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Report and Appendices.

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# REPORT

OF THE

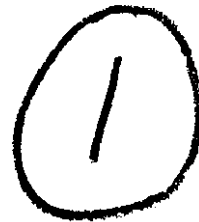
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# MADRAS RETRENCHMENT COMMITTEE

1922-23



VOLUME I

REPORT AND APPENDICES



MADRAS:  
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1923

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17084,

7th December 1923.

To

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.

} *Members.*

C. G. TODHUNTER.

*Chairman.*

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## CHAPTER I

### INTRODUCTORY.

*Appointment of Committee.*—In G.O. No. 796, Finance, dated 22nd September 1922, following upon a resolution of the Legislative Council, the Standing Finance Committee of the Legislative Council was appointed to carry out the duties of a Retrenchment Committee. The enquiry into retrenchment in Madras, however, by no means dates its commencement from this resolution. So far back as the budget debate for 1921–22 it was announced that all heads of departments had been called upon to send in proposals showing how they would conduct the work in their departments if they were ordered to make a saving of 20 per cent and that an economy enquiry on the basis of these proposals would be made subject to the personal supervision of His Excellency the Governor. This enquiry developed into further enquiries and by the time of the budget debate for 1922–23 it was announced that retrenchments had been effected amounting to a sum total of Rs. 23 lakhs under salaries alone which was followed by drastic reductions under travelling allowance, contingencies and other heads. The vigorous action taken in this Presidency was recognized by the Government of India who, in a letter, dated the 2nd February 1922, stated that they appreciated the great efforts which had been made by the Government of Madras to reduce expenditure.

2. *Method of working.*—The Committee have reviewed the whole of the financial administration as set out in the budget, have taken advantage of the enquiries of various departmental committees and have been responsible for the institution of further departmental committees on which they have generally been represented. Sometimes the enquiries of departmental committees have proceeded on lists of points for enquiry suggested by the Committee. In other cases the Committee have advised on the result of an enquiry before it was placed before the Government for orders. There has been no stereotyped plan of proceeding and each case has been dealt with in the method which appeared best suited under the circumstances. Among the departmental committees from whose labours the members of the Retrenchment Committee have derived much advantage may be cited the Civil Arrears Committee, the Police Committee and the Survey and Settlement Committee. Among those instituted at its instance, the principal are the Medical and Public Health Retrenchment Committee, the Judicial Retrenchment Committee, the Agricultural and Veterinary Retrenchment Committee, the Land Revenue Retrenchment Committee and the Committee on Copy Stamp Papers. In the case of the Forest Department, a special enquiry was first made by Mr. Richmond on the lines indicated by the Committee, and his report was reviewed by the Finance Secretary and the Chief Conservator of Forests. The Committee put up their proposals from time to time as they were completed for the orders of the Government, so that instead of a prolonged enquiry followed by a voluminous report they have been submitting from time to time recommendations for orders which have been considered by the Government and put into effect as the enquiry progressed. This method of working has proved eminently successful.

3. *Deficits and their causes.*—Before proceeding to deal with the results of these enquiries department by department, it seems desirable to arrive at an understanding of the circumstances which led to the institution of the enquiry. The Revenue and Expenditure of the Presidency of Madras have expanded rapidly in the last quarter of a century. Taking Expenditure alone and using throughout a basis of calculation revised in accordance with the Reforms, the expenditure stood in 1898–99 at 418 lakhs, in 1903–04 at 481 lakhs, in 1908–09 at 592 lakhs, in 1913–14 at 828 lakhs and in 1918–19 at 884 lakhs. At the close of the war, it stood at 989 lakhs. In 1920–21 it increased to 1,130 lakhs. In the first three budgets after the Reforms it has been fixed at 1,360 lakhs, 1,337 lakhs, and 1,364 lakhs respectively, after excluding the contribution to the Government of India. In the face of these figures the first question that has to be taken into consideration is, what were the causes that necessitated such a large expansion of expenditure compared with the years preceding the Reforms. Before going into these, however, it may be useful to mention in

passing a circumstance which greatly increased the deficit of the Government, not by increasing the expenditure but by reducing the revenue, namely, the non-co-operation movement. This caused in the year 1921-22 a loss of not less than 81½ lakhs. As regards the causes which lie at the root of the large increase in expenditure, the principal of course are the world-wide causes of the decrease of trade, decrease in the value of money and increase in prices. When the cost of every commodity was increased by percentages which amounted in England to as much as 149 on an average in the year 1919-20, and in India to 83 in the same year, it is obvious that the cost of administration must have increased also. The cost of buildings increased by 45 per cent, that of railway travelling by 100 per cent, that of stationery by 200 per cent, and so on throughout all the dealings of the State. But the feature of the administration upon which this re-acted more than upon anything else was that of salaries. In this respect Madras was more seriously affected than any other Province for the reason that its whole system of administration depends upon the meticulous performance of detailed acts of administration by Government subordinates instead of relying on the middleman. Simultaneously with, or rather a little in advance of, the large increase in the salaries of the subordinate staff, the orders of the Secretary of State were received permitting Local Governments to bring the salaries of the superior staff up to a standard equivalent to that obtaining twenty years previously and these were ordered to be applied with retrospective effect. As a consequence of these two causes the total salary bill of the Government, which stood at 394 lakhs in 1918-19, was raised by no less than 262 lakhs in 1922-23. Of this increase a sum of about 204 lakhs represents the cost of the revision of salaries, while the balance is on account of additional appointments and allowances sanctioned since 1918-19. It may be useful to notice in passing the manner in which this increase of 204 lakhs was shared by the different services. The following table shows the percentage of increase for each :—

	Per cent.
All-India Services .. .. .	21
Provincial Services .. .. .	41
Subordinate Services .. .. .	45
Menials and constables .. .. .	80
Village Staff .. .. .	87

After the general increase in prices, the next most important cause of the Government's difficulties lay in the fact that every branch of the administration was starved during the war. Whether it was an essential security service or one devoted to the benefit of the people, such as education and sanitation, or again the industrial and commercial development of the country, the administration had been run on the barest possible minimum compatible with the avoiding of a breakdown. To take the single example of education, it was pointed out at the time of the visit of the Meston Committee that there was only one elementary school for boys per 681 of the total male population, and only one qualified teacher for 68 boys under instruction. The cost of doubling the present number of pupils in boys' elementary schools in ten years was roughly estimated at 122 lakhs a year in addition to an expenditure of about 54 lakhs every year on buildings. The recurring expenditure was based on the minimum pay of Rs. 12 for teachers, but the increase of cost due to the enhancement of pay was set off against the contribution made by local bodies by imposing additional taxation.

While this enormous amount of leeway was being made up, the circumstances seemed at the close of the war to be favourable to extraordinarily rapid advance. Trade and industries were booming; the taxes were increased; the price of land was rising; the Stamp and Excise revenues which responded most readily to commercial prosperity were rapidly increasing and generally everything was favourable to a large advance. The optimism engendered by these indications was greatly enhanced by certain circumstances attending the Meston Enquiry. The authors of the Reforms Report proposed to levy a contribution from this province starting at 428 lakhs. The Meston Committee fixed it at 348 to be reduced to 167 in seven years. The Government of India anticipated that they would be able to limit their deficit to six crores, thus reducing the initial contribution from Madras from 348 to 211 lakhs.



Nor must the effect of the Reforms themselves be forgotten. Apart from the fixed contribution to the Central Government, the Reforms Scheme has imposed permanent or semi-permanent liabilities on the Provincial Revenues aggregating Rs. 57 lakhs annually, namely, interest on capital outlay on Irrigation works payable to the Central Government (Rs. 29 $\frac{3}{4}$  lakhs), annual instalments (Rs. 9 $\frac{1}{2}$  lakhs) for the repayment of the Provincial Advance and Loan Account, interest on advances from the Central Government (Rs. 11 $\frac{1}{2}$  lakhs), and the annual assignment for Famine Insurance (Rs. 6 $\frac{1}{2}$  lakhs). The immediate and direct effect of the Reforms has been an increase of expenditure of at least 6 lakhs, chiefly under the head of the Legislative Council, the Ministry and the Executive Council. In addition to this, the real object of the Reforms was to make over the departments responsible for expanding items of expenditure to popularly elected Ministers who could not be expected, even if it would have been right, to shut down expenditure on these expanding services in the manner in which there is no doubt the previous bureaucratic Government had done. Accordingly, instead of the expenditure on these branches being reduced in favour of the security services, as would undoubtedly have been the case in times of stress under a bureaucratic Government, there has been a steady, though small, advance in the expenditure of the former and a reduction in that of the latter. It is very difficult, if not impossible, owing to the intertwining of different branches of the administration to say exactly what is the expenditure on Reserved and Transferred departments respectively, but if the heads of the budget are taken as representing the classification, there has been a decline under Reserved heads during the three years from 68 per cent to 66 per cent accompanied by an advance under Transferred heads from 32 to 34 per cent.

The above facts may perhaps appropriately be illustrated by the following table showing the expenditure under the main heads of the budget for the last pre-war year and for 1921-22, and the percentage of increase under each:—

Major head of account. (1)	Expenditure in		Increase over 1918-14. (4)	Percentage of increase. (5)
	1918-14. (2)	1921-22. (3)		
	LAKHS.	LAKHS.	LAKHS.	
Land Revenue (a) .. .. .	138.07	129.33	..	..
General Administration (a) .. .. .	14.27	135.10	..	..
Administration of Justice (a) .. .. .	69.68	94.57	..	..
Total .. .. .	222.02	359.00	136.98	61
Police .. .. .	106.97	200.40	93.43	87
Education .. .. .	93.49	143.24	49.75	53
Civil Works .. .. .	102.68	121.84	19.16	19
Irrigation (excluding working ex- penses).	72.43	78.60	6.17	9
Medical and Public Health .. .. .	70.81	85.32	14.51	20
Forest .. .. .	29.36	52.29	22.93	78
Superannuations .. .. .	31.24	45.83	14.59	47
Agriculture and Industries .. .. .	17.77	46.23	28.46	160
Jails .. .. .	14.99	29.56	14.57	97
Excise .. .. .	18.78	30.89	12.11	64
Stationery and Printing .. .. .	15.88	24.69	8.81	55
Registration .. .. .	12.69	22.61	9.92	78

(a) There have been several changes of classification under these three heads and hence they are taken together for purposes of comparison.

4. *The net result—the deadweight debt.*—As a result of the enormous increase in expenditure, and with the contribution to the Government of India standing at 348 lakhs with no immediate prospect of reduction, the Government were forced, not only to spend the balance of 210 lakhs which had accumulated during the four war years, 1915-16 to 1918-19, but also to run into debt in order to meet the revenue-

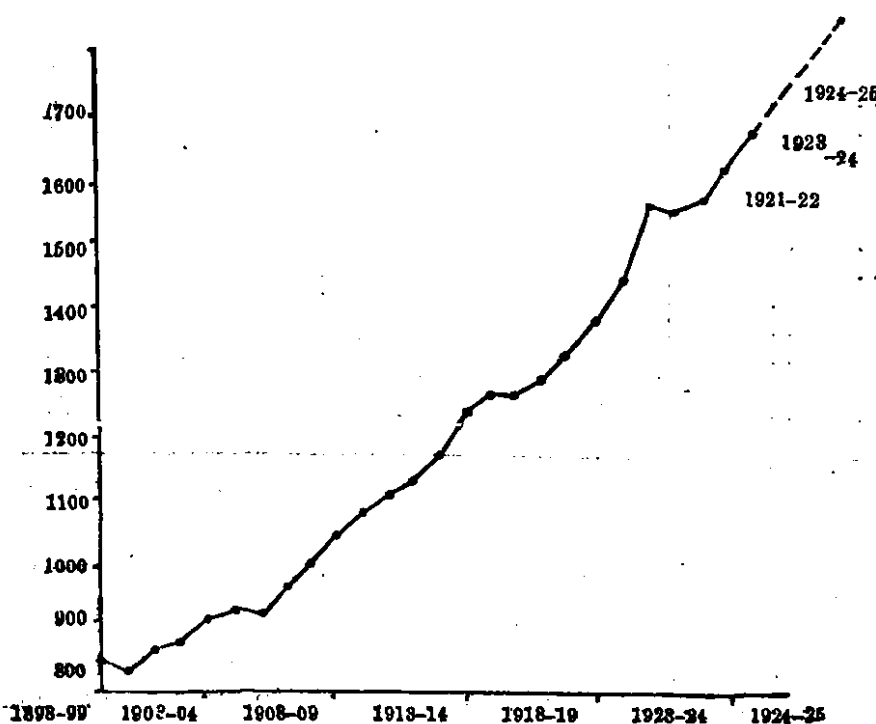
deficits of the first three Reform years. This raises the question of the debt of the Province. Prior to the Reforms, the Local Government had no borrowing powers, nor was it responsible for the capital expenditure, for instance, on irrigation works. The Provincial Loan Account was financed by the Government of India to whom the Local Government had to pay interest. Ever since the Reforms there has been no definite allocation of debt to particular purposes, and what has happened is that the Government has secured permission to overdraw up to a certain amount as circumstances necessitated. The total debt of the Presidency may, however, be analysed roughly under the following three heads :—

- (1) Remunerative.
- (2) Covered by Sinking Fund.
- (3) Dead-weight debt.

The remunerative debt includes money for productive irrigation works and remunerative enterprises or money lent to other persons or bodies for interest. The total amount of this class as at present entered in the books is 1,166 lakhs and is secured by revenue-bearing assets. The amount borrowed for investment on permanent works of public utility is about 46 lakhs and is covered by annual Sinking Fund payments to the Government of India. It need not be taken into account so long as the Sinking Fund payment is included in the estimates of normal expenditure. There remains the dead-weight debt. The amount of this as it stands in the budget of 1923-24 is 48.68 lakhs. It is probable that, when the correct figures for 1922-23 are received from the Accountant-General, it will be less. But against this there has to be set the fact that the Government have advanced out of their own revenues for the construction of Irrigation works a sum of Rs. 42.80 lakhs and own in the shape of commercial enterprises a sum of Rs. 29.35 lakhs. Had the accounts of the Presidency been on a business footing at the time of these transactions, they would undoubtedly have been met from loans and entered under debt heads. In estimating the financial position of the Presidency therefore it seems to be legitimate to reckon these revenue-bearing assets against the amount of the dead-weight debt. If this adjustment is made, it will be observed that there is actually no dead-weight debt now outstanding against the Presidency. The question of the debt may therefore be left out of account and all that was necessary for the purposes of the present inquiry was to determine the normal revenue and the normal expenditure that has to be set against it.

5. *Normal revenue.*—The curve given below illustrates the normal revenue of the Presidency for a quarter of a century, the figures being adjusted on the post-Reform basis.

GRAPH SHOWING THE NORMAL REVENUE.



the Presidency for a quarter of a century, the figures being adjusted on the post-Reform basis. There have been fluctuations in recent years on account of the war and the non-cooperation movement. It may, however, be assumed that the line joining 1921-22 and 1923-24 will, if produced, give the normal revenue of 1924-25 fairly accurately. This figure will be roughly 1,735 lakhs.

6. *Statement of the problem.*—Having worked out the normal revenue, the problem before the Committee was to work out a suitable scale of normal expenditure. It was clear from the circumstances referred to in paragraph 3 above that a large increase in expenditure in recent years could not have been avoided. The task before the Committee thus resolved itself into an inquiry department by department into all its activities with a view to detecting time-honoured commitments which had become unnecessary, recent experiments which had failed to justify themselves, and methods of administration which were practicable with a cheap and efficient subordinate staff, but had ceased to be so when wages had risen by 50 per cent, and, where these expedients were not sufficient to produce the required result, to determine which of the several items of expenditure was the least essential for the good of the Presidency. At the same time it must be remembered that the Committee being aware, in their capacity as Finance Committee, of the numerous schemes of advance which had been projected, had to consider not only how to balance the budget, but also how to render available the amount that would be necessary under the present arrangements to provide for the most needed schemes of advance on the Transferred side of the Government. Lastly, they had to provide for a suitable working balance to be carried forward from year to year. In a word, the problem before the Committee was 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. Their proposals will be found in the following chapters.

## CHAPTER II.

## SALARIES.

7. It has been explained in the preceding chapter that the bulk of the increase in charges has in recent years arisen under the head of salaries. The increase will be examined under the heads of:—

- (1) All-India services,
- (2) Provincial services,
- (3) Subordinate services,
- (4) Menial services such as constables, attenders and peons,
- (5) Village staff.

8. *All-India Services.*—The Committee observe that the Local Government have already effected some economy by the abolition of sanctioned posts, by the transfer of posts from the All-India to the Provincial cadre, or by the cessation of recruitment. The steps taken to this end will be briefly reviewed:—

*Indian Civil Service.*—The Reforms have resulted in a reduction of the cadre to the extent of seven per cent. The reduction has been brought about by the transfer of the posts of Inspector-General of Police and Director of Agriculture to officers of the concerned departments, by the abolition, at the instance of the Legislative Council, of the post of Director of Land Records and by the reduction in the strength of the Board of Revenue, following on the transfer of income-tax administration to the Government of India, by one membership and one Secretaryship. The separation of the Salt and Excise departments is expected to result in a reduction in the Indian Civil Service cadre by two further posts, namely, one Secretary to the Board of Revenue and one Deputy Commissioner of Salt. And finally the conversion of the post of Resident, Travancore and Cochin to that of Agent to the Governor-General, Madras States, will also mean the reduction of the Madras cadre of the Indian Civil Service by one superior post. At the same time, as a result of the Reforms, one additional post of Secretary to Government, viz., the Finance Secretaryship has been created. The total reduction in the strength of the Civil Service cadre will therefore be seven superior posts and, inasmuch as each superior post involves one subordinate training post, of seven junior posts, or fourteen posts in all.

*Indian Service of Engineers.*—The cadre has, with the sanction of the Secretary of State, recently been reduced from 79 to 56. Two circles, five divisions, and the post of Deputy Secretary were abolished, as was also the provision previously made in the cadre for five special and extra divisional charges.

*Indian Medical Service.*—Fifty-two posts have till now been reserved for commissioned medical officers in this Presidency. On the recommendation of the Madras Government, the Secretary of State in Council has recently promulgated an order, under Devolution rule 12, whereby the number of posts to be reserved in future for officers of the Indian Medical Service will be thirty-nine, as shown hereunder:—

	Number of posts reserved till now.	Number of posts to be reserved in future.
Surgeon-General .. .. .	1	1
Jail Department .. .. .	5	5
Surgeon to His Excellency the Governor ..	1	1
Presidency hospitals and Medical College, Madras .. .. .	14	10
Director of Public Health .. .. .	1	..
Assistant Director of Public Health ..	1	1
Chemical Examiner .. .. .	1	..
District Medical officers and Civil Surgeons.	24	18
Bacteriological Department .. .. .	3	5
Personal Assistant to the Surgeon-General .	1	..
Total ..	52	39

For the 39 posts a leave reserve of 11 has been added.

**Indian Educational Service.**—The recruitment of officers to three of the sanctioned posts has been kept in abeyance, the deficiency having been made up by the creation of a corresponding number of temporary posts in the Madras Educational Service. Proposals have been made for a permanent reduction of the cadre, but the Secretary of State has decided that, pending the review of the whole question of the position of the All-India services, no post should be removed from the Indian Educational Service.

**Indian Forest Service.**—The Government of India have been requested to suspend further recruitment as a temporary measure. The question of permanent reduction in the cadre can, in the opinion of the Committee, be decided only if and when the department has been reorganized.

**Indian Police Service.**—The Police Committee has recommended the abolition of one post of Range Deputy Inspector-General of Police. The question of replacing the District Superintendent of Police, the Nilgiris, by an Assistant Superintendent of Police is under consideration.

**Indian Agricultural Service.**—Three specialists' and one Deputy Director's posts have been kept unfilled and it has been decided not to fill the post of Bacteriologist.

**Indian Veterinary Service.**—Two posts of Superintendent (Indian Veterinary Service) have been kept vacant.

An estimate of the savings that will eventually accrue is given in appendix I.

9. In view of the recent appointment of a Royal Commission to consider the position and remuneration of the All-India services, the Committee refrain from making any further recommendation.

10. *Provincial Services.*—In view of the widespread criticism that has been directed against the revised scales of salaries, the Committee called for figures with regard to the increases resultant from the revision. The figures revealed a rise in cost in the case of gazetted officers of fifty lakhs of rupees, out of which sum Rs. 28 lakhs represented the increase due to the revision of salaries and Rs. 22 lakhs the increase due to additional appointments created in the three post-war years. Tables were compiled with regard to the Provincial Services, which demonstrated to the satisfaction of the Committee that in the great majority of the services the rise in pay was greater than the increased cost of living and the financial position of the Presidency rendered justifiable. Moreover, the Committee was satisfied that a large proportion of the increase was due to the conversion of grade scales of pay into incremental time-scales. Indeed the Salt and Abkari department, in which, while adhering to the system of grade pay, considerable improvement was made in the scale of remuneration, showed a smaller proportionate increase than the departments into which incremental scales had been introduced. In other departments the increase ranged from 40 to 90 per cent; in the Salt and Abkari department it was only 20 per cent. After a careful consideration of the requirements of the Public Service, of the increased cost of living and of the state of the public finances and of the prospects of promotion to posts now occupied by the All-India Services which are likely hereafter to be granted to members of the Provincial Services, the Committee decided to make the following recommendations—recommendations which, while securing a substantial increase of emoluments to all services, should result in economies to the approximate extent of twelve lakhs of rupees a year:—

(i) That the salaries of the Provincial Services be revised throughout on the basis of grade pay instead of incremental pay.

(ii) That such revision should be applied to officers in service, subject to the understanding that any officer who is placed in a grade of pay less than the pay he is now drawing should receive a personal allowance equal to the difference.

(iii) That selection grades be abolished.

(iv) That all incremental scales be abolished except in the case of cadres of six and under.

(v) That efficiency bars be abolished.

- (vi) That the grades of pay for the different services be as follows :—
- |   |   |
|---|---|
| (1) Provincial Civil Service .. .. .              | Six grades of 300, 400, 500, 600, 700 and 800.  |
| (2) Provincial Judicial Service—                  |   |
| (i) District Munsifs .. .. .                      | Four grades of 250, 300, 400 and 500.   |
| (ii) Sub-Judges .. .. .                           | Three grades of 600, 700 and 800.   |
| (3) Madras Medical Service—                       |   |
| (i) Civil Assistant Surgeons .. .. .              | Five grades of 150, 200, 250, 300 and 400.  |
| (ii) Civil Surgeons .. .. .                       | 500 (2), 600 (2), 700 (1) and 800 (1).  |
| (4) Madras Engineering Service .. .. .            | } Six grades of 250, 300, 400, 500, 600 and 700.  |
| (5) Madras Educational Service .. .. .            |   |
| (6) Madras Police Service .. .. .                 |   |
| (7) Madras Forest Service .. .. .                 |   |
| (8) Madras Agricultural Service .. .. .           |   |
| (9) District Registrars .. .. .                   | 250, 300, 400, 500, 600 (1) and 700 (1).  |
| (10) Madras Veterinary Service .. .. .            | 600 (1), 500 (1) and the rest on the grade of 250—25—400.   |
| (11) Salt and Abkari department—                  |   |
| (i) Inspectors .. .. .                            | No change.  |
| (ii) Assistant Commissioners .. .. .              | Five grades of 600, 700, 800, 900 and 1,000.  |
| (12) Survey department .. .. .                    | The scale of pay adopted for Deputy Collectors. The case of officers who are drawing personal allowances to be re-examined. |
| (13) Steam Boiler Inspectors .. .. .              | } No change.  |
| (14) Factory Inspectors .. .. .                   |   |
| (15) Assistant Directors of Public Health .. .. . |   |
|   | Scale of pay prior to the revision to be restored, viz., 500—100/2—600—100/3—700—100/4—1,000.                               |

(vii) The Committee realize that the value and the cost of a system of grade pay depend to a large extent on the proportion of posts which are assigned to each of the grades. They have therefore, in deciding the percentage and number of posts which should be assigned to each grade, endeavoured to arrive at an equitable distribution which will not only secure a reasonable average of pay in each service, but will distribute the posts among the different grades on an equitable basis. Their detailed recommendations with regard to the different services will be found in appendix VII, and they further recommend that, if it is desired to alter the percentages or the number of posts in any grade, such alteration should be so made as, so far as possible, to retain unaltered the average pay fixed by the Committee.

11. The salaries of the Provincial Services were the first question taken up by the Committee and their recommendations were forwarded to Government with the suggestion that they should be considered in anticipation of the issue of the consolidated report and that the revision should take place with effect from 1st April 1923, after obtaining the sanction of the Secretary of State to amend the rules if in particular cases effect could not otherwise be given to the proposed revision. The Committee were informed that His Excellency the Governor was unable to give his concurrence, under Devolution rule 10, to the application of the proposals to officers already in the service, but that His Excellency was prepared with his Government to consider on their merits any proposals the Committee might make with regard to future entrants into the Provincial Services. In view of the appointment of the Royal Commission, which is expected to deal with the Provincial as well as with the All-India Services, the Committee have refrained from making any further recommendation.

12. The Local Government have, with a view to economy, already made reductions in the number of posts in the Provincial Services. In the Revenue department five posts of Land Records Superintendent, eight Personal Assistant Deputy Collectors and two Divisional Officers have been abolished. In the Salt and Abkari department the Abkari Deputy Commissioner has been replaced by an Assistant Commissioner and three posts of Assistant Commissioner have been abolished. In the Judicial department one post of Presidency Magistrate and one post of Deputy

Superintendent of Police have been abolished. In the Public Works Department the cadre of the Madras Engineering Service has, owing to the abolition of a large number of Subdivisional charges and of the leave reserve for that service, been reduced from 106 to 75. One post of Assistant Secretary in the Public Works Department Secretariat has also been abolished. In the Labour department one post of Personal Assistant to the Commissioner of Labour and three posts of Assistant Commissioner of Labour have been abolished. In the Co-operative department one Joint Registrar has been replaced by a Personal Assistant to the Registrar and eight Deputy Collector Assistant Registrars have been replaced by Assistant Registrars on a lower scale of pay. In the Industries department two out of five Assistant Directors have been abolished and three replaced by Assistant Industrial Engineers. In the Fisheries department, the post of Marine Biologist has been abolished and that of Assistant Director (Marine) has been replaced by that of Superintendent of Pearl and Chank fisheries. The post of Business Manager, Beypore Cannery, has been abolished.

An estimate of the savings which will accrue from the above reductions is furnished in appendix II.

13. *Subordinate services.*—To meet the situation created by the abnormal rise in the prices of food-stuffs and the cost of living, Government, towards the end of 1918, introduced a system of war allowances for the benefit of Government servants drawing low rates of pay. As prices continued to range high, it was decided to find a permanent solution and to revise the rates of salary of all subordinate services so as to absorb the war allowances and to provide what might be considered a living wage. Accordingly in October 1919 the Local Government constituted a salaries committee to examine generally the adequacy or otherwise 'under present conditions and in the future' of the rates of pay of Government subordinate and menial establishments, including village officers, and all others whose cases had not been dealt with by the Royal Commission on Public Services in India.

14. The Salaries Committee of 1919, after examining the general course of prices, came to the conclusion that prices were likely to continue to be in future as high on the average as they were then or at the least to range much nearer to the 'then existing' level than to the pre-war level. Their recommendations were confined to certain specified points, one of which was the appropriate starting pay at the normal prices of the day of a peon, a clerk and a copyist, and were intended to provide data with reference to which proposals might be drawn up for the revision of salaries of establishments in individual offices and of the subordinate executive staff in individual departments. The report was submitted at the end of March 1920.

15. The Hon'ble Mr. Knapp was thereafter employed to formulate definite proposals for the revision of the pay of subordinate establishments in all departments. His proposals were first scrutinized by the Government and then placed before a representative committee of the Legislative Council, which gave them general approval, but suggested that the minimum pay of clerks in Madras City and the mufassal should be fixed at Rs. 40 and Rs. 35 per mensem, respectively, instead of at Rs. 35 and Rs. 30, the figures suggested by the Salaries Committee of 1919. The sanction of the Government of India was obtained for the revision of the salaries, to which effect has now been given practically in all cases.

16. The Inchcape Committee have recently drawn attention to the enormous increase in cost of the subordinate and menial services. The following is an extract from part X of their report:—

"The cost of subordinate services, i.e., clerical, industrial, technical and menial has increased from Rs. 4,98,53,000 in 1913-14 to Rs. 10,00,75,000 or 121 per cent due partly to additional staff, but mainly to increased rates of pay. In 1920 when the cost of living was at its highest the rate of pay of nearly all classes of Government servants, including those on the railways, was increased by about 100 per cent, no stipulation being made that the question would be reconsidered when the cost of living came down as was provided for in Great Britain. Comprehensive figures of the fluctuations in the cost of living are not maintained in the provinces except in a few cases such as Bombay where the Labour Bureau prepares an index figure of the cost of living of the working classes.

“The index figure published for Bombay for October 1920, at which time most of the revisions of pay were under consideration, stood at 193 on the basis of pre-war standard figure of 100. This index figure now stands at 156 from which it would appear that the cost of living in Bombay has fallen by nearly 19 per cent. There is no doubt that the fall in the cost of living is general throughout India and we consider that the time has arrived when the whole question should be made the subject of an enquiry and in this enquiry local administrations should be associated.”

The Government of India have recently invited the views of the Local Governments on the suggestion made by the Inchcape Committee.

17. The question of the salaries of subordinate officers was considered by the Committee at the time that the salaries of the higher services were dealt with and has again been reviewed by them in the light of the Inchcape Committee's remarks. They have arrived at the conclusion that an enquiry such as that contemplated by the Inchcape Committee would be not only premature but unnecessary, that no general revision of pay is called for, and that, if economy is required, it is preferable to reduce the number rather than the pay of the establishments. The Local Government have accepted these conclusions and steps in the direction indicated have already been taken. In the Revenue Department, in connexion with the introduction of Mr. Tottenham's scheme for office reorganization, a large reduction has been made in the clerical establishments of the Board's and Collectors' offices. In the Police Department the clerical staff in subdivision offices has been abolished and clerks have been substituted for reader sub-inspectors. Similar reductions have been made in other departments, largely owing to the abolition of posts in the All-India and Provincial Services. All these reductions are set forth in appendix III.

18. *Menial Services.*—Owing to the large number of inferior servants employed in this Presidency the revision of their salaries led to a striking increase, amounting to 28 lakhs of rupees. To counteract this increase, every endeavour has been made to reduce the numbers of such servants. The chief instance of such reduction has been the abolition of the 15 per cent leave and casualty reserve in the rank of constables, the total reduction, including magistrates' orderlies, amounting in number to 3,925. The Police Committee have recommended that the strength of constables in all the stations should be examined with a view to a further reduction in the total force by about 2,000. They have also recommended the abolition of police or ghat talayaris except in a few localities where the number of constables should be correspondingly reduced. In the Revenue Department offices a large number of attenders and peons has been abolished and similar reductions are being made whenever possible in other departments. An estimate of the savings under this head is given in appendix IV.

19. *Village Staff.*—The question of the grant of an increase of pay to village officers was the subject of resolutions in the Legislative Council in the pre-Reform days. The mode and rate of payment of village officers was accordingly one of the points which was remitted to the Salaries Committee of 1919 for consideration. The Committee recommended that the post of village headman should be treated as an honorary office, but that the remuneration paid till then should continue to be paid as an honorarium for contingent expenditure, that the salary of the karnam should be raised to a minimum of Rs. 15 with a higher rate where more than one karnam was employed, that the salary of village menials should be raised to Rs. 8 and that their number should be reduced where possible. These proposals applied only to ryotwari villages, and in June 1920 the Government issued orders accepting the recommendations except in regard to the proposal to grant a higher rate of pay where more than one karnam was employed. In regard to the village officers and menials in proprietary estates, the Salaries Committee did not recommend an increase.

20. Since the introduction of the Reforms, however, there has been a number of interpellations in the Council with regard to an increase of pay to village staffs in proprietary areas, and the Legislative Council passed a resolution in August 1921 recommending the fixing of the minimum pay of headmen in ryotwari areas at Rs. 15 per mensem. In order to comply with this resolution, the Government decided to introduce legislation to enable them to reimpose the ryotwari village service cess and the proprietary estates village service cess. The Bills for the re-imposition of



the two cesses were thrown out by the Legislative Council. The total increase of cost on account of the revision of pay of village staff, both in ryotwari and proprietary areas, has been about 66 lakhs per annum as shown below :—

(1)	Extra cost per annum in respect of ryotwari areas. (2)	Extra cost per annum in respect of proprietary areas. (3)	Total extra cost per annum. (4)
	Rs. (in lakhs)	Rs. (in lakhs)	Rs. (in lakhs)
Karnams and assistant karnams .. .. .	11.30	2.45	13.75
Headmen .. .. .	17.34	2.41	21.39
Vettis .. .. .	14.72	1.64	15.06
Nirgantis .. .. .	1.04	.34	1.04
Talayaris .. .. .	11.16	3.91	15.07
Total ..	55.56	10.75	66.31

21. As a set-off against the increase in salaries the Board of Revenue, which is the authority empowered to sanction the revision of village establishments, has been systematically reducing the numbers of village officers and menials. It is understood that so far the Board has sanctioned a reduction of Rs. 18.69 lakhs per annum in the cost of the ryotwari village establishments and Rs. 23 lakh per annum in the cost of the proprietary estates village establishments. Further details are furnished in appendix V.

22. In view of the decision of the Legislative Council in the matter, the Committee do not propose to make any representation or recommendation on the subject.

23. *Leave Reserves.*—The Committee understand that the question of the feasibility of reducing the leave reserves provided for Provincial and Subordinate services has been engaging the consideration of the Government. Mention has already been made of the reduction of the 15 per cent leave and casualty reserve provided in the rank of constable, the 10 per cent leave reserve in the cadre of the Madras Engineering Service and the reduction from 15 per cent and 25 per cent to 10 per cent of the leave reserve provided in the rank of Civil Assistant Surgeon and Sub-Assistant Surgeon, respectively. The case of the leave reserves provided for in other Provincial and Subordinate services is now under examination. No further recommendation is therefore required.

24. *Summary of the savings.*—The following statement exhibits the total amount of savings which are due to reductions and economies that have been or will be effected in accordance with orders of Government that have already been issued under the head of 'Salaries' :—

Main head. (1)	Number of posts abolished or kept in abeyance. (2)	Savings involved per annum in lakhs. (3)
		Rs. (in lakhs)
All-India Services .. .. .	53	6.46
Provincial Services .. .. .	61	5.10
Subordinate Services .. .. .	1,045	8.27
Menial Services (including constables) .. .. .	5,279	8.11
Village staff * .. .. .	16,584	18.92
Total ..	23,022	46.86

\* Proposals for further reduction are under the consideration of the Board of Revenue; there is no information as to what the reductions in future will be.

Full details of the savings entered in the above table will be found in appendices Nos. I to VI. If the recommendations of the Committee with regard to the revision of pay of the Provincial Services are given effect to, a further saving of 12.09 lakhs will be secured.

## CHAPTER III.

## ALLOWANCES.

25. Attention has frequently been called, both in the Legislative Council and elsewhere, to the number and variety of allowances granted in this Presidency to officers of all departments. The allowances have grown up under no clearly-defined system, are based in many cases on no clear-cut principle, and have been sanctioned without the prescription of, or reference to, uniformity in rates or scales. The growth of expenditure on these items during the years 1908-09 to 1921-22 (when the reforms were introduced) is exhibited by the following figures:—

	LAKHS.								
1908-09	..	..	..	..	..	..	..	..	9.75
1918-19	..	..	..	..	..	..	..	..	20.79
1921-22	..	..	..	..	..	..	..	..	28.34

The question of laying down definite principles and of systematizing the rates has long been under the consideration of Government and the responsibility for scrutinizing allowances and framing recommendations with regard thereto has eventually been placed in the hands of the Retrenchment Committee.

26. The Committee took up the consideration of allowances on the 25th of October and completed their consideration on the 8th of March. The months of November and December were occupied, so far as allowances are concerned, in compiling departmental lists of all allowances, no authoritative accurate or exhaustive lists being in existence, in tracing each of the allowances to its source, and in classifying allowances under a series of main heads. Detailed consideration of the lists was taken up after the Christmas holidays, but was interrupted on the 8th of January and was not resumed till the 23rd February. Meanwhile separate notes were drawn up with regard to allowances common to several departments, such as allowances for unhealthy and expensive localities, teaching allowances, house-rent allowances and free quarters, and conveyance allowances. The allowances of the Medical Department were placed before the Committee, but were referred to a separate Committee specifically appointed to deal with proposals for effecting retrenchment in the expenditure of the Medical Department. Their conclusions have been considered and adopted by the Retrenchment Committee and the medical allowances that have been accepted by the two Committees are shown in the appropriate general lists.

In the instances specified below, the Committee agree that the allowances at present drawn should be consolidated and replaced by enhanced scales of pay:—

- (1) Resident Medical Officer, General Hospital, Madras.
- (2) Professors, Medical College.
- (3) Superintendent, Medical School and Hospital, Rayapuram.
- (4) Officers in Bacteriological Institutes and Chemical Examiners.
- (5) Assistant and Sub-Assistant Surgeons as Health Officers.
- (6) Assistant Surgeons as Assistants to Professors at the Medical College and as Lecturers in Medical Schools.
- (7) Sub-Assistant Surgeons as Assistant Lecturers, Medical Schools.
- (8) Assistant Surgeon, Tuberculosis Hospital, Madras.
- (9) Gymnastic Instructor and Drawing Master, Medical School, Vizagapatam.

For post collegiate courses the Committee agree that the system of allowances should be replaced by one of fixed fees:—

- (1) Post collegiate courses to Sub-Assistant Surgeons at Royapetta Hospital—  
a fixed fee of Rs. 500.

(2) Dentistry post collegiate course—a fixed fee of Rs. 1,000 to the Dental Surgeon, General Hospital, and Rs. 500 to the Second Dental Surgeon, General Hospital, for a six months' course.

The Committee also agree that the language allowances granted to Medical subordinates should be abolished, and that the following conveyance allowances should be converted into fixed travelling allowances:—

- (a) Sub-Assistant Surgeon, Mangalagiri, for visiting Sitanagaram.
- (b) Do. Bapatla do. Stuartpuram.
- (c) Do. Atmakur do. Siddhapuram.
- (d) Do. Pallavaram do. Pallavaram Criminal Settlement.
- (e) Civil Assistant Surgeon, Gudivada, for visiting Pamarru Sub-Jail.
- (f) Do. Conjeeveram do. Dusi Sub-Jail.
- (g) Sub-Assistant Surgeon, Vriddhachalam do. Aziznagar.

27. The first step taken was to classify all allowances hitherto known as 'local', 'duty' or 'compensatory', but now divided by the Fundamental Rules into three main heads—'personal pay', 'special pay' and 'compensatory'. The second of these embraces emoluments granted on account of—

- (1) The 'specially arduous nature' of an officer's duties.
- (2) 'Specific additions' to work or responsibility.
- (3) Unhealthiness of the locality in which work is performed.

*Fundamental Rule 9 (25).*—'Personal pay' means additional pay granted to a Government servant—

- (1) To save him from loss owing to revision or reduction of his *substantive* pay.
- (2) On other exceptional personal considerations.

A 'compensatory allowance' is one granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. And in the subsidiary rules issued by the Madras Government as a supplement to the Fundamental Rules it is stated that compensatory allowances include—

- (1) House-rent allowances.
- (2) Tentage allowances.
- (3) Allowances granted on account of the expensiveness or unattractiveness of a locality.
- (4) Travelling allowances.
- (5) Miscellaneous allowances, such as uniform and ration allowances.

Travelling allowances are dealt with in a separate chapter but all other allowances are treated of in the present one. The Committee have discarded 'House-rent' and 'Unattractive locality' allowances, and the final classification approved of and adopted by them is confined to the following main heads:—

- Class I. Added responsibility,
- „ II. Specific additions to work,
- „ III. Arduous or dangerous nature of duties,
- „ IV. Unhealthy localities,
- „ V. Expensive localities,
- „ VI. Conveyance allowances,
- „ VII. Allowances for special qualifications,
- „ VIII. Miscellaneous, including
  - (1) Uniform,
  - (2) Ration,
  - (3) Tentage,
- „ IX. Personal.

28. To expound the recommendations of the Committee with regard to each of the existing allowances and to give their reasons for acceptance or rejection in detail would require a volume. Each allowance has, however, been considered with reference both to the recommendations of the concerned departments, which were called for and, in the majority of cases, furnished in detail, and to the general principles adopted by the Committee after careful consideration and discussion. The Committee are therefore of the opinion that it is sufficient to append classified lists of the allowances which they recommend and to state that they propose the discontinuance of all allowances brought to their notice other than those contained in the lists attached (appendix X).

29. The principles which they have followed may be briefly set forth :—

*Class I.*—The Committee are satisfied that the grant of allowances to posts, to which special responsibility is attached, is sound and the list that they have prepared indicates the nature of the posts which should be recognized as sufficiently responsible to carry the allowance.

Item 55 in class I is an allowance granted to clerks in certain Divisional offices in the Public Works Department. One or other of the clerks in the office is appointed store-keeper and receives an allowance on account of the added responsibility attached to one section of his double duties. The Committee consider that the allowances should be retained, provided that the store clerks furnish adequate security and that losses of stores are made good from that security. The following is a complete list of the allowances at present granted :—

(1) An allowance of Rs. 10 is granted at—

Berhampur,	Cuddalore,
Bellary,	Vellore,
Kurnool,	

provided that the value of stores in charge exceeds Rs. 50,000. If the amount is less than Rs. 50,000, the allowance is reduced to Rs. 5.

(2) An allowance of Rs. 5 is granted at—

Vizagapatam.	Nellore.	Tanjore—Vennar.
Coimbatore.	Madura.	Electrical Engineer, Madras.
Salem.	Palamcottah.	
Madras.	Tanjore—Cauvery.	

(3) At Kistna Central an allowance of Rs. 10 is granted if the clerk is placed in independent charge. When in dependent charge the allowance is reduced to Rs. 5.

*Class II.*—The Committee desire to emphasize their view, which should, they think, be adopted as a cardinal rule, that every Government officer to whom a variety of duties are assigned or to whose post a number of different duties are attached should carry out those duties without extra remuneration, unless they involve more than a reasonable day's work, and that, if the volume of work assigned to an officer is more than a full day's work, the proper method of dealing with the case is, where possible, either to increase the staff, should the amount of work justify a fresh whole-time appointment, or to redistribute the work among the members of the sanctioned staff. An allowance should only be granted when neither of these alternatives is possible.

*Class III.*—The Committee have confined their recommendations to such cases as involve work of a specially difficult and arduous nature or specific risk or danger to those engaged thereon.

*Class IV.*—These allowances are granted for service in unhealthy localities and were invariably, prior to the issue of the Fundamental Rules, classed as 'compensatory.' They are now treated as 'special pay,' but in the view of the Committee, the old classification should be restored and the definition of 'compensatory' contained in the Fundamental Rules should be altered so as to include emoluments of this nature.

The Committee consider that class IV allowances should be granted to officers stationed in the following localities:—

- (a) The Agency tracts,
- (b) The Wynad,
- (c) The Anamalais,
- (d) The Satyamangalam Hills,
- (e) The hilly portions of Kollegal taluk,
- (f) The Nallamalais,
- (g) The Javadis, ..
- (h) Sriharikota island,
- (j) The Periyar hills,

and at the following stations in the districts specified:—

District.	Place.
(i) Ganjām .. .. .	Tarasinghi.
	Kollur.
	Charmadi.
(ii) South Kanara .. .. .	Subramania.
	Shiradi.
	Hosangadi.
(iii) Coorg .. .. .	Siddhapur.
(iv) Cochin .. .. .	Mapli
(v) Travancore .. .. .	Tenmalai
(vi) Madura .. .. .	Tandigudi.

The Committee further make the following recommendations with regard to class IV allowances:—

(1) No allowance should be given in the case of officers or subordinates who are natives of or domiciled in the concerned locality.

(2) No allowance should be given to officers or subordinates who have to tour in unhealthy localities, but whose residence or headquarters are situated outside those localities.

*Class V.*—The Committee have divided expensive localities into three areas—

(1) Madras city, to which they have applied the principle of a Presidency allowance and for which they have framed a separate set of recommendations.

(2) Other expensive localities in the plains.

(3) Hill stations.

Under hill stations they have confined their recommendations to the Nilgiri plateau, the Shevaroy, Peermade and Kodaikānal, and under plains stations they have included only the Rameswaram island, Cochin, Tirumalai and the Laccadives. They have been struck by the lack of uniformity displayed in the treatment of class V allowances and by the vast difference in the remuneration allotted to officers of different departments and different grades. They have therefore considered it advisable to systematize all allowances in this class in such a manner as to secure one identical scale for all officers of similar rank in all departments. They have discarded the system of percentages of pay, which has in some instances been adopted in the past, because whether services are based on graded pay, or on time or incremental scales, the allowance drawn by an officer who remains in the same grade would under the percentage system vary from year to year, whereas if he remains in the same rank, his expenses would not. Moreover an allowance that varies from year to year and which is based on a percentage involves a never ending series of fresh calculations when pay bills are prepared and audited. The Committee are convinced that the percentage allowance is unsound in principle and should be discarded. For this reason the allowances proposed for unhealthy localities have also been based on the average pay of the grade or time scale.

In the case of 'hill stations' and 'other expensive localities in the plains' allowances are not proposed for officers of the Provincial and All-India services. They have not been granted in the past and need not therefore be brought into being now. Madras city stands on a different footing and it has always been the

practice to grant allowances to Provincial and Imperial Service officers posted to Madras, unless the appointments to which they were posted carried specific pay. The Committee's recommendations with regard to Presidency allowances are set forth below :—

(1) When an officer on a regular cadre is posted to duty at the Presidency headquarters to a post to which no specific pay is attached he may be given a Presidency allowance on the ground of expensiveness of the locality.

(2) Officers on the same or similar grades of all departments should be paid the same amount of allowance without distinction between one department and another department.

(3) The following cases are exceptions to the above general rules :—

(i) A Presidency allowance should not be granted where special pay is given.

(ii) Nor where free-quarters are given.

(iii) Nor to officers of the Medical Department who are allowed private-practice.

(iv) Officers whose jurisdiction extends beyond the Presidency town should not ordinarily be entitled to a Presidency allowance unless Government for special reasons require them to reside in Madras.

(v) Officers of the Educational Department stationed in Madras should not draw any Presidency allowance.

*Class VI.*—The definition of conveyance allowances contained in the new Travelling Allowance rules, viz.—

“ 17. A monthly conveyance allowance may be granted, with the sanction of the Local Government, to any Government servant who is required to travel extensively within a short distance from his headquarters under conditions which do not render him eligible for daily allowance or mileage ”

does not cover all allowances that are granted or should be granted under this head. The Committee, therefore, recommend that the rule should be revised on the following basis :—

Conveyance allowances should be granted—

- (1) for fixed journeys performed at regular intervals,
- (2) for regular touring within fixed areas.

They have dealt with conveyance allowances under two heads, Madras City and the Mufassal, and their list has been prepared in two sections in accordance with that division. With two exceptions they have treated a conveyance allowance as an allowance granted for the employment of a particular conveyance. The two exceptions are the Lady Assistant Surgeon at the Maternity Hospital and the Assistant Inspectress of Schools, Madras, for whom it does not appear desirable to prescribe any specific conveyance. They have confined the allowance to motor-cars, motor-cycles and cycles, and have excluded the horse on the ground—

(1) that horse allowances have hitherto been granted to officers who were compelled to keep horses and that it is no longer necessary to prescribe what particular means of conveyance an officer should employ ;

(2) that the cost of upkeep of a horse has increased so greatly that the class of Government officers to whom horse allowances have hitherto been granted should no longer be compelled to maintain them ;

(3) that mechanical transport has superseded the horse.

At the same time they would be prepared to recommend that the allowance for a motor-cycle be given when an officer entitled to a conveyance allowance on that or a higher scale prefers to keep a horse in lieu of a motor vehicle.

In assigning conveyance allowances to particular officers, they have acted on the principle laid down both by the Government of India and the Government of Madras that Government officers are bound to supply such means of conveyance as are requisite for their ordinary duties, including touring and the normal inspection work attached to their office. They have in fixing the allowance acted on the assumption that officers of a specified rank maintain a vehicle suited to their rank. Should however an officer who may be expected to maintain a car maintain only a motor-cycle or an officer expected to maintain a motor-cycle maintain only a cycle, he should receive a motor-cycle or cycle allowance in lieu of the allowance for a car or motor-cycle.

*Class VII* requires no explanation.

Under class VIII tentage allowances have been included but the Committee are of the opinion that Revenue officers of Government should use, where possible, Government tents the supply of which should be pooled. Pending an examination of the question the tentage allowances may be retained.

*Class IX*, personal allowances, is confined to officers, to whom allowances have been assigned by the terms of their covenant or who are already in receipt of allowances that fall under the definition of 'personal pay'. The list excludes those officers who suffered a temporary loss of emoluments on the introduction of the incremental scales.

30. The Committee have at two separate meetings considered the question of free quarters and house-rent allowances and on both occasions they have come to the conclusion that no set of principles can be applied to the grant, save the one principle that, as Government service does not carry with it the right to free quarters and as Government servants are expected to provide for their own accommodation, the grant of free quarters or house-rent allowances in lieu thereof should not be made and that all existing concessions should be abolished. They have however felt compelled to make four exceptions—

- (1) Employees in hospitals and scholastic institutions who are compelled to 'live in',
- (2) Head constables and constables of Police,
- (3) Petty officers and peons in Salt Factories, and
- (4) Jail officers of similar standing.

The Committee would have preferred to make no exceptions at all. They consider that the first exception would however in any case be necessary and they feel compelled, with some reluctance, to propose the second, third and fourth exceptions also.

It is, of course, understood by the Committee that Government House staffs are and should continue to be housed free of charge in premises attached to Government Houses.

There are individual cases in which an individual officer holds the concession by virtue of his contract of employment. Such concession attaches to a particular officer as a contractual right and cannot be revoked. The only cases, so far as has been ascertained, are—

- (1) Mr. A. Wilson, Deputy Director, Cinchona,
- (2) Mr. F. Butcher, Curator, Government Gardens, Ootacamund.

There are also cases of officers belonging to All-India Services to whom the right has been guaranteed by the Government of India—

- (1) Indian Medical Service officers in charge of Central Jails,
- (2) Officers of the Women's Medical Service.

These concessions the Local Government are unable to withdraw and the Committee must be content with recording their opinion that they ought to be withdrawn. Concessions under this head are at present enjoyed by—

- (1) Superintendent, Madras Penitentiary, house-rent allowance Rs. 250.
- (2) Indian Medical Service Superintendents of the Vellore and Alipuram Jails, free quarters.
- (3) Superintendent, Victoria Caste and Gosha Hospital, Madras, free quarters.

In order to explain their position with regard to the provision and maintenance of Government quarters, the Committee have embodied their views in the form of recommendations as follows:—

(1) Government service does not carry with it the right to free quarters, and Government servants should be expected to pay for housing themselves.

(2) Rent may be remitted in the case of educational officers and others required to live with students for purposes of the maintenance of discipline, and of medical officers, matrons, nurses and other women attendants required to live in a hospital building. But where detached quarters or a separate flat is provided for any individual officer falling within any of these classes, rent should be charged.

(3) Government may accept a definite obligation to provide free quarters or to pay rent in lieu in the case of Police executive officers below the rank of Sub-Inspector.

(4) A similar obligation may be recognized in the case of officers of similar rank in the Jail and Salt departments, but not in the case of Excise officers.

(5) The concession of free quarters or house-rent allowance must be continued to individual officers in whose cases it is a term of contract or one of the conditions of recruitment. But where possible such allowance should be merged in pay and the recruiting authority should be asked to give no more such concessions.

(6) The rent of Government quarters should be based on the extent of house accommodation provided, moderated in case of wide variations in quality, e.g., thatched buildings, and should be subject to a maximum of 10 per cent of the pay of the occupant. In the case of the officers referred to under items (3) and (4) above and of all subordinates the average pay of whose scale or grade is less than Rs. 50 per mensem, an arbitrary low rate may be fixed with reference to the conditions of the case.

(7) At places where a number of officers are stationed and several sets of quarters are available, it is preferable to allow vacant quarters to be allotted among applicants by a central authority from time to time than to insist upon earmarking particular quarters for the holders of particular offices.

(8) A Government estate account should be kept showing separately the capital cost and the cost of maintenance of quarters which are held rent free and the capital cost, cost of maintenance and the return from the quarters where rent is levied. Endeavour should be made to reduce the capital cost by using portions of large Government compounds for other Government purposes or by selling them when an opportunity offers and generally to ensure that the whole estate pays a fair rate of interest on the amount invested.

31. In certain instances, which are detailed below, the Committee are of the opinion that the allowances at present granted should be merged in pay:—

	Rs.
(1) The Manager, Finger Print Bureau .. .. .	25
(2) Tracers .. .. .	10
(3) Sergeant Major, Madras City Police .. .. .	10
(4) Jamadar head constable, Police reserves .. .. .	10

With regard to (3) and (4), specific appointments of Sergeant Major and Jamadar head constable, which are not now in existence, should be created.

In the above instances, the full allowance should be clubbed with the pay of the concerned officer; in the case of the medical officers specified in paragraph 26 of this chapter, it is proposed to withdraw the allowances and to attach special rates of pay to the appointments enumerated in that recommendation.



32. Salt sub-inspectors and peons in the following ranges :—

Annaram.	Anamalai.	Virupakshi.
Pratipad.	Neringapatti.	Bodinayakkanur.
Kannamangalam.	Andiyur.	Uttamapalayam.
Tiruppattur.	Periyakulam.	Shankarapuram.
Tudiyalur.		

owing to their being required to tour in hill areas attached to their ranges, receive 'local' allowances. The allowances should be withdrawn and the sub-inspectors, who draw fixed travelling allowance, should, on the principle laid down in rule 12 of the Madras Travelling Allowance Rules, be given travelling allowance as if the hilly tracts lay outside their jurisdiction. The peons should, for such touring, be granted travelling allowance under the ordinary rules.

33. In accordance with the above general principles, the Committee have examined no less than 2,400 groups of allowances brought to their notice and out of these they recommend the retention only of the allowances shown in appendix X. These latter items have been classified under the heads proposed by the Committee.

34. The Committee believe that, however clearly the scope of allowances is prescribed and their classification and systematization defined, history is bound to repeat itself and that the custom of treating every application for a fresh allowance or for enhancement or modification of an existing allowance as an individual case, without reference to or classification in accordance with accepted canons, will grow up once more. They therefore recommend that a code of allowances be drawn up, which should embody the general principles in accordance with which allowances may be granted, accompanied by a schedule of allowances granted in accordance therewith. The schedule should be kept up to date and submitted to a periodical overhaul and the Accountant-General should be instructed to pass no allowance which has not been included in such schedule.

35. The above proposals would, if given effect to, result in a saving of approximately eleven lakhs of rupees.

36. The recommendations of the Committee were submitted to the Government in the month of March 1923 and detailed orders have been passed thereon. The classification recommended by the Committee has been adopted but in some instances the recommendations have been modified and a number of allowances which the Committee recommended should be abolished has been retained. Details of these and of the modifications made by Government will be found in appendix X. The ultimate annual savings that will be secured by the application of the decisions of Government will amount approximately to seven lakhs.

## CHAPTER IV.

## TRAVELLING ALLOWANCES.

37. Travelling allowances are allowances granted to a Government servant to cover the expenditure incurred by him in travelling in the interests of the public service. It is a cardinal principle that these allowances should not be a source of profit to the recipient.

38. *Post-war revision.*—The following items fall under the head of travelling allowances :—

- (a) allowances for railway journeys,
- (b) road mileage,
- (c) daily allowances.

In the eighties of last century general rules were laid down to regulate the travelling allowance admissible to different classes of Government servants under the heads mentioned above. With the exception of the daily allowance drawn by inferior servants, which underwent modifications from time to time, these general rules continued without change until the post-war period. In 1919 the Salaries Committee, which was appointed to consider the question of the pay of non-gazetted officers and subordinates, made inquiries as to the rates of travelling allowance drawn by officers of the old second, third and fourth classes, i.e., of Government servants in receipt of a salary of Rs. 500 and less. For railway journeys that Committee recommended the continuance of the old system of granting allowances at the rate of two fares for Government servants in superior service and of single fare and daily allowance for inferior servants; in the case of road mileage and daily allowance they recommended a general increase of the old rates by 50 per cent. This recommendation was accepted by Government with slight modifications as regards the daily allowance of inferior servants; and effect was given to the new rates from the 1st March 1921. Officers drawing a salary of more than Rs. 500 a month were given a similar increase in their travelling allowance. Side by side with the increase granted in travelling allowance rates, there was a revision of pay of all classes of Government servants owing to the rise in the cost of living. The effect of this revision of pay on travelling allowances was not taken into account when giving effect to the recommendations of the Salaries Committee. As a result, it was found that a large number of officers received a double increase in their travelling allowance.

The expenditure on travelling allowance became an object of criticism in the budget debates of 1921-22 and on the 5th of August 1921 the Legislative Council carried a resolution recommending the revocation of the order of 1921 giving effect to the enhanced travelling allowances. Pending a general revision of the rules, the Government in November 1921 issued instructions to all heads of offices requiring them to give special attention to the principle underlying the grant of travelling allowances and to disallow expenditure in cases in which they saw reason to think that the allowance would be a source of profit.

39. *Revision of 1922.*—The complicated question of general revision was taken up by Government in 1922 in consultation with the Finance (the present Retrenchment) Committee and as a preliminary, and in anticipation of changes in the rates or classes, the total budget allotment for 1922-23 was reduced to a figure 10 lakhs below the actual expenditure incurred in the previous year. The effect of this reduction on the expenditure on travelling allowances since 1908-09 may be seen from the following figures :—

1908-09,	18.73 lakhs.
1918-19,	34.13 "
1921-22,	73.00 "
1922-23,	63.00 "

40. It was proposed, as far as possible, that no officer should be entitled, simply by reason that his pay had been increased as a result of the increased cost of living, to travel by a higher class by railway than that to which he would have been entitled before the revision. It was at the same time believed that the 50 per cent increase in road mileage and daily allowance recommended by the Salaries Committee was by itself fair, if the increase in pay given by the general revision were left out of account. It was pointed out that some officers who were under the old rules eligible for first-class or second-class accommodation for railway journeys were not actually travelling by the appropriate class; the privilege formerly given to them had been utilised by them not, as was apparently intended, to enhance their status or dignity, but as a source of profit. The Committee also felt that a reduction was necessary in the travelling allowance of higher-paid officers. Keeping these principles in view the general revision was put through with expedition and the revised rules were, after close scrutiny by the Committee, introduced with effect from the 1st September 1922. The main changes introduced by the new rules are the following:—

(1) The elimination of a large variety of special rules created for special officers.

(2) The determination of the status of an officer for purposes of travelling allowance by a common standard, viz., the pay actually drawn by him.

(3) The enhancement of the limits of pay which qualified an officer to travel by first or second class on railway journeys, the old limits of Rs. 500 and Rs. 100 being raised to Rs. 750 and Rs. 125 respectively.

(4) The distribution of officers under a larger number of groups, than was previously the case, and the adoption of graduated scales of road mileage and daily allowance for each group.

41. The general effect of the new rules now in force, apart from their application in special cases, may be illustrated by the following table:—

(1)	Allowance admissible before revision.			Allowance admissible after revision.		
	Railway accommodation.	Road mileage.	Daily allowance.	Railway accommodation.	Road mileage.	Daily allowance.
(2)	(3)	(4)	(5)	(6)	(7)	
		AS.	RS. A. P.		AS.	RS. A. P.
Heads of departments and other specified officers.	First-class ..	12	10 0 0	First-class ..	12	10 0 0
Non-Gazetted officers drawing more than Rs. 1,000.	Do. ..	12	7 8 0	Do. ..	10	7 8 0
Gazetted officers drawing between Rs. 751 and Rs. 1,000.	Do. ..	12	7 8 0	Do. ..	8	6 0 0
Non-Gazetted officers drawing between Rs. 501 and Rs. 750	Do. ..	12	7 8 0	Second-class.	8	5 0 0
Gazetted officers on Rs. 500 and less ..	Second-class.	6	8 0 0 to 4 8 0	Do.	6	4 0 0
Non-Gazetted officers on more than Rs. 300.	Do.	6	4 8 0	Do.	6	4 0 0
Non-Gazetted officers between Rs. 251 and Rs. 300.	Do.	6	4 2 0 to 4 8 0	Do.	6	3 0 0
Non-Gazetted officers between Rs. 201 and Rs. 250.	Do.	6	3 6 0 to 3 12 0	Do.	6	2 8 0
Non-Gazetted officers between Rs. 151 and Rs. 200.	Do.	6	3 10 0 to 3 0 0	Do.	5	2 0 0
Non-Gazetted officers between Rs. 126 and Rs. 150.	Do.	6	2 4 0	Do.	5	1 12 0
Non-Gazetted officers between Rs. 101 and Rs. 125.	Do.	6	1 14 0	Do. *	4	1 6 0

\* The accommodation admissible to these subordinates in lieu of intermediate has been adopted in this statement.

(1)	Allowance admissible before revision.			Allowance admissible after revision.		
	Railway accommodation.	Road mileage.	Daily allowance.	Railway accommodation.	Road mileage.	Daily allowance.
	(2)	(3)	(4)	(5)	(6)	(7)
Non-Gazetted officers between Rs. 81 and Rs. 100.	Second class.*	3	Rs. A. P. 1 5 0 to 1 8 0	Second class.†	4	1 4 0
Non-Gazetted officers between Rs. 61 and Rs. 80.	Do.*	3	0 15 0 to 1 5 0	Do †	4	1 0 0
Non-Gazetted officers between Rs. 51 and Rs. 60.	Do.*	3	0 15 0	Third class.	3	0 12 0
Non-Gazetted officers between Rs. 35 and Rs. 50.	Third class.*	3	0 9 0 to 0 12 0	Do.	3	0 10 0
Non-Gazetted officers less than Rs. 35 ..	Do.*	3	0 6 0 to 0 9 0	Do.	3	0 8 0
Inferior servants .. .. .	Do.*	2	0 4 0	Do.	2	0 4 0 to 0 6 0

\* These subordinates were under the old rules eligible for intermediate accommodation ; but as this accommodation does not exist in most of the trains in this Presidency the alternative they were eligible for is shown in the statement.

† The accommodation admissible to these subordinates in lieu of intermediate has been adopted in this statement.

42. It will be observed that the effect of the revision was to increase in some cases the allowances of the lower paid servants of Government and to reduce the allowances of the higher paid officers. The reductions made in the latter case have more than counterbalanced the extra cost involved by the former and also have resulted in a net recurring saving of 10 lakhs of rupees a year.

43. *Revision of railway rates.*—It has recently been brought to notice that the Government of India have abandoned the system of granting to a Government servant who tours by rail double the value of the ticket of the class by which he is entitled to travel. The Government of Madras have recently examined the question and have decided that, with effect from the 1st of October, the double rates now drawn should, save in the case of subordinates who draw double third-class fares, be reduced to one and three-fifths. Those who are entitled to the double third-class rate will, with effect from the same date, draw only one and three-fourths fares. The effect of this order will be to reduce to the extent of nearly one-fifth the expenditure at present incurred by Government on the railway travelling of Government servants.

44. *Fixed travelling allowance.*—The Salaries Committee of 1919 considered that a system of fixed travelling allowances had obvious advantages in the case of officers who have to tour regularly. The advantages of the system were stated to be the following :—

- (a) The saving of time to superior officers.
- (b) The saving of the labour of office establishments involved in the preparation and check of travelling allowance bills.
- (c) The simplification of audit work in account offices.

The Retrenchment Committee are in agreement with the above view and recommend that the system of fixed travelling allowance should, subject to the condition that the rates so fixed do not involve increased expenditure, be introduced in cases where officers are required to tour regularly within definite areas or for prescribed periods.

45. The following classes of officers are already in receipt of fixed travelling allowance :—

Designation of Government servant.	Rate of fixed travelling allowance.		
	RS.	A.	P.
<i>Land Revenue.</i>			
(1) Field establishments of the Survey Department while working in the field—			
(a) Sub-Assistants, and Head Surveyors when placed in charge of sections.	50	0	0
(b) Head Surveyors, and Deputy Surveyors when placed in charge of sections.	30	0	0
(c) Sub-Assistants' clerks and draughtsmen .. ..	7	8	0
(d) Sub-Assistants' and Head Surveyors' peons .. ..	7	8	0
(e) Peons and measurers of the Survey Department working in the Wynad.	7	8	0
(2) Seven Union Surveyors—two in North Arcot, one in each of the districts of Chittoor, Madura, Ramnad, Tinnevely and Salem.	15	0	0
<i>Excise.</i>			
(3) Inspector, Madras Town Circle .. .. .	75	0	0
(4) Assistant Inspector, Madras Town Circle .. ..	60	0	0
(5) Sub-Inspectors on touring duty .. .. .	25	0	0
<i>Forest.</i>			
(6) Probationers at the Imperial Forest School at Dehra Dun during the term (3½ months) of practical training.	25	0	0
(7) Special Veterinary Assistant employed by the Forest Department.	20	0	0
(8) Foresters in charge of ranges and foresters serving entirely in the Agency.	15	0	0
(9) Foresters* .. .. .	10	0	0
* These officers may exchange their monthly fixed travelling allowance for daily allowance when they are employed on elephant-catching operations.			
<i>Education.</i>			
(10) Deputy Inspectors of Muhammadan Schools .. ..	52	8	0
(11) Deputy Inspectors of Schools in the special tracts ..	50	0	0
(12) Other Deputy Inspectors of Schools .. .. .	37	8	0
(13) Supervisors of Elementary Schools in the special tracts ..	25	0	0
(14) Supervisors of Sanskrit Schools .. .. .	18	12	0
<i>Public Health.</i>			
(15) Health Inspectors on vaccination duty serving entirely in the special tracts given in Annexure VI of the Travelling Allowance Rules.	30	0	0
(16) Health Inspectors on Vaccination duty in other tracts ..	20	0	0
(17) Vaccinators in the Agency .. .. .	10	0	0
<i>Industries.</i>			
(18) Head maistris in weaving parties .. .. .	10	0	0
(19) Maistris .. .. .	8	0	0
(20) Weavers .. .. .	6	0	0

46. In pursuance of the recommendation of the Retrenchment Committee the system of fixed travelling allowance has been extended to the following cases :—

	Fixed travelling allowance per mensem.
	Rs.
(1) Inspectors of Local Fund Accounts in the mufassal	60
(2) Supervisors, Public Works Department .. ..	40
(3) Supervisors, Minor Irrigation Department .. ..	35
(4) Revenue Inspectors in the special tracts mentioned in Annexure VI of the Travelling Allowance Rules.	30
(5) Sub-Assistant Surgeon, Local Fund Dispensary, Keti.	25
(6) Sub-overseers, Minor Irrigation Department .. ..	22½ ordinarily 27½ when the range exceeds one taluk.

	Fixed travelling allowance per mensem.	
	RS.	
(7) Revenue Inspectors in the mufassal .. ..	22½	
(8) Overseers, Public Works Department .. ..	22½	
(9) Revenue Inspectors in the Madras city .. ..	15	
(10) Civil Assistant Surgeon, Local Fund Hospital, Vriddhachalam.	15	for visiting the Aziz- nagar settlement.
(11) Civil Assistant Surgeon, Local Fund Hospital, Gudivada.	12	for visiting the sub-jail at Pamarru.
(12) Sub-Assistant Surgeon, Local Fund Dispensary, Mangalagiri.	12	for visiting the Sita- nagaram settlement.
(13) Sub-Assistant Surgeon, Local Fund Dispensary, Bapatla.	10	for visiting the Stuart- puram settlement.
(14) Firka peons in the special tracts mentioned in annexure VI of the Travelling Allowance Rules.	9	
(15) Sub-Assistant Surgeon, Local Fund Dispensary, Atmakur.	8	for visiting the Siddha- puram settlement.
(16) Firka peons in the mufassal .. ..	6	
(17) Civil Assistant Surgeon, Municipal Hospital, Con- jeeveram.	5	for visiting the sub-jail at Dusi.
(18) Sub-Assistant Surgeon, Municipal Hospital, Kumbakonam.	5	for visiting the leper asylum.
(19) Sub-Assistant Surgeon, Local Fund Dispensary, Velur (Salem District).	5	for visiting the sub-jail at Paramatti.
(20) Lascars, Minor Irrigation Department .. ..	5	

In the case of other officers investigation is still being pursued.

47. The introduction of the system of fixed travelling allowance in the case of Revenue Inspectors has resulted in a saving of about Rs. 34,000 during 1923-24. In 1924-25, the savings will be Rs. 90,000.

## CHAPTER V.

## SUPPLIES AND SERVICES.

48. This Chapter describes in outline the methods of obtaining supplies of stores for Government departments, the practice obtaining in regard to contingent expenditure generally, the steps taken to recover from the Government of India and other Governments remuneration for services rendered to them by the Madras Government and the recommendations of the Committee with regard to the subjects dealt with in the chapter.

49. Government departments are classified as service or commercial departments. Service departments discharge functions which are inseparable from the idea of Government, e.g., Police and Administration of Justice, or are necessary for the general conduct of business, e.g., Stationery and Printing. Service departments do not charge other departments for rendering services for which they are constituted.

Commercial departments are maintained for rendering particular services, e.g., Forests, Irrigation and Cinchona. Such departments charge other departments for services rendered or articles supplied.

50. The subject will be dealt with under the following heads :—

- (1) Sources of supply.
- (2) Stationery, including clothing and livery, periodicals and stamps.
- (3) Printing, including publications such as the *Fort St. George Gazette* and the annual Civil List.
- (4) Public Works Workshops.
- (5) Supplies by the Jail department.
- (6) Consumption of electric current.
- (7) Telephones.
- (8) General contingencies.
- (9) Rental for Government residences.
- (10) Services rendered by the Madras Government to other Governments and *vice versa*.

51. *Sources of supply.*—The rules regulating the purchase of stores for public departments framed by the Government of India are at present binding on Provincial Governments. General principles with regard to the purchase of stores from abroad are laid down by the Secretary of State.

Under the existing rules, supplies are obtained either by local purchase in India or from abroad through the Director-General of Stores in London. The Secretary of State has authorised the direct purchase from abroad by Government departments in India of cinchona bark, scientific instruments, and chemicals, Australian and Canadian timber and a few other articles of minor importance. It has been laid down by the Government of India that preference should be given to articles produced or manufactured in India, subject to provisos as to quality and price.

Manufacturing departments such as the Jails and Public Works obtain their supplies as far as possible from their own factories or workshops. Other departments obtain supplies from the Stationery office, the Government Press and from manufacturing departments, while some others, e.g., the Medical, Police and Forest departments, obtain them through contractors. In addition, almost all departments make bazaar purchases, while some requisition the services of the Stores departments of the Central Government, the latter charging a varying commission for supplies obtained through them.

Stores from abroad are usually obtained by indent on the Stores department of the High Commissioner for India in London, where there is an expert staff for purchase and inspection, a commission of 3 per cent being charged for the services rendered by the department. Stores obtained from abroad for Public departments and imported on behalf of Government are exempt from customs duty.

52. *Stationery.*—The Stationery Office is the agency for the supply to public offices in this Presidency of stationery, clothing and liveries, periodicals, printed forms, flat file cases and typewriters and their accessories. Lists are maintained to show—

- (1) the articles of supply,
- (2) officers authorized to make indents and to obtain supplies free of charge,
- (3) officers authorized to obtain supplies on payment or by book adjustment of value, e.g., District Boards, the Port Trust and officers under the control of Government.

53. *Supplies—How obtained.*—Supplies are obtained by the Superintendent of Stationery either on indents from England or locally. As regards home indents, a forecast of the stores required is prepared and submitted to the Director-General of Stores by the 4th October of the year preceding that for which the stores are required. This is followed on the 10th March by an indent prepared, in the case of special articles, with reference to the requirements of indenting officers and, in the case of articles of general supply, with reference to the average issues of the three previous years. Articles of country manufacture are obtained either from supply departments, such as the Jail department, or on tender. Formerly a reserve stock sufficient in the case of imported articles for one year and in the case of articles of country manufacture for six months was maintained. Since 1922–23 the reserve has been reduced, as a consequence of high prices, to three months' stock.

54. *Central stores.*—Imported stores are, on arrival, checked with the packing account received from the Director-General of Stores, entered in the appropriate stock registers and conveyed to the Central stores. Prior to the 1st April 1922 the Madras Stationery Store was treated as forming part of a Central store for the whole of India, all articles of stationery purchased for the store being paid for out of Central revenues. When stationery was issued from the store to Government officers and departments, the value of such issues was charged to provincial funds and a corresponding credit given to Central revenues. Owing to the separation of Provincial from Imperial finances under the Reforms scheme, the Madras store has been provincialized with effect from the 1st April 1922. The contents of the store on that date have been valued at 8·87 lakhs of which 5·00 lakhs were paid in the year 1922–1923 and the balance will be adjusted in 1923–1924. All purchases for the stores are now paid for out of provincial revenues.

55. *Indents by departments.*—Departments obtain their supplies of stationery by indents, which should ordinarily be made once a year. A regular cycle of indents has been laid down specifying the periods during which the Stationery Office should comply with them and when the supplies should be brought into use in the several departments. The programme of supply covers the whole year excluding the periods set apart for repair of buildings and the arrangement of stock and stock-taking.

56. *Forms.*—The paper required for the printing of forms is supplied by the Stationery office and the printing is carried out at the Government Press. Indents for the supply of printed forms are scrutinized in the Stationery Office, but the supply is made direct from the Government Press to the indenting officers.

57. *Periodicals.*—The Superintendent of Stationery arranges for the regular supply of periodicals, Indian publications being obtained direct from the publishers and foreign publications through Messrs. Baker & Company, London.

In April 1921, all officers were directed to scrutinize the list of newspapers and other periodicals supplied to them at Government cost and to effect reductions. As a result economies to the extent of Rs. 1,200, in respect of newspapers, and of Rs. 4,000, in respect of other periodicals, were effected.

In 1922, the Director of Office Systems took up the question again and effected further reductions amounting to Rs. 2,000 per annum. These reductions have been included in the account of savings in recurring charges (Rs. 86,000) effected by the Director and referred to in paragraph 86.



58. Clothing and Livery.—With the exception of the Salt and Excise, Jail, Medical (bedding and clothing for patients), Police and Forest departments, which obtain their requirements departmentally, the supply is procured through the Superintendent of Stationery.

59. Proposals of the Committee.—During the last few years a careful scrutiny of expenditure on stationery has been made and a number of economies has been effected. For instance, the number of standardized forms has been decreased and other forms have been simplified or reduced in size. Heads of departments have been directed to eliminate and return to the Stationery office their surplus forms and stationery articles for re-issue to other offices. A proposal was made to place the investigation of excess expenditure on stationery on a permanent footing by the employment of Stationery Inspectors and provision was made in the budget for two such Inspectors. The provision was however deleted as the result of a vote in the Legislative Council.

60. In his Appropriation Report on the accounts of this Presidency for 1921-22, the Accountant-General brought to notice an excess expenditure of 1.49 lakhs under Stationery and Printing, the excess occurring under the item "Stationery supplied from Central stores". In considering this portion of the report, the Public Accounts Committee came to the conclusion that the accounts maintained by the Stationery office were cumbrous, involved and unsuited to present conditions and recommended a thorough inquiry into the whole system by an officer with experience of commercial accounts. The Committee have taken the question into consideration and recommended that the commercial accountant to the Government of Madras, should be asked to submit a report, in consultation with the Superintendent of Stationery, on the following lines:—

- (1) Accounts.—The method of pricing should be scrutinized.
- (2) Invoices.—Investigation should be made as to whether the measures employed by Government for watching the prices of articles of which considerable quantities are consumed are adequate.
- (3) Charges to Central.—In the case of supplies to Central departments, it should be ascertained whether Government are receiving full value for supplies and services, including a charge for the administration of the stores.
- (4) Old stocks.—Inquiries should be made as to the steps that are taken to work off old stocks before they have deteriorated.
- (5) As the arrangements for electric carriage have broken down, the charges for cooly hire in the case of both stationery and stamps should be scrutinized.
- (6) The variety of articles and kinds of paper supplied should be still further reduced, particular attention being directed to those of which the smallest number of issues is made.
- (7) Inquiries should be made as to whether superior articles of stationery could not be replaced by cheaper substitutes on the lines already adopted with regard to Lancashire ledger paper.
- (8) In the case of country articles, it should be ascertained whether there are any articles which are purchased at present in the open market, or from the trade, which might be made in jails.

61. The question was referred to Mr. George in the month of April. Prior to the detailed examination of the Committee's recommendations, Mr. George was transferred to another province, but before his departure he submitted a preliminary note in which he made the following suggestions:—

- (1) That a money limit should be fixed for the supply of stationery to each office and that the Superintendent of Stationery should be freed from the exercise of check over indents, discretion being left with indenting officers to ask for stationery within the amounts prescribed and at the prices given in the schedule: this system has been adopted by the Government of India and is in vogue in all Central offices as also in Provincial offices in Bengal;
- (2) that indenting officers should be given a free hand to indent for what they actually require and not for every item entered in the fixed scale;
- (3) that at the end of each year, Government should review the actual value of the stationery issued to each office as compared with the money limits fixed. The Committee understand that the Chartered Accountants, Messrs. Fraser and Ross,

have been asked to undertake the detailed enquiry which Mr. George was unable, prior to his transfer, to initiate.

62. The Committee are of the opinion that the expenditure under the head of stationery should be debited against each department and that, subject to the result of such further enquiries as are made, a limit should be fixed to the consumption permitted to each department.

63. Copy stamp papers.—Copy stamp papers required for use in India are at present supplied by Messrs. De La Rue and Co., London, under a contract which expires in December 1924. The High Commissioner for India has been asked to ascertain from the company whether they cannot—

- (i) replace the present thick paper by a less heavy paper of good quality ;
- (ii) alter the size of the paper to  $\frac{1}{4}$  Double Foolscap size with the stamp (embossed portion) reduced to the size of a court-fee label and confined to one corner of the paper.

If these alterations are made, it ought to be possible to write 240 words instead of 175 on paper of the description specified and to increase the fee for each sheet from 3 annas to 4 annas.

A further suggestion has been made that a 6-anna copy stamp paper should be introduced embossed in the manner specified above for use with a typewriter with which 350 words can be copied on the sheet.

The High Commissioner has also been requested to ascertain the comparative cost of manufacturing the present and proposed copy stamp papers.

64. On the recommendation of this Committee, a special committee consisting of the Superintendent of Stamps and two members of the Retrenchment Committee was constituted in August last to enquire into the following further points connected with the subject:—

- (1) The possibility of introducing local manufacture with effect from the 1st January 1925 and the means of control necessary if this arrangement were adopted.
- (2) The desirability or otherwise of having the paper made with lines and the difference in cost involved.
- (3) The desirability or otherwise of having all copies typed and the question whether parties would be prepared to pay a slightly increased charge for typed copies.
- (4) The number of words per page for typed and written matter, respectively, and the resultant charge per page in either case.
- (5) The samples of paper from that in stock in the Stationery Office that would be suitable from the point of view of durability or otherwise.

The Committee are of the opinion that the printing of judicial and non-judicial stamp papers in India would effect very considerable savings but, as the special committee appointed to deal with the question has not as yet submitted its report, they are not in a position to make a more definite or final recommendation.

65. *Printing*.—The expenditure on printing carried out in the Government Presses has increased in the last three years from 5.63 to 7.57 lakhs of rupees. The increase is due in the main to two causes, viz., increase in salaries and wages and the transfer to the Secretariat Press of the Printing work of the High Court. During the same period receipts have increased from 1.29 to 1.84 lakhs.

66. A question of primary importance is the comparative cost of 'private' and 'State' printing. And it has been urged that Government printing could be executed at a cheaper cost if private firms were invited to tender for and to execute the work. The Government Presses do employ a system of costing, but the system is based on the total cost of working of the previous year. The figures ascertained by this method of calculation indicate that the unit rates at which Government printing is executed are lower than the customary tender rates of private firms. No useful comparison can, however, be made until the accounts of the Government Presses are placed on a basis that is fully comparable with that adopted in business concerns. The Committee therefore suggest that the commercial accountants to the Government

of Madras should be instructed to draw up and initiate a suitable set of commercial accounts. They also desire to call attention to the action of the Government of Bengal who have constructed an up-to-date Press at Chetla and transferred the Sealdah and Dalhousie Square presses thereto, and have at the same time drawn up a costing system based on the system employed by the London Master Printers.

67. The Committee desire to express their opinion that considerable economies could be effected in the cost of Government printing by modernising the buildings, plant and methods of work. The Mint Street and Penitentiary presses require to be reconstructed. The existing machinery should be scrapped and linotype machinery should be installed, in supersession of the antiquated system of hand composition and, wherever possible, labour-saving methods of work should be adopted. The Committee are aware that these recommendations involve considerable capital outlay, which, in the existing state of Provincial finances, cannot be met from revenue. They therefore recommend that the cost of capital construction should be met from loan funds and would urge that there can, on this account, be no reason for delay in giving effect to their recommendation.

68. The Committee further desire to call attention to the fact that the departments of Government which make use of the printing press have, owing to the fact that the expenditure on printing forms a separate major head in the budget, no direct incentive to limit their demands on the press. It is therefore recommended that in future each department should be debited with the cost of the printing done for it and should receive an annual grant for the purpose which should not be exceeded. They observe that the Government of Bengal have already taken action in this direction and have issued instructions that each department of Government should be debited with the cost of printing carried out on its behalf.

69. There are two further points to which the Committee desire to call attention. The first is the question of overtime, which is, the Committee understand, a frequent and fruitful source of excess expenditure. They therefore recommend that overtime should be reduced to the absolute minimum and invariably debited to the departments responsible. The second point is the extent to which type is kept standing for months and even for years at a time. It would be cheaper, in their opinion, to break up the type, as soon as the frames are required for other work, and to reset the old matter when further copies are required, making the necessary debit against the department whose dilatory procedure necessitates such action.

70. It is difficult to estimate with accuracy the economies that would result if these recommendations were given effect to. The Committee believe however that, if the press were modernized and departments were rationed, an approximate annual saving of 2 lakhs of rupees could be secured.

71. Other avenues of economy under the head of printing have already been explored. The volume of printing work has been very largely reduced during the last few years and savings have been effected by the following measures:—

- (1) The conversion of the quarterly civil list into an annual list.
- (2) Simplification of the departmental establishment lists.
- (3) Curtailment of the distribution of Government publications.
- (4) Reduction of the number of correction slips.
- (5) Curtailment of the free issue of the *Fort St. George Gazette*.
- (6) The abandonment of the system of reciprocal free supply of Government publications to the Central and other Governments.

72. *Public Works Workshops*.—The Workshops are carrying out manufacture and repairs on behalf not only of the Public Works department but of other departments as well. The question has arisen in the case of these workshops, as

well as in the case of other "service" departments, whether they are being run economically and whether the cost of production is as low as or lower than the rate at which private firms are prepared to manufacture or are able to supply.

73. This question was considered by the Public Works Committee, for whom the General Superintendent of the Workshops prepared a statement exhibiting the comparative cost of the work executed in the workshops and by private firms. He pointed out that there are certain classes of work and certain articles of manufacture which the Government Workshops alone are able to handle. With regard to the cost, the Public Works Committee were of the opinion that the accounts of the workshops, although maintained on a capital and revenue basis, are not prepared on the same lines as the accounts of private commercial firms and that for this reason it was not possible to estimate accurately the comparative cost. They therefore recommended that the accounts of the workshops should be maintained on a commercial basis and that the problem should be reviewed after a commercial system of accounting had been introduced. This Committee understands that the Commercial Accountants to Government have been requested to undertake an examination of the workshops and to set up a new system of accounts. Till this is done, the further questions involved cannot be satisfactorily investigated.

74. *Supplies by the Jail Department.*—It has already been pointed out in the beginning of this chapter that the Jail Department manufactures, not only to meet its own requirements, but in order to supply manufactured articles to other departments. A variety of jail industries has been established, some of which have attained considerable development. For some years past, since the intensified development of jail industries began, the Inspector-General has been drawing the attention of Government to the fact that the heads of departments are not placing their requirements with Jail Superintendents but are purchasing from private firms or from other outside sources. A series of Government Orders has been issued prescribing the purchase by Government departments of jail manufactured articles, but these orders have not been altogether effective and more recently in August of the present year a further order has been issued containing definite instructions that all Government departments shall purchase their requirements from the Jail Department provided that the latter can supply serviceable articles at a reasonable cost. The transfer to Jails of the departmental work at present carried out in the Salt Store House, Tondiarpet, has also been under the consideration of Government. The subject of Jail supplies is dealt with at greater length in the chapter on Jails. The Committee will only say here that, in their opinion, the orders regarding purchases from Jails should be made even more stringent and the injunction that departments requiring goods that the jails can supply should not buy elsewhere be made practically absolute.

75. *Consumption of electric current.*—During the last three years the expenditure on electric current in Government offices in Madras City has averaged one and a quarter lakhs of rupees. Detailed figures have been obtained which reveal that, whereas, in the effort to secure economy, the consumption was, in a number of offices, considerably reduced in 1922-23, yet in other offices there has been a considerable increase. The total number of units consumed in 1921-22 was 5.13 lakhs and, in 1922-23, 4.87 lakhs. The latter figure exceeds by over 20,000 the consumption of 1920-21 and is very considerably in excess of the corrected figures for 1918-19.

76. The problem of controlling the consumption and checking the increase is not easy of solution, but the Committee consider that in the interests of economy an endeavour should be made to fix the maximum number of units for each office and to settle a contingent allotment for electric lights and fans in each office on this basis. The maximum number should be treated as the "high watermark", the control being vested in, and the consumption checked by, the Electrical Engineer to Government.

77. The Committee consider it advisable that, in the case of those buildings and institutions in which there has been a large increase in consumption during the last three years, an explanation for that increase should be obtained and examined. A

list of the offices referred to is entered below, together with a statement showing the increase that has occurred :—

Name of office. (1)	1920-21.	1921-22.	1922-23.	Increase in 1922-23 over 1920-21 Units.	Percentage of column 5 to column 2.
	Units. (2)	Units. (3)	Units. (4)		
1. Veterinary College .. ..	..	1,050	1,480	*430	41.0
2. Queen Mary's College .. ..	4,530	5,942	7,604	3,074	67.9
3. Presidency College .. ..	4,635	4,440	5,476	841	18.1
4. Police Stations in the City ..	3,965	4,910	6,005	2,040	51.5
5. Victoria Caste and Gosha Hospital.	5,106	8,257	9,482	4,376	85.7
6. Deputy Commissioner of Police, Georgetown.	406	842	945	539	132.7
7. Inspector, Salt and Abkari, Washermanpet.	284	335	375	91	32.0
8. Lunatic Asylum .. ..	24,823	34,034	38,448	13,625	54.9
9. Maternity Hospital .. ..	84,085	92,870	94,397	10,312	12.3
10. Chief Secretariat .. ..	12,878	19,587	17,442	4,564	35.4
11. Government Museum .. ..	1,465	2,657	2,281	816	55.7
12. Inspector-General of Police, Mylapore.	4,665	5,541	4,945	280	6.0
13. Director of Agriculture .. ..	1,459	1,760	1,590	131	9.0
14. High Court of Judicature .. ..	30,714	32,996	32,784	2,070	6.7
15. The Penitentiary .. ..	10,277	11,597	11,562	1,285	12.5

\* Increase over 1921-22.

78. The Committee consider that, in view of the fact that Government is a very large consumer of electric energy, the question of the grant by the Electric Corporation of a concession rate should be enquired into.

79. *Telephones.*—The question of effecting economies in the cost of Government expenditure on telephones is complicated by the fact that no decision has been arrived at with regard to the continuation of the flat rate system or the substitution therefor of a measured rate. In Madras there are two Exchanges—one of which is operated by the Government Telegraph department and the other by the Madras Telephone Company. Of the 387 Government connexions, 226 are attached to the Government Exchange and 161 to the Madras Telephone Company. The charges are as follows :—

	RS.	A.	P.	
(1) Government Telephone department .. ..	250	0	0	
(2) Madras Telephone Company .. ..	300	0	0	Business.
	250	0	0	Residential.
(3) Concession rate by the Company to Government	225	0	0	Business.
	187	8	0	Residential.

80. The present cost to Government of their telephone service is Rs. 72,710. If all the telephones were transferred to the Government Exchange, the cost would rise to Rs. 73,285, whereas, if all the telephones were transferred to the Madras Telephone Company, the annual cost would be Rs. 69,825.

Under the terms of their revised agreement, the Company have the right to increase their maximum rate to Rs. 350. The latter rate cannot, however, be brought into force until the Company have converted 95 per cent of the subscribers' lines from the existing magneto system to a central battery or to automatic working. As soon as the conversion to a central battery system has been effected, the position will therefore be that the Company's flat rates for a business connexion will be Rs. 350, whereas the flat rate of the Government Telegraph Department, which has already a central battery system installed, will be Rs. 250. The concession of 25 per cent given by the Company to Government will, however, reduce their figure from Rs. 350 to Rs. 262-8-0.

81. Economies under telephones may be classed under three heads:—

(1) Conversion from the Government system to the Company's system, which at the present rate, would result in a saving, as already narrated of Rs. 3,000, a saving which is, however, problematical in view of the fact that the question of the substitution of measured rates, or of the increase of the flat rate to Rs. 350, has not yet been decided.

(2) The introduction of private branch exchanges.—The Electrical Inspector has already suggested the institution of five sub-exchanges at the following places:—

- (a) Fort St. George,
- (b) Chepauk,
- (c) The Old High Court buildings,
- (d) Egmore,
- (e) The High Court,

and has calculated that, on the basis of the present flat rates, these sub-exchanges, if handed over to the Company, would result in a saving of Rs. 9,500.

The table entered below shows the cost of these sub-exchanges under the flat rate system and under the measured rates proposed by the Company:—

Cost of the proposed exchanges.

Name of the proposed exchange.	Present cost of all connexions proposed to be brought on the new exchange.	Under the Government Telegraph Department, flat rate.	Under the Madras Telephone Company flat rate.	Under the Madras Telephone Company's proposed measured rate.	
				As proposed in their letter No. 2676, dated 11th August 1923—Rs. 17-8-0 a month with 60 free calls, excess calls being charged at one anna each, with concession rate for the second and subsequent lines.	As proposed in their letter No. 2676, dated 11th August 1923—Rs. 20 a month with 100 free calls and Rs. 5 for each 100 additional calls contracted for, excess calls being charged at one anna each, with concession for additional lines.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
(a) Fort St. George (six trunk lines).	10,405	5,704	5,360	8,078 6,047 calls	7,411 (with 6,000 calls contracted for).
(b) Chepauk .. .. .	9,670	7,582	6,780	8,850 4,900 calls	8,310 (with 4,900 calls contracted for).
(c) Old High Court Buildings and Customs House (three trunk lines).	4,010	3,174	2,865	3,330 1,420 calls	3,182 (with 1,400 calls contracted for).
(d) Egmore (three trunk lines).	3,095	2,874	2,645	3,938 2,909 calls	3,631 (with 2,900 calls contracted for).
Total ..	27,180	19,334	17,650	24,196	22,534

NOTE.—The figures in the above statement were worked out taking the statistics furnished by the Electrical Inspector in regard to average calls and adopting the concession rate for additional exchange lines announced by the Madras Telephone Company, in their letter No. 729, dated 15th March 1923.

One of the results of the introduction of sub-exchanges would be that the system under which Government officers are attached to both the Company's and the Government exchanges would disappear.

(3) Removal of unnecessary connexions and substitution of extension lines in place of direct connexions.—Under this head retrenchments to the extent of Rs. 2,500 have already been effected. In the case of office telephones, the Electric Inspector and the Director of Office Systems made a careful examination and only isolated economies

under this head can be looked for. A list of officers to whom the concession of residential telephones has been granted will be found in appendix XI. The annual cost of the residential telephones exceeds Rs. 15,000.

82. Recommendations of the Committee.—The Committee are of opinion that, if the conversion of Government telephones from the Government system to the Company system would effect a reduction in expenditure, such transfer should be made.

They recommend the installation of sub-exchanges at Fort St. George, Chempauk, the Old High Court Buildings, Egmore and the High Court as soon as the present contracts expire.

They recommend that free residential telephones should be installed at the residences of specified Government officers, that in some cases half the rent should be paid by the Government officers concerned and that in other cases the existing privilege should be withdrawn. Their recommendations are as follows:—

(a) Free telephones.—

- (1) To all Members of Government and Ministers.
- (2) Medical.—The Surgeon-General, Surgeons of Districts, Surgeons and Physicians, the General Hospital, and the Director, King Institute, Guindy.
- (3) Police.—All existing connexions should be continued.
- (4) The Superintendent of Prisons.
- (5) The Collector of Chingleput.
- (6) The Assistant Secretary, Finance Department, during the Budget season.

(b) Half rates.—All Secretaries to Government and the President and the Secretary, Legislative Council, should have telephones installed on the condition that Government pay half the cost and the individual concerned pays the other half.

(c) All other residential telephones should be abolished or paid for by the officers concerned.

83. *General contingencies.*—Expenditure under this head falls into two classes, “contract” and “non-contract.” The contract system was introduced in 1911, but its application was limited to specified items, to selected offices, and to a period of two years. The items to which the system was at first applied were eight in number —

- (1) Petty construction and repairs.
- (2) Repair and carriage of tents.
- (3) Purchase and repair of furniture.
- (4) Tour charges.
- (5) Hot and cold weather charges.
- (6) Cleaning charges.
- (7) Service postage and telegram charges.
- (8) Office expenses.

Later the system was extended to other items to suit the requirements of departments to which it was made applicable. In the first instance the system was introduced only in the case of the Board of Revenue and of officers subordinate to that body. Since then it has been extended to almost all heads of departments. After two years’ trial, the period was extended in 1913 for five years and again extended for another quinquennium, which will expire on the 31st of March 1924.

84. During the currency of the present period the contract system has, owing to the exigencies of retrenchment, been forcibly invaded and in 1922–23 all contingent grants were reduced by 25 per cent—a policy that was repeated in the current year. The result of this forcible saving was an economy in expenditure of nearly 13 lakhs of rupees.

85. At the instance of the Auditor-General, who has brought to notice the actual and potential reduction of contingent expenditure, which the appointment of a special officer has, in other Provinces, secured, this Committee considered the desirability of appointing an accounts officer to examine contingent expenditure in this Presidency. There seemed to be reason to think that even the recent rigorous reduction of contract and non-contract contingent grants had not secured all the reductions possible in the

expenditure under this head while on the other hand there was a danger of a general percentage reduction resulting in certain services being starved if the expenditure was not very carefully adjusted. The report of the Medical Retrenchment Committee revealed the existence of extravagance in the Presidency hospitals, which is to be investigated in detail by an officer placed on whole-time duty for the purpose. The enquiries of this Committee have led them to believe that the contingent expenditure in other departments and offices could be reduced, if not to the same, at least to an appreciable extent, and they have accordingly recommended that an examination of selected offices should be undertaken by a special officer in order to ascertain to what extent wasteful or unnecessary expenditure can further be eliminated. It is understood that this recommendation has been accepted by Government.

86. *Director of Office Systems.*—Meanwhile early in 1922, the appointment of Director of Office Systems was created, as a temporary measure for twelve months, to assist the Government in effecting a reduction in office expenditure. By the end of the year, he had effected savings estimated at Rs. 5,500 under the head of non-recurring and Rs. 86,000 under the head of recurring charges. In the light of these results, the Finance Committee recommended that the post should be continued and provision was made in the budget for the current year. The grant was however removed from the budget by the Legislative Council in the course of the budget debate and the further reduction of expenditure, which the continuation of the appointment was expected to achieve, must perforce be foregone.

87. *Rental for Government Residences.*—The provision of residences for Government officers is governed by Fundamental Rule 45, extracts from which are entered below :—

“ *Provision of Residences.*—When Government supplies a Government servant with a residence leased, acquired or constructed at Government expense, the following conditions shall be observed :—

\* \* \* \* \*

“ (b) Save in the circumstances mentioned in clause (e) below, the occupant shall pay rent for the residence, and such rent shall not exceed the standard rent which the local Government may fix for the residence, or 10 per cent of the occupant’s emoluments, whichever is less. Emoluments, for the purpose of this rule, include compensatory allowance other than travelling allowance, whether drawn from general revenues or from a local fund, and pension, if the occupant is in receipt of pension.

“ *Note.*—The standard rent shall be calculated as follows :—

“ (i) In the case of leased residences, it shall be the sum paid to the lessor, plus such allowance for maintenance and repairs, if these are a charge on the local Government, as the latter may fix.

“ (ii) In the case of residences acquired or constructed by Government it shall be calculated on the cost of acquiring or constructing the residence, including any capital expenditure incurred after acquisition or construction, together with the cost or assessed value of the site, and shall be a percentage of its cost equal to such rate of interest as may from time to time be fixed by the Secretary of State in Council, plus such allowance for maintenance and repairs as the local Government may fix.”

\* \* \* \* \*

“ (c) Nothing contained in clause (b) above shall operate to prevent a local Government from—

“ (i) taking in any particular area a uniform percentage of emoluments, not exceeding 10 per cent, as rent from each Government servant supplied with a residence; provided that, if the uniform percentage taken is less than 10 per cent, the total amount of the standard rent fixed for all residences supplied in that area is thereby recovered; or

“ (ii) taking from any Government servant, who is in receipt of a compensatory allowance granted on account of dearness of living, a rent in excess of 10 per cent of his emoluments.

\* \* \* \* \*



“(f) The limit of 10 per cent prescribed under clause (b) and the uniform percentage of emoluments mentioned in clause (c) above have reference to the rent of the building only. Adequate additional rent should be charged for furniture, water-supply and sanitary, heating and electric installations, if these are supplied. Such charges should not be foregone, except in very special circumstances, for reasons which should be recorded.”

88. The question of the most suitable method of giving effect to the rules has been under consideration and it has been decided to abandon the existing system of assessing rental charges for Government residences. Under the existing rules, the rental is assessed on each individual house and includes interest on the capital cost, an allowance for maintenance and repairs, and municipal taxes, and is subject to a maximum of 10 per cent of the pay of the occupant. The rate of interest varies from 4 to 6 per cent according to the date of acquisition or construction of the house. The maintenance charges are in the first instance fixed at 2 per cent of the capital cost and revised after five years with reference to the average actual cost of maintenance in previous years. The net result is that the Government secure rentals which do not pay for repairs and which are proportionate neither to the accommodation given nor to the salaries of the officers. The Government have therefore decided to adopt the alternative method of assessing the rentals prescribed in Fundamental Rule 45 (c) (i), to adopt the pooling system and to make it applicable to the whole Presidency. A uniform percentage of the emoluments of each Government servant supplied with a Government residence, not exceeding 10 per cent, will be levied subject to the condition that the total amount of the standard rent for all Government residences, other than those which are occupied rent free, is recovered. In calculating the standard rent the Government have fixed a uniform rate of  $2\frac{1}{2}$  per cent on capital cost for maintenance charges and have excluded the house-tax levied in municipal areas. This method of pooling rents will be coupled with a system of commercial accounts for the buildings, on the basis of which the percentage of salary to be recovered as rent will be revised periodically so as to ensure that Government shall recover interest on the capital cost and the cost of maintenance.

89. By these means, which are in accord with the recommendations of the Retrenchment Committee embodied in chapter III of the report, it is expected that the Government residential estate will become, what it is not at present, a remunerative enterprise.

90. *Services rendered by the Madras Government to other Governments and vice versa.*—Before leaving the question of supplies and services, the Committee desire to advert briefly to the services rendered to the Government of India and other Governments by the Madras Government and vice versa. Since the inauguration of the Reforms an examination has been undertaken both by the Central and Local Governments of the expenditure incurred by one Government on behalf of the other. At a conference held at Simla in 1922, it was decided that such claims should be made only when the amount involved was substantial.

91. The Government of India have transferred to the Local Government the charges on account of His Excellency the Governor's Staff and Bodyguard, the salaries of Madras officers nominated as members of the Legislative Assembly and the Council of State, the expenses incurred in elections to the Assembly and the Council from this Province, and, more recently, the cost on account of National Health Insurance contributions of British soldiers extra-regimentally employed in Civil Departments. The Committee observe that there has been a very strict demand on the part of the Government of India of every item that can be claimed. Specific instances are—

- (1) Recovery from the Local Government of the postage, Rs. 1,367 in all, on franked letters sent by members of the Malabar Special Police during the Mappilla rebellion of 1921-22.
- (2) The cost of training students of this Province in the Forest College at Debara Dun at Rs. 1,750 per annum for each student.
- (3) The debiting the Local Government with the cost, on the average Rupees 1,236, of the staff employed in the Accountant-General's office for the compilation of the Civil List and the History of services of Gazetted officers.

92. The Government of India have admitted the claims of the Local Government in respect of the following charges :—

- (1) A share of the salaries of Madras officers doing political duties for the Central Government, about Rs. 9,000 per annum.
- (2) A share of the cost of the Madras Secretariat for the administration of Central subjects, Rs. 32,000 per annum.
- (3) The cost of training military medical pupils in the Medical College and schools, about Rs. 43,000 per annum.
- (4) A share of the cost of the Inspector-General of Registration and his staff for work in connexion with the registration of Joint Stock Companies, Rs. 12,000.

They have declined to admit the claims of this Government on account of—

- (1) Police employed on quarantine duty, on the ground that the head ' Police ' is a Provincial head, Rs. 14,000.
- (2) The maintenance of roads of military importance, on the ground that the Government of India have not classed any roads in this Presidency as of military importance, Rs. 4.44 lakhs.
- (3) The continuance of the pre-reform contribution from the Central Revenues of Rs. 3,500 annually to the Pasteur Vaccine Institute at Coonoor.

93. The Government of India have in some cases accepted in part the claims preferred by this Government. As an instance may be mentioned the Railway Police, towards the cost of which the Railway Companies, prior to the Reforms, contributed 3.61 lakhs of rupees. This contribution ceased with the advent of the Reforms and it is only in the current year that the Government of India have consented to make a contribution. The cost of the Police has increased, but the Government of India have decided to make an allotment of only 2.81 lakhs, an amount which falls short, to a considerable extent, of the old Railway contribution. The Committee are of opinion that an increased contribution, corresponding to the proportion formerly levied, should be claimed from the Central Government.

94. The Committee understand that the Government of India have agreed to reimburse to the Local Government the estimated cost of the Land Revenue staff employed on income-tax assessment in areas in which the Central Government employ no staff of their own, and that the Government will present a claim on account of the cost of collection of income-tax in areas in which a ' Central ' staff is employed. Further claims will, it is understood, be put forward on account of services rendered by this Government to the Government of India under the following heads :—

- (1) Charges relating to the treasury work done on behalf of the Central Government.
- (2) Charges incurred on account of the remittance of treasure.
- (3) Charges on account of the Harbour Police in Madras, and the police employed in guarding currency vaults in the Imperial Bank, Rs. 32,700.
- (4) The cost on account of medical officers engaged in Port Health work in addition to their own duties.
- (5) Assignments on account of unified stamps.
- (6) Reduction in the cost price of opium charged to Local Governments.

The Committee are of opinion that all such and similar claims should be pursued until an equitable decision has been arrived at.

95. The Government of India supply the Madras Government with stores from the Military Medical Stores at the following rates :—

- (1) In the case of European stores, at stock book rates, *plus* exchange, *plus* 10 per cent of the sum of the two items.
- (2) In the case of stores locally purchased, at stock book rates, *plus* 10 per cent.

- (3) In the case of manufactured stores, at stock book rates, *plus* 8 per cent (for interest on outlay), subject to revision from time to time, *plus* 10 per cent on the sum of the two items.

In all cases, the cost of transit from the place of issue is also recovered from the Madras Government.

96. The Stationery Office of the Provincial Government supplies articles of stationery to officers of the Central Government and the Coorg Administration and has since 1922-23 levied an additional charge of 5 per cent over and above the issue price for Provincial officers on account of overhead charges.

97. No additional charge is levied for printing work executed on behalf of departments of the Central Government and the Coorg Administration. The Committee therefore consider that the question whether the charges at present levied under this head are adequate should be further investigated.

98. The Postal Department is debited with 20 per cent, approximately Rs. 5,000, of the charges incurred by the Provincial Stamp Office in the control and supply of postage stamps. Other Provincial Governments which obtain their supply of stamps from this Government, are charged a commission of 16 per cent on the value of the stamps supplied, in addition to their actual cost.

99. The Madras Government also supply quinine sulphate to the Governments of Baluchistan, Bombay, Burma, the Central Provinces, Coorg and the United Provinces at market rates determined from time to time.

100. *Savings*.—The savings already effected amount to 13.94 lakhs of rupees, as detailed below :—

	RS.
Contingencies .. .. .	13,00,000
Recurring savings effected by the Director of Office Systems ..	84,000
Periodicals .. .. .	7,200
Telephones .. .. .	2,500
Total ..	<u>13,93,700</u>

In addition to these savings in expenditure, an increase in revenue to the extent of 2.86 lakhs of rupees has been secured :—

	RS.
Police charges recoverable from the Railways .. .. .	2,81,000
Establishment charges of the Stamp office debitable to the Postal department.	5,000
Total ..	<u>2,86,000</u>

The recommendations of the Committee will, if accepted, result in a further saving of 2.19 lakhs of rupees as detailed below :—

	RS.
Printing .. .. .	2,00,000
Telephones—Office .. .. .	12,500
Do. Residential .. .. .	6,750
Total ..	<u>2,19,250</u>

The recommendations of the Committee involve also an addition to provincial revenues of 1.13 lakhs of rupees :—

	RS.
Police charges—additional recovery from the Railways .. .. .	80,000
Harbour police charges to be recovered from the Government of India.	33,000
Total ..	<u>1,13,000</u>

Under the head of Supplies and Services therefore provincial revenues have benefited by the action already taken to the extent of Rs. 16,79,700 and should further benefit, if the recommendations of the Committee are accepted, to the extent of Rs. 3,32,250.

## CHAPTER VI.

## CHARGES FOR SERVICES RENDERED.

101. The rapid growth of Provincial expenditure in recent years as compared with the years previous to the Reforms, and the causes therefor, have been set out in detail in the introductory chapter. The increase in prices, which is not a new, but has become since the war a highly intensified, phenomenon, has had the effect of throwing on Provincial funds an enormous increase in salaries. One result is that the cost of services rendered by Government to the community has expanded at a rate which it has been impossible to ignore.

102. *Court Fees, Registration, Stamps.*—The first measures taken by Government to increase their receipts under this head are to be found in the Court Fees and Stamp Amendment Acts of 1922, whereby the charges were considerably increased. The cost of copy stamp papers was raised from two annas to three annas in September 1922. The Court Fees Act took effect from the 18th April and the Stamp Amendment Act from the 1st of April 1922. The increased receipts from these sources were estimated at seventy lakhs of rupees. Registration fees were also increased in March 1922, and an increase in revenue of seven and a half lakhs was anticipated. The actual figures of the realisations for 1922-23 have, however, fallen far short of the expectation. The figures are as follows:—

(1)	Actuals 1921-22. (2)	Actuals 1922-23. (3)	Increase. (4)
	RS.	RS.	RS.
(i) Judicial stamps .. ..	1,18,98,347	1,30,57,752	11,59,405
(ii) Non-Judicial stamps .. ..	70,86,800	89,25,580	18,38,780
(iii) Registration .. ..	32,55,694	35,98,480	3,42,786
Total .. ..	2,22,40,841	2,55,81,812	33,40,971

Increased revenue amounted therefore to 33.41 lakhs, or 44 lakhs less than the anticipated increase.

103. *Educational fees.*—The Committee have, in another chapter, recommended that an increase should be made in the fees levied in Arts Colleges. The Medical Committee have made a similar recommendation in the case of Medical Colleges. The Agricultural and Veterinary Committee have pressed for the abolition of stipends at the Coimbatore and Vepery Colleges. And steps have already been taken by Government in this direction. Orders have been passed in the following cases:—

## Medical College Fees—

	Existing rate. RS.	Revised rate. RS.
(i) Annual fee .. ..	120	200
(ii) Fee for the whole course if paid in one sum on joining the College .. ..	540	900
(iii) Fee for the first year in the case of Physical Science graduates .. ..	65	110
(iv) Fee for a supplementary course for students who fail in the final L.M.S. or M.B., B.S. examination .. ..	60	100

The new rates will take effect from the 1st July 1924 and the increased revenues expected amount to Rs. 10,060 in 1924-25 and Rs. 50,300 ultimately.

The Forest College.—The annual fee leviable has been raised in the current year from Rs. 900 to Rs. 1,500.

The Leather Trades Institute.—The increase of the annual fee has been from Rs. 80 to Rs. 150, in the case of Madras and other South India students, and to Rs. 300 in the case of students from other provinces, with effect from 1923-24.

104. *Examination fees.*—Taken as a whole, the charges for Government examinations are more than covered by the fees levied, and last year a substantial surplus was realised. There are only five examinations which are not self-supporting, viz.—

- (i) The Technical Teachers' Certificate Examination.
- (ii) The examination for Teachers' Certificates in Drill and Gymnastics.
- (iii) The public examination at the end of the advanced course of studies in Sanskrit schools.
- (iv) The examination for the award of certificates of competency to persons qualified to teach in schools for physically defective children.
- (v) The physical training examination for women.

These are of minor importance or have been recently instituted. The view of the Committee is that, as the examinations as a whole are conducted without loss to the State, no increase of fees should be made in individual instances of the nature referred to, in which the number of candidates is small and the receipts are negligible.

105. *Medical inspection of school children.*—A scheme for the medical inspection of school children in secondary schools was introduced in 1920 under which grants were made to aided institutions and to local bodies of one-third of the cost of inspection, subject to a maximum of four annas a pupil for the first, and two annas for each subsequent inspection. In the case of Government secondary schools two-thirds of the cost, subject to a maximum of eight annas a pupil, were paid by Government. It is proposed in future to withdraw these grants and to have all inspections, both in Government and non-Government schools, carried out by Government medical officers, who will be entitled to receive fees on a fixed scale. The fees will be collected from the parents or guardians of the children examined.

106. *Police-guards, Hackney Carriage fees.*—Full charges are recovered for police-guards supplied to public departments, private companies and individuals. The receipts from hackney carriage fees do not, however, cover the cost of the administration of the Act and it is proposed to undertake legislation to secure a greater return and to render this branch of police work self-supporting. The figures for the last three years are—

Year.	Receipts.			Charges.		
	RS.	A.	P.	RS.	A.	P.
1920-21	8,313	8	11	9,631	11	7
1921-22	7,414	3	6	12,120	2	2
1922-23	7,357	10	0	13,160	10	0

It is proposed to increase the fees levied for horse and bullock drawn carriages and rickshaws that ply for hire and the licence fees for drivers and rickshaw coolies. The Inspector-General and Commissioner of Police have drawn up scales which, if brought into force under an amendment to the Madras Hackney Carriage Act, will not only cover the deficit but provide a small surplus.

107. *Boiler inspection.*—Till the year 1919-20 receipts under the head of boiler inspection produced a surplus over expenditure, but, after the revision of salaries and travelling allowance, the deficits attained serious dimensions, as the figures set forth below demonstrate :—

Year.	Receipts.	Expenditure.	Surplus (+) Deficit (-)
	RS.	RS.	RS.
1917-18	41,784	35,619	+ 6,165
1918-19	43,495	39,976	+ 3,519
1919-20	45,461	40,207	+ 5,254
1920-21	43,923	59,923	- 16,000
1921-22	47,220	67,368	- 20,148
1922-23	44,796	59,879	- 15,083

It may be mentioned that the Boiler Inspection Department also carries out the inspection of water-works plant on behalf of Municipalities, for which fees are levied amounting in all to Rs. 9,000. These figures have been included under receipts in the table entered above. For 1922-23 the Accountant-General's "actuals" have not

yet been received and the figures for that year are based on information supplied by the Chief Boiler Inspector. The decrease on the expenditure side is due to the reduction in the scale of travelling allowance with effect from 1st September 1923.

108. The Committee recommend that the Boiler Inspection Department should be made self-supporting, and that fees should be raised and expenditure reduced to that end. At the present time all the boiler inspectors, the Chief Inspector and five Inspectors, are stationed at the headquarters of the Presidency. Were the Presidency divided into circles and the Inspectors stationed at suitable centres, such as Bezwada or Trichinopoly, there might be a considerable reduction in expenditure and the Committee recommend that the question should be investigated. A new Boilers Act has been introduced, under section 28 of which the scale of fees for registration of boilers will be laid down by the Government of India. The Local Government may fix the scale to be levied for renewal certificates. Revised rates, both for registration and renewal, have been proposed. If these rates, which range from Rs. 20 to Rs. 80, instead of from Rs. 15 to Rs. 50 as at present, are brought into force, the breach between expenditure and receipts will be reduced to an appreciable extent. The gap will be closed entirely if fees are levied for the inspection of the boilers belonging to Government departments on which at present no charge is levied. It is estimated that the inspection of boilers belonging to Government would provide, on the proposed scale of rates, a fee-income approximating ten thousand rupees. The Committee are in favour, in this and in other instances, of the levy by "service" departments of charges for services rendered to other departments and, in pursuance of this principle and in order to exhibit clearly the actual position of the Boiler Inspection Department from year to year, recommend that such charges should, in the present instance, be levied or credited.

109. *Factory inspection.*—The cost of administering the Factories Act is borne by Government, and the Committee have no comment to make on the expenditure hitherto incurred. There is one item of expenditure, small in itself compared with the total cost of the department—Rs. 63,000 in the current year—for which recovery should, in the opinion of the Committee, be made, viz., the fees levied for the grant of certificates as to the age of children. These fees are paid by Government to Civil Surgeons and to other medical officers who are appointed certifying surgeons under the Act, at the rate of four annas for each certificate. The expenditure under this head amounts approximately to two thousand rupees a year, and the Committee are of the opinion that the cost of the certificates is a legitimate charge on the factory owner. At the same time they recognize that the amendment of the Act, which would be necessary in order to give effect to this recommendation, is not within the competence of the Local Government. They are content therefore to place on record their opinion on the subject of this recovery.

110. *Veterinary—Serum-inoculation.*—Inoculation against rinderpest was the earliest prophylactic measure undertaken by the Veterinary Department with reference to the major cattle diseases, and in 1922 the decision was taken to levy a fee therefor. Two methods of inoculation are employed the 'serum alone' and the 'serum simultaneous'. In July 1922 the levy of a fee of eight annas was sanctioned for inoculation under the former method. In return for this fee, the cattle owner is granted a certificate to the effect that he is entitled to free re-inoculation, as often as may be required, within six months of the date of the first inoculation. It has now been decided to levy, with effect from the 1st October 1923, fees for inoculation by the 'serum simultaneous' method. Fees are only to be levied in cases of successful inoculation and the fee has been fixed at two rupees. The reason for the difference in fee between the two methods is that the 'simultaneous' method is not only more expensive but, if successful, provides permanent immunity.

111. *Industries—District Engineering.*—Services are rendered to the public under this head by the mechanical engineering staff of the Department of Industries. The staff is territorial and three main functions are performed :—

- (i) sinking bores to test the existence of water-supply,
- (ii) the supply and erection of power driven pumps, chiefly for irrigation,
- (iii) the erection of milling and other industrial machinery, with power plant to drive the machinery.

The mechanical staff of the department also supervise, inspect, and keep in order the plant and machinery erected by them.

These services are highly valued by the public and proposals, which will be set forth in the chapter dealing with Industries, have been made to secure, through the raising of fees, a larger return on the heavy outlay incurred by this branch of the department.

112. *Cinchona—Quinine sulphate.*—One result of the overhaul of the commercial or quasi-commercial activities of Government by a trained accountant has been the discovery that the quinine sulphate manufactured at the Naduvattam factory was sold at a loss of four rupees a pound, in the case of pice packets, and of three and a half rupees in the case of supplies to medical institutions. As a result of the investigations made and the detailed examination conducted, it has been decided that, with effect from the 1st July 1923, the two-pice packet supplied through post offices should be sold to the public at three pice a packet, which price represents a retail rate of Rs. 28-10-0 a pound. To medical institutions quinine sulphate has, since the 1st of May, been supplied at the wholesale concession rate of Rs. 27 a pound in supersession of the former highly unprofitable rate of Rs. 18.

113. *Pachaiyappa's Charities Audit.*—In accordance with a scheme framed by the High Court, the accounts of these charities are audited by Government officers. The fee for the audit was Rs. 300 per annum and has, with effect from 1923-24, been raised to Rs. 1,800 per annum, the revised charge being based on the cost of the staff employed on the audit.

114. *Court of Wards.*—The Committee have also had under consideration the expenditure on estate management both by the Court of Wards and by the district Land Revenue staffs. The charges for the Court of Wards establishment in the office of the Board of Revenue, approximately Rs. 20,000, are met in the first instance from Provincial revenues and are recovered subsequently from the funds of the several estates under the Court's superintendence, among which the cost is apportioned. In the case of estates for the supervision or management of which establishments are specially entertained, the cost of the establishments is recovered from the concerned estates. No specific recoveries are made to meet the cost of the Commissioner or his Secretary, or of the Collectors, Divisional and Taluk officers, part of whose time is occupied in the control and supervision of Court of Wards administration. To meet these charges, a general levy of 2½ per cent is made on the funds of the estates that are from time to time under superintendence and management. Under the Government of India Act X of 1892 power was taken to levy commission up to a maximum of 5 per cent, and the commission fixed by the Government of Madras is only 2½ per cent. The question of the enhancement of fees was therefore examined, but it has not been possible to frame a scientific estimate of the total cost. The Committee are satisfied, from the data placed before them, that the Court of Wards administration is self-supporting and that enhancement of the rate at present levied would not be justifiable.

115. *Savings.*—So far as the present chapter is concerned, provincial revenues have been affected by additional taxation and by the levy of additional fees rather than by making definite savings. The savings, together with the increased taxation and fees, are exhibited in the following table :—

	Rs.
Increase in non-judicial stamps .. .. .	18,38,780
Do. Court-fee stamps .. .. .	11,59,405
Do. Registration fees .. .. .	3,42,786
Do. the price of quinine sulphate .. .. .	2,00,000
Savings due to the abolition of grants for the medical inspection of school children .. .. .	15,250
Increase in Veterinary serum inoculation fees .. .. .	9,000
Do. Hackney carriage fees .. .. .	7,000
Do. Forest College fees .. .. .	6,400
Do. the Leather Trades Institute .. .. .	3,000
Do. Pachaiyappa's audit .. .. .	1,500
Total ..	35,83,121

116. The recommendations of the Committee are chiefly concerned with the increase of fees. The Committee have recommended an increase in boiler inspection fees amounting to Rs. 15,000. The Medical Retrenchment Committee has recommended an increase in the Medical College fees, which will ultimately amount to Rs. 50,300. Further recommendations have been made with regard to medical certificates under the Factories Act and to the charges made for the work carried out by the District Engineering staff of the Department of Industries. The figures are tabulated below :—

	Rs.
Increase in Medical College fees .. .. .	50,300
Do. fees levied by the District Engineering staff ..	50,000
Do. Boiler Inspection fees .. .. .	15,000
Recovery of fees under the Factories Act .. .. .	2,000
Total ..	<u>1,17,300</u>

The Committee have also recommended the increase of fees in Arts Colleges. They have not specified what that increase should be. If, however, an all-round increase of twenty-five per cent were made, the increased receipts from fees would amount approximately to two lakhs of rupees.



## CHAPTER VII.

## LAND REVENUE DEPARTMENT.

117. In the Land Revenue department substantial economy had already been effected before the Retrenchment Committee was appointed. The majority of these measures have been referred to in Chapter II, but they may be briefly recapitulated :—

	Savings. LAKHS.
(1) The abolition, as the result of a motion in the Legislative Council, of the Land Records department .. .. .	41
(2) Amalgamation of the Land Revenue and Settlement branches of the Board of Revenue .. .. .	56
(3) The abolition of eight Personal Assistant Deputy Collectors ..	65
(4) Reduction in the number of clerks under the Tottenham scheme.	51
(5) Reduction in the number of peons .. .. .	1 00
(6) Reduction in Divisional and Taluk offices.. .. .	60
(7) Reduction in the number of village officers and village menials ..	19 00

These large savings having already been made, the Committee adopted the view that the condition precedent to the securing of any further reduction in the cost of establishment charges was a radical alteration in the volume and nature of work entrusted to district officers, and they therefore proceeded to examine this aspect of the case with the assistance of the following gentlemen who were nominated by the Hon'ble the Revenue Member, namely, Mr. N. Macmichael, I.C.S., Mr. G. F. Paddison, I.C.S., Diwan Bahadur T. N. Sivagnanam Pillai, M.L.C., Rao Bahadur T. Balaji Rao Nayudu, M.L.C., and Rao Sahib S. Tirumalai Ayyangar, B.A.

118. It was realized at the outset of the inquiry of this enlarged Committee that no real curtailment of work could be secured unless the extensive inspection and check involved in the fixation of the annual demand could be materially reduced. The Committee were, therefore, of the opinion that the most important question for solution was the abolition or diminution of fluctuating items of revenue, and agreed that a solution of the problems involved in the settlement of this question must first be sought. With reference to the different items falling under the head of fluctuating revenue, the Committee were inclined to think that—

(1) Fasaljasti might be replaced by a consolidated wet assessment, based on the advantage derived by individual fields in the past.

(2) Tirwajasti.—The replies to the Board's Reference I-3328-22-I, dated 29th January 1923, which are due by the 30th April, should be awaited.

(3) 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 lands in a village should be so adjusted as approximately to cover the average revenue derived from unauthorized cultivation during a period of years.

(4) Porambokes.—The control might be entrusted to local bodies, departments of Government, and to village panchayats with such reservations as detailed examination shows to be necessary, e.g., in order to obviate injury to the interests of the depressed classes.

(5) Remissions.—The advantage to be gained and the reduction of work ensuing from the abolition of fieldwar ajmaish render it desirable that some substitute should be found for the existing system of granting seasonal remissions. Mr. Stuart's suggestion to abolish remissions save in the case of real or widespread disaster might however cause hardship in precarious tracts. On the other hand, more liberal allowances might be granted to the owners of land under precarious sources on the understanding that no remissions would in future be given.

119. Other branches of work, the curtailment of which would lead to reductions in establishment and expenditure, were considered—

(a) Patta transfers.—The Inspector-General of Registration explained his scheme for maintaining a registry of holdings in sub-registrars' offices. The advantage to be secured from the possession by the Registration department of an up-to-date register of mutations was recognized and it was also recognized that there would be an appreciable reduction in the work of revenue subordinates and in taluk offices if sub-registrars could undertake this branch of work. There would also ultimately be a large saving in respect of the clerks now employed in making searches in registration offices. Further examination of the scheme was considered necessary in view of the difficulties involved in the effecting of subdivisions and the conducting of local inquiries by registration officers. It was agreed that the fragmentation of holdings could not be checked and it was decided to recommend that all transfers of landed property should be made compulsorily registrable. The question of making a ryotwari patta presumptive proof of title should, it was considered, be re-examined.

(b) Maintenance of surveys.—The main object of the present inquiry being to free existing revenue staffs from as many branches of work as possible, the proposals of the Board of Revenue with regard to district maintenance must be carefully examined from this standpoint.

(c) Simplification of village and taluk accounts.—The Committee's opinion was that the accounts should be examined from the standpoint of the actual use made of them in the past and all that had not been found actually useful abolished. The general consensus of opinion was to the effect that statistical registers might be dispensed with without detriment to the Land Revenue administration.

(d) Simplification of jamabandi.—The necessity for abandoning the present system of jamabandi was accepted in principle. The reorganization of the Land Revenue system should be directed to securing that end.

120. *Establishments*.—The general view taken was that reorganization of establishments could not be made unless accompanied by radical alterations in system and method. Pending a decision as to the manner in which the work of the department can be reorganized, no definite view as to reduction in establishments can be expressed. General agreement was arrived at, however, with regard to the following points:—

(1) Divisional officers.—The separation of Executive from Judicial functions, the transfer of suits work to the Civil Courts and the appointment of separate income-tax establishments will, combined with the dissociation of revenue officers from "Local Self-Government," confine the Revenue officer largely to the work of Land Revenue Administration and so reduce his work very materially.

(2) Tahsildars.—Efficiency of administration both in the field and in the office will be increased if the bulk of the powers now exercised by the Divisional officers in respect of taluk and village establishments are transferred to the Tahsildar. Other powers at present exercised by the Divisional officer may also be transferred to the Tahsildar, e.g.—

- (a) confirmation of sales ;
- (b) composition of forest offences on unreserved lands ;
- (c) sanctioning estimates for petty construction and repairs ;
- (d) passing final bills for petty minor irrigation works ;

The increase in the efficiency of taluk administration will be still more marked if the reduction of work contemplated in paragraphs 3 and 4 supra is found to be, either in whole or part, within the bounds of feasibility, and the work in taluk offices and the duties appertaining to the office of Tahsildar reduced to manageable dimensions.

It follows from (1) and (2) that Divisional officers will become appellate or revisional authorities, controlling the taluk officers in whom the administration of the district will centre, and that their number can be reduced.

(3) Revenue Inspectors.—It is believed that the contemplated reorganization of work may result in the abolition of the duties and post of Firka Inspector.

(4) Karnams.—The village accountant must be retained. The simplification of village accounts and of jamabandi should so appreciably reduce the work of karnams as to enable charges to be increased.

(5) Assistant Karnams should be abolished, the number of Karnams charges being added to, if necessary.

(6) Village Headmen.—The headmen of villages must be paid, and not honorary, officers.

(7) Monigars.—The necessity for the retention of 312 monigars and the possibility of substituting process-servers should be examined.

(8) Village menials.—The general opinion was that there was room for reduction, but that the first point to be examined was the question whether police talayaris should be retained.

(9) Controlling staffs.—

(a) The Revenue Secretariat.—Several members of the Committee requested that inquiries should be made

- (i) whether the reduction of work in the Secretariat had been followed by a reduction in the Secretariat establishments ;
- (ii) whether the staffs employed in the office of the Board of Revenue and in the Revenue Secretariat could not be amalgamated ;
- (iii) whether the heads of the Revenue Department could exercise the functions of Secretary to Government.

(b) Board of Revenue.—The question of the abolition or reconstitution of the Board should await a decision as to the reorganization of the revenue system. Immediate consideration may however be given to the question whether, if and when Salt and Customs are removed from the supervision of the Board, the work of the Excise and Inam Commissioners cannot be assigned to the Land Revenue and Settlement Commissioners.

(c) Collectors.—The future position and functions of Collectors can only be decided after the final form of the reorganization of district work has been settled.

121. *Regrouping and redistribution of taluks and divisions.*—So far as taluks and divisions are concerned, the Board of Revenue has already undertaken an inquiry into the matter and the orders of Government are being passed on the proposals of Collectors and the Board with regard to each district from which reports on the subject are received. Government have already passed orders in the case of twelve districts and the Committee do not at this stage desire to examine the question.

122. *Regrouping of villages.*—The Board of Revenue has already taken the matter in hand and the Committee are content to leave the examination of the question to them.

123. *Redistribution of districts.*—The Committee are of the opinion that the creation of a fresh district is necessary in the Kistna and Godavari deltas, the present Kistna district being divided into two. It was suggested that it might be possible to counterbalance the creation of a new district in the Northern deltas by eliminating one or more districts in the centre or south of the Presidency. The Committee, therefore, desire that the possibility of re-absorbing Ramnad district, of re-arranging the Ceded and surrounding districts so as to reduce their number by one, of abolishing the Nilgiris and of expanding the limits of Chingleput should be re-examined.

124. *Survey and Settlement Departments.*—A separate Survey and Settlement Retrenchment Committee had already been appointed by the Hon'ble the Revenue Member prior to the constitution of the Retrenchment Committee. This Committee are prepared to accept the view expressed by the Survey and Settlement Conference to the effect that Survey and Settlement processes do not admit at present of further simplification. They incline to the view, however, that, if an efficient system of maintenance of land records, coupled with a systematic and concurrent revision of ayacuts, could be brought into being, it might be possible to dispense with the greater part of the work now carried out by the Survey and Settlement departments. The report of the special committee will be found in volume II.

125. *Minor Irrigation.*—The Committee are of the opinion that the present system, under which repairs to irrigation works are carried out by two separate staffs, is unsatisfactory in execution and wasteful in expenditure, and that all repairs to

Irrigation works should be in the hands of a single department. The objection that minor irrigation works are too numerous and too scattered to be controlled by the Public Works Department can be met

- (1) by reorganization of Public Works Department staffs and methods,
- (2) by handing over petty works to the ayacutdars for maintenance.

To ensure that necessary attention is paid to 'minor' sources, it is desirable that the control of irrigation in a district should be in the hands of the Collector, with the Public Works Department as the sole technical department responsible for the maintenance both of major and minor works.

126. *Amalgamation of Abkari and Land Revenue Departments.*—The decision on this point must await the separation of Salt and Excise and the reorganization of the Land Revenue Administration. It was suggested that the excise staffs might form part of the Land Revenue Department in which case the preventive duties of Abkari officers would form part of the work of the ordinary revenue establishment.

127. *Time-scales of pay.*—The Committee are of the opinion that, in the interest alike of efficiency and of economy, the system of time-scales should be abandoned and replaced by graded appointments.

128. *Measures for effecting immediate economies in the current year's budget.*—It was realized that the reorganization of Land Revenue Administration cannot be given effect to in the near future and cannot secure immediate reduction in expenditure. The following measures are, however, capable of being given effect to at once and are therefore recommended by the Committee:—

(1) The Board's recommendations contained in their Reference No. A. 2770-22-3, dated 1st March 1923, that jamabandi allowances in proprietary areas should be abolished or reduced and that the post of monigar in proprietary areas should be abolished, may be accepted.

(2) The following items may be resumed from the budget to the extent that they remain unexpended:—

	Rs.
(a) Collectors' discretionary grants .. .. .	27,600
(b) Agency Commissioner's grants .. .. .	2,000
(c) Rewards for destruction of wild animals .. .. .	17,500
(d) Fixed tentage to Deputy Collectors .. .. .	13,380
Total ..	60,480

(3) The post of village headman in proprietary areas may be abolished, the duties of village headman and karnam being clubbed. Where in any proprietary village collection work is exceptionally heavy, process establishment may be employed. The budget allotment under this head for 1923-24 is Rs. 6.45 lakhs.

129. *Decision of Government.*—The recommendations of the Committee were placed before Government which have decided to place an officer on special duty to examine the whole question.

Meanwhile the possibility of reconstituting the Board of Revenue has been examined in connexion with the separation of the Salt and Abkari staffs. Unexpected difficulties have been revealed and it has been decided by the Government to retain the Board at its present strength of three Members.

With reference to the recommendations made in paragraph 128, the following orders have been passed or steps have been taken:—

- (1) Jamabandi allowances.—The question is still under consideration.
- (2) (a) & (b).—The unexpended discretionary grant to the amount of Rs. 24,400 has been resumed, but a sum of Rs. 10,000 out of the resumed amount has been allotted for relief in connexion with the South Kanara floods.
- (2) (c).—The question is under reference.
- (2) (d).—An order of Government abolishing the tentage allowance of Deputy Collectors has been issued.

(3) In reply to a reference on the subject, the Board of Revenue has reported that "the whole question is being examined in detail by the Collectors and the Board hopes to be able shortly to effect substantial economies on the lines indicated."

130. *Cost of the Department.*—The memorandum on Land Revenue Administration prepared by Mr. Sheshagiri Rao for the consideration of the Committee has been attached to the report as appendix XII. In statement II appended to the memorandum will be found a brief tabulation of the expenditure on the administration, and in statement I a summary of the collections for which the department is responsible. The figures for 1921-22 were—

	LAKHS.						
Expenditure .. .. .	..	..	..	..	..	..	254.74
Receipts .. .. .	..	..	..	..	..	..	1,290.21

To the expenditure side has been added the whole cost of the village police, which is a debit to the police budget, but which in practice exercises both police and revenue functions. Moreover, as is pointed out in the memorandum, the Land Revenue staffs are responsible for the whole magisterial work of the districts, for the suits work under the Estates Land Act, and for the collection or credit of Central Revenues. The Treasury establishments also at present maintain the accounts of local boards free of charge. The total cost of the department cannot therefore be treated as representing the mere cost of the collection of revenue.

131. Two other appendices have been added in connexion with this chapter, one containing a note by the Inspector-General of Registration on the question of the transference of revenue registry to the Registration department, the other a note on the subject of making a ryotwari patta presumptive proof of title (appendices XIII and XIV).

132. *Extension of village-sites.*—A sum of Rs. 30,000 has been entered in the budget for the extension of village-sites. The Committee are of the opinion that at a time of financial stringency expenditure of this nature cannot be justified. For the acquisition of house-sites for the depressed classes there is a separate grant under a different budget head, under Act XV of 1920 the extension of village sites has been constituted one of the functions of village panchayats, the expenditure on which is to be met out of panchayat funds, and in other cases where it is necessary to acquire land in order to extend the area of any village-site the individuals who require house-sites should be compelled to pay therefor.

133. *Savings.*—The total savings that are anticipated as a result of the specific recommendations of the Committee amount to Rs. 7,38,600, as shown below:—

	RS.	
Abolition of village headmen in proprietary areas .. .. .	..	6,44,936
Savings mentioned in paragraph 128 (2) .. .. .	..	60,480
Extension of village-sites .. .. .	..	30,000
Abolition of monigars in proprietary areas .. .. .	..	2,284
Do. jamabandi allowances in proprietary areas .. .. .	..	900
Total .. .. .	..	<u>7,38,600</u>

## CHAPTER VIII.

## EXCISE.

134. The Salt and Excise departments have a joint establishment and work under the control of a Commissioner who is a Member of the Board of Revenue. Salt is, however, a Central subject, the salt-tax being an imperial source of revenue. Excise is not only a provincial but a transferred subject. It has therefore been decided to separate the Salt and Excise departments. The question of effecting retrenchment in the Excise department is being taken up by Government simultaneously with the separation of Excise from Salt. For this reason the Committee have refrained from investigating the possibility of effecting economies under the head of Excise. It was moreover expected that the separation and re-organization of the department would be completed in time to embody a statement of the economies in this report. No final decision as to the scheme of reorganization has, however, yet been arrived at and it is not therefore possible to include in the report any statement on the subject.

## CHAPTER IX

..

## STAMPS.

135. The measures taken by Government to increase the receipts under Stamps and the Committee's recommendations on the subject of copy stamp papers have been referred to in paragraphs 102 and 63-64 respectively.

136. *Reduction of vend fees.*—The actual expenditure on account of commission or discount allowed to licensed vendors of stamps was in 1921-22 Rs. 3,54,103 and in 1922-23 Rs. 4,24,902. In 1923-24 the estimated discount payable to stamp vendors is Rs. 4,23,850. In view of the enhancement in the rate of stamp duty effected by the Court Fees and Stamp Amendment Acts of 1922, the Committee requested that the possibility of the reduction of the rates of discount should be examined. The Government had already taken up the matter so early as May 1922 and had called for a report from the Board of Revenue. The Board has since reported that—

- (1) The income derived from the discount on the sale of stamps is, particularly in rural areas, inappreciable, the average monthly income in rural tracts not exceeding Rs. 15.
- (2) The increase in the value of court-fee stamps sold, and consequently in the discount earned, does not, with the exception of the Madras City, exceed five per cent.
- (3) In the case of copy stamp papers the value was increased only in September 1922 and the discount earned has not increased appreciably, save in Vizagapatam district where the figure of increase is 31 per cent.
- (4) Taking the Presidency as a whole, the discount earned in the case of non-judicial stamps has increased from 18 to 29 per cent. The figures examined by the Board would not, however, justify a reduction in the amount of discount allowed save in the case of towns. The Board therefore did not recommend the general reduction of discount.

The Government have accepted the Board's view, but have directed that the Board should review the position at the end of each year and submit an annual report to Government as to the possibility of making a reduction in the rate of discount allowed to stamp vendors.

137. *Substitution of salaried vendors for licensed vendors.*—At the request of the Committee the question of the replacement of licensed vendors by salaried vendors was also examined by the Board of Revenue. The Board has reported, for the reasons set forth below, that no change in the present system is desirable:—

- (1) Salaried vendors would have no incentive to push sales and the public would be inconvenienced thereby.
- (2) Strict supervision over the vendors would be necessary, which in practice could not be exercised.
- (3) Malpractices are likely to arise which are obviated by the present system of licensed vendors.
- (4) In view of the income derived by the stamp vendors at present, the system of salaried vendors would not be financially advantageous to Government unless the number of vendors was reduced. In the latter case, the public would be inconvenienced.

Government have accepted the views put forward by the Board of Revenue

138. In the case of Madras City, however, it has been decided to extend the system of salaried vendors. There are at present stamp vendors drawing fixed pay stationed at the High Court and the Court of Small Causes. The Board of Revenue has decided to replace the licensed vendors in Sowcarpet and in Anna Pillai street in Madras City, who are earning a commission of over Rs. 100 a month, by vendors drawing a fixed salary.

139. *Recommendations of the Committee.*—In view of the fact that the Board have examined the questions raised by the Retrenchment Committee and that the views of the Board have been accepted by Government, the Committee do not desire to make any further recommendation.



## CHAPTER X.

## FORESTS.

140. A searching examination of the expenditure of the department has been undertaken, on behalf of the Committee, by a Conservator of Forests placed on special duty for the purpose, Mr. Richmond, whose report will be found in volume II. And a careful scrutiny of present and future policies has been made by the Chief Conservator, Mr. Tireman, in his commentary on Mr. Richmond's report (appendix XV). The Committee find themselves in agreement with Mr. Tireman's views, but, before discussing them in detail, desire to set forth a few of the main considerations, with regard to policy and expenditure, by which they have been actuated.

141. *Policy.*—The old jungle conservancy staff, which subsequently was merged in the Forest Department, worked under no clearly defined policy. The latter was supplied by Sir Deitrich Brandis in 1883 and from that date a steady policy of reservation, protection and extraction was pursued. In 1890 the policy was further developed. Prior to that date the principle adopted was that only major forests, suitable for timber and for the supply of fuel to railways and large towns, or valuable on account of climatic reasons, should be reserved. In 1890, however, it was laid down that the activities of the department should not be restricted to the conservation and exploitation of valuable forests, but should be extended to minor forests with the definite object of providing small timber, fuel and manure leaves for the agricultural population and grazing for their cattle. It was this reconsideration of policy that led to the large growth of the department and to ever increasing friction with the people. In the end, as a result of the report of the Forest Committee—a Committee constituted in 1912 with the definite object of reducing this friction—all forests were classified into five classes as follows :—

	SQ. MLS.
I. Climatic .. .. .	7,600
II. Timber and fuel supply .. .. .	6,300
III. Fuel plantations .. .. .	78
IV. Small timber, fuel and grazing .. .. .	3,000
V. Village forests .. .. .	1,500

It was intended that class V Forests should be transferred to panchayats, and that a number of those in class IV might later be dealt with similarly, but the development of the panchayat system has been a slow process. Since the war, and owing to the stimulus supplied by the war, a policy of intensive exploitation of heavy timber areas has been undertaken and it is now proposed to alter radically the constitution of the Forest Department and to establish a separate section of it to deal with timber exploitation on a large scale. The areas to be dealt with, some of which, for instance, Nilambur, Mount Stuart and Chenat Nair, are already being treated as definite units of exploitation, may be classified as :—

- (1) The South Kanara forests.
- (2) The Nilambur Valley forests.
- (3) The Malabar evergreen forests.
- (4) The Tinnevely evergreen forests.
- (5) The forests in the Wynad.
- (6) Mount Stuart.
- (7) The Gumsur sal forest.
- (8) The Balliguda sal forest.
- (9) The Rampa forests.

The special exploitation branch of the Forest department, which is to be constituted to deal with these areas, will be divided into four sections, under the control of a Chief Forest Engineer, who has already been engaged for the purpose. These sections are—

- (i) Forest Engineering—
  - (a) Communications and buildings under a Forest Engineer.
  - (b) Logging under a Logging Engineer.
- (ii) Exploitation under an Exploitation officer dealing with the extraction of timber.
- (iii) Utilization under an Utilization Officer—for marketing the produce.
- (iv) Accounts.

It will be observed that, as a result of the friction consequent on the control of grazing and minor timber forests by the department, and as a consequence of the great demand for timber that developed during the war, the department is making its way back to the pre-1890 policy, when only major forests suitable for the production of heavy timber or required for the preservation of water-supply, were to be reserved and controlled by the department.

142. *Expenditure.*—It has always been believed that the Forest department produced large surpluses for the Government exchequer and Mr. Richmond in his note refers to the three crores of rupees of forest revenue that have been pocketed by Government. His own analysis of the expenditure makes it clear that the figures to which he refers, which are taken from the administration reports of the department, do not convey an accurate representation of the net cost of the same. Mr. Richmond deals with the year 1921-22 and assumes a deficit for that year, based on the administration report figures, of 45 lakh. The accounts actuals furnished by the Accountant-General show on the contrary that for 1921-22 the deficit was Rs. 3,72,087.

In addition to the expenditure entered in the Forest budget, there are other items which are debited to other heads. For these items Mr. Richmond has worked out an estimate of expenditure for the year 1921-22.

His figures are—

	RS.
(1) Stationery .. .. .	35,481
(2) Printing .. .. .	13,349
(3) Pensions paid in India .. .. .	79,125
(4) Do. Europe .. .. .	65,000
(5) Cost of training probationers .. .. .	75,000
Total ..	<u>2,67,955</u>

It has also been brought to notice by Mr. Richmond, and emphasised by Mr. Tireman, that there is a considerable volume of extraneous revenues which are neither collected nor earned by the Forest department, but which are for some unexplained reason credited to that department. Mr. Richmond has estimated that these receipts averaged, during the quinquennium 1917 to 1922, a sum of 8 48 lakhs. In 1921-22 the figure was reduced, presumably owing to the non-co-operation movement, to 7.94 lakhs.

The correct figures of excess expenditure over revenues for 1921-22 are therefore:—

	RS.
Accountant-General's actuals .. .. .	3,72,087
Omitted heads, stationery, etc. .. .. .	2,67,955
Buildings and repairs .. .. .	22,843
Revenue not earned by the department .. .. .	7,93,856
Real deficit on the working of the department for 1921-22 ..	<u>14,56,241</u>

The figure so arrived at is very different from the figure shown in the departmental administration report. If a similar process were applied to the figures that are relied on in support of the three crore claim, it is doubtful if any real surplus would be shown at all.

It may also be mentioned that tree-tapping fees, which amounted in 1919-20 to 1.43 lakhs, form a not inconsiderable source of forest revenue and that these fees would in all likelihood be earned even though the areas in which the trees are situated were not included in forest reserves.

143. One important aspect of the expenditure of the department is to be found in a comparison of the results obtained in the different forest divisions of the Presidency, of the receipts and expenditure of which for the year 1921-22 Mr. Richmond has set forth an interesting analysis on pages 41 to 47 of his report. This analysis has been abstracted into two tables, showing respectively the divisions that worked at a loss and at a profit, after deducting the revenue that was not earned by, but was credited to, the Forest Department. The tables are set forth below :—

I.—Statement showing the 'deficit' Forest divisions for the year 1921-22.

Forest division.	Revenue.	Amount of revenue from lands not under the control of the Forest Department.	Net revenue collected by the Forest Department [column (2) minus column (3)].	Expenditure.	Deficit (—) [column (4) minus column (5)].
(1)	(2)	(3)	(4)	(5)	(6)
1. Ganjam .. .. .	Rs. 69,085	Rs. 8,548	Rs. 60,539	Rs. 5,21,270	Rs. — 4,60,731
2. The Nilgiris .. .. .	1,09,948	229	1,09,719	2,30,347	— 1,20,628
3. Palghat .. .. .	1,56,802	17,770	1,39,032	2,30,347	— 91,315
4. Cuddapah, South .. .. .	86,322	6,209	80,113	1,19,284	— 39,171
5. " North .. .. .	41,545	4,151	37,394	91,541	— 54,147
6. " West .. .. .	70,828	21,545	49,278	90,101	— 40,823
7. Kurnool, West .. .. .	1,09,649	33,456	76,193	1,59,052	— 82,859
8. " East .. .. .	66,342	2,601	62,741	1,06,749	— 44,008
9. " South .. .. .	82,626	8,442	74,184	1,14,510	— 40,326
10. Chittoor .. .. .	1,36,062	41,189	94,873	1,58,693	— 63,820
11. Mangalore, South .. .. .	60,723	17,476	43,247	1,06,232	— 63,035
12. " North .. .. .	96,247	33,947	62,260	82,047	— 19,797
13. Godavari, Upper .. .. .	45,976	..	45,976	97,667	— 51,691
14. Chingleput .. .. .	64,075	23,761	40,314	79,076	— 38,762
15. Bellary .. .. .	97,076	41,792	55,284	78,633	— 23,349
16. Kistna .. .. .	64,572	27,504	37,068	57,306	— 20,238
17. Visagapatam .. .. .	49,335	6,512	42,823	60,173	— 17,309
18. Guntur .. .. .	1,07,086	26,630	80,456	97,632	— 17,226
19. Anantapur .. .. .	1,69,882	93,399	76,483	91,596	— 15,113
20. Wynad .. .. .	1,34,996	3,994	1,31,002	1,31,348	— 341

II.—Statement showing the 'surplus' Forest divisions for the year 1921-22.

Forest division.	Revenue.	Amount of revenue from lands not under the control of the Forest Department.	Net revenue collected by the Forest Department [column (2) minus column (3)].	Expenditure.	Surplus (+) [column (4) minus column (5)].
(1)	(2)	(3)	(4)	(5)	(6)
1. Coimbatore, North .. .. .	Rs. 3,40,521	Rs. 17,794	Rs. 3,22,727	Rs. 1,51,361	Rs. ++ 1,71,446
2. " South .. .. .	3,59,302	9,520	3,43,789	2,66,229	++ 77,553
3. Nilambur .. .. .	2,82,016	..	2,82,016	1,62,213	++ 1,19,803
4. Salem, North .. .. .	1,94,324	10,267	1,84,057	97,215	++ 86,842
5. " South .. .. .	1,79,481	53,810	1,20,671	91,338	++ 29,333
6. " Central .. .. .	1,12,382	19,934	92,448	79,074	++ 19,374
7. " East .. .. .	1,73,428	64,654	1,08,774	90,063	++ 18,711
8. Nellore .. .. .	2,39,023	22,065	2,16,958	1,36,649	++ 80,309
9. Vellore, South .. .. .	2,25,094	29,677	1,95,417	1,18,317	++ 77,100
10. " West .. .. .	1,57,267	11,460	1,45,807	69,920	++ 75,887
11. " North .. .. .	1,24,926	41,989	82,937	68,266	++ 14,671
12. Godavari, Lower .. .. .	1,96,364	19,109	1,77,255	1,34,623	++ 42,632
13. Tinnevely .. .. .	3,05,466	35,647	2,69,819	1,32,318	++ 37,503
14. Kollegal .. .. .	94,181	2,653	91,473	87,412	++ 4,061
15. Madura .. .. .	1,66,448	37,669	1,28,779	1,46,211	++ 3,169

Table I, the *deficit* division table, shows that twenty out of the thirty-five divisions were run at a loss. To Ganjām has been debited special expenditure, to the amount of Rs. 2,39,366, incurred on the Russellkonda Saw Mill in 1921-22. The net deficit in that division was therefore Rs. 2,21,365. The expenditure on the Nilgiris division includes the cost of feeding of elephants belonging to other divisions. The amount of this expenditure was Rs. 21,120, so that the net deficit is Rs. 99,508. To Palghat is debited the loss on the working of Chenat Nair. With regard to the other divisions no allowances require to be made. These figures indicate the necessity for a detailed examination of the case of all deficit districts, with a view to greater economy of working.

Table II sets forth the fifteen divisions that worked to a surplus. If, however, a share of the cost of supervision (Conservators) and direction (the Chief Conservator and Government) were added, it is doubtful if Madura, Kollegal, or perhaps Vellore North would show a profit.

144. Among other items of expenditure to which attention must be drawn is the Forest College, which in 1921-22 cost Rs. 1,47,756 to maintain, exclusive of payments on account of leave, pensions, stationery, printing and general direction, and of interest on the cost of the land and buildings. The receipts in the same year amounted to Rs. 39,299. The receipts will increase now that the charge for outside students has been raised from Rs. 900 to Rs. 1,500, and in future, when the training of Deputy Rangers has come to an end, the stipends and travelling allowances of those officers will no longer form a charge against the College budget. The building of permanent camps for the use of the students and staff during their tours of instruction will reduce the expenditure on tents and their transport. And it should be possible to reduce considerably the college expenditure on conservancy and works.

145. Another factor, to which Mr. Richmond has called attention, is the grant of grazing rights either free or at privileged rates, owing to which concessions revenue to the extent of Rs. 64,000 was foregone in 1921-22.

146. *The Chief Conservator's views.*—Mr. Tireman, in forwarding Mr. Richmond's report, has given expression to the view that real retrenchment lies in the direction of employing the trained forest staff on the development of the State timber forests instead of dissipating its energies on the minor fuel and grazing reserves. He states that the regulation of grazing and the management of poor scrub fuel forests do not call for the services of officers who have received a highly technical training in the most modern methods of forestry, particularly in the raising of crops of timber for commercial purposes. He proposes therefore to transfer the minor forests from the control of the Forest department to that of the Revenue department, and to concentrate the Forest staffs on the management of the valuable timber areas. To secure this end it is necessary, as a preliminary to the separation of "ryots' forests" from major forest areas, that a general reclassification of forests should be made, particularly in view of the fact that the present classification, which was drawn up on the basis of the Forest Committee's report, was carried out in a somewhat perfunctory manner and does not correspond in many cases with the actual facts.

147. *Conclusions of the Committee.*—The Committee have considered Mr. Richmond's report and Mr. Tireman's proposals based thereon. The Committee find themselves in full accord with Mr. Tireman's views and recommend that the reorganization of the Forest department should be undertaken on the lines indicated. The Committee desire to invite attention to the following points:—

(i) *Reclassification.*—(1) The definite separation of what may be termed "ryots' forests" and the transfer of control to the Land Revenue department.

(2) The classification of forests retained by the Forest department into 'remunerative' and 'unremunerative'. Under the latter head protective forests should be placed, and all forests other than protective should be placed on a commercial basis. Forests which are neither protective nor remunerative should be specially examined at the time of the reorganization to ascertain whether they cannot be made remunerative; if not, the question of their disreservation should be considered.

The Committee consider it necessary to call attention to the large number of forest divisions that showed a deficit in the financial year dealt with by Mr. Richmond.

in his report. No less than twenty out of thirty-five divisions exhibited, so far as forest working by the Forest Department is concerned, losses, ranging from two lakhs of rupees in Ganjam (excluding expenditure on the Russellkonda saw-mill) to Rs. 841 in the Wynaad.

(ii) *Recruitment*.—The question of recruitment for the Forest Department can only, in the opinion of the Committee, be decided when a scheme of reorganization has been initiated. The Committee desire, however, to make the following recommendations :—

(1) The Chief Conservator should, in the opinion of the Committee, remain the head of the Forest Department and should not be given the position of an attached officer.

(2) The creation of 'ryots' forests' and their transfer to the Revenue Department should result in a reduction of the number of Conservators. The Committee recognize, however, that no definite suggestion can be made on this head until the lines of reorganization have been settled.

(3) So far as the Provincial Forest Service is concerned, promotion therefrom to the All-India Service should be discontinued or reduced to narrow limits.

(4) The avenue to the Provincial Forest Service might with advantage be through the Rangers' cadre, direct recruitment to the Provincial Service being limited or abandoned.

(5) The question of abandoning the grade of Foresters altogether—a possibility referred to by Mr. Richmond—should be dealt with as part of the scheme of reorganization.

(6) The pay of Forest Guards is, in the opinion of the Committee, pitched too high. The topmost grade of Rs. 24 may be eliminated.

(7) Temporary establishments.—In spite of the reduction in these establishments, the numbers are still large, numbering as they do over two thousand. The Committee consider that the powers of the Chief Conservator with regard to the appointment of temporary establishments should be curtailed and that an annual schedule of all temporary appointments proposed should be prepared and submitted to Government for sanction.

(8) Forest Engineer.—The post of Engineer may be abolished, major works being entrusted to the Public Works Department and minor works being carried out by the Forest Department.

(iii) *Free and privileged grazing*.—Since the Chief Conservator forwarded his commentary on Mr. Richmond's note, an examination of the free and concession rates referred to by Mr. Richmond has been carried out. In some cases free grazing was guaranteed at the time of the Forest settlement. In other cases, such as that of the Todas, the concession is one that cannot be withdrawn. In South and West Vellore and in East and South Salem the rates levied under the Forest Panchayat system and the Forest Village system are shown as privileged rates. The entry of these rates under the head of 'privileged' is incorrect, and these four forest divisions account for Rs. 35,000 out of the Rs. 64,000 referred to by Mr. Richmond. In other instances such as Gōdāvāri, Cuddapah, Vizagapatam and the Wynaad it is reported that the concessions were either unauthorized or were granted under inadequate sanction. The Committee recommend that a scrutiny of all such concessions should be carried out by Government.

(iv) *Forest College*.—The Committee are of the opinion that a definite endeavour should be made to balance the Forest College budget. They are informed that Government have recently increased the fees, but they consider that, in addition to increasing the receipts by this method, the expenditure should be curtailed. The expenditure and revenues of the College might with advantage be shown separately in the Provincial budget.

(v) The minor savings which have been suggested by Mr. Richmond in his report and which fall under the following heads—

- (1) Reduction in the number of Foresters,
  - (2) Abolition of attenders in specified offices,
  - (3) Reduction in the number of peons,
- may be given effect to.

148. *Savings*.—A re-organization of this magnitude can only be carried out by an officer or staff specially deputed for the purpose and it is not possible at the present stage to form an idea of the savings that might be effected. It is not improbable, however, that a reorganization on the lines suggested by Mr. Tireman would result in a reduction of expenditure amounting to several lakhs of rupees. On the other hand, the formation of the exploitation branch of the department is likely to result in increasing expenditure. The Committee hope that such expenditure will be more than recovered by increased receipts and that steps will be taken to ensure that no scheme of exploitation will be embarked on which does not offer a reasonable prospect of profit. The immediate savings which would be secured by the adoption of Mr. Richmond's suggestions are estimated by him to amount to Rs. 77,000.

## CHAPTER XI.

## REGISTRATION.

149. The Registration Department is an earning department in which the receipts provide a surplus over the expenditure. The actual figures for the years 1920 to 1923 and the estimate for 1923-24 are entered below :—

Year.	Receipts.	Expenditure.	Excess of receipts over expenditure.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
1920-1921 .. ..	30,61,000	23,08,000	7,53,000
1921-1922 .. ..	32,55,694	22,72,717	9,82,977
1922-1923 .. ..	35,98,480	22,04,201	13,94,279
1923-1924 (B.E.) ..	37,42,000	23,76,000	13,66,000

The increase in receipts in the year 1922-23 was due to the enhancement of registration fees in March 1922. The expected increase of seven and a half lakhs of rupees was not realised.

150. The question of reducing the expenditure in the Registration Department was examined at the beginning of 1922, but it was decided that no retrenchment could be made without restricting unjustifiably the facilities for registration. And it has been found necessary to increase and not to decrease the number of sub-registry offices. During the current year six new offices have been opened, all of which are expected to pay their way.

151. A scheme for improving the indexes of the department so as to facilitate the search for encumbrances has been put into operation as an experimental measure in parts of Tanjore and Tinnevely districts. This scheme, which is described in appendix XIII attached to this report, will, if extended throughout the Presidency, enable a reduction to be effected in the number of clerks employed on making searches in registration offices to an extent which is estimated to result in a saving of two lakhs of rupees a year.

152. The Committee have discussed with the Inspector-General of Registration the possibility of reducing the number of District Registrars—in which direction alone there is, in their opinion, scope for retrenchment. Statistics have been prepared by the Inspector-General as to the nature and volume of work of the District Registrars throughout the Presidency. These statistics will be found in appendix XVI. A scrutiny of the figures has led the Committee to the conclusion that legitimate economy can be secured by reducing the number of District Registrars in the central area of the Presidency. The figures for this area, which are entered below, demonstrate that the volume of work in the Ceded districts, and the adjoining districts of Nellore and Chittoor, falls far short of the presidency average. The Committee therefore suggest that, taking these six districts as a group, the number of District Registrars therein

may be reduced from six to four. The figures for the six districts are —

Statement showing the work in the Ceded Districts, Nellore and Chittoor District Registrars' Offices during the year 1922.

District.	Registrations in the district.	Registration in the Registrars' offices.	Registrations to be attended to by Registrars.*	Number of operations relating to sealed covers.	Number of certified copies in the district.	Number of general searches in the district.	Number of wills presented after the death of the testator, the Sub-Registrar's decision in regard to which has to be reviewed by the Registrar.	Appeals, applications and original enquiries.	Inspections (days of halt) total number of days.†	Documents impounded and adjudicated by the Registrar under the Stamp Act.	Cases under sections 26 and 34 (delay in presentation of appearance).	Companies and Societies. Number of documents filed (annual average)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1. Cuddapah ..	19,989	2,839	600	1	1,256	464	32	8	45	14	3	10
2. Karnool ..	22,598	1,626	200	1	1,197	1,043	20	6	61	24	1	18
3. Bellary ..	18,181	2,748	500	5	846	840	6	1	48	12	1	41
4. Anantapur ..	16,587	1,815	400	..	877	471	8	14	47	18	3	33
5. Nellore ..	24,337	3,615	600	14	1,880	797	48	36	67	48	2	16
6. Chittoor ..	29,624	3,571	700	1	1,450	1,014	9	15	63	40	6	14
Total ..	1,31,266	16,174	3,000	22	7,506	4,629	123	80	331	156	16‡	132
Average of the above six districts.	21,878	2,696	500	4	1,251	772	21	13	55§	26	3	22
Presidency average for each district.	47,380	3,492	413	6	4,200	2,178	22	28	132	128	4	62

\* Includes registrations under section 30 (1) or (2).

† Excludes (i) holidays during tours and (ii) journey time which is on the average one day for each office.

‡ This does not include cases falling under this section in which the explanations for the delay are not accepted.

§ Including holidays and journey time.

153. *Decision of Government.*—The recommendation of the Committee was placed before the Government and the Committee were informed that the question of the reduction of the number of District Registrars would be taken up together with the question of the institution of a register of holdings by the Registration Department.



## CHAPTER XII.

## GENERAL ADMINISTRATION.

154. *His Excellency the Governor's Staff, household and tour expenses.*—The Committee were, at the instance of His Excellency the Governor, asked to consider the question of the leasing of Government House, Guindy. The question of the abandonment of Government House, Guindy, as a residence of the Governor of Madras was also taken into consideration. The Committee passed the following resolutions :—

(i) The Committee recommend that Government House, Madras, may be retained as the sole residence in Madras of His Excellency the Governor.

(ii) They are of opinion that Government House, Guindy, need not be retained as a residence for His Excellency the Governor.

(iii) Government House, Guindy, and the bungalows in the Park may be converted into residences for Government officials.

(iv) Should there be any difficulty in connexion with the early transfer of Government House, Guindy, to the Government of Madras for the above purpose, the Committee are of opinion that a temporary lease for a year may be given to the Race Club on the understanding that the full rental value of the buildings be levied from the Race Club, that the tenants pay charges for water-supply and electricity and that no structural alterations be effected.

(v) The Committee are also of the opinion that the Outer Park may be separately leased.

A lease of a portion of the buildings and grounds was effected in September 1923 for the remaining portion of the year for Rs. 10,000, which sum will be credited to Provincial revenues.

155. *Executive Council and Ministers.*—The Honourable the Ministers have accepted a reduction in salary of Rs. 1,000 a month with effect from the 1st April 1923.

156. *Council Secretaries.*—The Committee are of opinion that it is unnecessary, in the present state of the finances of the Presidency, to employ salaried Council Secretaries.

157. *Legislative Council.*—The Committee have made a detailed examination of the expenditure on the Legislative Council Office. They have considered the question of amalgamating the Council Office and the Government Bill Drafting Department in a joint office with a single Secretary, as in Bengal, and are of the opinion that the Council Office should be kept separate from the Secretariat as at present, but that the following retrenchments should be effected :—

(1) The pay of the President, in respect of which the present incumbent has accepted a reduction with effect from 1st April 1923, should be permanently reduced to Rs. 2,000 per mensem.

(2) The post of Deputy President should be made honorary.

(3) The pay of the Secretary should be reduced to Rs. 1,000 so long as his work is limited to the duties of Secretary, Legislative Council.

(4) In view of the fact that there are ten permanent reporters on the staff of the Legislative Council Office, the lump allotment for additional reporters and proof-readers should be reduced from Rs. 6,300 to Rs. 2,500. The services of the permanent reporters may, during periods when the Council is not sitting, be lent to the departments of the Secretariat.

(5) The number of peons should be reduced from 12 to 6.

(6) The rates of travelling allowance to Members of the Legislative Council who have to leave their official headquarters or usual places of residence to attend a meeting of the Council or of a Committee of the Council should be revised as follows:—

(i) For the journeys to and from the place of meeting  $1\frac{1}{2}$  first class fares for the portion performed by railway and mileage at 12 annas for the portion performed by road or canal. In the case of road journeys made by motor-car service open to the public on hire, the allowance should not exceed twice the actual fare charged. For a continuous sitting of the Council or Committee travelling allowance should be admissible for one journey only to and fro.

(ii) For each day of residence at the place of meeting during a continuous session, a daily allowance of Rs. 10 until the close of the session. Sittings of the Council or a Committee should be treated as continuous if the interval between meetings does not exceed four days.

During an adjournment of the Council or Committee exceeding four days but not exceeding seven days, a member may draw:—

(a) if he stays at the place of meeting, daily allowance for the period of adjournment;

(b) if he is absent from the place of meeting for not longer than the period of adjournment, either daily allowance for the period or a single first-class railway fare to and from his official headquarters or usual place of residence whichever is less; and,

(c) if he is absent from the place of meeting for longer than the period of adjournment, no allowance.

158. *The Elections Commission.*—Election petitions in this Province are disposed of by a permanent Commission consisting at present of two High Court Judges who receive no extra remuneration and a non-official gentleman who is remunerated at the rate of Rs. 100 per diem. A temporary establishment consisting of a Registrar and subordinate staff is also employed for each petition. The cost of the petitions, which numbered five, in connexion with the first Session of the Reformed Council amounted to about Rs. 7,000.

159. *Recommendation of the Committee.*—Information obtained from the Government of Bombay and the Central Provinces shows that in these Provinces the Election Court consists entirely of officials, the work being carried out by official Judges who are assisted by the ordinary staff of one of the Courts. The Committee are of opinion that the practice observed in Bombay and the Central Provinces, which involves no extra expense to the State, should be followed in this Province also.

160. *Decision of Government.*—The Committee have been informed that the Government have decided that—

(1) The existing system under which one of the Commissioners is a non-official remunerated at the rate of Rs. 100 per diem should continue.

(2) During occasional sittings, the Registrar and the subordinate staff shall be detailed for duty from the establishment of the High Court, the Registrar alone being given extra remuneration, the remaining staff being given travelling and subsistence allowances when they leave the Madras City.

(3) During continuous sittings, the following staff, which is the maximum, shall be entertained:—

	Staff.	Pay.
Registrar ... ..	...	Remuneration not exceeding Rs. 500 for a single petition and not exceeding Rs. 300 per mensem.
One interpreter ... ..	...	Rs. 150 per mensem.
Two stenographers ... ..	...	„ 125 each per mensem.
One clerk ... ..	...	„ 75 per mensem.
One daffadar ... ..	...	„ 24 do.
One peon ... ..	...	„ 16 do.

161. *Printing and sale of Council Proceedings.*—Though the charges on account of the printing and sale of Council Proceedings strictly fall under the head 'Stationery and Printing', the Committee propose to deal with them in this chapter.

162. *Printing.*—Until November 1922 typewritten transcripts of their speeches were sent to members of the Council for such corrections as they desired to make before printing. During the November session it was decided to send transcripts of each day's proceedings of the Council direct to the press and to obtain proof copies thereof for circulation to all members of the Legislative Council. This change of procedure has resulted in a considerable increase of cost, as complete copies of the proceedings are now forwarded to each member instead of the typed transcript of their speeches being sent to the members concerned for correction. The increase of expenditure that has resulted from the change of practice is estimated at Rs. 1,750. The Committee are of the opinion that the additional expenditure is not justified and recommend that the method of printing the proceedings which was in vogue before November 1922 should be reverted to.

163. *Sale price of Council Proceedings.*—Until July 1921, the official proceedings of the Council were published in the *Fort St. George Gazette* and were sold for an annual subscription of Rs. 4. It was then decided to discontinue publication in the Gazette and to issue the proceedings in book form, the price of each part containing a day's proceedings being fixed at eight annas, which was slightly higher than the actual cost of production, and the annual subscription at Rs. 20 excluding, and Rs. 24 including, postage. At a meeting of the Legislative Council held on the 13th September 1922 a resolution recommending that the price of a day's proceedings should be reduced to not more than two annas was passed, one of the arguments advanced in support of it being that, if the price were lowered, a larger number of copies would be sold, whereby the net cost to Government of printing the proceedings would be reduced. The Government accepted the resolution as an experimental measure and reduced the price of each day's proceedings from As. 8 to As. 2 and the annual subscription from Rs. 20 to Rs. 6. The financial result of this reduction is exhibited below :—

Period. (1)	Actual cost of printing each copy. (2)	Sale price of each copy. (3)	Number of copies sold. (4)	Amount realized. (5)	Total profit or loss. (6)
	RS. A. P.			RS. A. P.	RS. A. P.
1. Since the reformed Council was constituted and up to the 1st August 1922—18 months.	0 5 7	Re. 0-8-0 for proceedings and Re. 0-12-0 for index.	1,427+10 (index).	721 0 0	Profit 242 10 9
2. After the price was reduced, that is to say, from the 1st August 1922 to 30th June 1923—11 months.	0 6 10	Re. 0-2-0	778	97 4 0	Loss 235 0 4

The Committee observe that the reduction in price has not contributed to any increase in the number of copies sold and that the actual financial effect of the change has been a loss of Rs. 235-0-4 in the eleven months from 1st August 1922 to 30th June 1923 as against a profit of Rs. 242-10-9 in the preceding eighteen months. The Committee are therefore of the opinion that the price of each day's proceedings should be raised to As. 8 and the annual subscription, excluding postage, to Rs. 20 as formerly.

164. *Reduction in the number of questions and resolutions.*—The Committee are struck with the large number of questions and resolutions brought forward by members and are of opinion that rules should be framed to restrict their number. The Committee are confident that, if this were done, there would be appreciable reduction of work in the Council office and in the Secretariat and also a considerable saving in printing and other charges.

165. *Supply of copies of papers.*—At present a copy of every paper that is laid on the Editors' table is supplied to each member of the Council, the cost of so doing being Rs. 7,267. It has been arranged in future to send to members lists of papers so laid with a request that they will indicate those of which they desire to have copies.

166. *Secretariat.*—The Committee examined certain proposals for the reduction of expenditure in this direction, but were unable to complete their enquiry owing to the abolition of the post of Director of Office Systems. They examined the question of utilizing heads of departments as Secretaries to Government and came to the conclusion that the suggestion was impracticable. On the other hand they have proposed that in the case of the two Chief Engineers, where the combination exists, a separation should be made, one of the two officers being made the head of the department and the other Secretary to Government. They have also proposed that the post of Secretary for Railways should be abolished. The Committee also considered the various ranks of gazetted officers in the Secretariat which include the posts of Secretary, Deputy Secretary, Under Secretary and Assistant Secretary. They are of the opinion that the number of the grades should be reduced and consider it preferable that a Secretary should be relieved by the appointment of a Deputy Secretary, who can undertake definite responsibility for specific branches of work, than by the increase of the number of gazetted officers through whom the work passes to the Secretary. They recommend that the staffing of the departments in the Secretariat should be examined in order to ascertain whether economy could not be effected on this basis. Prior to the abolition of his appointment, the Director of Office Systems effected considerable savings in expenditure by centralizing and organizing the work common to all branches of the Secretariat. He also effected considerable reductions in the menial staff attached to the Secretariat, Fort St. George. A reduction has also been effected at Stonehouse Hill, Ootacamund, by transferring the control of the buildings and grounds to the Sergeant in charge of the Saluting Battery and reducing the staff of watchmen.

167. *Savings.*—The savings proposed or effected amount to 1.16 lakhs of rupees, as detailed below :—

	RS.
Reduction of pay of Ministers	36,000
Savings due to the abandonment of Government House, Guindy, as a residence of His Excellency the Governor	25,000
Abolition of salaried Council Secretaries	18,000
Reduction of pay of the President, Legislative Council	12,000
Savings under Elections Commission	7,000
Reduction of pay of the Secretary, Legislative Council	6,000
Abolition of salaried Deputy President	5,000
Reduction of staff in the Council Office	5,000
Savings under printing charges	1,750
Total savings	1,15,750

The reduction of pay of Ministers and of the President, Legislative Council, was effected by the voluntary action of the President and the Ministers.

The lease of a portion of the building attached to Government House, Guindy, during the current year will result in an increased revenue for 1923-24 of approximately Rs. 12,000.

## CHAPTER XIII.

## JUDICIAL.

168. *Receipts and Expenditure.*—The statement that is entered below gives the receipts and expenditure on account of the Administration of Justice from the year 1916-17 to the current year :—

Year. (1)	Receipts. (2)	Expenditure. (3)	Surplus (+). Deficit (-) (4)
	RS.	RS.	RS.
1916-17 .. .. .	1,10,34,046	89,12,237	+21,21,809
1917-18 .. .. .	1,09,02,285	89,20,327	+19,81,958
1918-19 .. .. .	1,12,61,040	93,70,756	+18,90,284
1919-20 .. .. .	1,22,56,218	1,06,12,006	+16,44,212
1920-21 .. .. .	1,18,96,754	1,23,26,443	— 4,29,689
1921-22 .. .. .	1,29,78,804	1,30,34,272	— 55,468
1922-23 .. .. .	1,46,41,109	1,28,53,211	+17,87,898
1923-24 (B.E.) .. .. .	1,54,72,000	1,33,41,650	+21,30,350

Detailed statements exhibiting the heads under which the expenditure is incurred and for which the receipts accrue are given in appendices No. XVII and XVIII. Prior to the increase of salaries there was an annual surplus which, however, became in the year 1920-21 a deficit of four lakhs of rupees. The increase in court-fees and in stamps has restored the period of surpluses and the estimate for current year approximates to the actual figures of 1916-17, the first year entered in the table. The total increase under the Court-fees and Stamps Amendment Acts was in 1922-23 thirty lakhs of rupees, which largely accounts for last year's actual and the present year's estimated surpluses. It is doubtful, however, whether the revenue for the current year has not been overestimated.

169. *Budget reduction, 1922-23.*—During the budget debate of 1922-23, the Legislative Council reduced the allotment for District Munsifs and Sub-Judges by Rs. 70,000. During the course of the discussion of the motion for reduction, several members supported the motion on the ground that several courts in the mufassal had insufficient work or were doing insufficient work. As a consequence of the reduction in the grant, four Sub-Courts and seven Munsifs' Courts were closed. At the same time, the attention of Government was called to the increase of arrears in the mufassal, to cope with which an increase and not a reduction in the number of courts seemed to be demanded. Government therefore decided to appoint a Committee to examine the question of arrears in Civil Courts in the mufassal. The Committee was presided over by the late Sir K. Srinivasa Ayyangar who at the time occupied the position of Law Member to Government.

170. *The Arrears Committee.*—In November 1922 the Committee submitted their report, which has since been placed on the Editors' table. The Committee concentrated their enquiries on two points—

- (i) the existence of congestion in mufassal courts,
- (ii) the methods by which such congestion, if it did exist, could be prevented and cured.

The Committee found that in the courts both of District Munsifs and of Sub-Judges there existed heavy arrears which could not be disposed of without the grant of relief. At the same time, the existence of the arrears hampered the disposal of the current work of the courts. The first recommendation of the Committee was

therefore that an immediate increase should be made in the number of District Munsifs and Sub-Judges, in order to clear off the burden of accumulated arrears and to reduce the file of mufassal courts to a normal state. They recommended that the file of each court should be examined and a normal file and a normal average rate of disposal arrived at for each court, jurisdictions being revised in accordance with the standards arrived at. They further recommended that, in order to prevent the growth of future arrears, a permanent reserve of officers should be maintained who should be despatched to those parts of the Presidency which, from time to time, owing to the institution of heavy suits in particular courts or owing to the inability of a particular officer to dispose of his work, called for extra assistance.

171. The Committee also recommended that Sub-Judges should be invested with small cause jurisdiction and that District Munsifs of eight years' standing and above should have their jurisdiction increased to Rs. 200. By this means the number of appeals would be reduced and the time required for the trial and disposal of petty suits curtailed.

172. A further question considered by the Committee was the extent to which the existence of arrears was due to defects in the existing rules of procedure. The Committee found in the negative, but were of the opinion that a considerable proportion of the congestion might be attributed to the failure of the courts strictly to observe the existing rules. In pursuance of their conclusion they made a number of detailed suggestions whereby the disposal of suits could be rendered more speedy and effective. They urged that a careful scrutiny of the pleadings should be made at the first hearing and that irrelevant and unnecessary matter and obscurities should be removed from the pleadings by cancellation or amendment. The real matters in dispute should be ascertained at the first hearing by a scrutiny of the documents filed and by an examination of the parties or their pleaders. All questions relating to the constitution of a suit, such as non-joinder and mis-joinder, should be disposed of at the first hearing. They also recommended that obvious and clear questions of law or fact which went to the root of a case should be framed as preliminary issues and disposed of at the earliest opportunity. A judicious resort to the provisions of law as to discovery, interrogatories and admissions of facts was, in their opinion, called for in mufassal courts. Finally, they deprecated the system of ill-considered postings of cases, the granting of adjournments except for unavoidable causes and the system of piece-meal trial of suits. To enforce general compliance with the rules of procedure and the orders of the High Court, the Committee recommended a closer and more constant supervision of the work of District Judges and Sub-Judges by the High Court and of District Munsifs by District Judges.

173. The Arrears Committee also suggested that the necessity for the continued existence of the District Courts of Anantapur and East Tanjore and of the Sub-Court at Chittoor should be examined.

174. Government have accepted the recommendations of the Committee and have created a number of temporary sub-courts and munsifs' courts in order to dispose of existing arrears. With regard to the other recommendations, they requested the High Court to issue directions to subordinate courts and to frame such additional rules as may be necessary in order to give effect to the suggestions. The then Law Member himself visited a number of districts and examined the state of the courts in those districts. As a result of his examination, the following measures were taken :—

- (i) The Court of Additional Sub-Judge, Berhampur, was abolished.
- (ii) One District Munsif's Court in South Arcot has been abolished.

The other proposals made by him are still under consideration. In the case of the districts which he did not visit, it was suggested that each District Judge should consider the question of the redistribution of jurisdiction for his own district and submit proposals together with the necessary statistics to Government. And this is being done.

175. *Judicial Retrenchment Committee.*—The Retrenchment Committee considered it advisable that the question of retrenchment in judicial expenditure should be examined by a special committee. They therefore recommended to Government that a small committee presided over by a Judge of the High Court should be

appointed to examine the possibility of effecting economy in the Judicial department. Government accepted the recommendation and appointed a committee presided over by the Hon. Mr. Justice Kumaraswami Sastri to consider the possibility of effecting such retrenchment. The committee submitted to Government in the month of June an interim report which contained proposals which, if given effect to, would result in economies amounting to 3.86 lakhs of rupees. Their proposals were to the following effect :—

- (1) that panchayat courts constituted under the Madras Village Courts Act should be given exclusive jurisdiction up to Rs. 25 ;
- (2) that the maximum small cause jurisdiction of District Munsifs should be increased from Rs. 200 to Rs. 300 and that selected senior District Munsifs should be invested with such extended small cause jurisdiction ;
- (3) that steps should be taken to transfer to Subordinate Judges and District Munsifs certain branches of miscellaneous civil work over which, under the existing law, the District Judges alone have exclusive jurisdiction ;
- (4) that measures should be adopted to secure the reduction of process service establishments in the mufassal ;
- (5) that the district courts of Anantapur and East Tanjore and the sub-court at Chingleput should be abolished ;
- (6) that one of the two temporary sub-courts at Nellore should also be abolished ;
- (7) that, instead of creating additional courts, additional judges should be appointed to existing courts ;
- (8) that the Official Assignee and the Deputy Official Assignee should be paid fixed salaries and that the commission levied by the Official Assignee should be credited to Government ;
- (9) that a Government auctioneer should be appointed for the Official Assignee on a fixed salary and that the commission levied by the auctioneer in respect of the sales held by the Official Assignee should be credited to Government ;
- (10) that in districts in which the arrangement is advantageous full-time Official Receivers should be appointed ; and that in other districts Official Receivers should be abolished ;
- (11) that the Sheriff's post should be made honorary and that his income from commission should be credited to Government ;
- (12) that the Public Prosecutor of Madras should be paid a fixed salary of Rs. 2,000 per mensem ;
- (13) that the puisne judgeships of the Small Cause Court should be included in the cadre of Sub-Judges with a Presidency allowance, and that the Registrar of the Small Cause Court should be included in the cadre of District Munsifs.

The subject of readjustment of territorial and other jurisdiction of mufassal civil courts has not yet been dealt with by the Committee.

176. The majority of the recommendations of the Committee is still under the consideration of Government. In certain cases orders have, however, already been passed. They are :—

- (a) *Sheriff of Madras.*—Government have accepted the proposal that the appointment should in future be an honorary post.
- (b) *Appointment of additional Judges in Mufassal Courts.*—A Bill has been drafted to amend the Madras Civil Courts Act so as to give effect to the proposal.

(c). *Exclusive jurisdiction to Panchayat Courts.*—Government were of the opinion that, in view of the prevalence of factions, it is premature to adopt the experiment, and have therefore negatived the proposal. This Committee would, however, point out that the first step to secure what is universally admitted to be a desirable end must some time or other be taken, that postponement will not bring the goal nearer and that the grant of exclusive jurisdiction will itself tend to secure the object aimed at and to increase the repute and authority of the courts. They would therefore suggest that the Act should be so amended as to give exclusive jurisdiction to Panchayat Courts, unless the District Judge of the district considers, for reasons to be recorded, that such jurisdiction should be withdrawn.

177. The report of the Arrears Committee and the interim report of the Judicial Retrenchment Committee will be found in volume II.



## CHAPTER XIV.

## JAILS.

178. The increase in the expenditure on "Jails and convict settlements" is exhibited by the following figures:—

1921-22 (Actuals), Rs. 29,55,794

1922-23 (Budget), Rs. 35,32,000

1922-23 (Revised), Rs. 39,95,000

1923-24 (Estimate), Rs. 37,20,720

The expenditure other than expenditure on jail manufactures is distributed under the following heads:—

(1)	Accounts, 1921-22. (2)	Budget, 1922-23. (3)	Revised, 1922-23. (4)	Estimate, 1923-24. (5)
	Rs.	Rs.	Rs.	Rs.
Superintendence .. .. .	56,078	53,368	65,000	59,771
Establishments .. .. .	5,32,338	5,89,567	7,14,800	7,43,512
Dietary charges .. .. .	10,58,628	15,07,000	16,60,000	14,93,000
Hospital charges .. .. .	1,03,516	94,700	1,56,000	1,23,000
Clothing and bedding of prisoners ..	1,22,446	1,11,400	1,50,000	1,06,000
Sanitation charges .. .. .	94,099	95,800	1,03,000	85,000
Charges for moving prisoners .. .. .	50,917	50,000	1,11,000	70,500
Miscellaneous services and supplies ..	97,792	84,500	1,26,000	1,03,000
Travelling allowance .. .. .	18,817	11,500	20,000	14,600
Contingent charges .. .. .	84,399	73,710	1,31,000	1,24,638
Extraordinary charges for live-stock, tools and plant.	45,953	25,850	66,200	42,000
Charges for police custody .. .. .	59,490	40,000	80,000	60,000
Total .. .. .	23,24,471	27,37,385	33,80,000	30,25,021

The above expenditure is also classified in the budget by classes of jails as follows:—

(1)	Accounts, 1921-22. (2)	Budget, 1922-23. (3)	Revised, 1922-23. (4)	Estimate, 1923-24. (5)
	Rs.	Rs.	Rs.	Rs.
Superintendence .. .. .	56,078	53,368	65,000	59,771
Presidency jails .. .. .	2,11,265	2,09,137	2,92,200	2,31,776
Central jails .. .. .	18,30,743	17,75,382	20,23,700	18,90,424
District and special jails .. .. .	2,15,026	2,28,627	2,80,000	2,69,802
Lock-ups .. .. .	5,11,359	4,64,521	7,14,100	5,66,613
Leave allowances .. .. .	..	11,340	..	6,635
Total .. .. .	23,24,471	27,37,385	33,80,000	30,25,021

The term "lock-ups" relates to the sub-jails, which are under the control of the magistracy and not of the Jail Department.

On the receipts side the figures are:—

1921-22 (Accounts), Rs. 9,29,151

1922-23 (Budget), Rs. 8,50,000

1922-23 (Revised), Rs. 7,70,000

1923-24 (Budget), Rs. 8,67,700

The sources of revenue are :—

(1)	Accounts, 1921-22. (2)	Budget, 1922-23. (3)	Revised, 1922-23. (4)	Estimate, 1923-24. (5)
<i>Jails.</i>	RS.	RS.	RS.	RS.
Hire of convicts .. .. .	64	100	100	100
Miscellaneous .. .. .	8,919	8,900	11,200	8,900
Recoveries of transportation and jail charges from Indian States or Colonial Government ..	2,655	..	2,700	2,700
<i>Jail manufactures.</i>				
Sale-proceeds of quinine packets ..	45,829	41,000	45,000	46,000
Other manufactures .. .. .	8,71,684	8,00,000	7,00,000	8,00,000
Cost of quinine, salt and febrifuge .. .. .	..	..	11,000	10,000
Total ..	9,29,151	8,50,000	7,70,000	8,67,700

179. *Receipts.*—The main item of revenue consists of jail manufactures, the fall under which in 1922-23 is marked. The fall is due partly to a decrease in the price of manufactured articles, *pari passu* with the general fall but accompanied by a fall in the price of raw materials such as cotton and woollen yarns, and partly to a diminution in orders. The latter feature is due in the main to a reduction in demands from the Police, Forest and Stationery departments. For the current year an optimistic forecast of 7.97 lakhs, under the head of manufactures, was made. The forecast has not however been justified and it is not unlikely that the actual receipts for 1923-24 will fall short of the forecast by at least one lakh of rupees.

180. For more than two years the Inspector-General has been putting forward the proposition that the consuming departments of Government should be compelled to place with the jail factories orders for such of their requirements as the Jail department can manufacture. A conference on the subject of jail industries was held at Ootacamund in 1921, and, in accordance with the conclusions arrived at by the conference, a Government order was issued, in which the desirability of utilising jail-made articles to the fullest extent was again emphasised. The main instruction was to the effect that "consuming departments must be prepared to make contracts for periods of years with the Jail department on terms not more disadvantageous than those offered by private firms, it being understood that the same standard of quality is guaranteed."

181. In spite of this order, which represents the culmination of a series of orders of a similar nature, the Inspector-General of Prisons has brought to notice more than once the failure of Government departments, particularly the Board of Revenue, representing the Salt and Abkari department, and the Police, to place their orders with the jails. As a result of the Inspector-General's representations, a fresh Government order was issued in August of the present year reiterating the instructions that Government departments must purchase their requirements from the jails, provided that the latter can supply serviceable articles at a reasonable cost. It is pointed out in the Government order that it is not only in the interests of economy that Government should purchase from themselves, but in the interests of jail administration as well, inasmuch as, without such orders, it is well-nigh impossible to provide employment for the jail population.

182. The Salt and Excise departments still, however, maintain a separate store and workshop and very few orders have been placed by them with the jails for the current year, although khaki-cloth could have been supplied, uniforms and putties made up, and boots, sandals and batons manufactured. The Inspector-General also offered to undertake repairs to machinery, and to manufacture cup scales and

Grainger's pan machines, at the Salem jail factory. This offer was not accepted. In the opinion of the Committee the time has arrived when the closing of the Salt and Excise workshop should, as a measure of economy, be taken into consideration.

183. The major industries of the Jail department are—

(1) Cotton manufactures	...	Coimbatore and Cuddalore.
(2) Woollen do.	...	Vellore.
(3) Leather do.	..	Vellore.
(4) Metal do.	...	Salem.
(5) Coir do.	...	Cannanore.
(6) Tape and thread manufacture...		Palamcottah.
(7) Jute do.	...	Vizagapatam.
(8) Cumbles	...	Trichinopoly, Rajahmundry and Bel- lary.
(9) Tailoring	...	Coimbatore and Vellore.
(10) Printing	...	The Penitentiary.
(11) Furniture	...	All Jails.

184. It is desirable that the labour of prisoners should be utilized to the full, in order that, as far as possible, they should cease to be a burden on the general community and that ample employment should be available for them. It is therefore in the interests of the State and of the taxpayer alike that jail manufacture should be expanded and that the requirements of the civil departments of Government should be met therefrom. It is also desirable that, if the requirements of Government departments are insufficient to keep the jail population employed, the radius of supply should be extended so as to include Military and Railway requirements and the supply of furniture to local bodies. The two conditions referred to in the order of Government are quality and price. The former is a question of organization and the latter, so far as Government purchases are concerned, is largely a matter of formality. Provided that raw materials are purchased at market rates in proper season and that output is carefully watched, the net cost of production is a matter of the calculation of overhead charges which, in the case of a jail, would continue even if convicts were employed on unremunerative labour or were not employed at all.

185. There is, however, more than one direction in which the cost of jail manufactures could be reduced, e.g., the purchase of up-to-date plant and, in the case of cotton and woollen manufactures, the purchase of raw material and the working of it into yarn on the jail premises. Proposals to this effect have already been made, which, owing to the lack of funds, have either been postponed or abandoned. In other words, the purchase of up-to-date machinery and the introduction of new industries are rendered impossible owing to the shortage in Provincial revenues. To this extent the Jail department finds itself confined within a vicious circle. The receipts could be increased were it possible to incur increased expenditure of a capital nature. The remedy would appear to lie in meeting the required expenditure from loan funds and capitalizing the jail industries. As a concomitant, the desirability of introducing commercial accounts and placing jail industries on a commercial basis would have to be considered. One advantage to be secured by the adoption of this course would be the ascertainment of a definite costing price for each stage of manufacture, by adherence to which the cost of production could be kept at a minimum.

186. To sum up, the Committee recommend that, in view of the heavy and increasing expenditure in the department, efforts should be made to find employment for all adult prisoners and that such employment should be, so far as possible, remunerative. To this end they consider it desirable

(i) To extend and intensify jail production.

(ii) To improve, where necessary, the quality of manufacture.

- (iii) To cheapen the cost of manufacture by employing up-to-date machinery.
- (iv) To purchase raw material and work it up into finished articles.
- (v) To commercialize jail industries and to meet the cost of extensions and improvements by loans.
- (vi) To make purchase of their requirements from the jails obligatory by Government departments.

Two difficulties with which the Inspector-General has to contend are:—

- (1) The lack of industrial experience on the part of the administrative officers of the department.
- (2) The absence of a Government purchasing agency.

Steps will have to be taken to mitigate these disadvantages.

187. Apart from jail manufactures, the Committee desire to call attention to the possibility of the employment of jail prisoners on extra-mural labour. An example is furnished in the case of the Alipuram jail, the inmates of which, to the number of from five to eight hundred, are employed at the Military grass farm. The Indian Jails Committee have dealt, in paragraphs 216 to 225 of their report, with the subject of extra-mural labour and have recommended that, in the case of large public works confined to a particular site and spread over a series of years, jail labour may be employed on construction works such as the Visapur reservoir, provided that the climate at the scene of construction is not unhealthy. In pursuance of this recommendation, this Committee suggest that convict labour might be employed on the Tuticorin Harbour Works and on the Metur Reservoir.

188. *Expenditure.*—The figures given in paragraph 178 show, not only that the Jail department is expensive, but that the expenditure has been on the increase in recent years. The main cause is the increase of jail population, which on the 1st of January 1923 attained the unusual figure of 24,397, a population that compares unfavourably with the triennial average of 14,967 for the years 1918 to 1920. The Moplah rebellion furnished the chief reason for the increase, and non-co-operation also contributed a quota, but the suspension of sentences and the release of short-term prisoners on the expiry of their imprisonment should bring down the number. In 1923, no less than 872 Moplahs will be released and in 1924 a further batch, to the number of 319, will have completed their sentences. On account of the Moplah prisoners, annexes had to be opened at Cannanore, Coimbatore and elsewhere, and at Bellary the Alipuram jail was opened with several thousand prisoners. The cost of this jail is very high, owing to the occupation of the Plassey barracks, for which a high rental is being paid in addition to the cost of repairs and maintenance. The rent has been reduced during the current year, but the charges on this account are still immoderate.

189. With the fall in the jail population consequent on the release of the Moplahs will come a rise owing to the return of Madras prisoners from the Andamans. It is the intention of the Government of India to debit Local Governments with the cost of Andaman convicts or to retransport them to India. Of Madras convicts there are at Port Blair 853, in addition to 1,239 Moplahs, and the retransfer of these to Madras may necessitate the retention of the Alipuram jail.

190. In explanation of the large expenditure on jails, it may be mentioned that to the Jail budget is debited the cost of remand, under-trial and short-term prisoners, who are either unproductive or, in the case of short-term prisoners, to a large extent unremunerative. Prisoners under civil arrest are also confined in the jails and a special jail in Madras is reserved for civil debtors. Under the head of unproductive prisoners comes, as already mentioned, the expenditure on sub-jails of 5.67 lakhs of rupees. The maintenance of hospitals, of jail sick, and of a medical staff also adds to the cost of the department, and it is only if items of expenditure of the above nature are eliminated that the true nature and return of jail enterprises can be estimated. In 1922, with a jail population of nearly 25,000, only 7,000 were employed on jail industries.

191. In the tables printed as appendix XIX a summary of the expenditure of each jail, and the net cost per head, in the years 1918 to 1922 is set out. In 1922 in the Central jails the gross cost for each prisoner varied from Rs. 101 in Vellore to Rs. 135 in Salem. In District jails the charges were higher, varying from Rs. 113 in Madura to Rs. 143 in Tanjore and Rs. 171 in the Penitentiary. The special sub-jails, of which there are seven, show greater variations, some of which appear to require investigation. Two noteworthy features are the heavy cost of Mangalore and the effect of the introduction of the departmental system in 1921 at Calicut. The introduction coincided, however, with an increased jail population, an element that tends to affect the per caput expenditure. The net cost shows a much greater variation, Coimbatore, with a profit of Rs. 31,000 in 1918 and a net cost of Rs. 3 in 1921, supplying an admirable instance of profitable management. Vellore varied in the quinquennium from Rs. 47 per head in 1918 to Rs. 89 in 1922. The other Central jails have for some years exceeded an average net cost of Rs. 100. The difference in net cost is due to a considerable extent to the manufacturing industries, but the marked variations from jail to jail, and from year to year in the same jail, are stated by the Inspector-General to be due to the following causes:—

- (1) Variation in the cost of establishment according to the pay of the officers of the jails.
- (2) Variation of the rates at which articles are bought, which depend on the market prices prevailing at the time of the purchase.
- (3) The number of sick treated during the year in each jail.
- (4) The renewal of clothing at different times to suit actual requirements.
- (5) The incidence of cost of water-supply.
- (6) The number of prisoners transferred from each jail.
- (7) The renewal of civil stores.

In view of these variations the Committee recommend that the officer who is to be placed on special duty to examine contingent expenditure should conduct a test investigation in one or more jails.

192. *Retrenchment.*—As the result of a successful motion in the Legislative Council, the budget grant for the current year was reduced by half a lakh of rupees. The reduction will be made under the following heads:—

	Amount of reduction.
	RS.
Charges for moving prisoners—Presidency Jails .. .. .	20,000
Dietary charges—Central Jails .. .. .	14,000
Miscellaneous charges—Central Jails .. .. .	5,000
Clothing and bedding of prisoners—Central Jails .. .. .	5,000
Hospital charges—Central Jails .. .. .	3,000
Extraordinary charges for live-stock, tools and plant—Central Jails.	3,000
Total .. .. .	50,000

Apart from this budget cut, the Inspector-General of Prisons has taken up the question of curtailment of expenditure, and proposes to effect the following savings during the current year:—

	Amount of reduction.
	RS.
Reduction in establishment at the Alipuram Jail .. .. .	20,000
Introduction of the Central Laundry system in all jails .. .. .	10,000
Closure of the annexe at Coimbatore Jail and of the special Sub-Jails at Cannanore and Calicut .. .. .	8,500
Reduction in temporary guards for condemned prisoners .. .. .	2,000

	Amount of reduction.
	RS.
Grant of actual expenses on compulsory transfer and the with- holding of grant in the case of transfer at personal request ..	2,000
Keeping vacant the post of Jailor at the District Jail, Berhampore.	1,950
Use of ankle-rings given up .. .. .	500
Officers not sent to Madras for the vernacular examinations ..	850
Total ..	45,800

193. The Inspector-General has also had under consideration the proposal to convert the Penitentiary into a habitual jail, and to employ the jail as a Government Press. The remand and under-trial prisoners at present provide from 20 to 30 per cent of the population of this jail and the Inspector-General proposes to transfer all prisoners, who are not convicts, to the Civil Jail. The population of the latter is small and the average cost to Government is high, as the figures entered below demonstrate :—

/ THE CIVIL JAIL AT MADRAS.

Year.	Daily average.	Net expendi- ture after deducting payments by creditors. (3)	Average cost per head.		
(1)	(2)	(3)	(4)		
		RS.	RS.	A.	P.
1918 .. .. .	13.79	4,958	359	8	7
1919 .. .. .	7.96	4,942	620	13	8
1920 .. .. .	7.54	5,792	768	2	9
1921 .. .. .	10.54	6,044	573	6	11
1922 .. .. .	24.17	5,353	221	7	7

This leads to the question of the total abolition of imprisonment for civil debt which is one of the methods of reducing the Jail population. On this question, opinions vary. But strict observance by courts of the procedure laid down in Order 21, Rules 37-40 and in Section 55 of the Civil Procedure Code, would result in a substantial reduction of the number of persons imprisoned for debt. Order 21, Rule 37, gives a court discretion to permit a judgment-debtor to show cause against imprisonment before issuing a warrant for his arrest. Under Order 21, Rule 40, a court is bound to satisfy itself, before ordering imprisonment, that a judgment-debtor is not disabled by poverty or other sufficient cause from paying off his debt. Under section 55 it should inform him of his right to put in an insolvency application and should release him if he expresses his intention to make one and gives security. At the same time, there are other provisions of the law, e.g., Order 20, Rule 11, which make it possible for a judgment-debtor to pay off his debt in easy instalments even after decree. And the power of the courts to detain a judgment-debtor under arrest and allow him facilities for collecting the decree amount should be definitely recognized. If these provisions are observed, the number of civil prisoners will decrease and the accommodation allotted to them will be available for other purposes.

As an alternative it would seem to be desirable to consider whether it is not practicable, under the powers conferred on Government and the High Court by the Civil Procedure Code, to raise the charge levied upon the creditors to a sum sufficient to cover the cost of the lodging of debtors under all heads.

194. In Chapter XV of their report the Jails Committee dealt with the question of reduction in the number of persons committed. Their chief proposals were :—

- (a) that the system of probation might be carried further than section 562 of the Criminal Procedure Code at the time allowed ;

- (b) that where a sentence of fine was not accompanied by a substantive sentence of imprisonment, time to pay should be given, even by instalments, and that the question of alternative sentence should be postponed until default had occurred ;
- (c) that a sentence of ' convicted and discharged with a warning ' should be introduced ;
- (d) that imprisonment for periods of less than 28 days should be prohibited by law.

..

It seems obvious that measures of this and a similar nature, whatever their ethical value, will result in marked and immediate economy.

195. The Code has now been amended so as to extend the scope of section 562, and the Local Government have issued instructions to magistrates with regard to the avoidance of short terms of imprisonment and the use of more discretion in inflicting alternative sentences. Steps have also been taken by the Madras Government to effect the release of prisoners who have served considerable periods of imprisonment and whose conduct has been satisfactory. Advisory Committees have been appointed to examine the cases of long-term prisoners who have already served for two-thirds of the period of their sentence, and to recommend, in such cases as it may appear advisable, their conditional release. It is estimated that the number that will be released under the provisions of this order, will approximate to 200 in the present year and to 250 in future years.

196. To sum up, there has already been effected a reduction in expenditure of nearly a lakh of rupees, and the Committee estimate that, by the adoption of the measures proposed, it should be possible to secure a further decrease in the net expenditure by two lakhs more.

## CHAPTER XV

## POLICE.

197. In January of this year, Government appointed a Special Committee consisting of six police officers, three magistrates and two members of the Retrenchment Committee, with the Chief Secretary as President, to scrutinise the expenditure in the Police Department which had increased from forty-nine lakhs of rupees in 1905 to over two crores of rupees in the current year. One non-official member of the Legislative Council, the Raja of Ramnad, was subsequently added to the Committee. Prior to the assembly of the full Committee to consider the possibilities of reduction set forth in the memorandum accompanying the Government Order of appointment, the police officers and magistrates, of whom the Committee was largely composed, were asked to give their views with regard to retrenchment in the Police Department, and these views were considered together with the Government memorandum when the full Committee assembled. The report of the Committee, including the Government memorandum and the detailed views of the members, has been separately printed and is embodied in the second volume of this report. A summary of the Police Committee's recommendations is entered below :—

<u>MUFASSAL POLICE.</u>	<u>PROPOSALS.</u>	<u>SAVING.</u>
		RS.
(1) Range Deputy Inspectors-General.	Abolition of one post . . . .	2,065 per mensem.
(2) Personal Assistants to District Superintendents (Deputy Superintendents).	May be abolished except in the Agency Division (17).	8,636 per mensem.
(3) Inspectors . . . .	A reduction is possible . . . .	...
(4) Sub-Inspectors . . . .	A reduction in number may be effected by extending the jurisdiction of stations and reducing their number and substituting one Sub-Inspector for two in some stations.	...
	Inefficient Sub-Inspectors should be dispensed with, or provided for in other departments.	The initial pay of substitutes will be lower.
	A grade system should be substituted for the time-scale.	
	A higher percentage of the cadre of Sub-Inspectors should be filled by head constables than the existing 30 per cent.	Saving in the subsistence allowance drawn by direct recruits during training and probation.
(5) Writer Head Constables.	Constables from the existing strength may replace 500 head constables with an extra allowance of Rs. 5 per mensem.	2,500 per mensem.



		<u>PROPOSALS.</u>	<u>SAVING.</u>
<u>MUFASSAL POLICE—cont.</u>			RS.
(6)	Number of outposts.	A reduction is possible . . . .	...
(7)	Constables . . . .	The number may be reduced by 2,000.	39,000 per mensem.
(8)	Police Recruit Schools at Vellore and Anantapur.	May be closed . . . . .	1,17,000 per annum.
(9)	Special and Reserve Police.	The Tuticorin, Kamudi and Sivakasi forces may be amalgamated with the district forces and reductions effected.	20,000    "
(10)	Village Police . . .	Police or ghat talayaris may be abolished except in a few localities. In such localities the number of constables should be correspondingly reduced.	1,00,000   "
<u>CITY POLICE.</u>			
(11)	Assistant Commissioner, Southern Range (Deputy Superintendent).	May be abolished . . . . .	508 per mensem.
(12)	Inspectors . . . .	One post may be abolished . . . . .	297½   "
(13)	Two Court Sub-Inspectors.	May be replaced by men of lower rank or by Army pensioners.	120   "
(14)	Reserve Sub-Inspectors.	May be reduced by one consequent on reductions under items (12) and (13).	123   "
(15)	Horses . . . . .	Motor vans may be substituted for horse vans for removal of prisoners.	...
(16)	Railway Police . . .	The contribution from the Railway companies towards the cost of the Government Police is inadequate. Distribution of duties between the Government Police and the Railway staff should be put on a proper footing.	...
		Total saving (exclusive of expenditure on allowances and contingencies).	<hr/> 8,75,994 per annum. <hr/>

198. The Government have recently issued orders with regard to the recommendations of the Police Committee. The decisions of Government fall under two heads—

- (1) those which require further investigation,
- (2) those which do not.

Under the first head come the reorganization of the Armed Reserves, the substitution of a graded system of pay for the time-scale in the case of Sub-Inspectors, the reduction in the number of stations and outposts, and the City and Railway Police.

The specific recommendations that have been accepted are—

- (1) the abolition of one range Deputy Inspector-General ;
- (2) the substitution of an Assistant Superintendent for the Superintendent of Police in the Nilgiris ;
- (3) the substitution of Assistant Superintendents of Police for Superintendents in the posts of Assistant Inspector-General and Personal Assistant to the Deputy Inspector-General, Criminal Investigation Department ;
- (4) the replacement of writer head constables by writer constables ;
- (5) reduction in the number of constables by 2,000 ;
- (6) the closing of recruit-schools ;
- (7) the abolition of ghat talayaris.

The savings that will result from these specific decisions of Government will, exclusive of incidental expenditure such as allowances and contingencies, amount to Rs. 7.49 lakhs per annum. The other decisions of Government which require further detailed investigation, and which will be remitted for consideration to an officer, who will be placed on special duty for the purpose, are expected to result in additional savings of considerable magnitude.

In view of the fact that the Police Committee has dealt with the subject, the Retrenchment Committee do not propose to make any further examination of Police expenditure.

## CHAPTER XVI.

## EDUCATION.

199. The total charges for education are as follows :—

	RS.
Accounts, 1921-22 .. .. .	1,43,23,742
Estimate, 1922-23 .. .. .	1,61,49,000
Revised estimate, 1922-23 .. .. .	1,57,70,000
Estimate, 1923-24 .. .. .	1,72,08,000

Receipts under education are assessed at Rs. 5,90,000 in 1923-24, so that the net cost is expected to be Rs. 1,66,18,000. This expenditure excludes stationery, printing and pensionary charges and also excludes major works which are shown in the Civil Works Budget and which for 1923-24 are estimated at Rs. 4,01,180.

The total expenditure under the head of Education must therefore exceed 1½ crores of rupees. That the increase is progressive is obvious from the fact that the expenditure under the Education budget in 1923-24 exceeds that of the revised estimate of 1922-23 by 14.38 lakhs of rupees. The increase in the revised estimate of expenditure for 1922-23 over the actual expenditure of 1921-22 is Rs. 14,46,258. The estimated increase in 1923-24 over the actual expenditure of 1921-22 is Rs. 28,84,258, and these increases are in spite of retrenchments amounting to 89 lakh under the following heads :—

	RS.
(1) Reorganization of the superior inspecting agency—11th August 1922 .. .. .	48,000
(2) Reorganization of the subordinate inspecting agency—29th August 1922 .. .. .	37,000
(3) Abolition of posts of peons in certain elementary schools for girls—19th January 1922 .. .. .	4,000
Total ..	89,000

200. *University Education.*—The entry in the budget for 1923-24 is 20.15 lakhs. This sum includes the cost of Government Arts and Professional Colleges and grants-in-aid to non-Government Colleges, and also a direct grant of 3.23 lakhs to the Madras University. Appendix XX contains a financial statement showing the net expenditure and the average net cost per pupil in Government Arts Colleges, arranged in the order of their net cost to Government. Figures furnished by the Education Department show that in 1921-22 the aggregate average cost of educating a student in a Government Arts College was Rs. 275-3-0, whereas in aided colleges the aggregate average cost was Rs. 188-12-0.

In appendix XXI will be found a similar statement with regard to the two professional colleges which are under the control of the Education Department, i.e., the Engineering College and the Law College.

In appendix XXII will be found a statement showing the cost of the teaching colleges together with the average cost per pupil.

*Arts Colleges.*—There are only two colleges, both of them second grade, in which the receipts amount to as much as 50 per cent of the expenditure. In the Queen Mary's College and the Muhammadan College the percentage of the last five years has been 11 and 5.6, respectively, and in 1921-22 the average net cost per pupil in the latter institution was Rs. 1,651, a figure that compares unfavourably with the Rs. 52 of the Mangalore College or even with the Rs. 396 of the Presidency College. In only two other of the ten Government Arts Colleges, the Anantapur and Queen Mary's Colleges, did the net cost per pupil exceed Rs. 200.

It is desirable to secure some reduction of the expenditure on collegiate education and the most simple remedy, if it were practicable, would be to transfer Government colleges to aided management, the cost of which is barely two-thirds of the cost of Government management. Generally speaking, the circumstances of the colleges themselves do not admit of such treatment, nor is it likely that sufficient funds would be forthcoming from private sources to render such transference possible. There is one institution, however, that admits of decontrol, and that is the Presidency College, the management of which might be transferred to the newly constituted Madras University. The transfer should result in more economic management and the Government contribution could be limited to a fixed sum.

Another alternative is to close college classes and reduce the status of the weaker of the existing colleges to that of High Schools. The only college to which the Committee is prepared to apply this recommendation is the Muhammadan College, which ought, on the basis of the expenditure incurred, to be retained as a High School, the college classes being closed. The small number of Muhammadans, who are reading in those classes, could, if necessary, be given preferential accommodation in the other colleges of Madras.

The only remedy of general application which the Committee are prepared to support is that of raising the fees for college education. The cost of the ten Government colleges exceeds 14 lakhs and it is, in the opinion of the Committee, only reasonable that college fees should contribute a larger share of that expenditure than they do at present.

There are only two Professional Colleges—the Law College and the College of Engineering. The former not only pays its way, but provides a handsome surplus. The net cost of the latter has risen, since the new buildings were opened, from Rs. 205 to Rs. 616 for each student. Such expenditure appears to be excessive and a detailed examination of the College budget, which the Committee have not had time to undertake, appears to be necessary.

**Training Colleges.**—There are three such colleges, two, at Rajahmundry and Saidapet, for men, and one, at Madras, for women. The expenditure on the two former will, in 1923-24, be Rs. 2,13,000, and that on the latter Rs. 15,200. St. Joseph's College, Trichinopoly, has also a teachers' (L.T.) training section, and receives on that account a subsidy of Rs. 19,000. Students in these colleges receive stipends, and the course of training, which lasts for one year, leads to the L.T. qualification, a qualification prescribed, under the Educational Rules, for the headmaster and the 4th, 5th and 6th form masters of secondary schools. The necessity for the training can be obviated only by alteration of the rules. The Committee consider that the existing Training Colleges would be used to greater advantage, from the point of view both of expense and of the demand for increased facilities for learning, if they were converted into Arts Colleges or High Schools and the training branches closed. To enable this to be effected, it would be necessary to include pedagogics as an optional subject in the ordinary degree course and thereby to eliminate the necessity for a diploma in teaching. If this method of reducing expenditure is found impracticable, it is suggested that L.T. sections may be attached to existing colleges and collegiate schools.

**201. Secondary Education.**—The budget entries under this head are Rs. 8,30,300 (reserved) and Rs. 19,61,300 (transferred), making a total of Rs. 27,91,600.

**Reserved.**—The 'reserved' expenditure relates almost entirely to European schools, and the greater part of the expenditure (Rs. 7.87 lakhs) takes the form of direct grants to non-Government European schools. The cost of inspection is shown separately and is estimated at Rs. 20,900.

**Transferred.**—The total cost of secondary education (transferred) is expected to amount, in the current year, to 19.52 lakhs. Of this 3.39 lakhs are absorbed by Government secondary schools, 9.25 lakhs by grants to non-Government schools and 6.97 lakhs by grants to local bodies. The total receipts from fees are put down at 1.41 lakhs, so that the net cost of Government schools is nearly two lakhs.

In appendix XXIII will be found a list of Government Secondary Schools for boys showing the expenditure and receipts of each school and the average cost per pupil, and in appendix XXIV a list of Government Secondary Schools for girls,



necessity for a two years' course is due to the fact that a great part of the time assigned to training is utilized in improving and reviving the general knowledge of the teacher-pupils. It would be possible to reduce the period of training for 'lower' and 'higher' elementary certificates if the applicants had higher educational qualifications than at present. If therefore the minimum standard of admission to a training school were made the third form and the distinction between 'higher' and 'lower' elementary certificates abolished, one year's training could be given, and a single elementary training certificate granted, to all alike. Similarly in the case of secondary training certificates, if general education were eliminated from the training schools, the course might be cut down to one year, as in the case of intermediate-students at present.

204. *Sessional schools*.—Sessional schools provide a separate method of training teachers. The period of training lasts from three to nine months and is confined to teachers of elementary schools. They are chiefly maintained by local bodies, but are entirely financed by Government. There is now only one Government sessional school which is a Savara school situated at Parlakimedi.

The total expenditure under this head which, excluding Parlakimedi, takes the form of grants to District Boards, is estimated at Rs. 45,429.

It is questionable whether the continuance of these schools will lead to increased efficiency or whether, if they are to be continued, it is necessary for Government to continue to bear any part of their cost.

The Committee therefore recommend that sessional schools for masters should be abolished, or that the expenditure thereon should no longer be borne by Government.

205. In appendix XXV will be found a statement of the cost of Government Training and Sessional schools during the last five years.

206. *Manual and Vocational training*.—Manual training is carried out in all Government schools; in other schools the training is optional. Courses in manual training are given at Saidapet, but only to teachers who hold the secondary training certificate. Such teachers are sent to the college for a special course in manual training in order that they may become instructors in that subject. In a few cases, teachers with the higher elementary certificate are trained on behalf of local boards. The supply of trained instructors is at present inadequate, but unpassed and untrained instructors are being replaced as rapidly as possible.

It is under contemplation that manual training should be made compulsory in all elementary schools. If this were done, the cost of training manual instructors or of training all secondary grade teaching certificate holders in manual training—a training which lasts for one year—would be extremely expensive, more particularly if special pay is given to all teachers who have been through the manual training course. The whole policy of manual training needs to be carefully examined before the subject can be made compulsory.

A lump provision has been made in the budget under the head 'Vocational Education'. The amount is 1.15 lakhs. This lump provision includes grants to aided schools as well as expenditure in Government schools. Vocational instructors are not at present themselves trained. During the current year there is an entry in the budget of Rs. 1,200 under the Saidapet College for temporary instructors in engraving and wood-carving. With the exception of this experiment, instructors in vocational training have not been trained as vocational teachers.

In the present state of the finances of the province, the Committee do not consider that any further expenditure on vocational education is justifiable.

207. *Technical schools*.—Technical schools account for an expenditure of 1.28 lakhs. They are six in number—

- (1) The Institute of Commerce, Madras.
- (2) The School of Commerce, Calicut.
- (3) & (4) The Engineering Schools at Vizagapatam and Trichinopoly.
- (5) & (6) The Agricultural Middle Schools at Talaparamba and Anakapalle.

The receipts and charges for each of the above schools in the case of (1) to (4) for 1921-22 and in the case of (5) and (6) for 1922-23 were as follows:—

	Receipts.	Charges.
	Rs.	Rs.
(1) The Institute of Commerce, Madras .. ..	12,547	20,826
(2) School of Commerce, Calicut .. ..	6,797	13,152
(3) Engineering School, Vizagapatam .. ..	4,124	38,499
(4) Do. Trichinopoly .. ..	3,331	29,238
(5) Agricultural School, Talaparamba .. ..	750	7,631
(6) Do. Anakapalle .. ..	310	3,853

*Special schools.*—Of these there are two—

	Rs.
(1) The Reformatory School, Chingleput .. ..	56,400
(Against this expenditure must be set receipts of Rs. 6,500).	
(2) The certified school for boys, Ranipet .. ..	10,700

With regard to technical and special schools, the Committee have no recommendations to make.

208. *Scholarships.*—The sum allotted for scholarships is Rs. 2,52,400. Of this sum Rs. 6,200 are spent in the Agency, Rs. 20,000 go to European schools, and Rs. 2,26,200 are 'transferred' expenditure. The latter sum is divided as follows:—

	Rs.
Colleges .. ..	58,300
Secondary schools .. ..	1,37,300
Primary schools .. ..	23,000
Special schools .. ..	7,600
Total ..	2,26,200

In appendix XXVI will be found a detailed statement of Government scholarships.

As a measure of economy, the Committee recommend that the present expenditure on scholarships of two and one-third lakhs of rupees should be reduced, at least temporarily, to one and a half lakhs of rupees.

209. *Miscellaneous.*—The expenditure under this head, Rs. 48,900 in all, includes a lump sum grant of Rs. 15,000 to local bodies for non-recurring expenditure on public libraries. The Committee consider that expenditure under this head should cease until the revenue and expenditure of the Province have reached equilibrium.

210. *Inspection.*—The cost of inspection (reserved) is expected to be Rs. 75,600, of which Rs. 54,700 represent Agency expenditure and Rs. 20,900, expenditure on European schools. Inspection (transferred) accounts for 13.37 lakhs of rupees.

There are two classes of inspecting officers, District Educational officers and Deputy Inspectors. The latter inspect elementary schools and each has on the average 133 schools to inspect. The number of schools to be inspected could not be increased or the number of Deputy Inspectors decreased without loss of efficiency.

District Educational officers inspect second-grade colleges and secondary schools and review the inspection reports of elementary schools. The number of District Educational officers is thirty.

There are three Inspectresses whose function it is to inspect secondary schools for girls. The Assistant and Sub-Assistant Inspectresses inspect elementary schools. As inspection of elementary schools is the function of Sub-Assistants, who rank with and draw the same pay as Deputy Inspectors, there is no need to retain three Assistant Inspectresses to carry on the same class of work. The Committee therefore recommend that the grade of Assistant Inspectress should be abolished. If these three posts are abolished, there will be an approximate saving of Rs. 12,000.

211. *Direction.*—The total cost of the Director and his office is estimated, for 1923-24, to amount to Rs. 1,45,900. To the office are attached, in addition to the Director, two Deputy Directors, one Deputy Directress, and a Personal Assistant who belongs to the Madras Educational Service. In addition, there is one Manager, one head clerk, and four sub-assistants. The five latter officers are treated as Superintendents and placed in charge of sections. The late Director of Office Systems had been asked to examine and re-organize the office, but his post was abolished before he had time to complete his investigation.

(C) Apart from re-organization, there seems only one method of reducing this expenditure and that is by combining the office of the Director with the Education Secretariat. There are two alternative methods by which this could be done—

- (1) By making the Director of Public Instruction a Secretary to Government.
- (2) By abolishing the Director of Public Instruction and substituting in his place an Education Secretary, working directly under the Minister for Education.

The Education Secretariat consists of two Superintendents and six upper division clerks. The papers are dealt with by an Assistant Secretary and Under Secretary and by the Secretary, Law (Education). A rough estimate of the cost of this branch of the Secretariat is entered below :—

	Rs.
(1) One-third of Secretary's pay $\frac{33,000}{3}$ .. .. .	11,000
(2) Seven-eighths of Under Secretary's pay $\frac{10,800 \times 7}{8}$ .. .. .	9,450
(3) One-eighth of Assistant Secretary's pay $\frac{9,600}{8}$ .. .. .	1,200
(4) Pay of Superintendents .. .. .	6,560
(5) Pay of drafting clerks .. .. .	8,626
(6) Pay of lower division clerks .. .. .	2,434
(7) Typist .. .. .	320
(8) Shorthand allowance and typewriting allowance .. .. .	300
(9) Attenders .. .. .	184
(10) Peons .. .. .	928
(11) Contingencies .. .. .	2,810
Total ..	43,812
	per annum.

The Committee, while recognizing that considerable economy would result from the amalgamation of the two or abolition of one of the posts, are not prepared to recommend the adoption of either of the two suggested alternatives.

212. *The Services.*—The upper ranks of the department, both in the teaching and administrative branches and in the Inspectorate, are manned from the All-India and Madras Educational Services. The total strength of these services is—

INDIAN EDUCATIONAL SERVICE.

*Permanent cadre.*

Men's Branch .. .. .	53
Women's Branch .. .. .	13

MADRAS EDUCATIONAL SERVICE.

*Permanent cadre.*

Men's Branch .. .. .	44
Women's Branch .. .. .	16

It has been suggested that the Provincial Service should be the sole educational service and that for special posts, such as professorial appointments, special recruitment should take the place of recruitment through and from a service. The Committee are of the opinion that District Educational Officers should be members of the Provincial and not of the All-India Educational Service and that the Indian Educational Service should no longer be recruited from the cadre of the Provincial Service.

213. There are various minor sources of expenditure the cumulative effect of which is great, but which cannot be examined satisfactorily save by an officer placed on special duty for the purpose. Such are the strength of the teaching and clerical staffs in offices, schools and colleges, contingent expenditure and expenditure on stationery. For a detailed examination of the latter items with a view to retrenchment an officer of the stamp of Inspector of Offices would be required.

214. The sum total of the economies recommended by the Committee amounts roughly to Rs. 8 lakhs. In mentioning this figure they do not mean to say that they consider a total sum of Rs. 175 lakhs an excessive amount to spend on the very essential service of increasing the spread of education throughout the Presidency. If it is impossible to make normal revenue cover normal expenditure in any other way, it might be necessary even in this essential service to make a temporary reduction. Even if it is not, however, the Committee would suggest that it is desirable to reduce the expenditure on what appears to them to be the less essential branches of the subject in order to make, under the more essential heads, provision for advance which would otherwise have to wait for more prosperous times.



## CHAPTER XVII.

## MEDICAL AND PUBLIC HEALTH.

215. In February 1923 a special committee consisting of the Secretary and Deputy Secretary in the Local Self-Government Department, the present Surgeon-General, the Director of Public Health, the Personal Assistant to the Surgeon-General, the Deputy Secretary, Finance, and two non-official members of the Legislative Council, was appointed to consider the expenditure under the two heads 'Medical' and 'Public Health'. Their report was submitted in June and their recommendations, which were of an extensive and far-reaching character, have in nearly every case already been dealt with by Government. An abstract of the recommendations together with the orders of Government thereon and the anticipated savings in each case, so far as known, has been entered in tabular form in the following pages. Chapter IV of the report deals with the allowances drawn in the Medical and Public Health Departments. The recommendations of the Committee under this head will be found in their report and have been omitted from the tabular abstract.

216. A summary of the ultimate financial results, so far as is known at present, is entered below :—

Details. (1)	Anticipated annual savings.		
	Cases in which orders have been issued. (2)	Cases in which orders have not yet been issued. (3)	Total. (4)
	RS.	RS.	RS.
A. The Public Health Department ... ..	1,18,600	50,000	1,68,600
B. The Medical Department... ..	3,93,863	2,09,284	6,03,147
C. Allowances ... ..	2,16,619	45,252	2,61,871
Total ... ..	7,29,082	3,04,536	10,33,618
Deduct—Savings to Local Bodies ... ..	77,130	Nil.	77,130
Net savings to Provincial funds ... ..	6,51,952	3,04,536	9,56,488

## MEDICAL AND PUBLIC HEALTH

Statement showing the action taken on the recommendations of the

Paragraphs requiring no action. (1)	Paragraphs requiring action. (2)	Brief subject. (3)	Number and date of orders issued, if any. (4)
<i>A.—The Public Health</i>			
1 to 7	8 to 13	Reorganization of the Public Health staff ...	G.O. No. 1704, P.H., dated 15th October 1923.
	14 to 20	Assistant Directors of Public Health—Abolition of three posts.	G.O. No. 1301, P.H., dated 4th August 1923.
	21 to 23	District Health Officers—Revision of the scales of pay.	G.O. No. 807, P.H., dated 17th May 1923.
	24	District Health Inspectors—Revision of the scales of pay.	G.O. No. 1196, P.H., dated 18th July 1923.
<i>B.—The Medical</i>			
	32	Surgeon-General's Office—Abolition of the temporary post of Assistant Surgeon for statistical work.	G.O. No. 883, P.H., dated 8th June 1923.
	33	Indian Medical Service—Redistribution of the work of officers holding Indian Medical Service appointments.	...
	34	Redistribution of the District Surgeons in the City of Madras— (a) Abolition of Assistant Surgeons in the Second and Third Districts. (b) Abolition of menial staff attached to the above offices. (c) Abolition of Sub-Assistant Surgeons in the First District. (d) Creation of an additional post of Assistant Surgeon in the Royapettah Hospital for the work of the Second, Third and Fourth Districts. Sanction of conveyance allowance of Rs. 25 for the above officer.	G.O. No. 838, P.H., dated 25th May 1923.
	35	Port Health Officer—Abolition of fees for work done on Sundays and other 'close' holidays.	G.O. No. 420, Finance (Marine), dated 30th August 1923.
86	37 to 39	Honorary Surgeons and Physicians—Appointment of —.	G.O. No. 1151, P.H., dated 10th July 1923.
	40 to 42	Military Assistant Surgeons—Contribution to be made by the Government of India towards the extra cost involved on account of the employment of Military Assistant Surgeons instead of Civil Assistant Surgeons.	...

## RETRENCHMENT COMMITTEE'S REPORT.

Committee and the estimated annual savings that are expected to result.

Present stage in cases where orders have not issued.  (5)	Anticipated annual savings.		Remarks.  (8)
	Paragraphs on which orders have been issued.  (6)	Paragraphs on which orders have not yet been issued.  (7)	

*Department.*

	RS.	RS.	
		* 50,000	* Roughly Government have not accepted the proposal.
	54,000		One post has never been filled.
	40,000		
	24,600		
Total ...	1,18,600	50,000	

*Department.*

	2,364		
Government of India addressed on the question in letter No. 1521, P.H., dated 11th September 1923.		14,700	
	10,572		
	5,000		So far as known.
	Nil		No immediate saving. They are attached as supernumeraries in the Presidency Hospitals as an experimental measure.
Government of India addressed on the question in G.O. No. 1331, P.H., dated 8th August 1923.		29,304	

## Statement showing the action taken on the recommendations of the

Paragraphs requiring no action.	Paragraphs requiring action.	Brief subject.	Number and date of orders issued, if any.
(1)	(2)	(3)	(4)
	43	Appointments in Bangalore—Reservation of one of the two posts for a Military Assistant Surgeon.	
	44	Civil Assistant Surgeons and Sub-Assistant Surgeons—Reduction of the leave and casualty reserve from 15 and 25 per cent to 10 per cent.	G.O. No. 937, P.H., dated 12th June 1923.
	45	Substitution of Sub-Assistant Surgeons for Civil Assistant Surgeons in some hospitals and dispensaries—Surgeon-General to examine and report in what stations Sub-Assistant Surgeons can be appointed in the place of Assistant Surgeons.	
46	47 to 50	Presidency hospitals—Substitution of House Physicians and Surgeons for Civil Assistant Surgeons.	
51-57	58 and 59	Madras Lunatic Asylum—Reduction of expenditure by Rs. 40,000.	G.Os. No. 994, P.H., dated 21st June 1923, and No. 217, Finance (Routine), dated 14th July 1923.
60	61 and 62	Hospital supplies—Revision of the system of contracts.	Memo. No. 8623-C-1, P.H., dated 4th April 1923.
	63 and 64	Internal economy in hospitals—Appointment of a Deputy Collector to supervise.	It has been decided to appoint Dr. Nedungadi, a retired Civil Assistant Surgeon and a member of the Committee, to the post.
	65 to 69	Reorganisation of medical relief ... ..	
	70 to 72	Medical College—Enhancement of fees ... ..	G.O. No. 1014, P.H., dated 25th June 1923.

*B.—The Medical*

Committee and the estimated annual savings that are expected to result—*cont.*

Present stage in cases where orders have not issued.  (5)	Anticipated annual savings.		Remarks.  (8)
	Paragraphs on which orders have been issued.  (6)	Paragraphs on which orders have not yet been issued.  (7)	
<i>Department—cont.</i>			
	RS. Nil.	RS.	Reservation of posts for Military Assistant Surgeons has been abolished and hence no action is necessary.
	2,55,627		Reduced by 14 Civil Assistant Surgeons and 121 Sub-Assistant Surgeons.
The Surgeon-General's report is under references to local bodies.	Not known.		Savings will result to Local Funds as well.
Under consideration.		35,280	
	40,000		
	30,000		
		1,30,000 *	* Estimate.
Under consideration.	Not known.		Savings will result to Local Funds also.
	50,300		Includes Rs. 12,800 on account of the Medical College, Vizagapatam.
Total (excluding items, savings under which are not known).	3,93,863	2,09,284	

## CHAPTER XVIII

## AGRICULTURE.

217. The expenditure in regard to the Agricultural Department falls under five main heads:—

- (1) Director of Agriculture.
- (2) Agricultural College and Research Institute.
- (3) Agricultural stations and district work.
- (4) Agricultural Engineering.
- (5) Miscellaneous.

(1) Director of Agriculture.—The charges under this head consist of the pay of the Director, his Personal Assistant, one Statistical Assistant, two Inspectors of Agricultural offices, the pay of the headquarters establishment, allowances and contingencies. The estimated charges under this head for the year 1923-24 are Rs. 82,200.

(2) Agricultural College and Research Institute.—The expenditure on the Agricultural College is estimated to amount to Rs. 91,600 and is made up of the pay of the Principal, the Professor of Agriculture, the Superintendent, Central Farm, and an Assistant Professor of Agriculture, and the cost of establishments, allowances, honoraria and contingencies.

The Research Department contains the following All-India Service posts:—

Agricultural Chemist,  
 Economic Botanist,  
 Lecturing and Systematic Botanist,  
 Mycologist,  
 Entomologist,  
 Lecturing Chemist,  
 Cotton Specialist,  
 Millet Specialist,  
 Bacteriologist,  
 Rubber Mycologist,  
 Sugarcane Expert,

besides eight Provincial Service posts. The expenditure on the Research Institute including the cost of establishments, allowances and contingencies is estimated for 1923-24 to amount to Rs. 2,99,800. The work carried out on sugarcane is paid for by the Government of India.

(3) Agricultural stations and district work.—The charges under this head may be classified under four sub-heads, viz.—

- (i) the pay of ten All-India and eight Provincial Service Officers, together with the pay of their establishments, allowances, honoraria and contingencies amounting to Rs. 4,60,200;
- (ii) capital charges, working expenses and cultivation expenses in Agricultural stations, aggregating Rs. 2,81,100;
- (iii) expenditure on district work amounting to Rs. 2,47,000;
- (iv) charges for the maintenance of Ayrshire bulls cross-breeding, rearing and feeding experiments, amounting to Rs. 18,550.

The aggregate expenditure under this head is estimated for the year 1923-24 to amount to Rs. 10,06,850.

(4) Agricultural Engineering.—The charges for Agricultural Engineering are made up of the pay of an Agricultural Engineer, one Lecturer in Agricultural Engineering and the pay of establishments, allowances and contingencies, and are estimated for the year 1923-24 to amount to Rs. 54,800.

(5) Miscellaneous.—Under this heading falls the expenditure on account of the following items :—

Eradication of palmyra disease.

The potato-seed farm.

Botanical gardens and parks.

Public Exhibitions and Fairs.

Grant of scholarships for training at the Imperial Institute at Pusa.

The total expenditure under this head for 1923-24 amounts to Rs. 95,450.

The aggregate expenditure on Agriculture for the year 1923-24, including the expenditure in England, is estimated to amount to Rs. 16,87,700 : for the year 1922-23 the budget estimate was Rs. 17,56,700 and the revised estimate Rs. 15,03,600, and for 1921-22 the accounts figures were Rs. 14,70,380. The main increases in expenditure during the preceding two years fall under—

(a) Research,           ·50 lakh.

(b) District work, 1·30   „

The receipts for the last three years are Rs. 3,71,162 (1921-22), Rs. 3,24,300 (1922-23, revised estimate) and Rs. 3,48,600 (1923-24 estimate). The agricultural stations provide the chief source of revenue (2·66 lakhs in 1923-24).

218. So far as the Agricultural Department is concerned, the recommendations of the special Committee appointed by Government fall under six divisions—

- (i) All-India and Provincial services.
- (ii) The College.
- (iii) Research.
- (iv) District work.
- (v) Agricultural Engineering.
- (vi) Miscellaneous.

(i) All-India and Provincial Services.—As in the case of the Veterinary service, the Committee recommended the gradual abolition of the Imperial cadre by bringing to a close the recruitment of officers from Europe and the substitution of Provincial service posts for All-India service posts, as and when the latter fall vacant. They also recommended that normal recruitment to the Madras Agricultural service should be from the Upper Subordinate service, direct recruitment being limited to twenty-five per cent of the posts, and that the Upper Subordinate Service should be recruited from holders of the B.Sc. Agriculture.

*Estimated savings.*—Rs. 1,77,000.

*Government Order.*—

The question of bringing to a close the recruitment of officers from Europe has been deferred till the Royal Commission make their recommendations.

Government are not prepared to limit direct recruitment for the Madras Agricultural Service to twenty-five per cent of the posts. They have, however, prescribed that recruitment to the Upper Subordinate Service should be confined to holders of the B.Sc. degree in agriculture or to holders of the agricultural diploma, the examination for which is the same as that for the B.Sc.

*Resultant savings.*—So far, nil.

(ii) The College.—The Committee recommended the following economies in respect of the working of the Agricultural College :—

- (1) The abolition of stipends.
- (2) The abolition of special pay to the librarian.
- (3) The reduction of the special pay of the Veterinary Assistant at the College from Rs. 50 to Rs. 20.
- (4) The abolition of the certificate course and the substitution therefor of vernacular training in the districts.

*Estimated savings.*—Rs. 19,560 as shown below :—

- (1) Rs. 18,000.
- (2) Rs. 1,200.
- (3) Rs. 360.
- (4) Not known.

*Government Order.*—

(1) Stipends.—The recommendation of the Committee has been accepted by Government, but it has been decided to award annually six scholarships of the monthly value of Rs. 25, which are to be distributed as follows :—

Two scholarships to the depressed classes.

Two scholarships to poor and deserving students belonging to families actually engaged in agriculture.

One scholarship to a Muhammadan.

One scholarship to the best student of the first-year class.

(2) Special pay to the Librarian.—Abolished.

(3) The special pay of the Veterinary Assistant at the College has been reduced to Rs. 20.

(4) The Director has been requested to formulate proposals for the abolition of the certificate course and the substitution of vernacular classes therefor.

*Resultant savings.*—The savings are estimated at Rs. 14,460 and are made up as follows :—

- (1) Rs. 12,900.
- (2) Rs. 1,200.
- (3) Rs. 360.
- (4) Not known.

(iii) Research.—The following recommendations were made :—

(1) That Research Assistants of the lower subordinate grade should be replaced by plant collectors on a salary of Rs. 45 ;

(2) that the post of Agricultural Bacteriologist should be abolished.



*Estimated savings.*—Rupees 22,518 made up of—

- (1) Rs. 9,402
- (2) Rs. 13,116

*Government Order.*—

- (1) The recommendation has been accepted by Government but the salary has been fixed at Rs. 40 and not at Rs. 45.
- (2) Government have decided not to fill the post at present.

*Resultant savings.*—

- (1) Rs. 10,962.
- (2) Rs. 13,116.

(iv) District work.—The Committee recommended—

- (1) that the grade of Lower Subordinates should be abolished and that demonstration and farm work should be placed in the hands of Upper Subordinates ;
- (2) that the Cotton Farm at Anamalai should be abandoned and that the land should be sold ;
- (3) that the “Improvement of cotton cultivation” should be made self-supporting, the gap to be filled being—

Expenditure,	1.69 lakhs.
Receipts,	1.34 „
	—
Difference,	.35 „
	—

*Estimated savings.*—Rupees 1,25,000 made up of—

- (1) Rs. 75,000.
- (2) Rs. 15,000 (excluding land and buildings).
- (3) Rs. 35,000 (approximate).

*Government Order.*—

(1) The recommendation has been accepted and will be given effect to gradually.

(2) The farm will be closed at the end of the present season.

(3) The Director has been asked to give effect to this suggestion. The Cotton Specialist and the Deputy Directors attached to the Cotton areas have considered the question and will take the following steps:—

- (a) Revision of the budget debits.
- (b) Elimination, so far as possible, of lint transactions, which represent the heaviest item of expenditure.
- (c) Raising the price of seed.

*Resultant savings.*—Rs. 1,15,000 made up of—

- (1) Rs. 75,000 (ultimate).
- (2) Rs. 15,000 recurring, plus the value of the land when sold.
- (3) Rs. 25,000 (estimate).

(v) Agricultural Engineering.—With regard to Agricultural Engineering, the Committee recommended—

(1) the termination of the services of the present Agricultural Engineer and the appointment of an officer in the grade of the Madras Engineering Service in his stead ;

(2) the abolition of the post of one Supervisor.

*Estimated savings.*—Rs. 3,113 made up of—

(1) Rs. 1,413.

(2) „ 1,700.

*Government Order.*—

(1) The recommendation has been accepted by Government. The present incumbent will retire on pension and an officer of the Madras Engineering Service on a salary of Rs. 350 in the scale 250—25—750 will be posted as Agricultural Engineer.

(2) Accepted by Government.

*Resultant savings.*—Rs. 2,308, the details of which are —

(1) Rs. 1,413 less Rs. 805 being the pension charges of the present incumbent.

(2) Rs. 1,700.

(vi) Miscellaneous.—Other retrenchments proposed by the Committee were—

(1) The abolition of the posts of

(a) Farm Manager at the Botanical Gardens, Ootacamund.

(b) Overseer, other Botanical Gardens and Parks.

(2) The reduction of the Budget provision of Rs. 5,000 under “ Other Contingencies ” for the Botanical Gardens to Rs. 3,000.

(3) The deletion of the following items from the Agricultural Department's Budget :—

(a) Allotment of Rs. 990 for Old College Park.

(b) „ Rs. 2,000 for Zoological collections in the People's Park ;

(c) „ Rs. 6,000 for contribution to Agri-Horticultural Gardens and Societies.

*Estimated savings.*—

The savings are estimated at Rs. 9,500, details of which are—

	RS.
(1) (a)	Rs. 1,020
(b)	„ 480
(2)	„ 2,000
(3) (c)	„ 6,000

The transfer from the Agricultural Budget amounts to Rs. 2,990 and is made up of—

3 (a) Rs. 990

(b) „ 2,000

*Government Order.—*

(1) (a) Accepted.

(b) Accepted.

The posts have been abolished.

(2) Orders to this effect have been issued.

(3) (a) Transferred to ' Education.'

(b) Under consideration.

(c) Not accepted.

*Resultant savings.—*The savings amount to Rs. 3,500 made up of—

(1) (a) Rs. 1,020

(b) „ 480

(2) „ 2,000

(3) Nil

The transfer from the Agricultural Budget to the Education Budget is Rs. 990.

The total savings that would have resulted if the recommendations of the Committee had been accepted are Rs. 3,56,691.

The savings resulting from the Orders of Government are estimated at Rs. 1,59,346. The sale of the land attached to the Anamalai farm should produce a capital sum of Rs. 50,000.

The main retrenchments suggested by the Committee can only be taken into consideration after the Royal Commission has reported.

**CHAPTER XIX**  
**VETERINARY.**

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219. The expenditure in regard to the Veterinary Department falls under four main heads—

- (1) Superintendence.
- (2) Veterinary instruction.
- (3) Subordinate establishments.
- (4) Hospitals and dispensaries.

(1) Superintendence.—The term 'Superintendence' relates to the pay, allowances and contingent expenditure of the Chief Superintendent and his establishment and to the pay and allowances of Provincial and All-India Service officers other than those employed at the Veterinary College. The estimated charges under this head for the year 1923-24 are Rs. 1,22,600 and are made up as follows:—

	RS.
Pay of officers .. .. .	60,370
Pay of establishments .. .. .	21,814
Allowances and honoraria .. .. .	19,200
Contingencies .. .. .	21,190
Total ..	1,22,574

(2) Veterinary Instruction.—The whole expenditure on 'Veterinary instruction' relates to expenditure at the Veterinary College and the hospital attached thereto. The estimated charges under this head for 1923-24 are Rs. 1,17,600 which include the pay of three officers of the All-India Service, viz., one Principal, one Professor of Pathology and one Professor of Surgery, of one officer of the Provincial Service, and the cost of establishments, allowances and contingencies.

(3) Subordinate establishments.—The charges under this head relate to the touring staff of veterinary inspectors and assistants and are estimated for the year 1923-24 to amount to Rs. 2,32,700.

(4) Hospitals and dispensaries.—As regards hospitals and dispensaries, the charges consist of establishments with their allowances and of expenditure on medicines and surgical instruments. It is to be noted that the total cost of dispensaries, amounting to Rs. 1,60,000, is now borne by the Government, whereas last year in the case of certain dispensaries the charges were borne by district boards. The total amount is made up of the following items:—

	RS.
Pay of establishments .. .. .	77,145
Allowances .. .. .	5,790
Contingencies (including surgical instruments, appliances and drugs) .. .. .	77,060
Total ..	1,59,995

The total cost of the Veterinary Department in the year 1923-24, including veterinary charges for the Agency division and cost of stores purchased in England, will therefore amount to Rs. 6,62,100. In 1921-22 the total cost was Rs. 4,32,785; for 1922-23 the budget estimate was Rs. 7,05,300 and the revised estimate Rs. 6,48,500.

220. It was decided by Government to appoint a special committee to deal with the expenditure of the Veterinary and Agricultural departments. The Committee consisted of five members of the Retrenchment Committee, the Deputy Secretary, Finance, the Director of Agriculture and the Superintendent of the Civil Veterinary Department. Their report, which deals with both the departments, will be found in volume II.

221. So far as the Veterinary Department is concerned, the recommendations fall under three heads—

- (i) All-India and Provincial Services.
- (ii) Administration.
- (iii) Education.

(i) *All-India and Provincial Services.*—

The Committee recommend the gradual abolition of the All-India Service cadre by the cessation of recruitment from Europe.

They recommend the substitution of Provincial Service posts for All-India Service posts as, and when, the latter fall vacant. They also recommend that the training of the officers deputed to Muktesar should be deferred and that no more officers of the Indian Veterinary Service should be posted to the Presidency in 1923-24.

Savings estimated to result from the above recommendations—Rs. 68,680.

Orders of Government on the above recommendations.—

(1) The recommendation of the Committee in regard to the substitution of Provincial Service posts for All-India Service posts will await the recommendations of the Royal Commission.

(2) As regards the training of officers deputed to Muktesar, the deputation of one officer in the current year has been deferred.

(3) The Government of India have been requested to refrain from posting to Madras the two All-India Service Officers detailed for this Presidency in the current year and have given their consent.

Savings resulting from the above orders.—

The savings are estimated at Rs. 19,680 in the current year and are distributed as shown below :—

- (1) Nil.
- (2) Rs. 1,000.
- (3) Rs. 18,680.

(ii) *Administration.*—

The Committee expressed the opinion that in the interests of economy the grade of Inspector might be abolished and that the district staff should consist of Veterinary Assistants supervised by Deputy Superintendents. The Committee also recommended that a selection grade should be added to the grade of Veterinary Assistants.

Estimated savings.—The estimated savings are Rs. 26,000.

Government Order.—

The Government accepted the proposal. The Inspectors at present in service will be permitted to draw their present scale of pay. The suggestion of the Committee to institute a selection grade of Veterinary Assistants to compensate them

for the loss of prospects consequent on the abolition of the post of Inspectors was also accepted—

Number of selection posts created.	Cost of the selection posts.
10 posts on 125—5—175 .. ..	Rs. 19,350 per annum.

Resultant savings.—Rs. 25,532 per annum.

(iii) *Education.*—

The Committee were of opinion that Veterinary education, the main object of which at the present time is to train officers for manning the department, should be under the control of the same head as the administrative work of the department. With this object they suggested the appointment of a Director who should, like the Director of Agriculture, control both the administrative and educational work of the department.

With regard to economies in the working of the college they recommended—

- (i) that stipends should be abolished;
- (ii) that the post of gymnastic instructor should be kept vacant.

Estimated savings.—The estimated savings are for the current year Rs. 5,350 and ultimately Rs. 22,560. They are distributed as shown below:—

	Current year.	Ultimate.
	Rs.	Rs.
(i) :: :: :: :: :: ::	4,600	21,960
(ii) :: :: :: :: :: ::	550	600

Government Order—

(i) Stipends.—The Government have decided that stipends should not altogether be abolished, but that the number of stipends should be reduced and that in future a stipend at the rate of Rs. 15 per mensem should be granted to only 15 students in each year.

(ii) Post of gymnastic instructor.—The post of gymnastic instructor at the Veterinary College has been abolished with effect from the 1st August 1923.

Resultant savings.—The savings will amount to Rs. 3,865 in the current year and ultimately to Rs. 14,460, and are made up of—

	Current year.	Ultimate.
	Rs.	Rs.
(i) :: :: :: :: :: ::	3,465	13,860
(ii) :: :: :: :: :: ::	400	600

222. Other economies suggested by the Committee were—

- (i) the transfer of the working of the Glanders and Farcy Act to the Madras Corporation,
- (ii) a reduction in the provision for anti-rinderpest serum,
- (iii) the abolition of the Principal's conveyance allowance.

Estimated savings.—Rs. 40,600 as shown below:—

- (i) Rs. 4,400.
- (ii) Rs. 35,000.
- (iii) Rs. 1,200.

Government Order.—

(i) The question of the transfer of the administration of the Glanders and Farcy Act to Municipalities is under consideration and separate orders will be issued.

(ii) The reduction in the provision for anti-rinderpest serum was accepted.

(iii) The abolition of the Principal's conveyance allowance was accepted.

**Resultant Savings.**—The resultant savings are Rs. 36,200 and are made up as detailed below :—

- (i) No savings can be estimated at present.
- (ii) Rs. 35,000.
- (iii) Rs. 1,200.

223. The total savings that would have resulted from the recommendations of the Committee, had they been accepted *in toto*, are Rs. 1,57,840. The savings actually resulting from the orders of Government on the recommendations are Rs. 95,872.

## CHAPTER XX.

## CO-OPERATIVE CREDIT.

224. The chief functions of the Co-operative department are the organization, supervision and control of co-operative credit societies and the audit of their accounts. In the year 1920, in response to a resolution moved in the Legislative Council in the previous year, Government sanctioned the reorganization of the department with a view to more intensive development. The scheme was brought into full working order during the co-operative year ending the 30th June 1922.

225. *Expenditure of the department.*—The budget allotment for the department in 1923-24 is as follows:—

	Rs.
Pay of the superior staff .. .. .	1,61,700
Pay of the subordinate staff .. .. .	3,05,203
Travelling allowances and contingencies .. .. .	1,94,572
Total ..	<u>6,61,475</u>

Superior staff.—The superior staff consists of a Registrar and 23 Assistant Registrars. In each of the three districts of Madura, Ramnad and Tinnevely there are two Assistant Registrars. In Madras and in the Nilgiri district there is no Assistant Registrar. In each of the other revenue districts of the Presidency there is one Assistant Registrar. The majority of Assistant Registrars belongs to the cadre of Deputy Collector from which cadre all Assistant Registrars were formerly recruited. In the year 1921-22, as a measure of retrenchment, it was decided to appoint stipendiary Assistant Registrars on a salary of Rs. 250 in lieu of the Deputy Collectors till then employed, and there are now nine Assistant Registrars belonging to the new cadre. In addition to the stipendiary Assistant Registrars, Honorary Assistant Registrars have been employed since 1919. They receive no salary, but are reimbursed their travelling expenses. There are at present 84 Honorary Assistant Registrars.

Subordinate staff.—One of the chief functions of the subordinate staff is the audit of the accounts of primary societies. When sanctioning the reorganization scheme of 1920, the question of recovering the cost of audit from the societies was examined. It was found that the societies could not afford to make the necessary payments and the proposal to recover the cost of audit was abandoned. At the same time, Government expressed the opinion that, before the expiry of the five-year period for which the reorganization was sanctioned, it should be possible to devise means whereby the Government would be relieved of the cost of audit either in whole or to a substantial extent.

Travelling allowance and contingencies.—This entry includes a sum of Rs. 30,000 on account of the travelling allowance of the Honorary Assistant Registrars who draw on the average Rs. 30 per mensem.

226. During the budget debates in March 1922 it was suggested to Government that the expenditure of the department might be curtailed by substituting non-official agency for official agency in tracts in which conditions were found to favour the adoption of such a course. The subject was discussed at a Conference of representatives of district banks and of local supervising unions and at the Provincial Co-operative Conference held in December last, and, though it was not found possible to accept the suggestion in its entirety, resolutions favouring the utilization of non-official agency to a larger extent than prevails at present were passed at the conferences. The resolutions have been communicated by Government to all Assistant Registrars who have been instructed to take action on the lines indicated wherever possible.



227. *Recommendation of the Committee.*—The Committee are of the opinion that a reduction of expenditure can only be achieved by following the principles which Government has already adopted, viz., the extended employment of stipendiary Assistant Registrars on a salary of Rs. 250 a month, the recovery as soon as possible of the cost of audit from primary societies, and the substitution of 'honorary' for 'official' agency to the extent that is from time to time found advisable. The Committee have no other recommendations to make with regard to the expenditure of this department.

## CHAPTER XXI.

## INDUSTRIES.

228. The total cost of the Department of Industries during the last three years is shown in the Civil Budget Estimate to have been or to be expected to be:—

	RS.
1921-22, Accounts ... ..	12,42,652
1922-23, Revised estimate ... ..	12,20,700
1923-24, Budget estimate ... ..	13,42,800

The totals are made up as follows:—

— (1)	Accounts, 1921-22. (2)	Revised estimate, 1922-23. (3)	Budget estimate, 1923-24. (4)
	RS.	RS.	RS.
I. Direction ... ..	2,17,721	1,21,000	1,22,900
II. Superintendence ... ..	1,62,681	2,63,500	2,55,100
III. Industrial Education ... ..	4,49,707	3,67,700	3,75,200
IV. Industrial Development ... ..	2,89,717	3,65,500	4,43,400
V. Miscellaneous ... ..	51,812	9,000	43,000
VI. Expenditure in England ... ..	71,014	94,000	1,03,200

229. *Direction.*—The budget estimate for 1923-24 is made up of—

	RS.		RS.
Officers ... ..	60,410	Travelling allowance ... ..	7,500
Establishment (permanent). ... ..	31,445	Contingencies ... ..	18,400
Establishment (temporary). ... ..	4,860		

*Officers.*—The entry includes—

	RS.
(1) Director of Industries ... ..	36,000
(2) Deputy Director of Industries ... ..	10,850
(3) Officer on special duty ... ..	7,200
(4) Special officer for the British Empire Exhibition ... ..	6,000

230. The Committee have, on the basis of a note specially prepared for them on the subject by the Director of Industries, examined the question of the necessity for both a Director and a Deputy Director in the department. The main justification for the retention of the post of Deputy Director lies in the frequent changes in the personnel of the officer holding the post of Director. It was explained that a permanent Deputy Director with some industrial and commercial knowledge is required in order to secure continuity of work and policy. These requirements can, in the opinion of the Committee, appropriately be applied to the post of Director also, as it seems to them undesirable that continuity of work and policy should depend on the Deputy Director and not on the head of the department. An example of the lack of continuity has been supplied to them in the case of the district organization which has twice been radically altered in the space of a few years. Other instances of a similar nature have come to the notice of the Committee, none of which has tended to secure continuity or even, as a rule, economy. The difficulties that have been experienced and the results that have ensued from the frequent changes in the personnel of the head of the department seem to necessitate a change in policy with regard to that office. The Committee therefore recommend that the post of Director should be held by an officer of the department and not by a member of the Indian Civil Service. Such an officer would require a Personal Assistant capable of dealing with statistics, staff and accounts and intelligence. The substitution of an officer of the department on a salary in the neighbourhood of Rs. 1,500 would not only tend to efficiency and continuity, but would result in a saving of approximately Rs. 25,000 per annum.

231. The other entries under the head of 'Officers' relate to the post of 'Officer on special duty' and 'Special Officer for the Exhibition.' The salary of the latter officer is being paid from the special exhibition grant of 1½ lakhs of rupees, and not from the special entry under the head of 'Officers.' With regard to the former, a perusal of the statement as to how the allotment has been employed during 1922 and 1923 has not satisfied the Committee that it is necessary to provide a blank cheque for the employment of special officers. They therefore recommend that in future years the provision should be omitted from the budget and that specific proposals for the employment of special officers should be put forward with the budget of the department.

232. Under the head 'Direction' appear also allotments for establishment, travelling allowance and contingencies. The Committee are inclined to believe that the retrenchment already effected, consisting of the abolition of three clerical posts, has proceeded as far as is at present possible. They would however suggest that the librarian, who is drawing a salary of Rs. 85—4—125, should be replaced by a library clerk on a salary of Rs. 40—65.

A sum of Rs. 13,700 has been allowed for 'other contingencies.' The actual expenditure under this head in 1922-23 was Rs. 7,318 and the anticipated expenditure in the current year is Rs. 7,025. It is suggested that in future a closer scrutiny should be made of demands for contingent expenditure, so that the anomaly of a budget grant of Rs. 13,700 for expenditure estimated at Rs. 7,000 may not recur.

233. *Superintendence.*—In the Civil Budget Estimate the whole expenditure under this head is divided into two sub-sections entitled—

- (i) the Headquarters Engineering branch, and
- (ii) the District Engineering branch,

which are estimated to cost in 1923-24 Rs. 92,200 and Rs. 1,62,900 respectively. On the receipts side there is an entry in the Civil Budget Estimate of Rs. 45,000 under the head of 'Pumping and Boring Installation' receipts. The accounts figure under this head was for 1921-22 Rs. 13,000. The revised estimate for 1922-23 is Rs. 20,000. The actuals for 1922-23 are now found to be Rs. 52,000. It may be noted that the entry on the revenue side is incorrect, not only with regard to the figures, but with regard to the description of the source of the receipts. Receipts are derived not only from the Pumping and Boring Installation, but also from Industrial Engineering and from the Industrial Workshops.

234. *Headquarters Engineering branch.*—The Headquarters Engineering branch consists of the following officers and staff :—

	Salaries.
	Rs.
(a) Industrial Engineer (who is in charge of the Headquarters Engineering branch as well as of the District Engineering staff).	9,250
(b) Assistant Industrial Engineer ... ..	3,600
(c) Two supervisors ... ..	2,925
(d) & (e) One draughtsman (480), Two tracers (840) ... ..	1,320
Total ...	17,095

The expenditure under the same head during 1921-22 was Rs. 26,445. It will therefore be seen that a reduction of Rs. 9,350 has already been effected during 1922-23, mainly by reduction of the salary of the Industrial Engineer. The balance of the budgeted expenditure is spent partly on the purchase of plant such as pumping and power drill engines and drills, and partly on account of the Industries Workshop in paying for material and labour. The charges for the latter, as is shown by the balance sheet, has been wholly recovered during 1922-23 and forms no charge on the public funds. The balance sheet, which was prepared for the first time for the year 1922-23, exhibits a profit of Rs. 2,342. Only one-fifth of the salary of the Industrial Engineer and one-half of that of the Assistant Engineer have been debited to the workshop. The Committee doubt whether this represents an adequate debit. They therefore recommend that commercial accounts should be set

up by the commercial accountants to Government and that, on the basis fixed by them, the workshop should be made self-supporting. They have considered the question raised by the Public Works Committee as to the securing of economy by amalgamating the Industrial and Public Works Workshops, and are satisfied that, from the nature of the work that is carried out by the former, it is not only undesirable but inadvisable to transfer the work of the Industries department to the latter.

235. *District Engineering*.—The total cost under this head amounted, according to the accounts for 1921–22, to 1.62 lakhs: the revised estimate for 1922–23 is 1.58 lakhs and the budget estimate for 1923–24 is 1.63 lakhs. This expenditure excludes the pay of the Industrial Engineer, four-fifths of whose time are stated to be occupied with District Engineering. The term District Engineering includes not only the supply and erection of machinery, but also the pumping and boring work which has recently been retransferred to the department.

The expenditure is divided as follows:—

	RS.	RS
(1) Officers ... ..	12,115	(3) Travelling allowance ... 36,300
(2) Establishments ... ..	97,595	(4) Contingencies ... 16,920

*Officers*.—The budget allotment for pay is Rs. 11,540. It was only last year that the posts of Assistant Director of Industries were abolished and that their place was taken by Assistant Industrial Engineers. The resultant annual saving amounts to Rs. 30,460, to which must be added a reduction in travelling and leave allowances. The saving is strikingly emphasized under the head of Direction under which head the actual expenditure in 1921–22 amounted to 2.18 lakhs of rupees. This figure has been reduced in 1922–23 to 1.21 lakhs and in the present year to 1.23 lakhs of rupees. There is thus little retrenchment left to be effected under the head of Officers.

*Establishments*.—The cost of establishments, which is based on the recently revised scales of pay, will amount during the current year to Rs. 97,000. The pay of supervisors is placed on two grades, Rs. 93 $\frac{3}{4}$  to Rs. 150 and Rs. 150 to Rs. 240. Mechanics are placed on three grades Rs. 35 to 50, Rs. 50 to 75 and Rs. 75 to 125. For boring maistris there are two grades, Rs. 30 to 40 and Rs. 40 to 45. These scales of pay do not seem to be excessive.

236. The work of the District Engineering branch consists of the erection and maintenance of machinery for small industrialists, of boring to ascertain the existence of subsoil water or to extend the existing supply thereof, and of the supply, erection and maintenance of pumps suitable for irrigation. It is impossible to deny the value of the work carried out by this branch of the department, with the assistance of the departmental workshops. The only point for enquiry is whether these activities cannot be made remunerative or at least self-supporting. An examination of the position, as set out by the Industrial Engineer, Mr. Pinto, renders it clear that the proposition is not feasible. The cost of the staff, of their travelling (Rs. 36,000), and of the transport of plant renders it impossible, without restricting the valuable work that is now being carried on, to recover the full cost incurred by Government. It would appear, from the note furnished by the Industrial Engineer, that the expenditure on account of each hand-boring set is Rs. 130 and the receipts Rs. 50; for pumping and well-building sets the expenditure is Rs. 140 and the receipts are Rs. 45; in the case of power drills, the monthly cost is Rs. 240 and the monthly income Rs. 75.

237. The total expenditure on Industrial Engineering exceeds 2 $\frac{1}{2}$  lakhs of rupees. The receipts amounted in 1921–22 to Rs. 13,000 and increased, after the reorganization, to Rs. 52,000 in 1922–23. Proposals have recently been put forward by the Director of Industries for the purchase of modern plant and duplicate hand-boring sets, which will increase the output and efficiency of the pumping and boring section to a large extent. At the same time, proposals have been made to increase from 25 to 50 per cent the charges for hand-boring and power drilling and for the transport of machinery or plant. Were these proposals given effect to, the takings of the District Engineering branch should amount approximately to a lakh of rupees, without appreciable increase in the recurring charges.

238. The Committee are satisfied that the reorganization of the industrial workshops and of the district engineering branch has been proceeding on sound lines, and that every effort is being made to render these branches of work efficient. They are of the opinion that the fees levied for work carried out by the district engineering staff are inadequate and recommend that the proposal for increasing the fees for boring and pumping work should be adopted. At the same time, they would recommend that the fees should be raised under the head of Industrial Installations and that the charges for the erection of machinery should be increased to the former level, viz.,  $2\frac{1}{2}$  per cent. The compounding fees for inspection and maintenance of installations should also be raised and a graduated scale of from Rs. 15 to Rs. 30 substituted for the present fixed fee of Rs. 15. Services to Co-operative Credit Societies should not be rendered free, but may be rendered at half the normal fees.

239. *Industrial Education.*—The third main head of the Industries budget relates to industrial education, the total cost of which, during the year 1923–24, is estimated to amount to 3.75 lakhs. The expenditure is distributed among seven heads:—

- |   |  |                                    |
|---|--|------------------------------------|
| (i) The Inspector of Industrial Schools.  |  | (v) The Madras Trades School.      |
| (ii) Grants-in-aid to Industrial Schools. |  | (vi) The Leather Trades Institute. |
| (iii) Scholarships.                       |  | (vii) The School of Arts.          |
| (iv) The Madura Industrial Institute.     |  |                                    |

240. *Grants-in-aid.*—The budget actuals for 1921–22 were Rs. 90,382, the revised estimate for last year is Rs. 70,000 and the budget estimate for the present year is Rs. 67,500. The aided institutions include Chengalvaroya Nayakar's Institute, the Anjuman Industrial School, the Orr Industrial School, the Addison Press Industrial classes and the Church of Scotland School, Kilpauk, and thirty-eight Industrial schools in the mufassal which, with the exception of the Anjuman schools at Melvisharam and Vellore, the Raja's school at Parlakimedi, and the Municipal school, Guntur, are all Mission institutions. The schools serve a useful purpose, many of them showing admirable results, and the contributions in aid are distributed with due care. No further reduction should in the opinion of the Committee be made.

241. *Scholarships.*—The entry in the budget under the head of scholarships amounts to Rs. 35,000. The sum is made up as follows:—

	RS.
(1) Scholarships tenable at the Indian Institute of Science, Bangalore ... ..	9,360
(2) Scholarships tenable at the Victoria Jubilee Technical Institute, Bombay ... ..	8,052
(3) Travelling allowance to scholarship-holders in the Indian Institute of Science and Victoria Jubilee Technical Institute ... ..	1,440
(4) Industrial school scholarships ... ..	11,306
(5) Bonus to Industrial school pupils ... ..	2,500
(6) Stipends to pupil-teachers at Tindivanam ... ..	2,160
(7) Scholarship grant payable to the District Board, Tinnevely.	182
Total ...	35,000

A request has recently been made by the Victoria Jubilee Technical Institute, Bombay, that a sum of Rs. 200 per annum should be paid on behalf of each scholar as a contribution towards the cost of maintaining the institute and as a means of ensuring that places are reserved for pupils from Madras.

242. *Madura Industrial Institute.*—This institution was taken over by Government in the year 1910 and a definite scheme of development as a Technical Institute was laid down. Neither this, nor any subsequent scheme of development, however, has fructified and as a training Institute no success has crowned its efforts. The discussions with regard to the Institute and the reports and investigations to which it has given rise may be said to exceed in magnitude the literature which has accumulated round all the other educational activities of the department. It was

estimated in 1922 that, up to that date, eighteen lakhs of rupees had been spent on the Institute with practically no result. The buildings, which were constructed at a cost of three lakhs of rupees, have proved to a large extent either unnecessary or unsuitable. Nor is it claimed that on the educational side the Institute has proved a success. After an exhaustive examination of the history and possibilities of the Institute, a scheme of reorganisation was taken in hand in 1921. Even then finality has not been reached. A fresh investigation is due in 1925, and meanwhile, in spite of the reorganization of 1921, a further overhaul has recently been found to be required.

243. Under the new scheme of organisation, the functions of the Institute are to be Commercial and Educational. They fall under four heads :—

- (1) A commercial factory and workshop.
- (2) Training of apprentices therein.
- (3) A motor repair shop.
- (4) Instruction in motor-car driving and mechanism, and training of engine-drivers.

The apprentices have to undergo a course of five and a half years and are taken at the age of 13. They receive stipends ranging from one rupee a month in their probationary period to one rupee a day in their fifth year. On completion of the full course, the apprentices receive a bonus. A hostel is also maintained which can accommodate ninety apprentices with a warden in charge. The motor mechanic and engine driving courses last from six to twelve months and in their case there is no age limit and no stipends are paid.

It has recently been decided that commercial accounts shall be kept for the Institute and that the workshop accounts shall not be debited with the cost of instruction and training. The motor repair shop too will have separate accounts. A new Superintendent has recently been appointed to the Institute and it has been decided to hold a re-examination of the scheme and to test its success before coming to a final decision as to whether the present scheme of organization is the most suitable and satisfactory.

244. The budget estimate for the present year, exclusive of buildings, amounts to Rs. 81,000. Against this must be set anticipated receipts of Rs. 28,400. The total cost of establishment, which consists of a Superintendent and an Assistant Superintendent, a Warden, seven Instructors and two Foremen, and on the clerical side one Accountant, five clerks and two store-keepers, will for 1923-24 be Rs. 16,068. The other chief items of expenditure are :—

	RS.
Purchase of materials ... ..	22,000
Wages of workmen ... ..	25,000

which represent a work bill of over Rs. 2,000 a month. Other contingencies are estimated at Rs. 4,000. The motor repair shop is a commercial concern. The workshops are run on a manufacture and sales basis and the apprentices are paid. It therefore seems anomalous to the Committee that, excluding interest, rents, and other overhead charges, the cost of wages, materials, and workshop supervision should be more than double the sales receipts. The Director of Industries, when interrogated on the point, has frankly admitted that, ever since the most recent reorganization, the Institute has been run extravagantly, but affirms that every effort is now being made to eliminate waste and "to explore all possible methods of economical working."

245. The view of the Committee on this much vexed and long canvassed question is as follows :—

The continuance of the Institute involves heavy recurring expenditure which on the commercial side provides an inadequate return. It has recently been overhauled and, under the present management, a considerable reduction in expenditure, accompanied by an increase in receipts, is expected. The Director proposes to introduce further economies and has under consideration the question of the abolition of the separate post of warden. It is obvious, from the improvements that have now been effected, that the Institute since its reorganization has not been conducted on economic lines. The Committee have, however, grave doubts as to the utility of the

Institute itself, doubts based on the belief that the whole conception of the Institute, viz., the running by Government of a commercial workshop with the sole object of training apprentices, is radically unsound. They are informed that there are 56 apprentices under training, that the period of training is 5½ years and that the apprentices are not apprentices in the ordinary engineering sense of the term, but will at the end of their training only be recognized by the trade as half-trained artizans. They consider it undesirable that Government should spend large sums of money on the maintenance of a commercial workshop, the sole purpose of which is to turn out semi-trained, or even fully-trained, fitters, joiners or turners. They consider that artizans of this type can only receive adequate training in properly organized commercial workshops and that expenditure by Government on technical education should be devoted either to subsidising apprentices in such commercial workshops or to providing theoretical training in schools such as the Madras Trades School. They therefore recommend that the Madura Technical Institute be closed and the buildings disposed of.

246. *Madras Trades School*.—It is a pleasure to turn from the turgid history and dubious prospects of the Madura Institute to the Madras Trades School, which was correct in conception and satisfactory in execution and has been justified by results. The Committee have no other comment to make on the expenditure on the Trades School, and its subsidiary at Perambur.

247. *The Leather Trades Institute*.—The budget estimate for this Institute was in 1922-23 Rs. 63,000 and in the present year the estimated cost amounts to Rs. 55,000. The latter sum is made up of—

	RS.
(1) Pay of officers (Principal and Vice-Principal) ... ..	21,875
(2) Establishment, consisting of two assistants, two foremen, one clerk, one store-keeper and three peons ... ..	5,707
(3) Travelling allowance ... ..	1,000
(4) Contingencies ... ..	26,400

Travelling allowance is made up as follows:—

Visits of officers to tanneries ... ..	800
Demonstration party ... ..	200
Total ...	1,000

Expenditure on contingencies is made up as follows:—

	RS.		RS.
Purchase of materials ... ..	12,000	Furniture ... ..	300
Laboratory charges ... ..	5,000	Night watchmen ... ..	300
Wages ... ..	3,600	Telephone ... ..	250
Tools and plant ... ..	1,500	Freight ... ..	200
Office expenses ... ..	1,000	Cleaning charges ... ..	150
Rates and taxes ... ..	1,000	Service stamps ... ..	100
Repairs ... ..	500		
Books ... ..	500	Total ...	26,400

Receipts are estimated for 1923-24 to amount to—

	RS.
Fees ... ..	2,040
Sale of leather and manufactured articles ... ..	3,960
Total ...	6,000

so that the net cost of the Institute will, in 1923-24, amount to Rs. 49,000.

The Institute was started with the object of imparting practical training in tanning, currying and dressing of leather to the sons of tanners and others connected with the leather trade. The syllabus consists of general science and of instruction in the principles of manufacture, and in the various methods of tanning and finishing leather. The minimum qualification is the Secondary School-Leaving Certificate, students of which grade undergo a three years' course. Students who have passed the Intermediate or taken a degree undergo a two years course. The result of training, as now carried out, is to turn out a class of men suitable for employment as foremen or assistant foremen of works, for which class there is a considerable demand. The value of the Institute is illustrated by a perusal of the

career of the students who have completed their course, and whose subsequent record is known. There is only one of these who is not employed in the leather trade and he is entered in the list as a plantation manager. The number of admissions reached double figures in 1919-20 when sixteen students were admitted. The number studying at present is thirty-two. The average annual cost of each student since the number on the rolls exceeded twenty-four has been—

				RS.					RS.
1919-20	...	...	...	1,334	1921-22	...	...	...	1,158
1920-21	...	...	...	1,108	1922-23	...	...	...	1,189

An extension of the Institute has long been projected which should enable the Institute to accommodate sixty students. Should the extension be made and the numbers rise to sixty, the average cost per student should, owing to this factor and owing to the increase of fees brought into force in the current year, fall well below Rs. 1,000 per annum. There are no scholarships or stipends paid at the institute and all students are paying fees, which have hitherto been levied at the rate of Rs. 80 per annum. With effect from 1923-24, all new students admitted will, if they belong to Madras or Coorg or the adjoining Indian States, pay Rs. 150 a year. Students from other provinces will pay a fee of Rs. 300 a year.

248. The Committee have no comment to make as to the utility of the Institute, which appears to have been satisfactorily established. With regard to the expenditure, they would point out that the net cost of the Institute is estimated for the current year at Rs. 49,000, and that out of this sum, the pay of the Principal and Vice-Principal, which is an increasing amount, accounts for Rs. 22,000. They consider that, in view of the size of the Institute, the expenditure is top-heavy and can only be justified if the projected extension of the Institute materialises. They recommend that the expenditure on travelling allowance should be reduced to Rs. 400.

249. *The School of Arts.*—The aim of this school is to teach and improve crafts which are capable of artistic treatment. Woodwork, metalwork, jewelwork, engraving, carpet weaving, painting on cotton, cane work and decorative painting are taught. A committee was appointed in October 1921 to examine the working of the School of Arts. Their report was submitted in April 1922, and the orders of Government were passed thereon in February last. It was decided by Government that instruction in the fine arts and in painting and drawing should be given in a separate institution under the Department of Education and that the School of Arts should be confined to teaching the application of art to industries capable of artistic treatment. In other respects, the decision of Government was to the effect that the school should be conducted on the present lines.

The Reorganization Committee made no examination of the expenditure of the school. The budget for the current year is Rs. 75,000, the actuals for 1921-22 were Rs. 83,000, whereas the revised estimate for last year is Rs. 73,000. The main items of expenditure are—

		RS.			RS.
(1) The salary of the Superintendent	19,200	(5) The clerical and menial estab-	5,808		
(2) The Assistant Superintendent	3,024	blishment.			
(3) The teaching staff, nine in number.	9,297	(6) Stipends of apprentices	2,700		
(4) The staff of maistris, sixteen in number.	9,608	(7) Other contingencies	21,730		

Details of the sum of Rs. 21,730 provided for other contingencies are entered below:—

				RS.					RS.
(1) Wages	...	...	...	10,500	(11) Photographs	...	...	...	200
(2) Materials	...	...	...	5,058	(12) Postage and telegraph	...	...	...	100
(3) Art collections	...	...	...	2,000	(13) Electric rent	...	...	...	72
(4) Office expenses	...	...	...	1,300	(14) Tour charges	...	...	...	50
(5) Cleaning charges	...	...	...	600	(15) Petty works and construction.	...	...	...	50
(6) Books	...	...	...	500	(16) Packing and freight	...	...	...	50
(7) Tools	...	...	...	500					
(8) Menials	...	...	...	300					
(9) Telephone charges	...	...	...	250					
(10) Miscellaneous	...	...	...	200					
					Total	...	...	...	21,730



The Committee asked for information as to the heavy expenditure incurred at the school with what appears to them to be inadequate results, but are not satisfied, on the information supplied to them by the Director of Industries, that an adequate return is obtained for the expenditure incurred. They do not consider that there is any justification for the retention on a salary rising to Rs. 2,000 a month of a Superintendent who does no teaching work and who has in addition an Assistant Superintendent. Nor do they consider that an adequate explanation has been supplied of the heavy expenditure on contingencies or that an adequate return is secured from that expenditure. They are of the opinion that the classes for life painting represent unnecessary and unprofitable expenditure, that weaving is a matter for the textile branch of the department and that private enterprise and private institutions provide adequately for woodwork, metalwork and jewelwork. Classes for engraving and painting of specimens might be retained, but could be transferred to the Madras Trades School. In any case, detailed scrutiny of this expenditure either through the medium of the Special Accounts Officer, who is to be appointed to scrutinize contingent expenditure, or, so far as manufacture and sales are concerned, through the medium of a commercial accountant, seems to be required.

250. *Industrial Development*.—This represents the last main branch of the work carried on by the department. It includes not only pioneer industries and demonstration factories, but also a variety of miscellaneous functions. They may be classed as follows :—

(1) Pioneer and demonstration industries—

(a) Soap.		(d) Glue.
(b) Jam.		(e) Sugarcane.
(c) Ink.		(f) Toys.

(2) Miscellaneous—

(a) Weaving.		(c) Industrial Chemistry.
(b) Sericulture.		(d) Others.

A note on the subject of industrial pioneering has been prepared for the Committee by the Director, which still leaves the policy of Government obscure. Reference is made in that note to the Industrial Conference, the Industrial Commission and the Secretary of State, but the policy of the Local Government has not been defined. In the opinion of the Committee the main object underlying the undertaking of any pioneer industry by Government should be to ascertain whether the manufacture of the selected product can be made commercially profitable. When commercial success has been proved, the enterprise should be disposed of and transferred to private hands. If, on the other hand, it has been proved that manufacture is possible, but that commercial success is out of the question, the experiment should be terminated. The Committee are of the opinion that it is desirable to lay down for the department a definite policy to the above effect.

251. *The Soap Factory*.—This factory has been in existence for seven years. Its existence and working have demonstrated, not only that soaps of a large range of quality and function can readily be manufactured, but that it is possible to manufacture at a profit. In two out of the last three years there has been, it is true, a loss, but on the whole there has been, until the close of March 1923, a net profit of Rs. 74,398. The Committee are informed that 'Government have ordered, after a careful consideration of the question, that the factory should be managed *primarily* as a commercial concern designed to yield a profit on the capital invested so that private enterprise may be induced to take up *similar* ventures and that to this consideration all others should be subordinate'. In other words Government are to undertake a trading venture pure and simple and to this policy the Committee must demur. Such a policy is not only in conflict with the general view hitherto taken as to the part Government should play in industry, but conflicts with what the Committee have explained, in the preceding paragraph, to be, in their opinion, the correct policy. Demonstration is in this case complete. Commercial success has, in the opinion of the department and of Government, been proved. Nor can the manufacture of soap be any longer classed as 'pioneer', even so far as South India is concerned. It is therefore recommended that the soap factory should, like the pencil and aluminium industries, be sold as a going concern.

252. *The Jam Factory*, otherwise known as the Fruit-preserving Institute.—The scheme was put forward by Sir Frederick Nicholson in 1919 with the twofold object of starting a fruit-preserving industry and of extending and systematising the cultivation of fruit trees in the Nilgiris. Land has been bought and a factory erected, but production commenced only in July 1922. Capital expenditure up to the close of October 1922 amounted to Rs. 67,852, whereas the working costs for 1922-23 are estimated at Rs. 40,500 and for 1923-24, so far as is at present known, at over Rs. 75,000. The total sales between July 1922 and April 1923 amounted to 2,438 lb., and during April and May 1923, 1,103 lb. were sold. The maximum output with the existing plant is 5,000 lb a week, and the estimated sales for 1923-24 are 119,000 lb. These figures will not of course be realized nor, if realized, would the transactions result in a profit. So far, therefore, the results obtained in the factory at Coonoor are not encouraging from a commercial point of view. The Committee, however, consider that it is too early to express a final opinion and that the manufacture should be continued for another year, at the end of which period the factory should be closed unless an examination of the position serves to demonstrate that there are reasonable prospects of ultimate success.

In the opinion of the Committee, the factory should confine its attention to the existing industry and should not endeavour to develop conjoint industries such as the manufacture of pickles and chutnies, in the manufacture of which there is already strenuous competition in Madras.

253. *The Ink Factory*, officially designated "The Government Industrial Institute, Washermanpet".—The experimental work in connexion with the manufacture of high-grade inks was undertaken at Coonoor. In October 1922 manufacture was transferred to Madras and the present capacity of output is from 6,000 to 7,000 gallons. In 1922-23 the actual output was 2,100 and the quantity sold was 1,905 gallons, all of which was taken by the Superintendent of Stationery. The receipts were Rs. 9,274 and the actual expenses Rs. 11,757. The net cost of the experimental work and of manufacture, less the value of inks sold, was up to the end of March Rs. 5,900. The budget estimate for 1923-24 shows the estimated receipts to be Rs. 25,000 and the expenses Rs. 26,100. These estimates are now seen to exceed the probable actual figures by over 100 per cent. The Director has reported that the prospects for the following year are more promising:—

"Our cheque ink, it is understood, has been approved by the Chemical Examiner and is preferred by him to similar ink which is now obtained by the Superintendent of Stationery from Calcutta. The experiment in regard to the production of concentrated ink, ink powders and stamp inks are promising. I have therefore hopes of obtaining orders from the Superintendent of Stationery in the ensuing year for the following quantities of the various classes of inks which are understood to represent his probable requirements:—

Classes of ink. (1)	Approximate quantity required next year. (2)	Rates. (3)	Approximate value. (4)
Fluid ink .. .. .	8,000 jars.	Rs. A. P. 1 8 0 less 10 per cent.	Rs. 10,800
Cheque ink .. .. .	500 "	1 12 0	875
Stamp ink .. .. .	80 gallons	16 0 0	1,280
Ink powder packets .. .. .	10,000 dozens.	1 2 0 per dozen.	11,250
Total .. .. .	..	..	24,205 "

254. The Committee accept the statement that the possibility of the manufacture of ink equal in quality to the imported article has already been proved. The report of the Director makes it clear that the bulk of the supply is at present taken by the Superintendent of Stationery to provide for Government requirements. They therefore consider that the factory may be treated purely as a Government concern and handed over to the charge of the Superintendent of the Government Press, to be utilised for the manufacture of printing ink and for the supply of inks to the Superintendent of Stationery, as a subsidiary jail industry attached to the Penitentiary press.

255. *The Glue Factory.*—The factory has been in existence for three years and the possibility of the manufacture of high-grade glue has been demonstrated. The imports of foreign glue amount to over 300 tons per annum so that India itself can provide an ample market should it be possible to dispose of the products. The report on the working of the factory for 1922-23 brings to notice the following points:—

(1) The capacity of the plant that is at present erected is 36 tons: the potential output, if all the available machinery is erected, is 72 tons: whereas the actual output is less than 11 tons and the sales in 1922-23 amounted to 4 tons.

(2) The price of Chinese imported glue is Rs. 75 a hundredweight, of imported European glue, Rs. 45 a hundredweight: whereas the Government Glue Factory is producing at a cost of Rs. 95 and selling at Rs. 49 a hundredweight.

(3) The actual receipts from sales in 1922-23 amounted to Rs. 3,857. The department has estimated that in 1923-24 the receipts from sales will be Rs. 20,000. At Rs. 50 a hundredweight this figure represents a sale of 20 tons—an unlikely consummation. It would appear therefore that receipts have been overestimated. On the other hand, the expenditure on the glue factory is expected to reach the figure of Rs. 30,000, so that the optimistic figure for receipts only represents in fact two-thirds of the estimated expenditure. The expenditure, moreover, does not include the cost of direction and the cost of keeping the accounts in the head office.

The difficulty of manufacturing on a small scale at a competitive rate and of finding a market for the product has not been overcome and cannot, in the opinion of the Committee, be overcome by continuing the present experiment. The experiment has proved successful, in so far as the possibility of manufacture of first-class glue has been demonstrated, and the demonstration has served its purpose. But it has also been proved that glue cannot be manufactured economically, and that it is not possible to find a market which can absorb a quantity adequate to render production commercially possible, save as an industry on a very large scale. They therefore recommend that the glue factory should be closed and the experiment abandoned.

256. *The Sugarcane Factory.*—This factory, known as the Pallapalayam Sugar Factory, was opened in 1912 in order to obtain a larger recovery from sugarcane than that obtained from the bullock-driven mill. The operations of the factory were unsuccessful and the results obtained showed very little improvement over the bullock-driven mill. The question that then arose was whether the time had not come to abandon so infructuous an experiment. Before doing so, however, it was agreed that, as the experiments, if successful, would be of great value to the country, new plant should be obtained and the existing machinery scrapped. Accordingly in 1922-23 a new five-roller mill was set up. The existing engine, however, was worn out. The Finance Committee have recently considered the problem and agreed that the experiment should be continued and a final effort made to establish the fact that cane-crushing by mechanical power on a small scale can be made profitable. To this end it was agreed that a new engine capable of driving a five-roller mill should be purchased and that new furnaces should be constructed at a total cost of Rs. 12,350. It is estimated that the running charges will be increased by Rs. 2,650 in consequence, but it is hoped that the increased receipts that will be secured by the installation of the new plant will more than counterbalance the extra recurring expenditure involved.

Since the installation was taken over from the Agricultural Department by the Department of Industries, considerable improvement has already been shown and the profit and loss statements of the department show that in 1921-22 a net profit of Rs. 1,048 and in 1922-23 a net profit of Rs. 1,077 was realized. In spite of the increased capacity five-roller mill which was installed during 1922-23, the net profit has gone up by only a few rupees. This is due to various causes, the chief among them being the poor outturn of jaggery due to the small-powered engine. With a high-powered engine the profit should increase considerably.

The cost of running the Pallapalayam factory in 1923-24 has been estimated at Rs. 5,000, a sum considerably less than the actuals of 1922-23. On the other hand, the receipts entered in the Civil Budget Estimate for the current year are shown as Rs. 4,000, which is several thousand rupees less than last year's realizations. These figures are obviously incorrect and attention must be drawn to the inaccurate manner in which the budget of the Industries Department for 1923-24 has been

prepared. The Pallapalayam experiment was for nine long years unsuccessful. The work of the last two years appears, however, to foreshadow a possibility of success. The Committee recommend that the experiment should be continued for one more year when the results of the working should be examined again and the experiment continued only if reasonable prospects of success have been attained.

257. *The Toy Industry.*—Provision has been made in the budget of 1923–24 for a sum of Rs. 26,000 under this head. The object of the experiment is to introduce the manufacture of European toys into the Presidency. It is considered that toy-making will provide a remunerative subsidiary occupation for agriculturists during the off-season, that when once the possibilities have been demonstrated, the industry can be taken up in industrial schools, and that since the raw material and labour required are available in the country, there ought to be no great obstacle to the industry being successfully worked. It was, however, considered essential that further investigation should be made in Europe as regards trade requirements, wholesale and retail prices, and methods of merchandising. The matter was placed before the Board of Industries and the Board approved the proposal that Sir Frederick Nicholson should be asked to make, during his visit to England, a representative collection of toys which could be reproduced in Madras, to study the conditions in England and to advise as to the lines on which further action could suitably be taken by the department. The Board also agreed to the necessary provision for the establishment of an experimental toy factory being made in the budget, pending a consideration of Sir Frederick Nicholson's report. Government have already sanctioned an expenditure of about Rs. 500 to meet the cost of collection of toys and the out-of-pocket expenses of Sir Frederick Nicholson.

258. The Committee consider that in the present state of Provincial finance it is only in very exceptional cases that the Government should embark on further pioneer industries. The expenditure on industrial development has increased by over 1½ lakhs of rupees during the last two years, whereas the receipts remain practically stationary. Further expenditure on new objects under this head should therefore in the opinion of the Committee be undertaken only after very careful scrutiny and on proof that there is reason to expect results beneficial to a considerable number of persons from the experiment contemplated.

259. *Weaving.*—The Weaving branch includes two distinct items of expenditure:—

- (1) The Textile Institute.
- (2) The peripatetic weaving parties.

The entries in the Civil Budget Estimate under these heads, however, do not exhibit clearly the separate expenditure. The Weaving branch budget also includes the pay of the Textile Expert, who is not only in administrative control of the weaving parties in the mufassal, but also superintends the Textile Institute. He is, moreover, in charge of the Sericultural branch.

An attempt has been made to separate the expenditure on the weaving parties and the Institute. To take first the weaving parties which are engaged in introducing improved methods and new appliances to the handloom weaver; the expenditure may be classified as follows:—

(1) Superintendents in charge of the weaving parties (five).	Rs. 6,000	(6) Travelling allowance ...	Rs. 9,000
(2) Clerks (five) ..	2,160	(7) Rent of storehouse in Madras.	3,000
(3) Peons (six) ...	900	(8) Menials ...	1,440
(4) Weaving parties (ten) ...	14,400	(9) Freight and cartage ...	1,000
(5) Leave allowances ...	548		
		Total ...	38,448

Eight of the ten weaving parties are working in the Telugu area of the Presidency and two in Malabar. The policy under which they were created dates back over twenty years and the chief work that they have done is the introduction of the fly-shuttle. Improved weaving appliances of many kinds have been the subject of demonstration and warping mills have been established in certain localities. The work on which these parties are engaged is, however, uphill work and the salvation of the handloom weaver, whose condition over large areas of the Presidency is extremely depressed, has not yet been attained; nor has a true remedy been

evolved. The revival of handloom weaving is admittedly desirable, but the industry is not only quiescent but decadent, and there is little demand for the outturn of the loom, as the expensiveness of living has constricted the market, and unless and until some method of stimulating the demand or cheapening the raw material or altering the economic situation can be devised, the method hitherto followed by the department of endeavouring to increase and accelerate production carries little benefit. Moreover, the weaver is to a large extent in the hands of the sowcar whose interest it is to keep the weaver under his domination and who, with this object in view, endeavours to frustrate the efforts of the department.

In view of the difficulties that are continually encountered, and the slow rate of progress, the Committee would suggest that, until the real problem of the weaving community has been tackled and solved, the number of weaving parties should be reduced and expenditure be converted from an extensive to an intensive basis.

260. *The Textile Institute.*—The object of the Textile Institute is threefold:—

- (1) To devise, manufacture and demonstrate new appliances which, after successful demonstration, are forwarded to the weaving parties for introduction in the districts.
- (2) To introduce new methods.
- (3) To provide practical instruction and training.

It will be seen from this classification that the Institute provides a centre on which the weaving parties are to some extent based, but, so far as expenditure is concerned, the Institute may be treated as a separate entity. The expenditure may be classified as follows:—

	RS.		RS.
(1) Salaries of staff ... ..	4,800	(9) Wages ... ..	2,870
(2) Rent ... ..	3,600	(10) Electric current .. ..	1,400
(3) Rates and taxes ... ..	1,400	(11) Repairs and renewals to	600
(4) Menials... ..	790	plant.	
(5) Appliances ... ..	10,000	(12) Sizing ingredients ... ..	400
(6) Tools and plant ... ..	2,000	(13) Sundries ... ..	400
(7) Freight and cartage ... ..	580		
(8) Raw materials ... ..	15,000	Total ... ..	43,840

The raw materials referred to consist of yarn which is converted into warps or into finished materials, all of which are sold. The case of appliances is similar as the appliances also are manufactured for the purpose of sale. It is true that a few appliances are made and sold by the weaving parties, but the sum debitable to weaving parties under this head is small and may be neglected. On the training side there are at the present moment forty students, of whom twenty are being trained on behalf of the Education, Labour and Industries departments. Of private students there are twenty. The cost of training is, however, small, and the main expenditure of the Institute is due to the manufacture of articles for sale. This section of the Weaving branch therefore should be placed on a commercial basis, with separate commercial accounts, and an endeavour made to render it self-supporting. Such a consummation cannot, however, be attained until a suitable building has been secured.

The cost of the Textile Expert may be placed at Rs. 7,770 on account of salary and Rs. 5,000 on account of travelling allowance or Rs. 12,770 in all. A part of his salary will have to be debited to the Institute. For the current year the receipts from the sale of appliances and other goods are estimated at Rs. 25,000, as against an expenditure, excluding the salary of the Textile Expert, of Rs. 44,000.

261. *Sericulture.*—The stimulation of sericulture represents an activity of Government which was embarked on in Madras only about five years ago. The control of the operations was vested in the Director of Agriculture and has more recently been transferred to the Director of Industries. At present the department maintains a station at Singanallur in the Kollegal taluk and a breeding station at Coonoor. It has been ascertained that a climate with the altitude of Coonoor produces a better and a stronger strain of silk-worm and it is proposed therefore to close the station at Singanallur so far as breeding and rearing are concerned, and to

concentrate on and expand the farm at Coonoor. At the same time, a peripatetic-rearing party will be maintained in Kollegal taluk, the main function of which will be the testing of moths for disease.

The industry has been so long established in Kollegal that the ryots of that area possess already a knowledge of mulberry-growing, of rearing of worms and of the production of silk. The one difficulty with which they are faced is the prevalence of pebrine, a disease with which a large proportion of moths is infected and which results in the death of the silk-worm at the very time that the rearing operations are over and the worm is ready to spin. It is therefore to the production of disease-free seed that the effort of the department must be directed and this work it is proposed to undertake at Coonoor, the seed and cocoons being distributed to the ryots of Kollegal and other areas on payment. At the same time, the quantity of such seed that can be raised will be small in proportion to the total demands of the Kollegal taluk. For this reason it will be necessary to station a testing party in Kollegal with a trained microscopist who will test the ryots' moths. It is stated in the scheme-report that the peripatetic party will also experiment in the rearing of silk and the opening of a model filature. It is doubtful whether it is worth while spending money on these objects which are far less important than the production and distribution of disease-free seed and to which the ryots are in all probability indifferent. It is of greater importance to train the ryots in the other areas of the Presidency, in which it is proposed to introduce the industry, on the preparation of silk than to spend money for this object in Kollegal.

The second main function of the reorganized department—and a very important function—is the spread of the industry throughout the Presidency. This work will in the main be undertaken by the peripatetic weaving parties and the weaving branch of the department, the members of which will receive sufficient training for the purpose. In these areas too in the early days, the introduction of mulberry plantation and the supply of cuttings and seedlings will be found necessary. The cost of the scheme, however, will be kept at a low level owing to the fact that the existing weaving parties will provide the establishment required for the extension and introduction of sericulture.

In the Civil Budget Estimate for 1923-24, the cost of the Sericultural Branch, excluding any share of the pay of the Textile Expert, has been estimated at Rs. 22,500. The new scheme involves no increase in recurring expenditure, but a sum of Rs. 13,000 has been demanded for non-recurring charges. The estimate for recurring charges is entered below :—

	RS.	RS.
<i>Salaries—</i>		
Sericultural Assistant at Rs. 425	5,100	
Leave allowances	255	
	<hr/>	5,355
<i>Staff—</i>		
One Sub-Assistant at Rs. 100 per mensem	1,200	
One foreman at Rs. 50 per mensem	600	
Leave allowance at 5 per cent	90	
	<hr/>	1,890
Two rearers at Rs. 25 each	600	
Two mulberry cultivators at Rs. 25 each	600	
One moth tester } for Peripatetic Rearing Party at		
One rearer } Rs. 30 each	720	
	<hr/>	1,920
One clerk for Coonoor at Rs. 35	420	
Leave allowance at 5 per cent	21	
	<hr/>	441
<i>Mensals—</i>		
One peon for the Sericultural Assistant...	15	
One peon for the Sub-Assistant	15	
One peon for the Coonoor Silk farm	15	
	<hr/>	540
Grand total for staff	...	<hr/> 4,791

	RS.	RS.
<i>Allowances—</i>		
Travelling allowance ... ..	3,000	
Hill allowance ... ..	720	
Other contingencies ... ..	7,000	
	<hr/>	10,720
Total recurring expenditure ...		<hr/> 20,866 <hr/>

The non-recurring charges are estimated as follows :—

	RS.
Clearing 10 acres of land at Rs. 200 per acre ... ..	2,000
Rearing House at Coonoor ... ..	4,000
Microscopic apparatus for Coonoor ... ..	1,500
Reeling equipment for Coonoor ... ..	100
Fittings for rearing house ... ..	300
Quarters at Coonoor for foreman ... ..	3,000
Do. for two rearers ... ..	2,000
	<hr/>
Total non-recurring expenditure ...	<hr/> 12,900 <hr/>

The cost has not been shown separately for the Coonoor station and for district work. It seems obvious that district work will be non-remunerative. The central station, the main function of which is the rearing and the distribution of disease-free seed, should however be made self-supporting, and the accounts thereof should be placed on a commercial basis.

In the districts moth testing should eventually be carried out by the ryots themselves who can employ a moth tester on a salary of Rs. 25 a month to conduct the testing operations.

The Sericultural Assistant has hitherto been in charge of the whole of the operations in Kollegal taluk. He is now to be posted to Coonoor with the sole function of manager of the silk farm station. It therefore seems unnecessary to maintain an officer on the salary of the Sericultural Assistant, Rs. 250—25—650, for charge of a station the work of which can adequately and satisfactorily be supervised by an officer drawing a salary of Rs. 150 or Rs. 200. The Committee therefore recommend that the post of Sericultural Assistant be abolished, his place being taken by a Superintendent on a salary commensurate with the limited functions to be exercised. Another factor that renders the post of Sericultural Assistant unnecessary is the transfer of the control of Sericulture to the Textile Expert.

262. *The Industrial Chemist.*—The Director of Industries has forwarded a justification for the post of Industrial Chemist, which concludes with the following summary :—

“ A competent Industrial Chemist is required to supply advice to the Director of Industries in connexion with chemical problems as they arise, unless the Director is enabled to apply freely to the Indian Institute of Science or to pay fees to outside consulting chemists. And if the Director himself is not a Chemist he cannot without the assistance of a qualified Industrial Chemist adequately meet the demands made upon him by persons and authorities who apply to the department of Industries for advice in regard to chemical problems generally.”

263. The Committee on a review of the work undertaken by this officer, are not satisfied that it is necessary to continue a separate officer to deal with chemical problems. No individual chemist can have a specialized knowledge of all branches of Chemistry or even of all sections in one branch of Chemistry. This principle is already recognized in the department of Industries which includes an Oil Chemist, a Leather Chemist, a Glue Chemist and an Ink Chemist, none of whom is under the control of, or works in connection with, the Industrial Chemist. The Committee consider that chemical problems can only satisfactorily be dealt with by a chemist with a previous record of research in the branch of chemistry concerned and therefore suggest that problems which the department considers it advisable to investigate should be remitted either to the Indian Institute of Science or to such other Institute or specialist in India as may be capable by previous experience and training of dealing with the particular problem presented.

264. *Other miscellaneous expenditure.*—A sum of Rs. 12,000 has been entered in the budget on account of miscellaneous experiments in industries. The proposed distribution of this expenditure was as follows:—

	RS.
(1) Survey of the possibilities of establishing the match industry in this Province... ..	3,000
(2) Survey of the possibilities of sugarcane cultivation in the Agency tracts ... ..	2,500
(3) Experiments in bangle-making ... ..	3,000
(4) Investigation of the deposits of lignite on the West Coast ... ..	3,000
Total ...	11,500

The Director has sent the following report with regard to the expenditure that has actually been incurred up to date:—

“Item No. 2 has been taken up in the Agricultural Department and an officer from that service has been deputed to carry out the requisite investigation. It is improbable therefore that the department of Industries will be called upon to furnish any funds.

“The provision under item 3 will not be required, in view of our recent report to Government in which we deprecated any further step being taken with a view to the resuscitation and development of the bangle industry.

“Item No. 4.—The investigation contemplated under this item is of doubtful advantage and probably will not be utilized.

“In view of the above, it is suggested that in place of items 2, 3 and 4 may be substituted ‘experiments relating to the manufacture of Malted foods’ for which no provision has been made in the budget. No estimate has yet been prepared, but buildings and plant may be put down at Rs. 4,000 and the balance of Rs. 5,000 may be utilized for experiments in connexion with the Domag Oil Mill.”

It appears from the above enumeration that a variety of experiments, largely of a doubtful nature, have been projected or are under contemplation. The Committee cannot approve of what appears to them to be mere random exploration of uncertain possibilities, and would suggest that all such proposals for investigation should be definitely formulated and examined before any provision of funds is proposed. They therefore recommend that no lump provision for miscellaneous experiments should be made under the Industries Budget. Specific sums should be provided for specific objects as Part II schemes.

265. *Savings.*—Savings to the extent of 55 lakh have already been effected by reducing the pay of Assistant Industrial Engineers, by reorganizing the Weaving and Industrial staffs, by abolishing the post of Chemistry Assistant, and by keeping in abeyance the post of Science Assistant under the Industrial Chemist. The further savings likely to be brought about by the Committee’s recommendations may be estimated as follows:—

	RS.
(a) Direction.—Substitution of a departmental officer for the Indian Civil Services Director (Rs. 18,000) and of a Personal Assistant for the Deputy Director (Rs. 7,200); abolition and reduction of other appointments (Rs. 14,200); contingencies (Rs. 6,700).	46,100
(b) Closure of the Madura Industrial Institute ... ..	52,500
(c) Abolition of the School of Arts ... ..	45,000
(d) Sale of the Soap Factory ... ..	19,000
(e) Closure of the Glue Factory ... ..	14,500
(f) Abandonment of the Toy Industry ... ..	26,000
(g) Abolition of the Industrial Chemist ... ..	14,500
(h) Reduction of pay of the Sericultural Assistant ... ..	3,500
(i) Reduction of travelling allowance of the Leather Trades Institute	600
	2,21,700



In addition to this estimated saving of recurring expenditure, capital sums to the extent of four lakhs should be realized by the sale of the Madura Industrial Institute, and of the Soap and other factories. The School of Arts building will, if the school be closed, be available for a Textile Institute or for other purposes, and savings to the extent of the cost of new construction, which would otherwise be necessary, will be secured. Under the head of Industrial Engineering, an additional revenue of half a lakh of rupees a year should, apart from the savings specified, be obtained.

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## CHAPTER XXII.

## FISHERIES.

266. The departmental budget for the last three years has been—

Year. (1)	Expenditure. (2)	Receipts. (3)	Difference. (4)
	Rs.	Rs.	Rs.
1921-22 .. .. .	3,17,983	2,12,554	—1,05,429
1922-23 (Budget) .. .. .	3,28,600	2,49,900	— 78,700
1922-23 (Revised) .. .. .	3,20,400	1,95,000	—1,25,400
1923-24 (Estimate) .. .. .	3,18,600	2,34,200	— 84,400

The Director of Fisheries has, however, recently supplied figures, based on the sectional reports of the department, showing that the receipts for 1922-23 reached the figure of 3.08 lakhs and that the expenditure was 3.27 lakhs. The striking difference on the receipts side, which was not forecasted at the time that the revised estimate was submitted and which is due in part to the fact that the Fisheries year runs from July to July and not from April to April and in part to the fact that credit has been taken for revenues earned but not received, justifies the claim of the retiring Director that his last year of office has been for him an exceptional year.

267. The expenditure is divided among the following heads :—

Head.	Budget, 1923-24.
	Rs.
(1) Direction .. .. .	36,537
(2) Superintendence .. .. .	34,704
(3) Education .. .. .	29,688
(4) Industrial Development .. .. .	1,68,933
(5) Miscellaneous .. .. .	23,657
(6) Inland Fisheries .. .. .	10,500
(7) Expenditure in England—Stores .. .. .	14,500

It cannot be said that the Fisheries budget is prepared in an easily intelligible manner, for 'superintendence' includes the pay of officers and establishments concerned solely or partially with heads 3, 4, or 5. A more simple method of preparation would be to separate the various branches of activity that fall under the control of each of the three officers grouped under 'superintendence' and to allot to each of these officers a separate section in the budget. At present the expenditure under 'marine' or 'inland fisheries' cannot be ascertained by a reference to those items in the budget. There is moreover no indication in the budget as to the distinction between 'inland pisciculture' and 'inland fisheries,' which are shown under separate minor heads: nor does the expenditure on 'inland pisciculture' include the payments made to local boards on account of fishery rentals. Finally 'marine fisheries' exclude 'deep sea fishing', 'inshore fishing' and the marine biological section. The Committee has therefore been compelled to go outside the budget in order to obtain a correct appreciation of the position.

268. Prior to the inauguration of the Fishery Bureau in 1907-08, the receipts from marine fisheries were credited to Provincial revenues, while those from inland fisheries were credited to the account of local boards. Since the constitution of the department, the same procedure has been observed with regard to marine fisheries, whereas the receipts from the leases of such inland waters as have been taken over by the Fisheries department are paid to local boards on the basis of the average receipts of the previous five years, the surplus being credited to Government to meet the cost of the establishments employed for the stocking and watching of tanks. Since the Bureau was established, with a Director, three assistants, two sub-assistants and an inspector, the total cost, exclusive of stationery, printing, leave charges,

and the cost of buildings debited to 'Civil works,' has amounted to 27.23 lakhs, whereas the receipts from all sources have totalled 19.89 lakhs. The net cost has amounted to 7.34 lakhs, to which must be added the two years' investigation that preceded the formation of the department, during the course of which Sir Frederick Nicholson visited and studied the methods of fishery in Japan, Europe and the United States of America. In considering the cost of the department, the receipts from the fishery operations that would have continued in any case, even though no Department of Fisheries had been constituted, must be added. For the pearl and chank fisheries a figure of 2 lakhs, representing a profit of less than Rs. 15,000 per annum, and for inland fisheries a similar figure, may safely be adopted. In the ordinary course therefore a sum of four lakhs of rupees would have been realized, for the benefit of provincial and local revenues, which has been utilized towards the expenditure of the newly formed department. The net loss, owing to the creation of the department, may be estimated at 14 lakhs of rupees, made up as follows:—

	LAKHS.
(1) Net cost .. .. .	7.34
(2) Diverted revenues (estimate) .. .. .	4.00
(3) Preliminary expenses (correct figure not known) .. .. .	.66
(4) Stationery, printing, etc. (estimate) .. .. .	2.00
Total ..	14.00

Against these must be set the assets of the department, in the shape of buildings, plant, furniture and vessels, which have been estimated, on a rough valuation carried out on behalf of the Committee, at 2.11 lakhs of rupees. A certain proportion of these assets has little or no saleable value, so that the figure of 2 lakhs may be adopted as an approximate figure, which, if deducted from the 14 lakhs, leaves a net debit, exclusive of hypothetical interest charges, of 12 lakhs of rupees.

269. There are two main items of expenditure, 'Socio-economics' and 'Inland Fisheries', which the Director claims should be removed from his budget. The former relates to the education of fisher-children and to the creation and maintenance of co-operative credit societies for fishermen, and is confined to the West Coast. Under the head of education twenty-six elementary schools have been founded and a training institute for schoolmasters drawn from the fishing community has been opened at Calicut. The number of co-operative credit societies that are in operation is now 63. Expenditure on socio-economics includes the cost of a temperance campaign, which has not however borne valuable fruit. Mr. Hornell, the retiring Director, estimates the expenditure on education and socio-economics for the year ending 30th June 1923 at Rs. 43,210 and claims that this sum should not be treated as a debit against the earnings of the department. The Committee agree with the Director's view, but would carry the proposal further and would transfer the control of the educational and co-operative movement among fishermen to the departments of Education and Co-operative credit.

'Inland Fisheries', to which the Director also takes exception as an erroneous debit to his department, relates solely to the Nilgiri Trout Fishery, which is under the control, not of the Director of Fisheries but, of the Collector of the Nilgiris. The Committee agree with the Director and recommend that 'Inland Fisheries' should be removed from the budget, that the Nilgiri Trout Fishery should be handed over to a private association and supported by a subsidy from Government which may take the form of a fixed grant of Rs. 5,000 a year.

270. The remaining activities of the department may be divided into three heads—

Marine fisheries.  
Inland fisheries.  
Factories.

The first head will include the Pearl, Chank and Bêche-de-mer Fisheries, deep sea and inshore fishing, the Pulicat oyster farm and the Marine Aquarium. The second head will exclude the Nilgiri Trout Fishery and will embrace what is now

called 'Inland Pisciculture', i.e., tank and river fisheries and fish farms. The third, relates to the Fish Cannery at Chaliyam and the Tanur Fishery station.

271. *The Pearl, Chank and Beché-dé-Mer fisheries.*—These fisheries are under the control of a superintendent and a large staff, and there are four fishery vessels attached to the section. For this reason it is considered advisable to treat these three branches as a single unit. In a pearling season separation will become essential. The last pearl fishery was held in 1908 and was conducted under the supervision of the Port Officer, Tuticorin. It was a small fishery, lasting only twenty days, but brought in a net profit of Rs. 7,000. Since the department was formed there has been no pearl fishery, but an examination of the 'pars' has been made from time to time in order to ascertain the possibilities in this direction. Pearl oysters have now appeared in abundance directly off Tuticorin and Mr. Hornell has reported that everything should be ripe for a large pearl fishery in 1926 or 1927.

272. The net profit from this branch of the Marine fisheries has, during the fourteen years of the department's control, been 2.07 lakhs of rupees. During the preceding fourteen years, when the Marine department held control, the net profits were 1.75 lakhs. The market price of chank shells has more than doubled since the Marine department handed over charge, so that it does not appear that control by the Fisheries department has resulted in financial improvement. The profits at present realized are being utilized to finance the non-paying activities of the department and to meet the cost of 'direction.' It is clear therefore that the provincial revenues have suffered and not benefitted by the transfer of control.

273. *The Pulicat Oyster farm.*—The object of the farm is to supply uncontaminated oysters to Madras. The farm was opened in 1914-15 and the loss incurred up to the close of June 1923 is Rs. 2,488. The expenditure includes the cost of the construction of a store-shed, with a watchman's room attached. The Government oyster farm is not the sole source of supply to the Madras market and no information is available as to the effect of the farm on the 'incidence of enteric fever' to which Mr. Hornell makes reference. The fact remains that the farm does not pay its way; and, in the opinion of the committee, there can be no justification in continuing the farm at the expense of the general taxpayer, unless it does. If a purchaser can be found willing to run the farm as a commercial concern, it may be transferred to private hands.

274. *The Marine Aquarium.*—The figures of expenditure given in the administration reports are admittedly inaccurate. The 'accounts' figures for 1921-22 are—

									RS.
Receipts	..	..	..	..	..	..	..	..	8,959
Expenditure	..	..	..	..	..	..	..	..	9,199

For 1923-24 the budget estimate is—

									RS.
Receipts	..	..	..	..	..	..	..	..	10,000
Expenditure	..	..	..	..	..	..	..	..	10,189

Mr. Hornell claims that, on the basis of a revised method of estimating the cost, the figures for the fisheries year 1922-23 were—

									RS.
Receipts	..	..	..	..	..	..	..	..	9,461
Expenditure	..	..	..	..	..	..	..	..	7,486
Profit	..	..	..	..	..	..	..	..	1,975

*Biological supply.*—During the year 1922-23, zoological specimens were supplied to a large number of educational institutions chiefly outside the Madras Presidency, at a cost of Rs. 4,740.

The committee are of the opinion that both the aquarium and biological supply should be maintained, and that they may be combined as a single section. The proximity of the aquarium to the Presidency College admits of the section being placed under the control of a member of the zoological staff of that College, should it be decided to abolish the Fisheries department.

275. *Inshore fishing*.—The experiments under this head have resulted in a loss of over six thousand rupees, and have recently been abandoned.

276. *Deep sea fishing*.—Endeavours to improve the quality and method of deep sea fishing have so far failed. Proposals were also made by Sir Frederick Nicholson to introduce steam trawlers. In Bombay and Bengal the Fisheries departments made similar experiments. In both cases, the experiments failed. The intention to introduce steam trawlers in Madras waters has also been abandoned. In place thereof, however, it is now proposed to introduce seine fishing on an experimental basis and with this object a launch for seining has been purchased. The method of seining to be adopted is the Danish method, and it has been decided to procure the services of an expert in the use of the Danish seines. It is understood that an experienced trawl master has now been secured. The cost of the scheme is—

	RS.
Non-recurring—cost of launch and accessories .. .. .	34,000
Recurring .. .. .	15,085

The Committee doubt the value of this enterprise. As however Government have already committed themselves thereto and the Legislative Council has voted the funds, they consider that the only course open is to give the experiment a trial.

277. *Inland Pisciculture*.—This head relates to the stocking of tanks which are under the control of the department and, so far as possible, the preservation of the waters. Under this head are also included the Cauvery and Coleroon river fisheries, which, until the present year, have not been stocked with fish. During the current year an experiment in this direction has been made.

These inland fisheries consist largely of fresh waters, the revenue derived from the fishing of which has been made over as an indirect grant to local bodies. The right to the fishing revenues is in certain cases being resumed by Government, annual payments being made to the local authorities at the average revenue of the five years preceding the resumption of the right. In 1920, Government approved of a detailed scheme for the organization of the most important tanks in the Nellore and Chingleput districts whereby 135 tanks have come directly under the control of the department. The fisheries are ordinarily leased out by the officers of the Revenue or Public Works Departments who are required to consult the Assistant Director of Inland Fisheries before confirming sales. In a few cases, in order to break combination, the department itself fishes the tanks. The revenue earned prior to the resumption by Government can be estimated from the sums paid to local bodies as annual contribution since the taking over of the fisheries. The following table shows the amount paid, the amount of fishery rentals since realized by the department, the surplus income remaining after payment of compensation and departmental expenses and the profit derived by the sale of the Coleroon and Cauvery river-fisheries for every year from 1915-16 to 1921-22 :—

Year.	Total amount of compensation paid to local bodies.	Total amount of fishery rentals realized.	Surplus income remaining after payment of compensation and departmental expenses.	Profit derived by the lease of the Coleroon and Cauvery river-fisheries.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
1915-16 .. .. .	38,450	57,874	19,424	14,735
1916-17 .. .. .	42,045	61,504	9,012	18,979
1917-18 .. .. .	44,947	68,638	12,516	21,886
1918-19 .. .. .	44,947	76,268	19,538	23,425
1919-20 .. .. .	44,947	75,956	20,723	23,047
1920-21 .. .. .	55,960	80,484	20,228	27,297
1921-22 .. .. .	56,135	87,339	19,786	26,528

The surplus income from these fisheries is claimed to be the result of departmental stocking ; but the above figures show that the net income from the lease of, the Cauvery and Coleroon river-fisheries alone more than covers the surplus income in all years but one, although it cannot be claimed that the realizations from the Cauvery and Coleroon rivers are due to the stocking of fish in those rivers by the department.

It is true that the department claims to have increased the value of these river fisheries by putting an end to the fish drives that used to take place at Hogankal, and that the presence of departmental officers at the fishery auctions tends to prevent combination of bidders and to improve the rentals, but against these arguments must be set the fact that there have been no stocking operations in the Cauvery and Coleroon and that there has been a general rise in prices, in which inland fisheries must, like marine fisheries, have shared. If the river leases are excluded from the calculation, and the tanks stocked by the department are alone considered, the loss for the quinquennium ending 1921-22, has been Rs. 36,440. To this should be added the loss on the fish farms which during the same quinquennium amounted, exclusive of establishment and supervision charges and exclusive of capital expenditure, to Rs. 32,846. If a proportionate share of "direction" and "superintendence" were included and "civil works" added, the loss incurred during the quinquennium would exceed a lakh of rupees.

On the other hand Mr. Hornell reports that in the fisheries year 1922-23 there has been a net profit of Rs. 17,440. No debit has however been made for "civil works" nor for the cost of "direction" for which the budget estimate for the financial year amounts to Rs. 36,537. Nor can the figures of a single year, which is treated by the Director himself as a bumper year, form in themselves an adequate criterion. They merely serve, to a slight extent, to improve the average. It is moreover significant that, out of a total revenue of Rs. 1,11,405 in the year 1922-23 no less than Rs. 81,550 came from the Cauvery and Coleroon.

The Committee are not satisfied that any financial advantage has been gained by the taking over of tank and river fisheries by the department or that the expenditure of large sums of money on "tank-stocking" can be or has been justified. They therefore recommend that the branch of the department hitherto known as the "inland piscicultural" section should be abolished.

278. *The Fish Cannery.*—The trading account of the Cannery since the year 1915-16, when the new plant was installed, up to the year 1921-22, shows a loss of Rs. 30,238. Profits were earned in the war years 1916-17 and 1917-18, but since then there has been a steady loss which from 1918 to 1922 aggregates Rs. 39,338. During the year 1922-23 Mr. Hornell claims that the factory, treated as a commercial concern and with its accounts placed on a commercial basis, made a real profit of Rs. 1,994. The result has, however, been achieved by increasing the stock in hand so that its value rose from 25 to 34 thousand rupees. As the Director himself reports that there is not a market in India for the present output, the profit is most unlikely to be realized.

The factory has been in existence for ten years : in view of the pre-existence of a cannery at Mahé it cannot claim to be a pioneer factory : it has demonstrated whatever it set out to demonstrate. The continuance of the factory does not square with any conceivable Government policy : the Committee therefore recommend that the cannery should be disposed of.

279. *The Tanur Fishery Station.*—The main work of this station has been in the direction of fish-curing and in the development of the fish-oil and guano industry. As a demonstrational centre the station has done good work and has introduced improved methods of curing in the public fish-curing yards. The fish-oil and guano demonstrations have resulted in the opening of 647 factories on the West Coast. Tanur from a demonstrational station has developed into a commercial concern and is now classed in the administration report as a "factory", to which the Factories Act has been applied. The outturn of the factory may be estimated from the fact that in 1922-23, 2½ lakhs of pounds of fish were purchased for curing alone, and that 4.17 lakhs of pounds of fresh sardines and 69 thousand pounds of sardine offal were

purchased for oil and guano. The profit for 1922-23 is said to have reached the figure of Rs. 5,782. In the opinion of the Committee, Tanur has served its purpose as a demonstration station and has now been developed into a commercial unit. It need no longer therefore be maintained as a Government institution but may be sold.

280. The Director has protested against the conception of his department as a revenue-producing department. It must be remembered, however, that the pearl and chank fisheries and the river and tank fisheries have always been treated by Government as revenue-producing assets, that Chaliyam, Tanur and Pulicat are in reality commercial concerns, that the Marine Aquarium is intended to pay its way, and that the Director himself has claimed that the socio-economic activities of the department and the Nilgiri Trout Fishery should no longer be debited to his budget. There remain research and experiment. The former, it may be said, is small in bulk and of little real value to the Province: the latter, witness the inshore and deep sea-fishing experiments, is intended to produce paying results. It seems obvious therefore that the activities of the department have been concentrated on revenue-producing objects and that the claim of the Director to the contrary is unsustainable.

281. *Summary.*—The only sections of the department that need, in the opinion of the Committee, be retained are:—

- (1) Deep sea-fishing—which it is too late to restrain.
- (2) The pearl and chank fisheries, which were in existence prior to the creation of the department, and which may be restored to Marine.
- (3) The aquarium, combined with the supply of specimens—for which other control could be found.

In order to give effect to these recommendations, it is, the Committee believe, unnecessary to maintain a separate department. Should, however, it be considered necessary to continue the existence of the department with its functions diminished and truncated in the direction suggested, it may be attached to the Department of Industries as a section thereof and not retained as an independent unit.

The immediate savings likely to result from such action are estimated at 1½ lakhs of rupees.

## CHAPTER XXIII.

## PUBLIC WORKS DEPARTMENT.

282. During the last eighteen months the Public Works establishments have been subjected to severe scrutiny and very considerable reductions have already been effected. The reductions extend to all grades from the rank of Superintending Engineer to that of menial. These reductions are due to two causes—

- (i) The reduction in expenditure on civil works.
- (ii) The policy of searching retrenchment adopted in the department towards the end of 1921.

283. *Indian Service of Engineers.*—The Secretary of State has recently sanctioned the reduction of the cadre of this Service from 79 to 56. The reduction is set forth in the table entered below :—

Establishment. (1)	Present cost.		Proposed cost.		Decrease (per mensem). (6)
	Number. (2)	Cost (per mensem). (3)	Number. (4)	Cost (per mensem). (5)	
		RS		RS.	RS.
Chief Engineers .. .. .	2	5,933½	2	5,933½	..
Superintending Engineers .. .. .	9	18,390	5	10,216½	8,173½
Executive Engineers—					
<i>Europe</i> recruited .. .. .	19	25,642	14	18,894	6,748
<i>India</i> recruited—					
College section .. .. .	14	14,424	11	11,333	3,091
Promoted section .. .. .	5	5,073	3	3,044	2,029
Assistant Executive Engineers—					
<i>Europe</i> recruited .. .. .	16	11,019	11	7,575	3,444
<i>India</i> recruited—					
College section .. .. .	11	5,046	8	3,670	1,376
Promoted section .. .. .	3	1,546	2	1,030	516
Total ..	79	87,073½	56	61,696	25,377½

*Deduct—*

Cost of one Sanitary Engineer included in the present cost .. .. . 2,043½

Net saving .. 23,334

*Net savings per annum = 12 × 23,334 = Rs. 2,80,008.*



Under the orders of the Secretary of State full effect has not yet been given to the reduction, and the excess over the sanctioned strength has been allowed to continue until eventually absorbed by the lapse of time. On the complete absorption of the existing excess of 23 men, the net savings in the Indian Service of Engineers will aggregate Rs. 2.80 lakhs per annum.

*Madras Engineering Service.*—The strength of this cadre has been reduced from 106 to 75 and the reduction will have been completely effected by the end of September of the current year, with an estimated saving of Rs. 1.83 lakhs per annum.

*Upper Subordinate Establishment.*—The reductions under this head amount to Rs. 2.16 lakhs per annum.

*Clerical and other subordinate establishments.*—The reductions under this head amount to Rs. 3.17 lakhs per annum.

Further proposals are under consideration for the reduction of temporary establishment in all offices. The proposals are not yet complete, as the establishments of two circles still remain to be examined. In the remaining circles a reduction in expenditure of Rs. 41,885 has already been agreed to.

The total recurring savings effected up to date under the head of establishments amount to Rs. 8,21,348. The reductions under the Indian Service of Engineers, recently sanctioned by the Secretary of State, will secure a further annual saving of Rs. 1,93,248. The total savings already effected amount therefore to Rs. 10,14,596, exclusive of the temporary establishments which are still under investigation.

284. A retrenchment of Rs. 1,794 in the annual expenditure of the department has also been effected by reducing the number of technical periodicals purchased by the department.

285. Savings effected under the head of "Allowances" will be shown under that and not under the departmental head.

286. Two tables (appendices XXVII and XXVIII) are attached to the report showing—

- (1) the retrenchments effected in Engineer and Upper Subordinate establishments;
- (2) the retrenchments effected in clerical and Lower Subordinate establishments.

287. In the month of April a special committee, of which two members of the Retrenchment Committee and the Retrenchment Secretary were members, was appointed to consider the possibility of effecting economy in the cost of construction. Their proposals include suggestions with regard to—

- (i) The alteration of the system of execution.
- (ii) The elimination of factors which tend to delay or increase the cost of works.

The points dealt with under this head are—

- (a) The absence of a programme of works.
- (b) Land acquisition.
- (c) Delays in measurement and payment.
- (d) Charges for petty supervision and contingencies.
- (e) Alterations in design during the progress of works.
- (f) Recruitment and conditions of service of subordinate officers:
- (iii) Delegation of powers.
- (iv) Simplification of audit.
- (v) Simplification of design.
- (vi) The use of cheaper materials.
- (vii) Revised estimates.
- (viii) The Public Works workshops.
- (ix) The amalgamation of Public Works Department and Local Fund engineering establishments.
- (x) Debit of constructional and maintenance charges to administrative departments.

The proposals of the special committee were directed towards the reduction of cost, and the avoidance of waste, in building construction, and their report will be found incorporated in Volume II.

288. The ground had therefore largely been covered already before this Committee took up the consideration of the department, and their recommendations are confined to a few specific points, to which attention has not hitherto been directed. The closing of the Hydro-electric division has been dealt with in a separate chapter; the remaining points will be dealt with here—

(1) *Secretaries to Government, Public Works Department.*—The Committee consider it inadvisable that the heads of spending departments should also be in the position of advisers to Government as to questions of policy and as to the manner in which their functions as heads of spending departments have been exercised. They therefore recommend that there should be a definite separation between the technical head of the Public Works Department and the officer who carries out the duties of Secretary to Government in the department. The two functions are normally incompatible and it is in the interest neither of efficiency nor of economy that the two posts should be combined. The Committee are of the opinion that there should be one Chief Engineer in the Public Works Department, and that the Secretary to Government, Public Works Department should form part of the Government Secretariat.

(2) *Superintending Engineers.*—The question of the abolition of the intermediate administrative post of Superintending Engineer has been raised and examined. The Committee consider that it is necessary to retain administrative officers of the rank of Superintending Engineer. They were not satisfied, however, that at present Superintending Engineers exercise sufficient control or carry out adequate inspection, and hold that it is essential, if this class of officer is to be retained, that more stringent control of expenditure and more thorough examination of works under construction should be exercised by them.

(3) *Secretary, Public Works Department, Railways.*—The Committee consider that the local Government's main concern in regard to railways is with questions of railway policy and railway finance. They therefore recommend that the office of the Secretary, Public Works Department, Railways, the cost of which amounts to Rs. 11,000 a year, should be abolished and that railway questions should be dealt with by the Secretary to Government, Local Self-Government Department.

(4) *Government Architects.*—The Committee are informed that the necessity for the retention of three Government Architects has, on the recommendation of the Public Works Committee, already been examined, and the orders of Government have now been issued reducing the number of Government Architects from three to two.

(5) *The Services.*—The Committee consider that the amalgamation of the Indian and Provincial Services of engineers and the formation of a fresh provincial service filled, in the main, from the ranks of officers who up to that date were classed as upper subordinates was an expensive mistake, the desirability of the rectification of which should be brought to the notice of the Public Services Commission.

\* (6) *Technical pay.*—The Committee recommend that technical pay should be abolished.

(7) *Buildings and Roads.*—The Public Works Inquiry Committee and the Land Revenue Retrenchment Committee have recommended that Roads and Buildings should be separated from Irrigation and that 'major' and 'minor' irrigation should be amalgamated. This Committee have come to the conclusion that separation is desirable and recommend that Buildings and Roads should be separated from Irrigation and that Irrigation should form a separate department. They believe that economy could be secured if Roads and Buildings were entrusted to District Board Engineers working under the control of Superintending Engineers. As a preliminary to such a measure, it would, in the opinion of the Committee, be necessary to provincialize the superior engineering establishment of the District Boards, and the question of the comparative cost should be examined in conjunction with the proposals that are under consideration in that connexion.

\* Recommendation made by the non-official members of the Committee.

(8) *Debit of construction and maintenance charges of works to administrative departments.*—The Committee consider that it is desirable, not only in the interest of economy, but in order to ensure that the real cost of each department may be clearly understood, that each department should be debited with the cost of its own expenditure on the construction and repair of buildings and other works. They were informed that the sanction of the Secretary of State would be required before any change in this direction could be made in the accounts, and that it was improbable that the Secretary of State would accord such sanction. They therefore recommend that, pending further consideration of the question, the expenditure for each department under the head of 'Civil Works' should be shown in a note in the budget against that department, in accordance with the English practice.

(9) *Capital outlay on works.*—The Committee are of opinion that the construction of productive works should be met by loans, and that, in the case of unproductive works, only individual works of adequate magnitude should be met from loans, for which a sinking fund should be provided.

289. *Savings.*—The total savings that have already been effected amount to Rs. 10,16,390 as detailed below :—

	RS.
(a) Reduction of clerical and other subordinate establishments.	3,10,627
(b) Reduction of the cadre of the Indian Service of Engineers.	2,80,008
(c) Reduction of the cadre of Upper Subordinate Service ..	2,10,414
(d) Reduction of the cadre of the Madras Engineering Service.	1,86,000
(e) Abolition of the post of the Assistant Secretary, Public Works Department.	8,640
(f) Abolition of the post of the Assistant Superintendent, Public Works Workshops.	6,907
(g) Reduction under Technical periodicals .. .. .	1,794
Total ..	<u>10,16,390</u>

Anticipated savings on account of the reduction of temporary establishments according to the proposals so far agreed to—

	RS.
Trichinopoly circle .. .. .	18,671
Bezawada do. .. .. .	13,005
Coimbatore do. .. .. .	10,209
	<u>41,885</u>

The recommendations of the Committee result in a further saving of Rs. 21,000 as shown below :—

	RS.
(a) Government Architects—Abolition of the post of the Assistant Architect.	10,500
(b) Separation of the functions of the Chief Engineers and Secretaries to Government.	6,000
(c) Abolition of the post of Secretary, Railways .. .. .	4,500
Total ..	<u>21,000</u>

## CHAPTER XXIV

## LOCAL SELF-GOVERNMENT.

290. *The system of contributions.*—The history of local institutions in this Presidency may be said to have originated with the enactment of 1884 (Madras Local Boards Act, 1884). It was then considered that there were certain objects, such as communications, education, medical aid, sanitation and other amenities, which were of special local interest and that the best possible political education for the people was to give inhabitants of administrative areas power to finance and manage such services in these areas. The very large variety of functions thus conferred on local bodies had to be paid for out of the resources provided by the Act. These bore a much higher proportion to the ordinary revenue than the resources belonging to local boards do now and there was little contribution made in the early years by way of grants, the amount distributed in 1889–90 being under 4 lakhs. These grants increased after 1910–11, largely owing to the doles given by the Government of India to local Governments and passed on by the latter to local bodies for expenditure. The system of doles had a demoralising effect in that local bodies were led to believe that they would be continued in perpetuity, with the result that expenditure was incurred and institutions opened which could only be maintained if the income of local bodies was to be permanently enhanced. Considerable sums of money were expended on unnecessary minor sanitary works which were later discontinued on the recommendation of the Financial Relations Committee. When the doles ceased and when later, owing to the rise in prices, local bodies became involved in difficulty in carrying on their ordinary administration they had to be relieved by Government of some of their functions. Thus grew up a system of grants based on no fixed plan, e.g., a half grant was made for water-supply and drainage schemes, a three-fourths grant for municipal health officers, a full grant for trunk roads, while on the other hand certain services, e.g., headquarter hospitals and veterinary relief, were altogether taken over by Government. It will be convenient to consider the various forms of aid given to local bodies with reference to the provision made for them in the budget estimates for 1923–24. These grants have been grouped into two categories of direct and indirect aid. Direct aid takes the form of direct money payments, while all other forms of aid, such as services performed either without return or free of cost fall under the latter category. Grants are given for both recurring and non-recurring expenditure, the latter relating to provision for secondary and elementary school buildings, medical buildings, water-supply and drainage schemes and roads and bridges. The amount of the non-recurring grants made in any particular year depends upon the state of the Provincial finances.

291. The following statements exhibit:—

- (1) the proportion that the grants made to local bodies bear to the total Provincial revenue for a series of years, and
- (2) the nature and the amount of grants budgeted for in 1923–24.

As regards item (1), the total payments made from the general tax payers' money on account of services allotted to local bodies for a series of years are as follows:—

Year.	Total Provincial revenues (adjusted according to present classification).	Total grants to local bodies (direct and indirect) excluding Madras Corporation.	Percentage of (3) to (2)
(1)	(2)	(3)	(4)
	LAKHS.	LAKHS.	
1915–16 .. .. .	1,297·36	69·46	5·4
1916–17 .. .. .	1,344·99	57·59	4·3
1917–18 .. .. .	1,383·84	75·98	5·5
1918–19 .. .. .	1,443·14	102·29	7·1
1919–20 .. .. .	1,583·16	101·27	6·4
1920–21 .. .. .	1,559·88	86·13	5·5
1921–22 .. .. .	1,579·08	110·78	7·0
1922–23 (Budget) .. .. .	1,642·74	122·44	7·5
Total for eight years .. .. .	11,834·19	725·94	6·1
1923–24 (Budget) .. .. .	1,687·18	141·30	8·4

The percentage of contributions which the local bodies have enjoyed in the past out of the total revenues of the Presidency is 6.1. The percentage contribution budgeted for during the current year is slightly in excess of 8 per cent and is the highest on record.

ITEM (2)—Statement showing the grants to local bodies provided in the budget estimates for 1923-24.

<i>Direct grants.</i>		Budget estimate for 1923-24.
		LAKHS.
(1) Education—		
(i) University (Salem College) .. .. .		.06
(ii) Secondary .. .. .		6.97
(iii) Primary .. .. .		44.74
(2) Medical—		
Contributions towards the cost of medical institutions ..		5.00
Grants towards medical buildings .. .. .		.29
Grants to local bodies for medical buildings out of resumed grants .. .. .		.05
(3) Public health—		
Contributions towards the pay of Municipal Health Officers ..		.39
Payment out of resumed grants for Public Health purposes ..		.05
Water-supply and drainage schemes .. .. .		8.00
(4) Civil Works—		
(i) Second-class roads .. .. .		15.30
(ii) Trunk roads .. .. .		15.41
(iii) Grants to individual district boards for roads (Bellary, Ganjam, etc.) .. .. .		.34
(iv) Grants to the Malabar District Board for roads and bridges damaged during the rebellion .. .. .		1.00
(v) Payments out of resumed grants .. .. .		.05
(vi) Grants for roads and bridges .. .. .		3.00
(5) Miscellaneous—		
(i) Contributions to local boards (fishery rentals, etc.) .. .. .		1.54
(ii) Contributions to municipal funds (mainly in aid of balances)		.62
(iii) Grants to place the finances of local boards on a sound basis ..		17.06
	Total, Direct ..	119.87
<i>Indirect grants.</i>		
(a) Local Fund Audit .. .. .		3.00
(b) Education (colleges and secondary schools taken over by Government and supervisors of elementary schools now included in the cadre of deputy inspectors of schools) ..		2.19
(c) Medical—		
(i) Headquarter hospitals .. .. .		10.60
(ii) Assistants to District Medical and Sanitary officers ..		.99
(iii) Provincialization of District Medical and Sanitary officers' establishments .. .. .		.33
(d) Public health (District Health staff, plague charges, free supply of vaccines) .. .. .		3.43
(e) Veterinary hospitals .. .. .		.89
	Total, Indirect ..	21.43
	Grand total (Direct and Indirect) ..	141.30

292. *Transfer of services to local bodies.*—It has been pointed out in a preceding portion of this chapter that in this Presidency local bodies have, owing to inability to finance their expenditure, been relieved of many of their functions. The reports, issued by the Retrenchment Committees of other provinces demonstrate that in some of those provinces the reverse process of transferring to local bodies functions now performed by Government has been recommended as a measure of retrenchment in Provincial expenditure. The table entered below shows the various items of service which the Retrenchment Committees of other provinces have recommended for transfer to local bodies.

Bengal.	Central Provinces.	Bombay.	Bihar and Orissa.	Punjab.
(1)	(2)	(3)	(4)	(5)

EDUCATION.

1. Transfer to local bodies of— (a) Government primary schools and their conversion into aided schools. (b) Government High and Middle schools.	1. Transfer of the inspection of elementary vernacular schools and the disappearance of the service of Government Deputy Inspectors.	Gradual transfer of the management of Government high schools wherever their transference to private bodies or municipalities is possible.	Inspection and supervision of village schools to be made over to village agencies and co-operative societies.	....
2. Deprovincialisation of all Arts Colleges except the Presidency College, Calcutta.	....	....	....	....

MEDICAL.

....	Transfer of the control of outlying dispensaries to local bodies supported by aid from the State in the form of the provision of a State Medical Officer and of a small contribution to local funds.	....	....	....
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PUBLIC HEALTH.

1. Transfer of vaccination staff.	....	Recovery of the cost of inspection of smoke nuisances from municipalities.	....	....
2. Levy of fees for initial plans and supervision of works.	....	....	....	....

VETERINARY.

1. Transfer of the administration of the Glanders and Farcy Act to the Corporation.	....	....	....	....
2. Debit of the cost of Reserve Veterinary Assistants in leave vacancies.	....	....	....	....
3. Debit wholly to local bodies of the cost of Veterinary Assistants employed by them instead of two-thirds as at present.	....	....	....	....

INDUSTRIE

Deprovincialisation of three technical schools.	....	....	....	....
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CIVIL WORKS.

Transfer of all roads except the important ones.	Early transfer of the greater part of the administration of the Public Works Department—Buildings and Roads branch.	....	Maintenance and repairs of roads and buildings to be transferred to such local bodies as may be willing to undertake them.	Charging local bodies for the services rendered to them by the Consulting Architect.
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The Retrenchment Committee of this Province are of the opinion that, in view of the fact that the local bodies of this Presidency are in the majority of cases unable to meet their expenditure on existing services and have to be relieved not only of specific services and functions but by the distribution of compassionate grants, suggestions of this nature do not admit of general application in Madras.

293. *Indebtedness of local bodies.*—The accounts of local bodies—municipalities as well as local boards—showed a surplus until 1920-21 when for the first time

extensive deficits appeared in the accounts of a large number of them. Although municipalities have, equally with local boards, showed deficits since 1920-21 no relief by way of compassionate grants is considered necessary in the case of the former. The deficits are in a large majority of cases due to the failure on the part of the municipal executive to collect taxes and to under-assessment. Moreover the resources of municipalities are more elastic than those of local boards, inasmuch as the rental value of property on which the property tax is assessed increases with a general rise in prices. The position of local boards is however different. Their main source of income is land-cess which is revised once in 30 years by the Government and even at these periodical settlements the increase in assessment is only a small fraction of the increase in the value of the produce of the land. There is besides an initial difference in the maintenance of the accounts which facilitates local boards running into debt with Government. A municipality, even when it banks with a treasury, keeps a regular banking account and, if it overdraws, its cheques are dishonoured. A local board on the other hand receives the bulk of its revenue from the Government at irregular intervals and, to a large extent, at the end of the year. Consequently, it has been the practice to allow local boards to overdraw on the assumption that their budgets provided for working balances and that they would not draw bills for expenditure which were not covered by the budgets.

294. The Campbell committee.—It was in May 1922 that the Accountant-General drew the attention of the Government to the large overdrawals on the treasury which have been a disquieting feature of the financial administration of local boards during the last two or three years. These overdrawals aggregated over 15 lakhs by the end of February 1922 and yet there was not a single instance of overdrawal in which the previous sanction of the Government had been obtained. The Accountant-General referred to the matter at greater length in his Audit Report on the accounts of the Madras Presidency for 1921-22 and indicated some of the causes which, in his opinion, were responsible for these financial irregularities. He added that, unless prompt and effective steps were taken to remedy this state of chronic indebtedness, the question of withdrawing from the local boards the privilege of banking with the treasury would have to be seriously considered. The Public Accounts Committee endorsed the suggestion of the Accountant-General that a detailed investigation of the resources and commitments of local boards should be made forthwith. They also emphasised the importance of a more rigorous audit of local fund accounts, and recommended that a regular system of banking should be introduced and that a scheme for periodical advance payments of Government contributions and of land-cess should be worked out in order to ensure that local boards have sufficient funds at their disposal during the earlier months of the year. Government accordingly had the whole question examined by a small official committee which met on the 20th February and 28th March last. The committee made proposals with a view to systematise the affairs of the local boards. Their proposals may be considered under the following three heads :—

- (1) Budgets.
- (2) The Treasury as Banker.
- (3) Deficits, their causes and remedies.

(1) Budgets.—At present District Boards must, under section 117 of the Local Boards Act, submit a consolidated budget for all the Boards in the district. The receipts and expenditure and balances of the various Boards are therefore intermixed and it is impossible to say what is the real deficit of any particular Board in the district without further inquiry and until a considerable time has elapsed since the date of the overdrawal. To obviate this and to secure accurate information as to the exact financial position of each individual Board, the Committee recommended that Presidents of District Boards should, instead of submitting a consolidated budget, hereafter be required to submit—

- (a) A copy of the District Board budget (showing District Board transactions only),

- (b) a copy of each Taluk Board budget, and
- (c) an abstract of the budget of each Union.

Government have accepted the recommendation and the suggested procedure has been given legal force by the issue of statutory orders under section 199 (2) (j) of the Local Boards Act, 1920.

(2) The Treasury as a Banker.—At present with the exception of the minor Union Boards all the Boards in a district have a single consolidated banking account with the treasury which is drawn upon by the Presidents of the several Boards on bills presented at and scrutinized in the treasury and on cheques presented by the District Board Engineer. The new Local Boards Act has definitely allocated specific sources of revenue to the different Local Boards, which have been made financially and to a large extent administratively independent of one another, and it is obviously undesirable to allow one Local Board to draw on the surplus balance of another Board in the district. The Committee accordingly recommended the opening of separate Banking accounts in the treasury for each Local Board individually, and the transfer of the work of maintaining accounts from the Treasury Deputy Collectors to the offices of the Local Boards. The latter recommendation was at first suggested by the Accountant-General in his Audit Report for the year 1921–22. It is proposed to bring this change into effect by dividing the local audit staffs of Treasury Deputy Collectors into separate accounts and audit sections, on the basis of one-third for accounts and two-thirds for audit. The former, that is the account section, is to be placed at the disposal of the President, District Board, and will continue to compile the accounts of the District, Taluk and Union Boards in the district under his supervision. Eventually each Local Board will maintain its own establishment for the compilation of its accounts. The audit section will, with effect from the same date, be transferred to the control of the Examiner of Local Fund Accounts. These recommendations have been placed before the Local and Municipal Advisory Committee, the members of which have approved the scheme but have recommended that the Accountants to be transferred to the service of the Local Boards should be paid by Government. The question as to the payment of the accounts staff has not yet been decided: meanwhile the proposal to open separate banking accounts is to be given effect to immediately.

(3) Deficits, their causes and remedies.—The Committee were of the opinion that the deficits of Local Boards are due to the following main causes:—

- (i) The late credit of taxes collected by the Government, e.g., land-cess and fishery rentals.
- (ii) Famine conditions leading to the postponement of the collection of land-cess and to pressure on the Boards to expand their works.
- (iii) The post-payment of grants by Government.

Other contributory causes are—

- (a) The failure of Local Boards to collect their taxes promptly.
- (b) Expenditure in excess of budget grants without proper sanction.
- (c) Abnormally high expenditure on travelling allowances and overhead charges.
- (d) Reckless expenditure on schemes of expansion without regard to the financial position of the Board.

In order to prevent such overdrafts as are due to the late credit of taxes, the Committee recommended that each Board should be credited on the 15th of each month with one-twelfth of the estimated annual receipts from the taxes collected by Government on behalf of the Board, the necessary adjustments being made after the close of each financial year. They further recommended that, if the overdrafts were due to famine or other causes, the Government should continue to pay to the Board the usual instalments and, in making the adjustments annually, should give credit for the postponed collection, making a final adjustment after the postponed



land-cess had been actually collected. In regard to the third of the causes mentioned above, viz., the system of post-payment of grants, the existing and the proposed system is brought out below :—

	Existing system.	Proposed system.
(a) Grants for Trunk roads.	These are paid in the following year on the post-payment system.	To be paid monthly on the actual amounts spent for the first nine months: total not to exceed 75 per cent of the maximum grant admissible and the balance to be paid in the following year.
(b) Other recurring grants.	Some grants are paid within the year and some in the following year, e.g., net cost of schools, contribution equivalent to the education cess.	All grants to be paid monthly at one-twelfth of the total amount estimated to be due to the local body—the final adjustment being made at the close of the year.
(c) Non-recurring grants.	These are either paid in advance, e.g., water-supply and drainage schemes, or after the work is completed and certified by competent authority, e.g., medical buildings.	As soon as a Local Board makes a payment, the Government share should be paid on production of the prescribed vouchers subject to adjustment after audit.

The Local and Municipal Advisory Committee have accepted the foregoing recommendations of Mr. Campbell's Committee.

295. Distribution of the 17 lakhs grant for deficits.—In the statement showing the direct grants to local bodies for the year 1923-24, which will be found in the earlier part of this chapter, mention is made under (5) (iii) of a grant of 17.06 lakhs, which has been entered in the budget for the purpose of placing the finances of Local Boards on a sound basis. This grant was intended to be used for two purposes—

- (1) to extinguish deficits which can be dealt with by no other method and
- (2) to provide funds by which the proposed pre-payments of grants can be made.

296. *Recommendations of the Retrenchment Committees.*—The Retrenchment Committee have had under their consideration the question of the finances of local bodies and the effect of the financial position of local bodies upon the general revenues. A special note was prepared on the subject by Mr. Moir which is attached to this report as appendix XXIX. The note deals with the defects in the administration of Local Boards and suggests methods for the simplification of their accounts and for securing their financial stability. On a consideration of this note and of other facts connected with the administration of Local Boards, the Committee suggested that in each district a local Retrenchment and Enquiry Committee, consisting of the Collector of the district, the President of the District Board, the Chairman of the Headquarters Municipality, the Treasury Deputy Collector and a selected President of one of the Taluk Boards in the district, should be appointed with definite instructions—

- (1) to ascertain the present financial position of all local bodies in the district—District Boards, Taluk Boards, Union Boards and Municipalities;
- (2) to frame as far as possible a normal budget for each local body and to fix a suitable figure in each case as a minimum closing balance;
- (3) to make enquiries into the possibility of retrenchment in expenditure whether on establishments, works or contingencies; and
- (4) to consider the question of the dis-establishment of Local Boards the normal revenues of which are insufficient to meet their normal expenditure or are largely absorbed in the cost of establishment.

These recommendations of the Retrenchment Committee were considered at a meeting of the Local and Municipal Advisory Committee on the 21st August. The latter Committee accepted the suggestion that Local Committees of Enquiry should be appointed on the lines suggested, but recommended that Municipalities should be

excluded from the investigation and that the constitution of the Committees should be altered by including the Presidents of all Taluk Boards among the personnel and that the investigation of the finances of Unions should be carried out by Committees of the District Boards.

Further recommendations of the Retrenchment Committee were to the effect—

- (1) that simplified forms of accounts should be prepared on the lines indicated in paragraph 8 of Mr. Moir's note ;
- (2) that as soon as possible the sum total of the real deficits of all local bodies should be ascertained and that it should be made a condition precedent to the donation of a compassionate grant by Government that local bodies which are in deficit should increase their taxation up to the maximum limit of their powers.

With regard to the former of these recommendations the Examiner of Local Fund Accounts has already been instructed to draw up revised and simplified forms. The second recommendation of the Committee has been accepted and an order of Government has been issued to the effect that no compassionate grant will be made unless and until the local bodies concerned have levied taxes at the maximum rates permissible under the Act.

Mr. Ranganatha Mudaliyar was not a party to the second of the above recommendations.

297. *Surcharge rules.*—Under the Madras District Municipalities Act, the Examiner of Local Fund Accounts has the power of surcharge in the case of irregular expenditure. There are, however, no such rules in the case of local boards. It has therefore been decided to issue rules containing similar provisions to those embodied in the District Municipalities Act. The existence and application of such rules will serve to assist in improving the soundness of the financial administration of local boards.

298. *Summary.*—To sum up, the present position is that a large number of local boards exhibits serious deficits in their finances, and that a number of local boards is only preserved from bankruptcy by resorting to unauthorized and uncontrolled overdrawals on Government treasuries. The remedies proposed in order to rectify this unfortunate state of affairs are—

- (1) The separation of the accounts of the boards.
- (2) The transfer of the accounts establishments to the district boards, and the simplification of the forms of the accounts.
- (3) The increase of taxation up to the permissible maximum limit.
- (4) The distribution of compassionate grants.
- (5) The abolition of such boards as cannot pay their way.
- (6) The pre-payment to local boards of taxes collected by and grants made by Government.
- (7) The examination of the finances and expenditure of local boards by District Retrenchment Committees.

In conclusion the Committee would desire to impress upon the Government the preeminent importance of introducing stability and certainty in the financial relations between the Government and the local bodies.

299. *Orders of Government.*—Government have decided to give effect to the above recommendations. The accounts of each board will be separately maintained and the accounts establishments will be transferred to the district boards with effect from the 1st of December 1923. Moreover a simplified form of accounts is under preparation. The question of the increase of taxation and the distribution of compassionate grants has been examined and as a result of the action taken it should be possible to dispense, save in exceptional circumstances, with compassionate grants in future. The expenditure of local bodies will be examined by local committees which will also consider the question of the abolition of boards, the finances of which it is found impossible to restore to equilibrium.

## CHAPTER XXV.

## THE COMMISSIONER OF LABOUR.

300. The Commissioner of Labour, whose post was created in 1920, discharges the following duties:—

- (1) Administration of the Indian Factories Act.
- (2) Problems relating to manual labour and economic and statistical questions connected therewith.
- (3) Amelioration of the condition of the depressed classes.
- (4) Management and control of settlements for criminal tribes.

301. *Factories Act.*—The Act is administered by a special Factory inspection staff under the general supervision of the Commissioner of Labour.

302. *Labour.*—The department devises measures, with the help of a Labour Advisory Board, for the settlement of labour disputes, the prevention of strikes and the continuance of harmonious relations between employers and labourers, distributes grants for the construction of houses for labourers, keeps in touch with wages questions and conducts the quinquennial census of wages (the last census was taken in 1921), administers the Planters' Labour Act and the Workman's Breach of Contract Act, and assists men returning from overseas or after war service to obtain employment. The department also takes steps to bring into force the recommendations and conventions of the International Labour Conferences of the League of Nations

303. *Depressed classes.*—Under this category are comprised measures for the acquisition of house-sites for the depressed classes, the relief of congestion, the provision of drinking-water wells and burial-grounds, the extension of education by opening new schools and granting scholarships, the opening of co-operative credit societies for the depressed classes and the granting of loans to such societies. In the case of the Kallars in the Madura district, measures are in addition taken to improve irrigation sources and to develop industries.

The work is conducted by special staffs in some districts, e.g., Chingleput, South Arcot, Trichinopoly, South Kanara, Bellary, Godavari, Kistna and Guntur, and through Collectors, local bodies and social workers in other districts.

The expenditure incurred on all these objects, with the exception of loans, has so far been debited in the accounts as expenditure of the Labour department. The details of the allotment for 1923-24 are:—

*Depressed classes other than the Kallars.*

	RS.
Wells .. .. .	1,35,000
Pathways, burial-grounds and school-sites .. .. .	52,500
Education charges .. .. .	1,83,407
Hostel for the Adi-Dravidas .. .. .	10,000
Grants to societies .. .. .	4,100

*Kallars.*

Education charges .. .. .	81,687
Industries .. .. .	28,135

304. *Criminal Settlements.*—There are twelve agricultural, industrial and educational settlements for criminal tribes in this Presidency, one of which, at Bhumana-gedda, will be abolished shortly by the transfer of the settlers to Stuartpuram. Three of the settlements are managed by Government. The remaining nine are not under direct Government management, but are wholly paid for by Government

subsidies. Seven are under the Salvation Army, one under the American Baptist Mission and one under a private body. The members of one tribe, the Donga Dasaris of the Bellary district, are interned in the Hubli settlement in the Bombay Presidency at the cost of the Madras Government.

Kavali settlement.—The working of all the settlements, except the Kavali settlement, which is controlled by the American Baptist Mission, is reported to be satisfactory. The Kavali settlement was established in 1913 and has cost Government 4.60 lakhs of rupees. A fixed grant of Rs. 33,000 per annum is paid to the mission and in addition the Government pay the net cost of the settlement. The allotment for the current year is Rs. 53,470 as against Rs. 22,780 for the Stuartpuram settlement managed by the Salvation Army, which contains approximately the same population. The future of the settlement has been under the consideration of Government, and it has been decided to transfer the greater part of the settlers to Bitragunta and Allur where they are to be employed in the drainage and reclamation of the Allur swamp. Kavali itself will be retained—

- (1) as a school for the children of settlers,
- (2) as a penal settlement for refractory criminals who will be placed in a walled enclosure away from the children and under rigid discipline.

In view of the fact that reorganization is in progress, the Committee do not propose to make any recommendation with regard to this settlement save that the expenditure thereon should be kept under more careful scrutiny than appears to have been applied in the past.

305. *Recommendations of the Committee.*—The whole of this expenditure has in the past been classed as 'Reserved', as the Labour department is a Reserved subject. It is proposed to distribute the expenditure in future under the appropriate budget heads, e.g., education charges under the head 'Education,' charges on account of co-operative societies under 'Co-operative Credit' and those on account of sanitation and sinking of wells under 'Public Health.' The recommendation of the Committee will follow similar lines. They consider that it is advisable to separate, not only the various subjects that are dealt with by the Labour Commissioner, but the control of those subjects. Criminal settlements have no direct relation with the Indian Factories Act nor the depressed classes necessarily with either. The combination of control of these various Governmental functions and enterprises in a single individual is therefore unnecessary. The Committee would therefore recommend that the post of Labour Commissioner be abolished and that the control vested in the Commissioner of Labour should be transferred to the departments more intimately concerned, to local bodies or to the heads of districts. The transfer might be made as follows:—

Subject.	To whom transferred.
Education .. .. .	Local bodies and the Education department.
Criminal settlements .. .. .	District Magistrates.
Reclamation of Kallars .. .. .	Do.
Industrial schools .. .. .	Director of Industries.
Factories and Labour .. .. .	Director of Industries or the Board of Revenue.
Co-operative credit .. .. .	The Registrar.
Wells and public works .. .. .	Local bodies.
Land acquisition .. .. .	Collectors.
Emigration .. .. .	Board of Revenue and Presidency Port Officer.

Dr. Natesa Mudaliyar was not a party to this recommendation.

306. *Savings.*—The savings that would result from the acceptance of the recommendation of the Committee may be estimated at Rs. 69,000 per annum.

## CHAPTER XXVI.

## THE AGENCY DIVISION.

307. The Agency division was constituted at the close of the year 1920 with the object of securing the more intensive development of the Agency tracts. The Committee are of opinion that, whatever the nature of the development that was contemplated, it is out of the question in the present state of the finances of the province to proceed with it. They are satisfied that for all ordinary purposes the former scheme of administration, under which responsibility for the Agency tracts was imposed on and exercised by the Collectors of the adjoining districts, was well adapted to the requirements both of the plains areas which formed the main charge of the Collectors and of the interior hill areas which are admittedly dependent on the coastal regions not only for general and economic development but almost for their very existence. The fact that it has been found necessary to base the revised system of administration upon the coast serves, in the opinion of the Committee, but to emphasize and intensify the essential dependence of the Agency on the plains. The Committee are also impressed with the fact that the Agency tracts hitherto attached to the districts of Ganjām, Vizagapatam and Gōdāvāri have their main connexion, not with each other and not with the whole coastal region, but with the individual districts to which each Agency area was formerly affiliated.

308. So far as the intensive development of the Agency is concerned, the Committee are not satisfied that the resources of those tracts, a large proportion of which belongs to the Maharaja of Jeypore, have as yet been thoroughly examined and proved. Beneficial results are doubtless certain to follow from improvement in communications between the plains and the interior, but such improvement is a question merely of the provision of funds, which are not at present forthcoming, and which, as the Board of Revenue has pointed out, could be expended in as adequate and satisfactory a manner by three Collectors as by one Agency Commissioner.

309. The Committee have come to the conclusion that the creation of an Agency division was, even if it involved no increase in running charges, of doubtful expediency and that, in view of the fact that the cost of administration has increased very largely since the change, it is desirable to terminate at once a system that involves a large addition to the expenditure of the province. What that increase in expenditure has been it is not, owing to the absence of a separate Agency budget prior to the institution of the new regime, possible for the Committee to estimate. If and when the general recommendation for the reversion to the old system is given effect to, the Collectors of the three districts concerned will be able to draw up proposals for the expenditure necessary in the various departments and it will then be feasible to estimate exactly the saving effected. If the extra staff which has been added to the Agency establishments since the formation of the Agency division were disbanded, the savings under this head alone would amount to 1.60 lakhs of rupees.

310. Since the recommendation of the Committee was placed before Government, the question of the retention or abolition of the Agency division has been under consideration and the decision has been taken that, subject to the sanction of the Secretary of State, the present system shall be abandoned with effect from the 1st of October and the old method of administering the Agency restored.

## CHAPTER XXVII.

## PUBLICITY BUREAU.

311. The question of the continuance of the Publicity Bureau was examined by the Committee in December 1922. They were informed that the activities of the Bureau were then concentrated on the distribution of news slips to the Press and the preparation of leaflets on topics of political and general interest and their distribution through honorary correspondents. At the office of the Bureau a small library and reading room were maintained. The expenditure on the Bureau and on printing and stationery charges connected therewith during the two years ending 1921-22 totalled two and three quarters lakhs of rupees. The grant for 1922-23 was reduced by the Council during the budget debate, but the cost was expected to reach one lakh of rupees in that year and to exceed this amount in 1923-24. The Committee were of the opinion therefore that, unless the continued existence of the Bureau could be shown to be essential to the ordered administration of the country, the expenditure should be, not curtailed but, abandoned.

312. So far as the bulk of the work and activities of the Bureau was concerned, the Committee were satisfied that no real justification could be discovered for the continuance of what in its inception was an experimental and tentative measure. They were of the opinion that it was possible for the Government by the issue of Press Communiqués and by the maintenance of a suitable Editors' Table, to maintain satisfactory means of communication between themselves and the Press. They were also of the opinion, an opinion shared by Mr. Gwynn, that the library and reading room formed an unimportant adjunct to the Bureau itself and that any justification of the retention of the Bureau must be based not on the issues of news slips nor on the maintenance of a library and reading room, of which no adequate use was shown to be made, but on the results achieved by the leaflet distribution system. This system had two separate aims, political and educative, the object of both being the construction of a bridge between the Government and the people. The first sought to explain and interpret to the public the policy, intentions and actions of Government where such policy or actions had become or were likely to become subjects of political controversy. The second was directed to the explanation in popular language of the work of the scientific and technical departments of Government. So far as the latter endeavour was concerned, the Committee were impressed with the fact that no head of a scientific or technical department, with the sole exception of the Surgeon-General, had sought to justify the retention of the Bureau. The great majority of the officers consulted was of the opinion that no real benefit had inured from the work and propaganda of the Publicity Officer, and considered that the supplement of departmental work by leaflets could, where necessary, be undertaken by the departments themselves.

313. With regard to the value of the 'political' side of 'publicity' propaganda, i.e., the explanation to the people of the intentions of Government and the reasons underlying their actions, the Committee were convinced that movements of the type of the recent non-co-operation campaign could best be combated, not by the indirect action of 'political' pamphlets, but by the direct efforts of a constitutional Government based on the support of a representative popular assembly.

314. The Committee therefore decided to recommend the immediate closure of the Bureau. They considered, however, that the Publicity Officer and his staff might with advantage be employed during the remaining three months of the year 1922-23, for which budget sanction existed, in the compilation of the Madras Year Book which, in accordance with a recent order of Government, was to be prepared for publication.

**315. *Decision of Government.***—The Government accepted the recommendation of the Committee, and the Publicity Bureau was abolished on the 8th of June 1923, on the completion of the Madras Year Book.

On the abolition of the Bureau, its library was broken up, a portion, consisting of Provincial Administration Reports, Government Reports of an All-India nature, reports of Committees and Commissions and statistical publications of the Government of India, being presented to the Madras University and the remainder transferred to the Secretariat Library.

The chief function of the Bureau, namely, the issue of news slips, will hereafter be carried out in the Secretariat where there is a news-cutting agency: communiqués, leaflets and pamphlets will be issued whenever necessary by the departments concerned: and such Government orders as are to be given publicity will be placed on the Editors' Table.

316. The annual saving effected by the abolition of the Bureau is Rs. 1,25,000.

## CHAPTER XXVIII

## GOVERNMENT HOLIDAYS.

317. The total number of sanctioned holidays in Government offices is 107, of which 11 are sectional. Holidays prescribed or notified under the Negotiable-Instruments Act number 79 and general holidays 17. In addition to these holidays, casual leave up to a maximum of 15 days in the year, and other forms of leave, may be granted to all Government servants. The Committee are of the opinion that the liberal nature of the leave rules and the large number of holidays result in a diminution of output of work in Government offices which is neither inevitable nor desirable. It is well known that establishments working under private employers have fewer non-working days and more restricted leave rules than those granted to Government employees, whose terms of service are in other respects in the majority of cases more advantageous. An increase in the number of working days cannot, therefore, in the opinion of the Committee, create hardship and should certainly promote economy.

318. Holidays may be classified as follows:—

## I.—HOLIDAYS UNDER THE NEGOTIABLE INSTRUMENTS ACT.

(a) *Prescribed in the Act.*

	DAYS.
Sundays .. .. .	52
New Year's day .. .. .	1
Christmas day .. .. .	1
Good Friday .. .. .	1
Total ..	55

(b) *Notified under the Act.*

## (1) Hindu—

Vaikunta Ekadasi .. .. .	1
Pongal (Bhogi Pandigai and Pongal) .. .. .	2
Mahasivaratri .. .. .	1
Telugu New Year's day .. .. .	1
Tamil New Year's day .. .. .	1
Avani Avittam .. .. .	1
Sri Jayanti .. .. .	1
Vinayaka Chathurthi .. .. .	1
Mahalaya Amavasai .. .. .	1
Ayudha Puja .. .. .	1
Dipavali .. .. .	1
Solar Eclipse (occasional) .. .. .	1

## (2) Christian—

Easter .. .. .	2
Christmas .. .. .	4

## (3) Muhammadan—

Muharram (last day) .. .. .	1
Bara-Wafat .. .. .	1
Ramzan .. .. .	1
Bakrid .. .. .	1

## (4) General—

King Emperor's birth-day (to be fixed by the Government of India) .. .. .	1
Total ..	24

Total of (a) and (b) .. 79



## II.—SPECIAL GOVERNMENT HOLIDAYS.

	DAYS.
Last Saturday (Presidency) or last Saturday but one (Mufassal) ..	12
Easter .. .. .	2
Christmas .. .. .	3
	<hr/>
Total .. ..	17
	<hr/>
Total of I and II .. ..	96

## III.—SECTIONAL HOLIDAYS.

(a) *Hindus.*

* Lunar Eclipse .. .. .	1
Srirama Navami (Vaishnavites only) .. .. .	1
	<hr/>
Total .. ..	2

\* When the sun rises or the moon sets before the last contact with the s

(b) *Muhammadans.*

Bakrid .. .. .	1 †
Muharram .. .. .	3 †
Shaba-barat .. .. .	1
Ramzan .. .. .	1 †
	<hr/>
Total .. ..	6

† In addition to the holidays under the Negotiable Instruments Act.

(c) *Christians.*

Ash Wednesday .. .. .	1
Ascension day .. .. .	1
Assumption day (Roman Catholics only) .. .. .	1
	<hr/>
Total .. ..	3

Total of (a), (b) and (c) .. .. 11

Grand Total of I, II and III .. .. 107

319. The Committee do not propose to make any suggestions with regard to holidays granted in pursuance of the Negotiable Instruments Act. They recommend, however, that all the holidays included in Section II should be abolished. They consider that there is no justification for the closing of public offices on one Saturday in the month, and that the Easter and Christmas periods, which are sacred to Christians only, are amply provided for under the Act, without the addition of five extra holidays under Section II.

The holidays specified in Section III have been granted with reference to the religious requirements of the communities concerned. The Committee are, however, of the opinion that they are in the nature of additional holidays and that all leave of absence that is granted on account of the religious needs of communities, sects or individuals should, with the exception of the holidays set out in Section I, be treated as casual or other leave.

320. The proposals of the Committee will, excluding the two days specified in Section III (a), result in a saving of twenty-six days in Government offices. The total number of working days in a year is at present 365 less 107, or approximately 260. The economy of time in all offices which close on Government holidays will therefore be 10 per cent.

321. The saving in the time of Civil Courts is set forth below :—

Serial number.	Name of Court.	Percentage of increase of work.	Percentage of saving as a consequence of increase of work.
(1)	(2)	(3)	(4)
1	High Court of Judicature .. .. .	10·06	9·14
2	City Civil Court .. .. .	7·83	7·26
3	District and Sub-Courts .. .. .	7·83	7·26
4	District Munsifs' Courts .. .. .	7·80	6·80

NOTE.—In this statement it is assumed that the Courts will sit during the seasonal holidays, eleven in number (Section III).

322. *Decision of Government.*—The decision of Government is that the holidays in Government offices shall not be reduced, but that the number of sitting days in Civil Courts should be increased in view of the fact that the Courts enjoy a recess.

323. *Recommendation of the Judicial Retrenchment Committee.*—The Judicial Retrenchment Committee has expressed the opinion that the most suitable method of increasing the number of working days in Civil Courts would be :—

- (1) By insisting on all Civil Courts in the Mufassal working on Saturdays (inclusive of penultimate Saturdays).
- (2) By reducing the Easter holidays to Good Friday and the Saturday following it.

If this recommendation were adopted, it should be possible either to reduce the number of courts in localities where there is a multiplicity of courts or to avoid the creation of additional courts.

## CHAPTER XXIX.

## LEAVE RULES.

324. In the seventies of the last century two sets of rules were framed to regulate the grant of leave to

- (1) Covenanted Civil Servants of the Crown in India (except a few high officials) and the uncovenanted servants appointed by or with the special sanction of the Secretary of State for India and
- (2) Other officers.

In the Civil Service Regulations issued in 1889 these rules were designated the "European Service" and the "Indian Service" leave rules respectively. The maximum amount of leave that could be earned by a Government servant under these rules was

— (1)	Leave on full pay (privilege leave). (2)	Leave on half average pay* (furlough, leave on medical certificate, leave on private affairs, etc.). (3)
(a) Officers under the European Service leave rules.	One-eleventh of the period of actual duty provided that the maximum leave at the credit of an officer did not exceed three months at a time.	6½ years for the Indian Civil Service. 6 years for other services.
(b) Officers under the Indian Service leave rules.	Do.                      do.	5 years.

\* Average pay was calculated with reference to the salary drawn during the three years preceding the leave.

The grant of the leave earned by an officer was, however, hedged about with many restrictions.

325. In 1909 the Royal Commission on Decentralization remarked that the rules were as a whole unnecessarily rigid and complicated. The Public Services Commission of 1912 also recommended the simplification of the rules. In 1919 and 1920 a series of orders was passed by the Government of India with the object of simplifying and liberalizing the leave rules contained in the Civil Service Regulations. The object aimed at was to secure that leave should be granted as far as possible at such times and for such periods as might suit the convenience of officers, subject only to the paramount necessity of the public service. A general principle was also laid down that an officer should not be debarred by regulation from taking the leave which he had earned, in other words that leave earned should always be leave due. The main changes that were introduced were—

- (1) All officers and subordinates were permitted to accumulate privilege leave up to four months.
- (2) All officers in superior service were allowed to commute furlough on half average pay into furlough on full average pay up to a maximum period of one year. Officers under European Service leave rules were allowed this privilege without any restriction while others were granted the privilege in the case of leave taken out of India or on medical certificate.
- (3) The old restrictions on the combination of different kinds of leave were abolished.
- (4) The maxima and minima limits of leave allowances that could be drawn during leave on full average or half average pay were enhanced.
- (5) In the case of officers under the European Service leave rules, restrictions in regard to the minimum period of active service, before furlough could be taken, and to the intervals that should elapse between two periods of leave, were removed.
- (6) The Indian Service furlough rules were altered on the model of the revised European Service rules.
- (7) The restriction that long leave granted to officers in superior service drawing a salary of less than Rs. 100 should not involve extra cost, was done away with.

326. In the Fundamental Rules introduced with effect from the 1st January 1922, the European and the Indian Service rules have been designated "special" and "ordinary" leave rules respectively. The special leave rules are hereafter to be applied only to officers of non-Asiatic domicile. The Fundamental Rules introduced changes in the direction of simplification, the more important of which are the following:—

- (i) Privilege leave has been transformed into leave on average pay.
- (ii) The restriction regarding the lapse after four months of leave corresponding to the former privilege leave has been removed. This leave now accumulates indefinitely subject only to the limitation as to the maximum period that can be availed of at a time.
- (iii) Average pay without limit may now be drawn during the first four months of any period of leave on average pay.
- (iv) The period of calculation of average pay has been reduced from three years to twelve months.
- (v) Latitude is allowed in the grant of leave, up to a maximum of six months, beyond the date on which an officer must compulsorily retire.

327. Neither the changes made in 1919-20 nor those introduced by the Fundamental Rules have increased the maximum amount of leave admissible to an officer, which remains the same as that laid down fifty years ago although expressed in different terms. The removal of the restrictions which were previously in force and the permission granted to commute furlough into leave on average pay have, however, increased in practice the amount of leave actually taken by all classes of officers. The immediate effect of the introduction of the Fundamental Rules was to induce officers to proceed on leave as often and for as lengthy periods as possible, more particularly officers reverting from higher appointments who sought the opportunity to take leave on the full pay of the higher post. It is not possible to estimate what the increased expenditure on leave due to the introduction of the Fundamental Rules may have been. Steps have, however, been or are being taken to limit or revise the rules in order to reduce the increased expenditure on leave allowances. For instance, the Fundamental Rule which permitted officers serving under the "ordinary" leave rules to take longer periods of leave on average pay than was permissible under the Civil Service Regulations has been revised by the Secretary of State in Council and the rules have now been amended so as to restore the former position. The Madras Government have, with the object of reducing the additional expenditure that has resulted from the alteration of the leave rules, issued subsidiary instructions which will have the effect of securing definite economies in each case. For instances—

- (1) The Government have issued a rule that leave should be refused to an officer after the due date of his retirement save in exceptional circumstances, e.g., if within the period of six months preceding the date for retirement the officer concerned has been deliberately asked to give up leave due to him and to continue to work for Government when it was not convenient for him to do so.
- (2) Inferior servants have been debarred from taking leave unless the grant to them of leave involves no extra expense.
- (3) Non-gazetted officers whose salary is less than Rs. 300 per mensem, who are ordinarily entitled to take leave on a salary equal to the pay drawn by them at the time of taking leave, are not in future to be granted leave on the expiry of short temporary acting vacancies carrying a higher salary than their normal salary.

328. The Indian Retrenchment Committee have called attention to the increase in expenditure that has resulted from the liberalization of the leave rules and have recommended that the whole question of the leave conditions of the subordinate services should be made the subject of an enquiry, in which local administrations should be associated. It is understood that the Government of India have taken up the question and propose to conduct an enquiry as to the excessive liberality of the leave rules applicable to officers recruited in India. As the Inchcape Committee have already recommended that an All-India enquiry should be instituted, this Committee do not consider it necessary to make any further suggestion in the matter.

## CHAPTER XXX.

## SUPERANNUATION ALLOWANCES AND PENSIONS.

329. *Commutation of pensions.*—The rules relating to the commutation of pensions and the table of present values for calculating such payments are contained in Appendix 10 to the Civil Service Regulations. Commutation of pension subject to a maximum limit of one-third of the pension is ordinarily permissible, subject to the following stipulations :—

- (1) The commutation should be to the distinct and permanent advantage of the pensioner and his family.
- (2) The residue of the pension after commutation should be sufficient to maintain the pensioner in accordance with his station in life in retirement.
- (3) The pensioner should produce a certificate as to his expectation of life, discretion being vested in Government to require a second medical opinion or to direct the applicant to appear before a medical board.

The table of present values is based on the rates of mortality deduced from the experience of the Bengal Uncovenanted Family Pension Fund and on a  $5\frac{1}{2}$  per cent rate of interest. The question of adjusting this table to meet the case of different classes of pensioners is under the consideration of the Government of India.

330. Since 1918, the policy of the Madras Government has been to sanction commutations up to one-third of the pension, subject to a second examination of the applicants by a medical board in cases in which the sum payable is Rs. 5,000 and over. Owing to financial stringency, commutation has since 1922–23 been restricted to a proportion not exceeding one-fourth of the pension.

331. The Committee have had under consideration the question whether commutation of a portion of the pension involves an ultimate addition of expense to the State. The Pensions department has examined the question and reported as follows :—

“The commuted value is a loan to the pensioner recovered from the pension in monthly instalments to cover the principal and interest at  $5\frac{1}{2}$  per cent per annum. If the adjustments are made annually, the result is as follows :—

Nearest exact age.	Present value of a monthly pension of Rs. 1 for life according to the commutation table.	Period in which the amount in column (2) will be cleared by <i>annual</i> payments of Rs. 12 to cover principal and interest at $5\frac{1}{2}$ per cent per annum.
(1)	(2)	(3)
50	125·1	Between 15 and 16 years.
55	112·2	„ 13 and 14 „
60	98·1	„ 11 and 12 „
65	82·9	„ 8 and 9 „
70	67·2	„ 6 and 7 „
75	52·2	„ 5 and 6 „
80	38·9	„ 3 and 4 „

“If the adjustment towards the loan is made monthly, the period in column (3) will be shorter.

“If the pensioner who has commuted his pension at the ages mentioned in column (1) lives after commutation a longer period than that mentioned in column (3), commutation is a gain to Government. A shorter period means a loss to Government.

“The following statement shows the mean after-life time of males in the Madras Presidency (taken from Mr. G. F. Hardy’s ‘Memorandum on the life and mortality tables in the Indian Census Report of 1901’) and the mean after-life time assumed for the purposes of the commutation table :—

Nearest exact age. (1)	Mean after-life time in the Madras Presidency. (2)	Mean after-life time assumed in the commutation table. (3)
50	14.05 years.	Between 15 and 16 years.
55	12.06 „	„ 13 and 14 „
60	10.10 „	„ 11 and 12 „
65	8.14 „	„ 8 and 9 „
70	6.27 „	„ 6 and 7 „
75	4.65 „	„ 5 and 6 „
80	3.35 „	„ 3 and 4 „

“The mean after-life time according to the commutation table—column (3)—is higher than the average after-life time in the Madras Presidency—column (2). The difference, however, is small and may be partly due to the fact that the standard of living of pensioners is higher than that of the average Madrasi.”

There is therefore no reason to suppose that commutation involves any loss to Government.

332. *Substitution of a contributory Provident Fund for the Pension system.*—The question of substituting a Provident Fund for the Pension system was examined by Government in 1915. The view eventually adopted was that—

- (1) the prospect of a pension attracts a superior class of men to Government service and the contingency of loss of appointment and of pension acts as a strong deterrent against careless, inefficient and dishonest service ;
- (2) on principle the object of a pension is to prevent State servants from being reduced to penury ; a system of bonuses payable in lump on retirement might not secure this result.

The question was again examined in 1922 in the case of inferior servants and was dropped mainly on the ground that lump sums handed over to them on retirement would be likely to be squandered, while, on the other hand, it is to the interest of a pensioner’s relatives to keep him.

The Committee have re-examined the question and the results of their investigations are set forth in the following paragraphs.

333. The budget estimate for 1923–24 under ‘45. Superannuation Allowances and Pensions, including pensions paid in England’, is 52.35 lakhs. The amount will increase in future years for the following reasons :—

(a) Pensions of retired servants of this Government sanctioned before 1st April 1921 and paid in England are now paid by the Central Government, but pensions sanctioned on or after that date and paid in England are debited to the Madras Government.

(b) Before 1st April 1921, the pensions of Military officers such as the Military Secretary to His Excellency the Governor, His Excellency’s Aides-de-Camp and Bodyguard and Indian Medical Service officers were debited to the Central Government. They are now shared by the two Governments proportionately to the period of service under each Government.

(c) The revised scales of pay of all officers having come into force only recently, officers retiring hereafter will draw higher pensions than their predecessors who draw pensions now.

334. The financial result of a Provident Fund as compared with the present cost of pensions is as follows :—

In the budget estimate for 1923–24, the total provision for the pay of the present permanent pensionable establishment is about 561 lakhs. A provident fund contribution from Provincial funds of one anna in the rupee and of one month’s pay

every year approximates respectively to 35 lakhs and 47 lakhs, excluding interest. The latter does not affect Provincial funds as the contribution will be funded. The contribution will increase with increase in pay but it should not approach the increase in the cost of pensions. Additional expenditure might have to be incurred in the employment of additional staff to maintain the Provident Fund accounts.

335. One result of the institution of a Provident Fund will be that the heirs of a Government servant who dies in service will receive the amount accumulated to his credit.

336. Tables I and II entered below indicate the financial results of the replacement of the pension system by a Provident Fund system contributed to by Government and the employee in equal shares, in one case the contribution being at the rate of one anna in the rupee or  $6\frac{1}{4}$  per cent, in the other at the rate of one month's pay in the year or  $8\frac{1}{3}$  per cent.

For purposes of comparison the commutation value of the pension at an age of 55 years is taken. From columns (2) and (3) of the tables, the interesting result is deduced that the accumulated interest on the contributions forms a very substantial portion of the fund, ranging from about 83 per cent to 101 per cent of the actual contributions in the case of different services.

From columns (5) and (6) of the tables it is seen that the value of such a Provident Fund is considerably greater than that of a pension, calculated at the prescribed commutation rates, though, as is apparent from columns (3) and (6) the Government contribution with accumulated interest in the case of a fund based on a  $6\frac{1}{4}$  per cent contribution is less than the value of the pension, and in case of a fund based on an  $8\frac{1}{3}$  per cent contribution closely approximates to the value of the pension. The Government contribution excluding interest amounts in the case of a  $6\frac{1}{4}$  per cent contribution to between 30 and 40 per cent of the value of the pension and in the case of an  $8\frac{1}{3}$  per cent contribution to between 43 and 55 per cent of the value of the pension.

TABLE I.

Table showing the financial result of a Provident Fund based on a contribution of one anna in the rupee ( $6\frac{1}{4}$  per cent) by Government plus an equal contribution by the employee, as compared with the commutation value of the pension admissible.

Class of officer. (1)	Government contribution at one anna in the rupee excluding interest during a service of 30 years. (2)	Government contribution including interest at 5 per cent. (3)	Employee's contribution including interest at 5 per cent. (4)	Total of columns (3) and (4). (5)	Commutation value of maximum pensions admissible (at age 55). (6)	Difference between columns (5) and (6). (7)	Difference between columns (5) and (6). (8)	Percentage of columns (2) to (6). (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Indian Educational Service ..	28,687	54,792	54,792	1,09,584	* 70,125	- 15,333	+ 39,459	40
Indian Forest Service ..	28,368	53,332	53,332	1,06,664	* 70,125	- 16,793	+ 36,539	40
Deputy Collectors. .. ..	16,312	32,622	32,622	65,244	† 47,686	- 15,063	+ 17,559	33
Assistant Surgeons .. ..	8,531	17,171	17,171	34,342	† 25,245	- 8,074	+ 9,097	30
Inspectors of Local Fund Accounts.	7,504	14,914	14,914	29,828	† 22,340	- 7,326	+ 7,588	30
Sub-Assistant Surgeons ..	3,150	6,277	6,277	12,554	† 9,817	- 3,540	+ 2,737	31

\* In these cases the pensions are limited to a specified maximum.

† In these cases the pensions are half the average emoluments.

TABLE II.

Table showing the financial result of a Provident Fund based on a contribution of one month's pay every year by Government ( $8\frac{1}{2}$  per cent or 1 anna 4 pies in the rupee) plus an equal contribution by the employee, as compared with the commutation value of the pension admissible.

(1) Class of officer.	(2) Government contribution at one month's pay every year excluding interest during a service of 30 years.	(3) Government contribution including interest at 5 per cent.	(4) Employee's contribution including interest at 5 per cent.	(5) Total of columns (3) and (4).	(6) Commutation value of maximum pensions admissible (at age 56).	(7) Difference between columns (5) and (6).	(8) Difference between columns (5) and (6).	(9) Percentage of column (5) to (6).
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Indian Educational Service ..	38,250	73,314	73,314	1,46,628	* 70,125	+ 3,189	+ 76,503	54.5
Indian Forest Service .. ..	37,825	70,963	70,963	1,41,926	* 70,125	+ 838	+ 71,801	53.9
Deputy Collectors .. ..	21,750	43,496	43,496	86,992	† 47,685	- 4,189	+ 39,307	45.6
Assistant Surgeons .. ..	11,375	22,895	22,895	45,790	† 25,245	- 2,350	+ 20,545	45.0
Inspectors of Local Fund Accounts.	10,005	19,885	19,885	39,770	† 22,240	- 2,355	+ 17,530	44.9
Sub-Assistant Surgeons ..	4,200	8,369	8,369	16,738	† 9,817	- 1,448	+ 6,921	42.8

\* In these cases the pensions are limited to a specified maximum.

† In these cases the pensions are half the average emoluments.

337. The Committee are of opinion—

- (i) that the Public Service Commission should be asked to consider the question so far as it relates to All-India and Provincial services,
- (ii) that in the case of non-gazetted officers the question should be taken up by the local Government,
- (iii) that in the case of menials the pension system should be retained.



## CHAPTER XXXI.

## LANGUAGE REWARDS.

338. The rules with regard to the grant of language rewards are contained in :—

- (1) Chapters XXII-C and XXIII of the Manual of Allowances of gazetted officers in Madras.
- (2) Rules relating to Public Service Examinations in the Madras Presidency. Appendices—I, IV, V and X.
- (3) The Madras Police Executive orders .. 20 E & F, 24—32, 49 (3), 50, 54, 58 (2), 64 and 65.
- (4) Civil Medical Code .. .. . Paragraphs 99-B, 293—307.
- (5) Forest Code .. .. . Sections 62 and 63 and Appendix XII.
- (6) G.O. No. 788, Education, dated 14th December 1910.

The contents of these various publications have been abstracted and consolidated in tables which are attached to the report as appendix XXX. The first list, embodied in table I, has been consolidated on the basis of the languages and standards for which rewards are granted. The second list, table II, has been prepared on a departmental basis showing separately the rewards to which officers of each department are eligible. From these lists it will be observed that, in many instances, there is a considerable variety both of standards and rewards.

339. The rules with regard to examination and study leave are contained in the Fundamental Rules which are extracted below :—

“*Fundamental Rule 9 (6) (b) (iii).*—A local Government may issue orders declaring that, in circumstances similar to those mentioned below, a Government servant may be treated as on duty :—

“(iii) During preparation for an examination in any Oriental language.”

*Subsidiary Rules under the foregoing rule :—*

“3. (1) The number of days actually required by a Government servant for proceeding to and returning from the station at which an obligatory departmental examination or an optional examination which he is permitted to attend is held will be treated as a period of duty in addition to the day or days for examination. This concession shall not be granted more than twice for the same optional examination.

“(2) Engineer officers not appointed from any Civil Engineering College in India, who are required under the rules of the department to pass obligatory examinations in the vernacular languages, may be relieved of their duties, at such time as is convenient, for a period not exceeding three months for preparing themselves for such examinations. During this period they will be treated as being on duty. The period may be taken in instalments by officers preparing themselves for one or more examinations, but the period of three months is the maximum aggregate amount allowable.

“(3) Government servants holding the substantive rank of Assistant Conservator or Extra Assistant Conservator may, with the sanction of the Chief Conservator of Forests, be relieved of the duties of their posts for a single period not exceeding three months to enable them to qualify themselves to pass the compulsory examinations in (a) Languages, (b) Law, (c) Land Revenue and (d) Procedure and Accounts. This period will be counted as duty, if the test to prepare for which it was allowed is passed either during the leave or within three months after its expiry. Otherwise, it will be treated as leave, but will not be debited against the leave account. The Chief Conservator may specify the locality in which the leave should be spent.

“(4) A Government servant who is a candidate for the High Proficiency or Degree of Honour Examination in any vernacular language, or for a reward by the Higher Standard or High Proficiency or for the Degree of Honour in Sanskrit, Arabic, or Persian, may be relieved of his duties for a period of three months, if his services can be dispensed with and if he undertakes to study under professional tuition at any place in India approved by Government. If he leaves India, he may be allowed, instead of three months, six months for studying Persian in Persia, or Arabic in Arabia, Mesopotamia, Egypt or Syria, or Sanskrit at Oxford or Cambridge. The period off duty will be treated as duty.

“The concession allowed by this rule is not admissible in instalments, nor more than once for any one examination. Nor can it be availed of in combination with leave, other than any leave on average pay for a period not exceeding four months, except on grounds of ill-health.

“The aggregate period for which a Government servant may avail himself of the privilege allowed by this rule is twelve months.”

340. *Travelling allowances.*—Allowances for attending vernacular examinations are governed by the Travelling Allowance Rules which are entered below:—

“84. A Government servant is entitled to draw travelling allowance for the journey to and from the place at which he appears for an examination of any of the following kinds:—

- (a) An obligatory departmental or language examination.
- (b) An examination held under any rules in force in the vernacular language of a hill tribe.
- (c) In the case of a military officer in civil employ, an examination for promotion in military rank.
- (d) In the case of a civil assistant surgeon, or sub-assistant surgeon, an examination designed to test his fitness to rise above an efficiency bar in a time-scale.

Provided that—

- (1) travelling allowance shall not be drawn under this rule more than twice for any particular examination or standard of examination; and
- (2) the head of a department may disallow travelling allowance under this rule to any candidate who, in his opinion—
  - “ (i) has culpably neglected the duty of preparing himself for an obligatory examination, or
  - “ (ii) does not display a reasonable standard of proficiency in an examination which is not obligatory.

“85. A Government servant who obtains a reward for proficiency in an Oriental language or who, for the first time, obtains a degree of honour in any language is entitled to draw travelling allowance for the journey to and from the place of examination.

" 86. The sanction of the Local Government is required for travelling allowance for attending an examination other than those specified in rules 84 and 85.

" 87. Travelling allowance under rules 84 to 86 should be calculated as for a journey on tour, but no allowance may be drawn for halts."

341. The expenditure on language rewards during the last thirty years was as follows :—

Year.	Amount. ** Rs.	Year.	Amount. Rs.
1891-92 ..	6,230	1910-11 .. ..	5,590
1892-93 ..	6,620	1911-12 .. ..	2,890
1893-94 ..	Not available.	1912-13 .. ..	5,470
1894-95 ..	4,120	1913-14 .. ..	4,180
1895-96 ..	3,860	1914-15 .. ..	4,542
1896-97 ..	1,410	1915-16 .. ..	3,270
1897-98 ..	2,120	1916-17 .. ..	7,115
1898-99 ..	3,880	1917-18 .. ..	3,667
1899-1900 ..	4,760	1918-19 .. ..	2,440
1900-01 ..	4,829	1919-20 .. ..	2,802
1901-02 ..	1,145	1920-21 .. ..	6,155
1902-03 ..	5,220	1921-22 .. ..	6,910
1903-04 ..	4,620		
1904-05 ..	3,140	Total for thirty years (excluding 1893-94).	1,35,495
1905-06 ..	5,460		
1906-07 ..	6,330	Average per annum ..	4,516
1907-08 ..	5,330		
1908-09 ..	4,950		
1909-10 ..	6,890		

No information is available as to the expenditure incurred under the head of Examination and Study Leave and Travelling allowance. Even if language rewards and examination and study leave are abolished, it will still be necessary to grant allowances for attending compulsory language examinations.

342. *Recommendation of the Committee.*—The Committee recommend that the grant of rewards for passing examinations in Oriental languages should be discontinued and that examination leave and language study leave should be abolished. The grounds on which this recommendation is based are :—

*Compulsory tests.*—In some departments officers receive rewards for passing compulsory language tests : in others punishment is inflicted for failing to do so. The Committee is of the opinion that in the case of ' compulsory ' tests there can be no justification for the grant of a reward, nor, where it is obligatory on an officer to acquire knowledge of a vernacular, for the grant of a munshi allowance.

*Optional tests.*—The Committee have come to the conclusion that, in the case of all languages of which the Government consider it necessary that their officers should acquire a working knowledge, the element of compulsion should be applied. If it is desirable or essential that a Government servant should possess knowledge of a language adequate to enable him to carry out the duties attached to his post, the system of ' option ' should cease and that of ' compulsion ' should be substituted.

*Proficiency, High Proficiency and Honours.*—The view of the Committee is that the European officer serving in the Presidency should, in the first instance, possess a colloquial knowledge of the vernaculars through the medium of which his work is carried on and that he should, if possible, also be acquainted with the written script of the vernacular of his district but that it is not essential, either in the interests of Government, the people or himself, that he should study the ancient literature and grammar of one or more of the languages of the Presidency. In the case of Indian officers, the necessity for Government to grant rewards is even less apparent. In neither case does it seem to the Committee that the interests of the administration render the grant of such rewards necessary or that the value to Government of officers who obtain these rewards has thereby been intensified.

*Examination and study leave.*—The concession is allowed to Engineer officers and Forest officers in the case of obligatory language examinations, and to all officers in the case of High Proficiency and Honours examinations up to a maximum period

of twelve months. So far as departmental examinations are concerned the Committee do not consider that a concession denied to other officers should be applied to Engineers and Forest officers, and in the case of Proficiency examinations it is held that the rewards themselves are not justified.

Travelling allowances.—The Committee are of the opinion that considerable saving may be effected if examinations are held at district headquarters instead of at Madras.

343. *Decision of Government.*—

Compulsory Examinations.—The Government have decided that the proper method of rewarding officers for early passing of compulsory tests is by granting increments earlier than to officers who take a longer time. The question how this can be arranged will be examined by the Secretaries concerned.

Optional and Proficiency Examinations.—The rewards for passing in the vernacular of hill tribes and for ladies belonging to the families of officers for passing a vernacular test should continue on the present basis: all other rewards for optional, high proficiency and honours tests should be abolished.

No special leave will be given.

Existing arrangements regarding travelling allowance will continue, and no change will be made in regard to the place of examination.

## CHAPTER XXXII.

## COMPILATION OF VITAL STATISTICS.

344. Apart from areas in which the Compulsory Registration Act, III of 1899, is in force, the responsibility for the registry of births and deaths is imposed on the village officers, who form part of the Land Revenue administration of the Presidency. The registration and the compilation of vital statistics stand, for budget purposes, on a different footing, and while the former is entered under '5-E. Land Revenue,' the latter finds a separate place in the budget under '37-E. Miscellaneous departments.' The compilation of these statistics necessitates the employment of two clerks in the office of each Collector (save Madras and the Nilgiris) and the estimated cost in 1923-24 of these clerks is Rs. 24,370. After compilation, the statistics are forwarded to the Director of Public Health, who employs a whole-time Assistant Director and staff on their scrutiny. The salary of an Assistant Director is on the scale of Rs. 600 rising by increments of Rs. 50 to Rs. 1,200, so that the Assistant Director, Vital Statistics, and his staff may cost as much as Rs. 15,000 a year, exclusive of expenditure on travelling, printing, stationery and other contingencies.

345. The Committee have carefully considered the accuracy and value of the statistical work, and an analysis of the annual reports for 1921 and 1922 has been placed before them. From the report of the Director and the figures furnished by him, it is clear that, not only is the registration of births and deaths perfunctory, misleading and inaccurate, but that it is not possible to draw reliable and accurate conclusions from figures which have but a small relation to the facts. In a memorandum on vital statistics prepared by the Director in October 1922, the result of the investigation of vital statistics is set forth. The investigation showed that the omission or the failure to register births varied from 30 to 93 per cent and that, in the majority of cases, it exceeded 50 per cent. The test made in Tuni showed that the real birth-rate was 45.5 per mille, whereas the statistical returns showed only 5 per mille. Figures of a similar nature were obtained elsewhere. Extracts from the reports of the Director are contained in appendix XXXI. A perusal of these indicates the inaccuracy and unreliability of the figures on which the deductions of the Public Health Department depend.

346. It appears to the Committee that the elaborate compilation and examination of figures which are notoriously inaccurate represent an expenditure which is not justifiable at a time of financial stringency. The Committee at first were inclined to recommend that the compilation of statistics might be confined to areas in which compulsory registration has been introduced. The Director's reports demonstrate, however, that the registration even in compulsory areas is so defective as to render the figures valueless or nugatory. They are therefore unable to believe that the continuance of the present expenditure is in any direction justified. From the point of view of public health, it appears to the Committee that it is essential that the head of a village should report outbreaks of epidemics, and that the Revenue Department can be asked to insist that these reports should be made. In the circumstances of rural India and in the present condition of our district administration, which is unlikely to become more intensive, it must suffice that we be kept in touch with the outbreak of epidemics and the prevalence of particular diseases. This result can be achieved without either the registration or the compilation of births and deaths. But it is the 'compilation' that is expensive and it is with the compilation alone that the Committee has concerned itself. They therefore recommend that, whereas registration, which involves no cost other than that involved in the supply of registers, may be continued on its present lines and, if possible, improved, the compilation of statistics therefrom should be abandoned until the introduction of a more intensified form of administration, reinforced by the universal application of a Compulsory Registration Act, shall enable the tax-payer to obtain a return equivalent to the money expended on the compilation.

## CHAPTER XXXIII

## MISCELLANEOUS

## (1) MADRAS RECORD OFFICE.

347. The Madras Record Office is controlled by the Finance Department and the possibility of retrenchment has been carefully examined. The expenditure on this office in 1921-22 was Rs. 55,630, in 1922-23 Rs. 36,852, and the budget estimate for 1923-24 is Rs. 38,796.

348. The following retrenchments were made in this office prior to the 1st April 1923 :—

	RS.	RS.
(a) The post of Curator has been left vacant .. ..	17,160	
(b) Reduction in the use of electric current .. ..	750	
(c) Abolition of two typists' posts on Rs. 40 each per mensem .. ..	960	
(d) Abolition of the examiner's post on Rs. 65 per mensem .. ..	780	
	<u>19,650</u>	
Deduct the extra cost of strengthening the staff of attenders .. ..	1,560	
		<u>18,090</u>
Net savings ..		

349. The following further retrenchments have been made since the 1st of April of the current year :—

	RS.	RS.
(a) Abolition of one post in the scale of Rs. 40—80 ..	712	
(b) Abolition of three posts in the scale of Rs. 125—175. ..	5,700	
(c) Abolition of the post of water Brahman .. ..	108	
	<u>6,520</u>	
Deduct the extra cost of strengthening the staff of attenders and creating two posts of clerks in the scale of Rs. 65—125 .. ..	3,720	
		<u>2,800</u>
Net savings ..		
Total net savings ..		<u>20,890</u>

350. The total net savings under paragraphs 2 and 3 amount to Rs. 20,890 per annum. The Committee are of opinion that no further retrenchments can be made.

## (2) HYDRO-ELECTRIC SURVEYS.

351. As part of the general movement for the utilization of the water power of India, a separate division for Hydro-electric Surveys was constituted in Madras in 1919. The Bogra scheme in Jeypore and the Panjikave scheme in Madura have been completely examined and other schemes investigated. At the beginning of the

current year, the Hydro-electric Survey Division consisted of an Executive Engineer, an upper subordinate and an establishment costing over Rs. 20,000 and the works under investigation were—

- (1) The Kollimalais scheme in the Trichinopoly district.
- (2) The Shevaroy's scheme in the Salem district.
- (3) The Kodaikanal scheme in the Madura district.
- (4) The Nagavalli scheme in the Vizagapatam district.
- (5) The Kolab scheme in the Jeypore Agency.
- (6) The Kavundanyanadi-Murthana scheme in the Chittoor district.

It was decided to limit expenditure to investigations that had already been undertaken and to close down as soon as they were completed.

352. The expenditure on account of these surveys since their inception has been as follows :—

YEAR.	RS.	YEAR.	RS.
1919-20	19,201.	1921-22	67,812.
1920-21	39,861.	1922-23	69,617.

The budget provision for the current year amounts to Rs. 69,800.

353. In accordance with the decisions referred to above, the reports on completed investigations were handed in by the 11th of October and the Division as such was closed down with effect from that date. It has since been decided to retain a small staff under the supervision of an Assistant Engineer for the completion of necessary gauging work connected with other schemes, without which much additional expense might have to be incurred hereafter.

354. The saving that will be effected in the current year is estimated at Rs. 13,500 ; the saving in future years will be Rs. 70,000.

### (3) THE GOVERNMENT ELECTRICAL STAFF.

355. *Electrical Staff.*—The Government Electrical Staff consists of the Electrical Inspector, the Electrical Engineer and the Assistant Electrical Engineer and their establishments. The expenditure is exhibited in the budget as follows :—

The Electrical Inspector and his staff.—37. Miscellaneous Departments (Reserved).

The Electrical Engineer and the Assistant Engineer and their staffs.—41. Civil Works (Transferred).

356. The duties of the Electrical Inspector are—

- (1) To perform the statutory functions imposed by the Indian Electricity Act, 1910.
- (2) To deal with applications for opening cinematograph exhibitions and to inspect every cinematograph installation when first erected and thereafter once annually.
- (3) To advise Government on electrical matters.
- (4) To make occasional inspections of the electric installations in Government buildings (Provincial and Central) in Madras City.
- (5) To make regular detailed inspections of the installations at the following places in the mufassal and to advise the officers in charge thereof on the steps to be taken to maintain them in an efficient condition :—
  - (a) Government Colleges, Kumbakonam, Rajahmundry, Mangalore, Coimbatore and Palghat.
  - (b) Ceded Districts College, Anantapur.
  - (c) Agricultural College and Research Institute, Coimbatore.
  - (d) Government Press and Branch Press, Madras.
  - (e) Divi Pumping Station, Kistna.

357. The Electrical Engineer, together with the Assistant Electrical Engineer, is in charge of electrical works (constructional and maintenance) in —

- (1) Government buildings in Madras City, including the Government House at Madras.
- (2) Government Houses at Guindy and Ootacamund.
- (3) St. Bartholomew's Hospital, Ootacamund.
- (4) The King Institute, Guindy.
- (5) The New Engineering College, Guindy.
- (6) The Teachers' College, Saidapet.

The works are carried out by contract and the duty of the Electrical Engineer and Assistant Engineer is confined to supervision.

358. It was suggested to the Committee, as a measure of economy, that the functions of the Electrical Inspector and the Electrical Engineer, which had previously been combined in one officer, should again be amalgamated. The opinion expressed was that the work of Electrical Inspector provided only part-time occupation for one officer, whereas the Electrical Engineering department, though providing more work than one officer could manage, yet did not require the services of both an Engineer and an Assistant Engineer. The Committee have carefully considered the question and have come to the conclusion that, although at present there is not full-time occupation for three officers, yet there is work for more than two, and that the increased use of electric power will necessitate expansion rather than contraction of staff. Moreover, the fact that Inspection is a "reserved" subject, whereas Engineering is "transferred," renders it undesirable on political grounds to amalgamate the staffs, even if there were, on the merits, justification for the amalgamation, which, in the opinion of the Committee, there is not.

#### (4) FACTORIES AND STEAM BOILERS.

359. *Factories and Steam-boilers.*—The recommendations of the Committee on the subject of the recovery from the owners of factories of the cost of certificates of age for children working in factories and for increasing the fees for the registration and renewal of boilers have been referred to in paragraphs 103 and 109.

360. *Amalgamation of the Factory and Boiler Inspection Departments.*—The question of the amalgamation of the two departments, Factory and Boiler Inspection, was examined by the Committee. The proposal to amalgamate had the support of the Chief Boiler Inspector and the Chief Engineer, Public Works Department. The experiment has been tried in Bombay and, at the time that the Public Services Commission of 1912 visited the country, was in operation in the Central Provinces. The Committee are satisfied after enquiry that there is so great a divergence between the qualifications required of the two classes of Inspector and so great a variety in the nature of the duties that in this Presidency amalgamation is not only undesirable but impracticable. The question of effecting economy by the fusion of the two departments need not therefore be considered.

361. The views of the Committee were submitted to Government and the proposal for amalgamation has been definitely abandoned.

#### (5) ANTI-RABIC TREATMENT.

362. Under budget head '47' there is an entry of Rs. 3,500 to meet the 'charges for the treatment of patients at the Pasteur Institute, Coonoor'. The allotment referred to above is intended to meet—

- (1) The travelling expenses to Coonoor of Government servants or their families and attendants drawing Rs. 100 or less in cases where recovery is waived.



- (2) Maintenance charges of Government servants drawing Rs. 25 or less or of members of their families while attending any hospital where anti-rabic treatment is given.
- (3) Travelling allowance and maintenance charges of indigent persons, other than those who are not residents of Municipal or Local Fund areas. In the latter case, Municipal or Local Funds are available.

Until recently anti-rabic treatment was carried out only at the Vaccine Institute, Coonoor. Since December 1921, such treatment has been introduced at the General Hospital, Madras, and at all headquarter hospitals and the concessions mentioned above are the revised concessions based on the availability of treatment in each district.

363. In view of the wide extension of facilities for treatment, the Committee are of the opinion that special grants to persons needing anti-rabic treatment should be discontinued. So far as indigent patients are concerned, the disease may be placed on the same footing as other diseases, such expenditure as is found necessary being met from hospital contingencies. The savings, if the recommendation of the Committee is given effect to, will be Rs. 3,500.

#### (6) DONATIONS TO SCIENTIFIC SOCIETIES.

364. The expenditure under this head is as follows :—

	Rs.
(1) Fine Arts Society, Madras .. .. .	1,000
(2) Madras Literary Society .. .. .	1,524
(3) The Nilgiri Library .. .. .	1,104
(4) The Bhandarkar Oriental Research Institute, Poona .. .. .	1,000

365. The Committee consider that the grant to the Fine Arts Society should be continued, but that the grant to the Poona Institute should either be withdrawn or paid from University funds.

366. The other two cases do not represent actual grants. They represent the difference between the true rental of the Government buildings in which the institutions are housed and the actual rental which has been fixed in consideration of special conditions in each case. It has been decided to remove these items from the budget.

367. The recommendation of the Committee with regard to the Bhandarkar Oriental Research Institute was submitted to Government by whom the suggestion has been negatived.

#### (7) MADRAS MUSEUM AND COMMEMORATIVE PUBLIC LIBRARY.

368. The total expenditure under the head of provincial museums will amount in 1923-24 to Rs. 68,400. The Committee have carefully examined the expenditure but consider that no part of the staff of these institutions is capable of reduction with the exception of the menial staff the number of which is forty. Of this staff it is practicable to dispense with the water-brahman and four of the peons or watchmen. The saving resulting from the abolition of these appointments would be Rs. 900 per annum.

## CHAPTER XXXIV.

## FINANCIAL SUMMARY.

369. The financial effect of the recommendations of the Committee is exhibited in this, the final, chapter. The recommendations are of a dual nature being in the form both of reduction of expenditure and, to a limited extent, of increase of revenues. The grand total under both heads amount to 98·21 lakhs of rupees.

## I.—SAVINGS IN EXPENDITURE.

Chapter.	Head of expenditure.	Amounts. LAKHS.
II.	Salaries . . . . .	12·09
III.	Allowances . . . . .	11·00
IV.	Travelling allowances . . . . .	5·34
V.	Supplies and Services . . . . .	2·19
VII.	Land Revenue Department . . . . .	7·39
IX.	Forests . . . . .	·77
X.	Registration . . . . .	·10
XI.	General Administration . . . . .	·68
XII.	Administration of Justice . . . . .	3·86
XIII.	Jails . . . . .	2·00
XIV.	Police . . . . .	8·76
XVI.	Education . . . . .	8·00
XVII.	Medical and Public Health . . . . .	7·21
XVIII.	Agriculture . . . . .	3·57
XIX.	Veterinary . . . . .	1·58
XX.	Co-operative Credit . . . . .	·82
XXI.	Industries . . . . .	2·22
XXII.	Fisheries . . . . .	1·53
XXIII.	Public Works Department . . . . .	·21
XXV.	Commissioner of Labour . . . . .	·69
XXVI.	Agency Division . . . . .	1·60
XXVII.	Publicity Bureau . . . . .	1·25

I.—SAVINGS IN EXPENDITURE—*cont.*

Chapter.	Head of expenditure.	Amounts. LAKHS.
XXX.	Superannuation Allowances and Pensions . . . . .	5.35
XXXI.	Language Rewards . . . . .	.05
XXXII.	Compilation of Vital Statistics . . . . .	.28
XXXIII.	Miscellaneous —	
	(2) Hydro-electric Surveys . . . . .	.70
	(5) Anti-rabic treatment . . . . .	.03
	(6) Scientific Societies . . . . .	.01
	(7) Madras Museum and Connemara Library . . . . .	.01
	Total . . . . .	89.29

## II.—INCREASE OF REVENUE.

Chapter.	Head of expenditure. (1) <i>Recurring.</i>	
V.	Supplies and Services . . . . .	1.13
VI.	Charges for Services rendered . . . . .	.67
XVI.	Education . . . . .	2.00
XVII.	Medical and Public Health . . . . .	.50
	Total . . . . .	4.30

(2) *Non-recurring.*

XI.	General Administration . . . . .	.12
XVIII.	Agriculture . . . . .	.50
XXI.	Industries . . . . .	4.00
	Total . . . . .	4.62

## III.—SUMMARY.

(1)	Savings . . . . .	89.29
(2)	Increase of revenue—Recurring . . . . .	4.30
(3)	Do. Non-recurring . . . . .	4.62
	Total . . . . .	98.21

The reduction of expenditure exhibited in the table entered above has been calculated on the basis of the savings to be effected in relation to the Civil Budget Estimate for the year 1923-24.

370. The savings that have been effected independently of and prior to the proposals of the Retrenchment Committee, and which have been referred to in this report, are, together with the increase of revenue, exhibited below :—

I.—SAVINGS IN EXPENDITURE.

Chapter.	Head of Expenditure.	Amount. LAKHS.
II.	Salaries—Reduction of officers and establishments . . . . .	46·86
V.	Supplies and Services . . . . .	13·94
VI.	Charges for services rendered . . . . .	·15
XII.	General Administration . . . . .	·48
XIV.	Jails . . . . .	1·00
XXII.	Public Works Department—Periodicals . . . . .	·02
	Madras Record Office—Electric current . . . . .	·01
	<b>Total</b> . . . . .	<b>62·46</b>

II.—INCREASE OF REVENUE.

V.	Supplies and Services . . . . .	2·86
VI.	Charges for services rendered . . . . .	35·68
	<b>Total</b> . . . . .	<b>38·54</b>

SUMMARY.

Savings . . . . .	62·46
Increase of Revenue . . . . .	38·54
<b>Grand Total</b> . . . . .	<b>101·00</b>

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APPENDICES

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## APPENDIX I.

[Paragraph 8 of the Report.]

## SALARIES.

## ALL-INDIA SERVICES.

## Savings already ordered.

(1)	Saving per annum. (2) RS.	Savings for each service. (3) RS.
	LAKHS.	LAKHS.
<b>INDIAN CIVIL SERVICE—</b>		
One Director of Land Records .. .. .	.25	
One Member of the Board of Revenue (in connexion with the transfer of Income-tax administration to the Central Government).	.36	
One Secretary to the Board of Revenue (as a result of the amalgamation of Land Revenue and Settlement branches).	.25	
One temporary post of Deputy Commissioner of Labour ..	.25	
Consequential abolition of three inferior posts .. .. .	.36	
	—	1.47
<b>INDIAN SERVICE OF ENGINEERS—</b>		
Reduction of the cadre from 79 to 56 as a result of the abolition of—		
(1) Two circles of superintendence .. .. .		} 2.80
(2) Five permanent divisions .. .. .		
(3) One post of Deputy Secretary, Public Works Department.		
(4) Provision for five special and Extra Divisional charges		
	—	2.80
<b>INDIAN MEDICAL SERVICE—</b>		
Reduction from 52 to 39 in the number of posts reserved for Indian Medical Service officers.	.82	
	—	.82
<b>INDIAN EDUCATIONAL SERVICE—</b>		
Three posts held in abeyance and three temporary posts in the Madras Educational Service created in their stead.	.19	
	—	.19
<b>INDIAN AGRICULTURAL SERVICE—</b>		
Keeping unfilled three posts of specialists, one Deputy Director and one Bacteriologist.	.66	
	—	.66
<b>INDIAN VETERINARY SERVICE—</b>		
Two posts of Superintendent (Indian Veterinary Service) kept vacant.	.52	
	—	.52
Grand total of savings already ordered .. .. .	..	6.46

## APPENDIX II.

[Paragraph 12 of the Report.]

## SALARIES.

## PROVINCIAL SERVICES.

..

## Savings already ordered.

Department or service. (1)	Savings per annum. (2) LAKHS.	Total for each department. (3) LAKHS.
<b>PROVINCIAL CIVIL SERVICE.</b>		
<i>(Executive Branch.)</i>		
Abolition of five Land Records Superintendents .. .. .	.41	
Abolition of eight Personal Assistant Deputy Collectors .. .. .	.65	
Abolition of two Deputy Collectors (as a result of the abolition of Rayadrug and Koilkuntla divisions) .. .. .	.16	
	<hr/>	1.22
<b>SALT AND ABKARI DEPARTMENT.</b>		
One Abkari Deputy Commissioner replaced by an Abkari Assistant Commissioner and abolition of three Assistant Commissioners .. .. .	.31	
	<hr/>	.31
<b>JUDICIAL DEPARTMENT.</b>		
<i>(Criminal Branch.)</i>		
Abolition of one Presidency Magistrate .. .. .	.08	
	<hr/>	.08
<b>POLICE DEPARTMENT.</b>		
Abolition of one post of Deputy Superintendent .. .. .	.06	
	<hr/>	.06
<b>PUBLIC WORKS DEPARTMENT.</b>		
Reduction of the cadre of the Madras Engineering Service from 106 to 75 .. .. .	1.86	
Abolition of one post of Assistant Secretary, Public Works Secretariat Do. Assistant Superintendent, Public Works Work-shops .. .. .	.09	
	.07	
	<hr/>	2.02
<b>LABOUR DEPARTMENT.</b>		
Abolition of one post of Personal Assistant to the Commissioner of Labour and three posts of Assistant Commissioner of Labour .. .. .	.27	
	<hr/>	.27
<b>CO-OPERATIVE DEPARTMENT.</b>		
Replacing one Joint Registrar of Co-operative Societies by a Personal Assistant .. .. .	.19	
Replacing eight Deputy Collector Assistant Registrars of Co-operative Societies by a cheaper staff of Assistant Registrars .. .. .	.41	
	<hr/>	.60
<b>INDUSTRIES DEPARTMENT.</b>		
Substitution of three Assistant Industrial Engineers in place of three Assistant Directors; reduction in the pay of the Industrial Engineer and abolition of two Assistant Directors .. .. .	.34	
	<hr/>	.34
<b>FISHERIES DEPARTMENT.</b>		
Abolition of the post of Marine Biologist .. .. .	.08	
Replacing the Assistant Director (Marine) by a Superintendent of Pearl and Chank Fisheries .. .. .	.06	
Abolition of the post of Business Manager, Beypore Cannery.. .. .	.06	
	<hr/>	.20
Total savings already ordered .. .. .		<hr/> <hr/> 5.10

## APPENDIX III.

[Paragraph 17 of the Report.]

## SALARIES

## SUBORDINATE SERVICES.

Savings already ordered.

Department or service. (1)	Number of posts abolished. (2)	Savings per annum. (3)
		LAKHS. RS.
<i>Land Revenue Department.</i>		
Reduction in the clerical staff as a result of the amalgamation of the Land Revenue and Settlement branches of the Board of Revenue.	26	·35
Reduction in the clerical staff in the Board's and Collectors' offices as a result of the introduction of Mr. Tottenham's scheme.	88	·51
Abolition of leave reserve of clerks in the North Arcot district ..	20	·18
Reduction of staff as a result of the transfer of treasury work to the Imperial Bank of India in the Tinnevely, Nellore and Cuddapah districts.	6	·08
Abolition of shroffs in taluk offices .. .. .	3	·01
Abolition of two clerks in Collector's office, Gōdāvari .. ..	2	·01
Abolition of Deputy Tahsildars' offices at Watrap and Virudupatti.	8	·07
Abolition of the staff under the Deputy Collector, Rayadrug division, conversion of Siruguppa taluk into a Deputy Tahsildari, abolition of Sub-Magistrate's court at Bellary, nine Revenue Inspectors and one Minor Irrigation Sub-Overseer in the Bellary district.	19	·32
Abolition of staff under the Deputy Collector, Koilkuntla ..	4	·04
Total ..	176	1·57
<i>Salt and Abkārī Department.</i>		
Abolition of clerical establishments in the offices of three Assistant Commissioners of Salt and Abkārī who were abolished.	24	·17
Abolition of establishments in fish-curing yards .. ..	9	·08
Total ..	33	·25
<i>Police Department.</i>		
Abolition of clerical staff in Police subdivision offices .. ..	33	·12
Reader Sub-Inspectors replaced by clerks .. .. .	..	·13
Reduction of staff in Police hospitals .. .. .	15	·07
Reduction in the staff of Sub-Inspectors and head constables in the Criminal Investigation Department.	6	·06
Abolition of five Sub-Inspectors' posts in the City Police staff ..	5	·07
Reallocation of the Government Railway Police staff, Trichinopoly district.	..	·04
Total ..	59	·49
<i>Education Department.</i>		
Abolition of eight Assistant Inspectors of Schools and their establishments.	26	·18
Abolition of the post of one European Physical Training Instructor.	1	·02
Reorganization of the subordinate Inspecting agency, including the abolition of the cadre of Supervisors.	160	·38
Total ..	187	·58



SUBORDINATE SERVICES—*cont.*Savings already ordered—*cont.*

Department or service. (1)	Number of posts abolished. (2)	Savings per annum. (3)  LAKHS. RS.
<i>Medical Department.</i>		
Abolition of 29 house-surgeons and house physicians, one drill instructor in the Medical School, Madura, and one clerk in the Headquarter hospital, Tanjore.	31	·23
Reduction of staff in Suregon-General's office .. .. .	4	·04
Replacement of one Sub-Assistant Surgeon in charge of medical stores by a non-medical store-keeper in the Rayapuram hospital.	..	·01
Total ..	35	·28
<i>Public Works Department.</i>		
Reduction of clerical and other subordinate staff as a result of the reduction in the number of circle and divisional and sub-divisional charges.	508	4·63
<i>Registration.</i>		
Abolition of three clerical posts included in the cadre of Sub-Registrars.	3	·04
<i>General Administration.</i>		
Abolition of one post of steno-typist under His Excellency the Governor.	1	·02
<i>Forest.</i>		
Abolition of three posts of Upper subordinates borne on the Public Works Department cadre for forest engineering work and one clerk in Forest Engineer's office, Salem.	4	·07
<i>Irrigation.</i>		
Two Minor Irrigation Sub-Overseers in Polavaram and Bhadrachalam taluks.	2	·02
<i>Jails.</i>		
Abolition of one post of Sub-Assistant Surgeon attached to the Civil Jail.	1	·01
<i>Industries Department.</i>		
Reorganization of the weaving staff, abolition of the post of Chemistry Assistant and keeping in abeyance the post of Science Assistant under the Industrial Chemist.	5	·21
<i>Miscellaneous.</i>		
Reduction of establishments in the Madras Record office, Presidency Magistrate's Court, Office of the Agent for Government Consignments, etc.	31	·10
Total savings already ordered ..	1,045	8·27

## APPENDIX IV.

[Paragraph 18 of the Report.]

## SALARIES.

## MENIAL STAFF.

Savings already ordered.		Number of posts abolished. (2)	Savings per annum. (3)
Department or service. (1)			
LAKHS.			
<i>Land Revenue.</i>			
Abolition of peons and attenders in the Revenue department offices in connexion with the introduction of Mr. Tottenham's scheme.		293*	·51
Further reduction of menial establishments in the Revenue department offices recently effected.		287	·47
Conversion of 23 muchis in Collectors' offices into peons ..	..	..	·02
	Total ..	580	1·00
<i>Salt and Abkari.</i>			
Reduction in the staff of petty officers and peons .. ..	.. ..	131	·21
<i>Secretariat.</i>			
Reduction of menial staff as a result of the formation of the central branches and reduction of the staff for the conservancy of the Secretariat buildings.		24	·07
<i>Registration Department.</i>			
Abolition of three attenders in the office of the Inspector-General of Registration and conversion of the post of dufterbund in District Registrars' offices into that of peon.		3	·05
<i>Police Department.</i>			
Abolition of the 15 per cent vacancy reserve of police constables and abolition of magistrates' orderlies.		3,925	5·42
Abolition of the post of muchi in Police sub-division offices ..	..	28	·05
Withdrawal of the police guard from the Medical Store department.		10	·03
Reduction in the Armed Reserves of Nellore and Chingleput districts.		40	·10
		4,003	5·60
<i>Education.</i>			
Abolition of peons employed under Assistant Inspectors of Schools and in elementary schools for girls.		47	·28
<i>Public Works Department.</i>			
Abolition of menial staff as a result of the reduction in the number of Circle, Divisional and Sub-Divisional charges.		376	·70
<i>Agricultural Department.</i>			
Abolition of nine peons' posts .. .. .	.. .. .	9	·02
<i>Co-operative Department.</i>			
Abolition of peons under Honorary Assistant Registrars ..	..	76	·11
<i>Miscellaneous.</i>			
Miscellaneous .. .. .	.. .. .	30	·07
Total of savings already ordered .. .. .	.. .. .	5,279	8·11

\* Includes 145 posts abolished in 1920 in Collectors' offices.

## APPENDIX V.

[Paragraph 21 of the Report.]

## SALARIES.

## VILLAGE STAFFS

Savings already ordered by the Board of Revenue up to 20th September 1923.

(1)	Number of posts ordered to be abolished. (2)	Saving involved per mensem. (3)	Saving involved per annum. (4)
<i>Ryotwari villages.</i>			
Karnams and Assistant karnams .. .. .	1,693	Rs. 25,395	Rs. 3,04,740
Village munsifs (including triune officers) .. .. .	2,101	31,803	3,81,636
Monigars .. .. .	894	4,493	53,916
Vettis .. .. .	5,625	45,666	5,47,992
Nirgantis .. .. .	1,035	8,280	99,360
Talaiyaris .. .. .	4,965	40,120	4,81,440
Total ..	16,313	1,55,757	18,69,084 or 18·69 lakhs.
<i>Proprietary villages.</i>			
Karnams and Assistant karnams .. .. .	120	1,038	12,456
Village munsifs (including triune officers) .. .. .	13	123	1,476
Monigars .. .. .	41	197	2,364
Vettis .. .. .	6	36	432
Nirgantis .. .. .	1	6	72
Talaiyaris .. .. .	90	540	6,480
Total ..	271	1,940	23,280 or 23 lakh
Grand total ..	16,584	..	18·92 lakhs

## APPENDIX VI.

[Paragraph 24 of the Report.]

## SALARIES.

## Summary of savings ordered.

Department or Service. (1)	All-India Services.		Provincial Services.		Subordinate Services.		Menial Services (including constables).		Village Staff.		Grand Total.	
	Number of posts abolished or kept in abeyance. (2)	Savings per annum in lakhs. (3)	Number of posts abolished. (4)	Savings per annum in lakhs. (5)	Number of posts abolished. (6)	Savings per annum in lakhs. (7)	Number of posts abolished. (8)	Savings per annum in lakhs. (9)	Number of posts abolished. (10)	Savings per annum in lakhs or kept in abeyance. (11)	Number of posts abolished. (12)	Savings in lakhs per annum. (13)
		RS.		RS.		RS.		RS.		RS.		RS.
Indian Civil Service	7	1.47	..	..	..	..	..	..	..	..	7	1.47
Land Revenue Department.	Included under Indian Civil Service.		15	1.22	176	1.57	580	1.00	16,584	18.92	17,355	22.71
Salt and Abkari Department.	Do.		3	.31	33	.25	131	.21	..	..	167	.77
Police Department.	..	..	1	.06	59	.49	4,003	5.60	..	..	4,063	6.15
Medical Department.	13	.82	..	..	35	.28	..	..	..	..	48	1.10
Education Department.	3	.19	..	..	187	.58	47	.28	..	..	237	1.05
Public Works Department.	23	2.80	33	2.02	508	4.63	376	.70	..	..	940	10.15
Judicial Department (Criminal Branch).	..	..	1	.08	..	..	..	..	..	..	1	.08
Agricultural Department.	5	.66	..	..	..	..	9	.02	..	..	14	.68
Veterinary Department.	2	.52	..	..	..	..	..	..	..	..	2	.52
Co-operative Department.	..	..	..	.60	..	..	76	.11	..	..	76	.71
Fisheries Department.	..	..	2	.20	..	..	..	..	..	..	2	.20
Industries Department.	..	..	2	.34	5	.21	..	..	..	..	7	.55
Forest Department.	..	..	..	..	4	.07	..	..	..	..	4	.07
Miscellaneous Departments.	..	..	4	.27	38	.19	57	.19	..	..	99	.65
Total ..	53	6.46	61	5.10	1,045	8.27	5,279	8.11	16,584	18.92	23,022	46.86

## APPENDIX VII.

[Paragraph 10 of the Report.]

## PROVINCIAL SERVICES.

## REVISION OF SALARIES.

*Committee's proposals.*

Statement showing the rates of pay and the percentage distribution of posts in the various grades which may, in the opinion of the Retrenchment Committee, be adopted in future.

## 1. PROVINCIAL CIVIL SERVICE—DEPUTY COLLECTORS.

Grade of pay.	Percentage of posts in grade.			Grade of pay.	Percentage of post in grade.		
Rs.				Rs.			
300	..	..	15	600	..	..	20
400	..	..	20	700	..	..	10
500	..	..	25	800	..	..	10

## 2. PROVINCIAL JUDICIAL SERVICE.

*(a) Sub-Judges.*

600	..	..	25	800	..	..	25
700	..	..	50				

*(b) District Munsifs.*

250	..	..	10	400	..	..	40
300	..	..	25	500	..	..	25

## 3. MADRAS MEDICAL SERVICE.

*(a) Civil Surgeons.*

	Number of posts in grade.				Number of posts in grade.		
500	..	..	2	700	..	..	1
600	..	..	2	800	..	..	1

*(b) Civil Assistant Surgeons.*

	Percentage of posts in grade.				Percentage of posts in grade.		
150	..	..	10	300	..	..	25
200	..	..	20	400	..	..	20
250	..	..	25				

## 4. MADRAS ENGINEERING SERVICE, 5. MADRAS EDUCATIONAL SERVICE, 6. MADRAS POLICE SERVICE AND 7. MADRAS AGRICULTURAL SERVICE.

250	..	..	15	500	..	..	20
300	..	..	25	600	..	..	10
400	..	..	25	700	..	..	5

## 8. PROVINCIAL FOREST SERVICE.

250	..	..	10	500	..	..	20
300	..	..	20	600	..	..	15
400	..	..	20	700	..	..	15

## 9. DISTRICT REGISTRARS.

Grade of pay.				Percentage of posts in grade.	Grade of pay.				Percentage of posts in grade.
Rs.					Rs.				
250	..	..	..	25	500	..	..	..	5
300	..	..	..	35	600	..	..	..	5
400	..	..	..	25	700	..	..	..	5

## 10. SALT, ABEKARI AND CUSTOMS DEPARTMENT.

## (a) Assistant Commissioners.

				Number of posts in grade.					Number of posts in grade.
600	..	..	..	3	900	..	..	..	3
700	..	..	..	3	1,000	..	..	..	2
800	..	..	..	3					

## (b) Inspectors.

300	..	..	..	24	400	..	..	..	23
350	..	..	..	24	500	..	..	..	22

## 11. PROVINCIAL VETERINARY SERVICE.

250— $\frac{1}{2}$ —350— $\frac{1}{2}$ —400..	4	600	..	..	1
500	1				

## 12. ASSISTANT DIRECTORS OF PUBLIC HEALTH.

500— $\frac{1}{2}$ —600— $\frac{1}{2}$ —	6
700— $\frac{1}{2}$ —1,000	

## 13. STEAM-BOILER INSPECTION DEPARTMENT.

700—30—1,000..	..	1	400—30—700	..	..	4
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## 14. FACTORY INSPECTORS.

700—30—1,000	..	1	250—10—350	..	..	1
400—30—700	..	3				

## 15. MADRAS SURVEY DEPARTMENT.

300	..	..	..	3	600	..	..	..	2
400	..	..	..	3	700	..	..	..	2
500	..	..	..	3	800	..	..	..	2

## APPENDIX VIII.

[Paragraph 24 of the Report.]

## PROVINCIAL SERVICES.

## REVISION OF SALARIES.

Table of Financial Results.

Scale of pay. (1)	Number of officers. (2)	Average pay per mensem. (3)	Total cost		Increase of VI over IV. (6)	Decrease of VI compared with V. (7)
			Per mensem. (4)	Per annum. (5)		
<b>(1) Provincial Civil Service—Deputy Collectors.</b>						
I. Old scale .. .. .	147	Rs. 400	Rs. 58,800	Rs. 7,05,600	..	..
II. Existing scale .. .. .	147	679	99,813	11,97,756	..	..
III. Retrenchment Committee scale .. .. .	147	520	76,440	9,17,280	..	..
IV. Old scale .. .. .	155	400	62,000	7,44,000	..	..
V. Existing scale .. .. .	155	679	1,06,245	12,62,940	..	..
VI. Retrenchment Committee scale .. .. .	155	520	80,600	9,67,200	2,23,200	2,96,740
<b>(2) Provincial Judicial Service—(a) Sub-Judges.</b>						
I. Old scale .. .. .	29	603	17,500	2,10,000	..	..
II. Existing scale .. .. .	29	850	24,654	2,95,968	..	..
III. Retrenchment Committee scale .. .. .	29	700	20,300	2,43,600	..	..
IV. Old scale .. .. .	35	603	21,121	2,53,452	..	..
V. Existing scale .. .. .	35	850	29,767	3,57,204	..	..
VI. Retrenchment Committee scale .. .. .	35	700	24,500	2,94,000	40,548	68,204
<b>(b) District Munsifs.</b>						
I. Old scale .. .. .	144	285	41,000	4,92,000	..	..
II. Existing scale .. .. .	144	538	77,400	9,28,000	..	..
III. Retrenchment Committee scale .. .. .	144	385	55,440	6,65,280	..	..
IV. Old scale .. .. .	153	285	43,563	5,22,750	..	..
V. Existing scale .. .. .	153	538	82,238	9,86,856	..	..
VI. Retrenchment Committee scale .. .. .	153	385	58,905	7,06,860	1,84,110	2,79,996
<b>(c) Combined figures [(a) and (b)].</b>						
I. Old scale .. .. .	173	339	58,500	7,02,000	..	..
II. Existing scale .. .. .	173	596	1,03,065	12,36,780	..	..
III. Retrenchment Committee scale .. .. .	173	444	76,812	9,21,744	..	..
IV. Old scale .. .. .	188	339	63,732	7,64,784	..	..
V. Existing scale .. .. .	188	596	1,12,044	13,44,048	..	..
VI. Retrenchment Committee scale .. .. .	188	444	83,472	10,01,664	2,36,880	3,42,384
<b>(3) Madras Medical Service—(a) Civil Surgeons.</b>						
I. Old scale .. .. .	6	467	2,800	33,600	..	..
II. Existing scale .. .. .	6	855½	5,013	60,156	..	..
III. Retrenchment Committee scale .. .. .	6	616	3,696	44,352	..	..
IV. Old scale .. .. .	6	467	2,800	33,600	..	..
V. Existing scale .. .. .	6	855½	5,013	60,156	..	..
VI. Retrenchment Committee scale .. .. .	6	616	3,696	44,352	10,752	15,804
<b>(b) Civil Assistant Surgeons.</b>						
I. Old scale .. .. .	207	204	42,248	5,06,976	..	..
II. Existing scale .. .. .	207	344	71,208	8,54,496	..	..
III. Retrenchment Committee scale .. .. .	207	272½	56,407	6,76,890	..	..
IV. Old scale .. .. .	207	204	42,248	5,06,976	..	..
V. Existing scale .. .. .	207	344	71,208	8,54,496	..	..
VI. Retrenchment Committee scale .. .. .	207	272½	56,407	6,76,890	1,59,914	1,77,608
<b>(4) Madras Engineering Service.</b>						
I. Old scale .. .. .	71	327	23,300	2,78,400	..	..
II. Existing scale .. .. .	71	500	35,500	4,26,000	..	..
III. Retrenchment Committee scale .. .. .	71	407½	28,932	3,47,190	..	..
IV. Old scale .. .. .	106	327	34,636	4,15,628	..	..
V. Existing scale .. .. .	106	500	53,000	6,36,000	..	..
VI. Retrenchment Committee scale .. .. .	106	407½	43,165	5,18,340	1,03,714	1,17,660
<b>(5) Madras Educational Service.</b>						
I. Old scale .. .. .	41	366	15,006	1,80,072	..	..
II. Existing scale .. .. .	41	529	21,679	2,60,148	..	..
III. Retrenchment Committee scale .. .. .	41	407½	16,707	2,00,490	..	..
IV. Old scale .. .. .	51	366	18,636	2,23,992	..	..
V. Existing scale .. .. .	51	529	26,996	3,23,592	..	..
VI. Retrenchment Committee scale .. .. .	51	407½	20,782	2,49,390	26,898	74,202
<b>(6) Salt, Abkari and Customs Department—(a) Assistant Commissioners.</b>						
I. Old scale .. .. .	14	676½	9,474	1,13,688	..	..
II. Existing scale .. .. .	14	815½	11,420	1,37,040	..	..
III. Retrenchment Committee scale .. .. .	14	786	11,000	1,32,000	..	..
IV. Old scale .. .. .	14	676½	9,474	1,13,688	..	..
V. Existing scale .. .. .	14	815½	11,420	1,37,040	..	..
VI. Retrenchment Committee scale .. .. .	14	786	11,000	1,32,000	18,312	6,048

N.B.—The figures in column (2) relate to the number of officers who were in service at the time of the introduction of the revised scales of pay and the number of officers who are in service in 1922.

Scale of pay. (1)	Number of officers. (2)	Average pay per mensem. (3)	Total cost		Increase of VI over IV. (6)	Decrease of VI compared with V. (7)
			Per mensem. (4)	Per annum. (5)		
<i>(b) Inspectors.</i>						
I. Old scale .. .. .	93	Rs. 317	Rs. 29,500	Rs. 3,54,000	..	..
II. Existing scale .. .. .	93	385	35,805	4,29,660	..	..
III. Retrenchment Committee scale .. .. .	93	*385	35,805	4,29,660	..	..
IV. Old scale .. .. .	93	317	29,500	3,54,000	..	..
V. Existing scale .. .. .	93	385	35,805	4,29,660	..	..
VI. Retrenchment Committee scale .. .. .	93	*385	35,805	4,29,660	75,660	Nil.
<i>(7) Provincial Police Service.</i>						
I. Old scale .. .. .	42	353	14,926	1,77,912	..	..
II. Existing scale .. .. .	42	508	21,336	2,56,032	..	..
III. Retrenchment Committee scale .. .. .	42	407½	17,115	2,05,380	..	..
IV. Old scale .. .. .	41	353	14,473	1,73,678	..	..
V. Existing scale .. .. .	41	508	20,828	2,49,936	..	..
VI. Retrenchment Committee scale .. .. .	41	407½	16,707	2,00,480	26,814	49,448
<i>(8) District Registrars.</i>						
I. Old scale .. .. .	26	275	7,150	85,800	..	..
II. Existing scale .. .. .	26	429	11,161	1,33,932	..	..
III. Retrenchment Committee scale .. .. .	26	355	9,230	1,10,760	..	..
IV. Old scale .. .. .	32	275	8,800	1,05,600	..	..
V. Existing scale .. .. .	32	429	13,737	1,64,844	..	..
VI. Retrenchment Committee scale .. .. .	32	355	11,360	1,36,320	30,720	28,524
<i>(9) Madras Survey Department.</i>						
I. Old scale .. .. .	16	459	7,350	88,200	..	..
II. Existing scale .. .. .	16	650½	10,408	1,24,896	..	..
III. Retrenchment Committee scale .. .. .	16	520	8,320	99,840	..	..
IV. Old scale .. .. .	16	459	7,350	88,200	..	..
V. Existing scale .. .. .	16	650½	10,408	1,24,896	..	..
VI. Retrenchment Committee scale .. .. .	16	520	8,320	99,840	11,640	25,056
<i>(10) Provincial Forest Service.</i>						
I. Old scale .. .. .	37	393	14,529	1,74,348	..	..
II. Existing scale .. .. .	37	532	19,672	2,36,064	..	..
III. Retrenchment Committee scale .. .. .	37	460	17,020	2,04,240	..	..
IV. Old scale .. .. .	37	393	14,529	1,74,348	..	..
V. Existing scale .. .. .	37	532	19,672	2,36,064	..	..
VI. Retrenchment Committee scale .. .. .	37	460	17,020	2,04,240	29,892	31,824
<i>(11) Provincial Agricultural Service.</i>						
I. Old scale .. .. .	18	376	4,888	58,656	..	..
II. Existing scale .. .. .	18	500	6,500	78,000	..	..
III. Retrenchment Committee scale .. .. .	18	407½	5,297	63,570	..	..
IV. Old scale .. .. .	20	376	7,520	90,240	..	..
V. Existing scale .. .. .	20	500	10,000	1,20,000	..	..
VI. Retrenchment Committee scale .. .. .	20	407½	8,150	97,800	7,560	22,200
<i>(12) Provincial Veterinary Service.</i>						
I. Old scale .. .. .	6	357.	2,141	25,692	..	..
II. Existing scale .. .. .	6	500	3,000	36,000	..	..
III. Retrenchment Committee scale .. .. .	6	398	2,388	28,656	..	..
IV. Old scale .. .. .	6	357	2,141	25,692	..	..
V. Existing scale .. .. .	6	500	3,000	36,000	..	..
VI. Retrenchment Committee scale .. .. .	6	398	2,388	28,656	2,964	7,344
<i>(13) Steam-boiler Inspection Department.</i>						
I. Old scale .. .. .	5	419	2,096	25,152	..	..
II. Existing scale .. .. .	5	643	3,217	38,604	..	..
III. Retrenchment Committee scale .. .. .	5	* 643	3,217	38,604	..	..
IV. Old scale .. .. .	5	419	2,096	25,152	..	..
V. Existing scale .. .. .	5	643	3,217	38,604	..	..
VI. Retrenchment Committee scale .. .. .	5	* 643	3,217	38,604	18,452	Nil.
<i>(14) Assistant Directors of Public Health.</i>						
I. Old scale .. .. .	3	791	2,374	28,488	..	..
II. Existing scale .. .. .	3	1,005	3,015	36,180	..	..
III. Retrenchment Committee scale .. .. .	3	† 791	2,374	28,488	..	..
IV. Old scale .. .. .	6	791	4,748	56,976	..	..
V. Existing scale .. .. .	6	1,005	6,030	72,360	..	..
VI. Retrenchment Committee scale .. .. .	6	† 791	4,748	56,976	Nil.	15,384

\* The Retrenchment Committee did not make any change in the existing scale.

† The Committee decided that the old scale should be reintroduced.

N.B.—The figures in column (2) relate to the number of officers who were in service at the time of the introduction of the revised scales of pay and the number of officers who are in service in 1923.



## SUMMARY OF RESULTS.

Service. (1)	Increase over old scale. (2)	Decrease compared with existing scale. (3)
	RS.	RS.
(1) Deputy Collectors .. .. .	2,23,200	2,95,740
(2) Provincial Judicial Service—		
(a) Sub-Judges .. .. .	40,548	63,204
(b) District Munsifs .. .. .	1,84,110	2,79,996
(3) Madras Medical Service—		
(a) Civil Surgeons .. .. .	10,752	15,804
(b) Civil Assistant Surgeons .. .. .	1,69,914	1,77,606
(4) Madras Engineering Service .. .. .	1,02,714	1,17,660
(5) Madras Educational Service .. .. .	25,398	74,202
(6) Salt, Abkari and Customs Department—		
(a) Assistant Commissioners .. .. .	18,312	5,040
(b) Inspectors .. .. .	75,660	Nil.
(7) Provincial Police Service .. .. .	26,814	49,446
(8) District Registrars .. .. .	30,720	28,524
(9) Madras Survey Department .. .. .	11,640	25,056
(10) Provincial Forest Service .. .. .	29,892	31,824
(11) Provincial Agricultural Service .. .. .	7,560	22,200
(12) Provincial Veterinary Service .. .. .	2,964	7,344
(13) Steam Boiler Inspection Department .. .. .	13,452	Nil.
(14) Assistant Directors of Public Health .. .. .	Nil.	15,384
Total .. .. .	9,73,650	12,09,030

## SALARIES.

## Percentage of increase.

Service. (1)	Average of the		Increase. (4)	Percentage of increase. (5)	Percentage increase of existing scale over old scale. (6)
	Old scale. (2)	Retrench- ment Committee scale. (3)			
	RS.	RS.	RS.		
1. Provincial Civil Service—					
Deputy Collectors .. .. .	400	520	120	30.00	69.75
2. Provincial Judicial Service—					
(a) Sub-Judges .. .. .	603	700	97	16.00	40.96
(b) District Munsifs .. .. .	285	385	100	35.22	38.77
(c) Combined figures .. .. .	339	444	105	30.97	75.81
3. Madras Medical Service—					
(a) Civil Surgeons .. .. .	467	616	149	32.00	78.91
(b) Civil Assistant Surgeons .. .. .	204	272½	68½	33.51	68.83
4. Madras Engineering Service .. .. .	327	407½	80½	24.71	52.91
5. Madras Educational Service (Men's Branch) .. .. .	366	407½	41½	11.34	44.54
6. Salt, Abkari and Customs Department—					
(a) Assistant Commissioners .. .. .	677	786	109	16.10	20.63
(b) Inspectors .. .. .	317	385	68	21.45	21.45
7. Provincial Police Service .. .. .	353	407½	54½	15.44	43.91
8. District Registrars .. .. .	275	365	90	32.00	56.00
9. Madras Survey Department .. .. .	459	520	61	13.17	41.73
10. Provincial Forest Service .. .. .	398	460	62	17.14	35.37
11. Do. Agricultural Service .. .. .	376	407½	31½	8.38	32.98
12. Do. Veterinary Service .. .. .	357	398	41	11.56	40.06
13. Steam Boiler Inspection Department .. .. .	419	643	224	53.52	53.46
14. Assistant Directors of Public Health .. .. .	791	791	..	Nil.	27.05

## APPENDIX IX

[Paragraph 10 of the Report.]

## PROVINCIAL SERVICES.

## REVISION OF SALARIES.

Percentage of increase of existing scale over old scale.

Service. (1)	Old scale (average). (2)	Existing scale (average). (3)	Increase (col. 3 minus col. 2). (4)	Percentage of increase. (5)
	RS.	RS.	RS.	
Provincial Judicial Service (District Munsifs) .. .. .	285	538	253	88.77
Madras Medical Service (Civil Surgeons) .. .. .	467	835½	368½	78.91
Provincial Civil Service (Deputy Collectors) .. .. .	400	679	279	69.75
Madras Medical Service (Civil Assist- ant Surgeons) .. .. .	204	344	140	68.63
District Registrars .. .. .	275	429	154	56.00
Steam Boiler Inspection Department.	419	643	224	53.46
Madras Engineering Service.. .. .	327	500	173	52.91
Madras Educational Service (Men's Branch) .. .. .	366	529	163	44.54
Madras Survey Department .. .. .	459	650½	191½	41.72
Provincial Police Service .. .. .	353	508	155	43.91
Provincial Judicial Service (Sub- Judges) .. .. .	663	850	247	40.96
Provincial Veterinary Service .. .. .	357	500	143	40.06
Provincial Forest Service .. .. .	393	532	139	35.37
Provincial Agricultural Service .. .. .	376	500	124	32.98
Assistant Directors of Public Health.	791	1,005	214	27.05
Salt, Abkari and Customs Depart- ment—				
(i) Inspectors .. .. .	317	385	68	21.45
(ii) Assistant Commissioners .. .. .	677	816	139	20.53
Provincial Judicial Service (Sub- Judges and District Munsifs combined figures) .. .. .	339	596	257	75.81

## APPENDIX X.

[Paragraphs 28, 33 &amp; 36 of the Report.]

## ALLOWANCES.

## LIST OF ALLOWANCES RECOMMENDED FOR RETENTION.

## CLASS I.—ADDED RESPONSIBILITY.

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.	Rs.	
1. Survey officers in charge of Survey Parties.	Revenue	General	100	100	
2. Distillery Assistant Inspector.	Salt and Abkari.	Nellikuppam	25	25	
3. Do.	Do.	Sarmalkot	25	25	
4. Assistant Inspector, Excise Bureau.	Do.	Trichinopoly	30	25	
5. Do.	Do.	Cocanada	30	25	
6. Excise Sub-Inspectors for Railways.	Do.	General	15	15	
7. Jamaders and duffadars under Excise Inspector for Railways.	Do.	Do.	5	5	
8. Peons under Excise Inspector for Railways.	Do.	Do.	3	3	
9. Sub-Inspectors	Do.	Santavasal	5	5	Temporary staffs: to be granted during the ganja cultivation season only.
10. Petty officers	Do.	Do.	2	2	
11. Peons	Do.	Do.	2	2	
12. Sub-Inspectors	Do.	Santaravur	5	5	
13. Petty officers	Do.	Do.	2	2	In addition to the city scale of pay.
14. Peons	Do.	Do.	2	2	
15. Principal, Forest College	Forest	Coimbatore	150	100	
16. Principal, Provincial Training School.	Police	Vellore	100	100	
17. Inspectors, Criminal Investigation Department.	Do.	Madras	50	50	In addition to the city scale of pay.
18. Sub-Inspector, Criminal Investigation Department.	Do.	Do.	30	30	
19. Head Constables, Criminal Investigation Department.	Do.	Do.	7	7	
20. Constables, Criminal Investigation Department.	Do.	Do.	3	3	
21. Sub-Inspector	Police	Fondicherry	30	30	As a Criminal Investigation Department allowance.
22. Head constable	Do.	Do.	7	7	Do.
23. Constable	Do.	Do.	3	3	Do.
<b>CITY POLICE.</b>					
<b>INTELLIGENCE BRANCH.</b>					
24. Inspectors	Police	Madras	50	50	
25. Sub-Inspectors	Do.	Do.	30	30	
26. Head constables	Do.	Do.	7	7	
27. Constables	Do.	Do.	3	3	
<b>GOVERNMENT HOUSE.</b>					
28. Inspector	Police	Madras	50	50	For six months in the year.
29. Principal, Presidency College.	Education	Do.	250	150	When held by a Professor.
30. Principals of other Government First-grade Arts Colleges and of the Training, Law and Engineering Colleges.	Do.	Madras .. Rajahmundry .. Anantapur .. Saidapet .. Kumbakonam ..	150	100	Do.
31. Principal, Government Muhammadan College.	Do.	Madras	150	100	Do.
32. Principal, Queen Mary's College.	Do.	Do.	100	100	Do.
33. Teachers of Government Elementary schools for boys.	Do.	Throughout the Presidency.		2 to 5	As head teacher.
34. Teachers of Government Elementary schools for girls.	Do.	Do.		2 to 5	Do.
N.B.—The amount of allowance depends on the number of teachers employed in a school as shown below:—					
	Number of teachers.		Amount of allowance.		
			Rs.		
	Schools with two teachers	.. ..	2		
	"   three   "	.. ..	3		
	"   four   "	.. ..	4		
	"   five or more teachers	.. ..	5		
35. Principal, Madras Veterinary College.	Veterinary.	Madras	100	100	
36. Reader in the Confidential section of the Government Press.	Stationery and Printing.	Do.	20	20	
37. Do. do.	Do.	Do.	10	10	
38. Senior clerks in offices in which there is no head clerk and in which there are four or more clerks, all on the lowest grade.	General	General	5	5	
39. Secretaries to Government	General Administration.	Madras	250	250	

## CLASS I.—ADDED RESPONSIBILITY—cont.

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
40. Examiner, Local Fund Accounts.	General Administration.	Madras ..	800 plus 200	200	
41. Deputy Examiner, Local Fund Accounts.	Do.	Do. ..	100	100	
42. Agency Commissioner	Do.	Waltair ..	250	250	
43. Director, King Institute	Medical ..	Guindy ..	200	200	
44. Director, Pasteur Institute	Do. ..	Coonoor ..	100	100	
45. Principal, Medical College	Do. ..	Madras ..	150	150	
46. Superintendent, General Hospital.	Do. ..	Do. ..	150	150	
47. Deputy Superintendent, Lunatic Asylum.	Do.	Do. ..	Various.	200	
48. Resident Medical Officer, Rayapuram Hospital.	Do. ..	Do. ..	Do.	150	
49. Resident Medical Officer, Maternity Hospital.	Do. ..	Do. ..	Do.	100	
50. Resident Medical Officer, Ophthalmic Hospital.	Do. ..	Do. ..	Do.	100	
51. Superintendents, Schools.	Medical	General ..	150	100	
52. District Medical Officer, Ganjam.	Do. ..	Berhampur ..	75	75	As Superintendent of District Jail.
53. Military Assistant Surgeon.	Do. ..	Koraput ..	25	25	As Superintendent of Sub-Jail.
54. Military Assistant Surgeon	Do. ..	Russellkonda ..	25	25	Do.
55. Store clerks in Divisional offices.	Public Works Department.	General ..	{ 10 5	{ 10 5	

## MODIFICATIONS MADE BY GOVERNMENT.

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Principal, Forest College	Forest ..	Coimbatore ..	150	
2. Examiner, Local Fund Accounts.	General Administration.	Madras ..	..	A consolidated pay is to be fixed for future incumbents.
3. Principal, Presidency College	Education ..	Do. ..	250	
4. Principals of other Government first grade Arts colleges and of the Training, Law and Engineering Colleges.	Do	Do. ..	150	
5. Principal, Government Muhammadan College.	Do.	Do. ..	150	
6. Resident Medical Officer, Maternity Hospital.	Medical ..	Do. ..	150	
7. Resident Medical Officer, Ophthalmic Hospital.	Do. ..	Do. ..	150	

## ADDITIONS MADE BY GOVERNMENT.

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Secretary, Board of Revenue (Separate Revenue) (I.C.S.).	Salt and Abkari.	Madras ..	200	
2. Deputy and Under Secretaries to Government.	General Administration.	Do. ..	200	
3. Secretary, Board of Revenue (Land Revenue and Settlement).	Do.	Do. ..	200	
4. Registrar, High Court	Judicial ..	Do. ..	150	
5. Assistant Inspector-General of Police.	Police ..	Do. ..	200	
6. Personal Assistant to Deputy Inspector-General of Police, Railways and C.I.D.	Do. ..	Do. ..	200	
7. Deputy Directors of Public Instruction.	Education ..	Do. ..	150	
8. Deputy Directress of Public Instruction.	Do. ..	Do. ..	100	
9. Director of Agriculture when held by an Indian Civil Service Officer.	Agriculture ..	Do. ..	150	
10. Registrar of Co-operative Societies	Co-operative ..	Do. ..	200	
11. Director of Industries	Industries ..	Do. ..	250	
12. Commissioner of Labour	Labour ..	Do. ..	250	
13. Chief Engineers	Public Works Department.	Do. ..	250	
14. Under Secretaries	Do. ..	Do. ..	200	
15. Accountants	Do. ..	General ..	20	For accountants whose salary is not less than Rs. 150. or 10 For accountants whose salary is Rs. 140 or less.
16. Overseer, Government Gardens.	House	Do. ..	10	
17. Proof-reader, Branch Press	Stationery and Printing.	Do. ..	10	For 9 months in the year.

## CLASS II—SPECIFIC ADDITION TO WORK.

Name or designation. (1)	Department. (2)	Station. (3)	Existing allowance. (4) RS.	Proposed allowance. (5) RS.	Remarks. (6)
1. Accountant in the Collector's office, Malabar.	Revenue ..	Calicut ..	10	10	For the Zamorin's estate accounts. Paid by the Estate.
2. Secretary, Rules Committee ..	Judicial ..	Madras ..	100	100	Drawn by a non-official barrister.
3. Government and other clerks as Bench clerks.	Do. ..	General ..	3 or 5	3	In addition to their ordinary work.
4. District Superintendent of Police, Trichinopoly.	Police ..	Trichinopoly ..	150	150	Paid by Pudukkottai Darbar.
5. Clerk, office of District Superintendent of Police, Trichinopoly.	Do. ..	Do. ..	10	10	Do.
6. Inspector, Fire Brigade ..	Do. ..	Madras City ..	25	25	Paid by Madras Corporation.
7. Secretary, Text-Book Committee.	Education ..	Madras ..	55	55	Held by a Professor of the Christian College.
8. Deputy Warden, Presidency College Hostel.	Do. ..	Do. ..	50	50	Drawn by a Professor of the College.
9. Warden of the Hostel, Government Training School for Muhammadan Women.	Do. ..	Guntur ..	20	20	To meet the pay of the clerk, waterman, etc., includes supervision allowance of Rs. 5.
10. Clerk, Law College ..	Do. ..	Madras ..	15	15	For doing the duties of clerk to the Students' Advisory Committee.
11. Sub-warden in Government College Hostel.	Do. ..	Mangalore ..	15	15	Drawn by an Assistant of the College.
12. Deputy Warden, School of Engineering Hostel.	Do. ..	Trichinopoly ..	20	15	Drawn by an Assistant of the School.
13. Do. do.	Do. ..	Visagapatam ..	20	15	Do.
14. Tamil Assistant, Women's Secondary Training School.	Do. ..	Madras ..	..	10	As Superintendent, Non-Brahman Hindu Hostel.
15. Assistant, Government Training School for Women.	Do. ..	Nellore ..	..	7	As Superintendent, Hindu Hostel.
16. Principal, Agricultural College.	Agriculture ..	Coimbatore ..	150	100	Held by the Economic Botanist.
17. Assistant in Chemistry, Agricultural College.	Do. ..	Do. ..	15	15	As Meteorologist. Paid by Central Revenue.
18. Head Clerk, Veterinary College.	Veterinary ..	Madras ..	10	10	For supervision of the hostel.
19. Veterinary Assistant at the Agricultural College.	Do. ..	Coimbatore ..	50	20	
20. Secretary to the Board of Examiners.	General ..	Madras ..	150	150	
21. Senior Government Inspector for Railways.	Public Works Department.	Do. ..	250	250	
22. Gymnastic Instructor, Rayapuram Medical School.	Medical ..	Do. ..	10	10	As hostel clerk.
23. French Translator to Government.	General Administration.	Do. ..	40	40	
24. District Medical and Sanitary Officer, The Nilgiris.	Medical ..	Ootacamund ..	50	50	Consultant, Lawrence Memorial School.
25. Do. do.	Do. ..	Do. ..	15	15	Attendance on Chitwali prisoners.

## MODIFICATIONS MADE BY GOVERNMENT.

Name or designation. (1)	Department. (2)	Station. (3)	Amount of allowance per mensem. (4) RS.	Remarks. (5)
1. Warden of the Hostel, Government Training School for Muhammadan Women.	Education ..	Guntur ..	5	
2. Principal, Agricultural College ..	Agriculture ..	Coimbatore ..	150	

## ADDITIONS MADE BY GOVERNMENT.

Name or designation. (1)	Department. (2)	Station. (3)	Amount of allowance per mensem. (4) RS.	Remarks. (5)
1. First Assistant Registrar, Original Side, High Court.	Judicial ..	Madras ..	100	For doing the duties of the Clerk of the Crown.
2. Deputy Registrar, High Court ..	Do. ..	Do. ..	100	For doing the duties of the Chief Clerk, Insolvency Court.
3. Sub-Assistant Surgeon, Cantonment Hospital.	Medical ..	St. Thomas' Mount.	10	For sub-jail and police sick.
4. Compounder, Cantonment Hospital.	Do. ..	Do. ..	5	Do.

## CLASS III.—ARDUOUS OR DANGEROUS.

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
1. Settlement officers .. ..	Revenue	General	150 100	150 100	Settlement Officer. Assistant Settlement Officer.
2. Assistant Chenchu Officer ..	Labour	Kurnool	100	75	Held by Forest Ranger.
3. Shorthand Bureau Sub-Inspectors.	Police	Vellore	50	50	
4. Shoe-dhoni Sub-Inspector ..	Do.	Cocanada	20	20	Water patrol.
5. Sergeants (traffic control) ..	City Police	Madras	10	10	
6. Head constables (traffic control).	Do.	Do.	1	1	
7. Constables (traffic control) ..	Do.	Do.	1	1	
8. Executive Engineer, Hydro-Electric Surveys.	Public Works Department.	Do.	1/5 of salary limited to a maximum of Rs. 300.	150	
9. Assistant Engineer, Hydro-Electric Surveys.	Do.	Do.	1/5 of salary.	75	
10. Assistant Executive Engineer, Cauvery Gauging Division.	Do.	Mysore	75	75	For the period actually employed on gauging work.
11. Assistant Engineer, Cauvery Gauging Division.	Do.	Do.	..	50	
12. Upper Subordinates, Cauvery Gauging Division.	Do.	Do.	25 plus 20 after 3 years.	25-5-50	
13. Assistant Surgeons doing X-Ray work.	Medical	General	100	100	
14. Sub-Assistant Surgeons do.	Do.	Do.	Nil.	30	
15. Assistant Surgeon, Leper Hospital.	Do.	Do.	100	100	
16. Sub-Assistant Surgeon, Leper Hospital.	Do.	Do.	50	50	
17. Compounder, Leper Hospital..	Do.	Do.	5	5	
18. Ward attendants, Leper Hospital.	Do.	Do.	3	3	
19. Assistant Surgeons, Lunatic Asylums.	Do.	Do.	60	50	
20. Sub-Assistant Surgeons, Lunatic Asylums.	Do.	Do.	50	30	

## MODIFICATIONS MADE BY GOVERNMENT.

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Assistant Chenchu Officer ..	Labour	Kurnool	100	

## ADDITIONS MADE BY GOVERNMENT.

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Senior Instructors, Forest College ..	Forest	Coimbatore	100	
2. Junior do. ..	Do.	Do.	75	
3. Instructors, Vernacular Training Schools.	Do.	General	25	
4. Inspector (Special Force)..	Police	Kamudi	15	
5. Sergeant do. ..	Do.	Do.	10	
6. Head constable do. ..	Do.	Do.	4	
7. Constables do. ..	Do.	Do.	3	
8. Head constable do. ..	Do.	Sivakasi	3	
9. Constables do. ..	Do.	Do.	1½	

## CLASS IV.—UNHEALTHY LOCALITIES.

## Gazetted officers—

	Per mensem.
	Rs.
(1) Officers of Imperial Services and Deputy Collectors .. ..	75
(2) Officers of Provincial Services .. ..	50

## Non-gazetted officers—

(3) Officers the average pay of whose grade exceeds Rs. 200 per mensem .. ..	40
(4) Officers the average pay of whose grade exceeds Rs. 150 per mensem .. ..	30

## CLASS IV.—UNHEALTHY LOCALITIES—cont.

*Non-gazetted officers—cont.*

	Per mensem—
	RS.
(5) Officers, the average pay of whose grade exceeds Rs. 100 per mensem .. .. .	25
(6) Officers, the average pay of whose grade exceeds Rs. 70 per mensem .. .. .	20
(7) Officers, the average pay of whose grade exceeds Rs. 50 per mensem .. .. .	15
(8) Officers, the average pay of whose grade exceeds Rs. 30 per mensem .. .. .	10
(9) Officers, the average pay of whose grade exceeds Rs. 20 per mensem .. .. .	5
(10) Officers, the average pay of whose grade exceeds Rs. 16 per mensem .. .. .	3
(11) Officers, the average pay of whose grade does not exceed Rs. 16 per mensem .. .. .	2

## MODIFICATIONS MADE BY GOVERNMENT.

	Per mensem—
	RS.
<i>Gazetted officers—</i>	
(1) Officers of Imperial Services and Deputy Collectors .. .. .	100
(2) Officers of other Provincial Services .. .. .	75
<i>Non-gazetted officers—</i>	
(1) Officers, the average pay of whose grade exceeds Rs. 200 .. .. .	60
(2) " " " " 150 .. .. .	50
(3) " " " " 90 .. .. .	40
(4) " " " " 70 .. .. .	25
(5) " " " " 45 .. .. .	15
(6) " " " " 30 .. .. .	10
(7) " " " " 20 .. .. .	5
(8) " " " " 16 .. .. .	3
(9) Subordinates, the average pay of whose grade is Rs. 16 and below .. .. .	2

## CLASS V.—EXPENSIVE LOCALITIES.

*I.—Presidency Allowances—Madras City.*

	Per mensem—
	RS.
Officers of Imperial Services .. .. .	150
Officers of Provincial Services .. .. .	100
<i>Non-gazetted officers—</i>	
(i) Where the average pay of the grade is over Rs. 200 and does not exceed Rs. 300 .. .. .	30
(ii) Where the average pay of the grade is over Rs. 100 and up to and including Rs. 200 .. .. .	20
(iii) Where the average pay of the grade is over Rs. 70 and up to and including Rs. 100 .. .. .	15
(iv) Where the average pay of the grade is over Rs. 45 and up to and including Rs. 70 .. .. .	10
(v) Where the average pay of the grade is below Rs. 45 .. .. .	5

*II.—Other expensive localities in the plains.*

(Rameswaram Island, Cochin, Tirumalai and the Laccadives.)

*Gazetted officers* .. .. . Nil.*Non-gazetted officers—*

(1) Officers, the average pay of whose grade exceeds Rs. 100 .. .. .	15
(2) " " " " 50 .. .. .	10
(3) " " " " 30 .. .. .	5
(4) " " " " 20 .. .. .	3
(5) " " " " 16 .. .. .	2
(6) Subordinates, the average pay of whose grade is Rs. 16 or below .. .. .	1

## CLASS V.—EXPENSIVE LOCALITIES—cont.

## III.—Hill stations (Nilgiri Plateau, Shevaroye, Kodaikanal and Peermade).

		Per mensem.
		Rs.
Gazetted officers	.. .. .	Nil.
<i>Non-gazetted officers—</i>		
(1) Officers, the average pay of whose grade exceeds Rs. 200	.. .. .	25
(2) " " " " " 150	.. .. .	20
(3) " " " " " 100	.. .. .	15
(4) " " " " " 50	.. .. .	12
(5) " " " " " 30	.. .. .	7½
(6) " " " " " 20	.. .. .	5
(7) " " " " " 16	.. .. .	3
(8) Subordinates, the average pay of whose grade is Rs. 16 or below.		2

## MODIFICATIONS MADE BY GOVERNMENT.

*Non-gazetted officers—*

## Hill stations—

		Per mensem.
		Rs.
(1) Officers the average pay of whose grade exceeds Rs. 150	.. .. .	25
(2) " " " " " 100	.. .. .	20
(3) " " " " " 50	.. .. .	15
(4) " " " " " 30	.. .. .	10
(5) " " " " " 20	.. .. .	5
(6) " " " " " 16	.. .. .	3
(7) " " " " " is Rs. 16 or below	.. .. .	2

## CLASS VI.—CONVEYANCE ALLOWANCES.

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>I—Madras City.</i>					
<i>(a) Motor-car (if a motor-car is maintained).</i>					
			rs.	rs.	
1. Deputy Commissioners of Police.	Police	Madras	100 or 75	75	....
2. Assistant Commissioners of Police.	Do.	Do.	100 or 75	75	....
3. Superintendent, Government Press.	Stationery and Printing.	Do.	30	50	....
4. Executive Engineer, North Presidency Division.	Public Works Department.	Do.	30	50	....
5. Executive Engineer, South Presidency Division.	Do.	Do.	30	50	No travelling allowance for journeys performed within his jurisdiction and lying outside municipal limits.
6. Special Consulting Architect to Government, Capt. Tasker Taylor.	Do.	Do.	..	50	....
7. Electrical Inspector to Government.	Do.	Do.	30	30	....
8. Electrical Engineer to Government.	Do.	Do.	30	30	....
<i>(b) Motor-cycle (if a motor-cycle is maintained).</i>					
9. Assistant Executive Engineers, North Presidency Division.	Public Works Department.	Madras	30	25	....
10. Assistant Executive Engineers, South Presidency Division.	Do.	Do.	30	25	....
11. Assistant Electrical Engineer.	Do.	Do.	25	25	....
12. Tahsildar	Revenue	Do.	40	25	....
13. Divisional Inspectors of City Police.	Police	Do.	25	25	....



**CLASS VI—CONVEYANCE ALLOWANCES—cont.**  
**I.—Madras City—cont.**

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<b>(c) Cycle (if a cycle is maintained).</b>					
14. Glanders Veterinary Inspector	Veterinary	Madras	5	5	
15. Electricians	Public Works Department.	Do.	5	5	
16. Technical Subordinates under Electrical Inspector.	Do.	Do.	5	5	
17. Drainage Inspector	Do.	Do.	5	5	
18. Sub-Inspectors, City Police (in charge of Police stations).	Police	Do.	20	5	
19. Manager, Finger Print Bureau.	Do.	Do.	25	5	
20. Revenue Inspectors	Revenue	Do.	20	5	
21. Head Surveyor	Do.	Do.	20	5	
22. Surveyor, Office of the Administrator-General.	Judicial	Do.	15	5	
23. Assistant Librarian, High Court.	Do.	Do.	5	5	
24. Chief Inspector of Co-operative Societies.	Co-operative	Do.	35	5	
25. Inspector, Co-operative Banks	Do.	Do.	5	5	
26. Co-operative Inspector	Do.	Do.	10	5	
27. Sub-Inspector, Salt and Akhari.	Excise	Do.	15	5	For inspecting B.B.B. and Arrack Depot.
28. Sub-Assistant Surgeon, Government General Hospital.	Medical	Do.	15	5	For visiting the Reformatory Settlement, Perambur.
<b>(d) Miscellaneous.</b>					
29. Assistant Inspectress of Girls' Schools.	Education	Madras	50	30	
30. Lady Assistant Surgeon, Maternity Hospital.	Medical	Do.	30	30	

**II.—The Mufassal.**

<b>(a) Motor-cycle (if a motor-cycle is maintained).</b>					
31. Circle Inspectors	Police	General		25	
<b>(b) Cycle (if a cycle is maintained).</b>					
32. Sergeants, Armed Reserves	Police	General	5	5	
33. Head constable	Do.	Cuddalore (1) Madura (1) Ramanad (1)	5	5	For finger-print work in jails.
34. Reserve Head constable	Do.	Palamcottah (1). Trichinopoly (1). Cocanada (1) Calicut (1)	5	5	For guard patrolling.
35. Sub-Inspectors of Police in charge of Police stations.	Do.	General	5	5	
36. Look Superintendent	Public Works Department.	Dummagudem	5	5	

**MODIFICATIONS MADE BY GOVERNMENT.**

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Revenue Inspector	Revenue	Madras	..	Conveyance allowance to be replaced by a fixed travelling allowance of Rs. 15.
2. Surveyor, Office of the Administrator-General and Official Trustee.	Judicial	Madras	15	
3. Deputy Commissioner of Police	Police	Do.	100	If a motor-car is maintained.
4. All Sub-Inspectors in districts (except the Railway Police) employed otherwise than as Prosecuting Sub-Inspectors and Readers.	Do.	General	5	If a bicycle is maintained.

NOTE (1)—A Circle Inspector of Police who keeps a horse instead of a motor-cycle may draw a motor-cycle allowance of Rs. 25 per mensem. This concession cannot be extended to Sub-Inspectors but such Sub-Inspectors as already possess horses may continue to draw the Rs. 25 allowance until they dispose of them. Inspectors who keep only a bicycle may draw a bicycle allowance of Rs. 5 per mensem.

NOTE (2)—Sub-Inspectors of Police in the city and in the mufassal who already possess motor-cycles will be allowed to draw a motor-cycle allowance of Rs. 25 per mensem. This concession will not however be allowed to those who purchase motor-cycles in future.

NOTE (3)—Probationary Inspectors of Police under practical training in districts will be granted an allowance of Rs. 25 per mensem if they keep a motor-cycle or Rs. 5 per mensem if they keep a bicycle; and Probationary Sub-Inspectors under training will similarly be allowed Rs. 5 per mensem if they keep a bicycle.

**CLASS VI—CONVEYANCE ALLOWANCES—cont.**  
**MODIFICATIONS MADE BY GOVERNMENT—cont.**

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
5. Assistant Inspector, Girls' Schools	Education	Madras	50	
6. * Electrical Inspector to Government.	Public Works	Do.	30	If a motor-car is maintained.
7. * Electrical Engineer to Government.	Do.	Do.	30	Do.
8. Special Consulting Architect	Do.	Do.	..	
9. Drainage Inspector	Do.	Do.	..	The post has been abolished.

**ADDITIONS MADE BY GOVERNMENT.**

1. Deputy Surveyors, Land Records	Revenue	Madras	5	If a bicycle is maintained.
2. Sub-Inspector, Naduvakkarakai Brewery.	Salt and Abkari.	Naduvakkarakai	5	Do.
3. Inspectors and Sub-Inspectors of the Motor Department.	Police	Madras	25	If a motor-cycle is maintained.
4. Inspectors and Sub-Inspectors of the Intelligence Department.	Do.	Do.	25	Do.
5. The Harbour Inspector	Do.	Do.	25	Do.
6. The Reserve Inspector	Do.	Do.	25	Do.
7. Sub-Inspector, Cocanada Port Police	Do.	Cocanada	5	If a bicycle is maintained.
8. Civil Assistant Surgeon, Royapettah Hospital.	Medical	Madras	25	If a motor-cycle is maintained.
9. Electricians attached to State Hospitals.	Do.	Do.	5	If a bicycle is maintained.
10. Sub-Assistant Surgeon, Local Fund Dispensary.	Do.	Pallavaram	5	If a bicycle is maintained (for visiting the Pallavaram settlement).
11. Agricultural Demonstrator	Agriculture	Madras	5	If a bicycle is maintained.
12. Executive Engineer, Madura Drainage division.	Public Works Department.	Madura	50	If a motor-car is maintained.
13. Chief Inspector of Steam Boilers	Do.	Madras	50	Do.
14. Auditor in the office of the Examiner, Local Fund Accounts.	General Administration.	Do.	..	If a bicycle is maintained.

**CLASS VII—ALLOWANCES FOR SPECIAL QUALIFICATIONS.**

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			rs.	rs.	
1. Reserve head constables and constables.	Police	General	2	1	Signalling allowance.
2. Clerks as stenographers	General	Do.	25	25	Advanced.
3. Clerks as typists	Do.	Do.	15	15	Intermediate.
4. Magisterial clerks, Agency Divisional offices.	Agency	Do.	10	10	Advanced.
5. Manual Training Instructors.	Education	Do.	5	5	For knowledge of Khond or Savara.
			Nil.	5-1-10	

**MODIFICATIONS MADE BY GOVERNMENT.**

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Manual Training Instructors	Education	General	12	For first-class certificate holders.
			8	For second-class certificate holders.
2. Reserve head constables and constables.	Police	Do.	2	Signalling allowance; subject to the passing of a test.

\* The present incumbents of these posts, Messrs. Greenwood and Henshaw are not required to maintain a specific conveyance.

CLASS VII—ALLOWANCES FOR SPECIAL QUALIFICATIONS—*cont.*

## ADDITIONS MADE BY GOVERNMENT.

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
1. Engineers trained in Europe.	Public Works Department.	General ..	Rs. 75	Technical pay.

## CLASS VIII.—MISCELLANEOUS.

*Medical.*

(a) Ration allowances—				Rs.
1. Honorary House Surgeons and Physicians ..		..	..	50
2. Matrons, Sisters, Nurses and Nurse-pupils, Presidency hospitals ..		..	..	25
3. Matrons, Sisters and Nurses, mufassal hospitals ..		..	..	20
4. Indian Nurses, Presidency and mufassal hospitals ..		..	..	15
(b) Uniform allowances—				
1. Matrons and Sisters, Presidency and mufassal hospitals ..		..	..	100 per annum.
2. Nurses, Presidency and mufassal hospitals ..		..	..	75 "
3. Pupil Nurses, Presidency and mufassal hospitals ..		..	..	50 "

*Police.*

Uniform allowances—				
Head constables and constables ..	..	..	..	1 per mensem.

*Revenue.*

Tentage—				
Collectors ..	..	..	..	50 per mensem.
Sub-Collectors ..	..	..	..	35 "
Assistant and Deputy Collectors ..	..	..	..	16 "

## MODIFICATIONS MADE BY GOVERNMENT.

Name or designation.	Department.	Station.	Amount of allowance per mensem.	Remarks.
(1)	(2)	(3)	(4)	(5)
Deputy Collectors ..	Revenue	General	Rs. 16	Tentage. This allowance has since been abolished except in the case of those employed on settlement duty, and the revision of adangals and the Special Revenue Officer, Ganjam, Godavari and Kistna Districts, who will continue to draw the allowance so long as they maintain their own tents.

## CLASS IX.—PERSONAL ALLOWANCES.

Name or designation.	Department.	Station.	Existing allowance.	Proposed allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
1. F. Gomperts ..	Survey ..	Madras ..	Rs. 200	Rs. 200	
2. W. F. Bateman ..	Do. ..	....	225	225	Diminishes with increase of pay.
3. R. H. Johnston ..	Do. ..	....	250	250	
4. L. G. Firth ..	Do. ..	....	200	200	
5. A. Wilson ..	Cinchona ..	Ootacamund ..	150	150	
6. Do. ..	Do. ..	Do. ..	200	200	
7. Rao Sahib K. R. Venkataramana Ayyar ..	Forest ..	....	..	..	Free quarters.
8. A. M. Littlewood ..	Do. ..	....	100	100	
9. H. W. A. Gaudoin ..	Do. ..	....	..	..	
10. E. M. Crothers ..	Do. ..	....	..	..	
11. C. Sadagopa Achariyar ..	Council Office ..	Madras ..	110	100	Temporary—to be absorbed by incremental pay.

## CLASS IX.—PERSONAL ALLOWANCES—cont.

Name or designation. (1)	Department. (2)	Station. (3)	Existing allowance. (4) rs.	Proposed allowance. (5) rs.	Remarks. (6)
12. M. C. Thiruvankata Achariyar.	Labour .. ..	Azimnagar .. ..	Nil.	50	Manager, Criminal Settlement.
13. C. Hookens .. .. .	Public Works Department.	Dowlaihwaram..	50	50	
14. J. Johnson .. .. .	Do.	Periyar .. ..	50	50	
15. Chittarai .. .. .	Do.	Madras .. ..	2	2	Ferro-print peon under Sanitary Engineer.
16. Stenotypists to Ministers and Members.	Secretariat .. ..	Do. .. ..	25	25	
17. Sergeants (ex-British Army).	Police .. ..	General .. ..	25	25	
18. Miss D. C. B. De La Hey ..	Education .. ..	Madras .. ..	150	150	
19. P. H. England .. .. .	Do. .. ..	Vizagapatam ..	100	100	
20. Dr. O'Brien Beadon .. ..	Medical .. ..	Madras .. ..	500	500	Victoria Caste and Gosha Hospital.

## MODIFICATIONS MADE BY GOVERNMENT.

1. M. C. Thiruvankata Achariyar (Manager, Criminal Settlement)	.. Labour .. ..	Azimnagar .. ..	45	Special pay.
			+ 25	Conveyance allowance.

## ADDITIONS MADE BY GOVERNMENT.

Name or designation. (1)	Department. (2)	Station. (3)	Amount of allowance per mensem. (4) rs.	Remarks. (5)
1. K. R. Sadasiva Rao .. .. .	General Administration.	Madras .. ..	800 plus 200	Special pay. Compensatory allowance. The allowances to be continued till the present contract is over.
2. Head constables, City Police	.. Police .. ..	Do. .. ..	10	Special pay (good conduct pay). The number of men drawing these allowances will vary from time to time.
3. Miss H. Peters .. .. .	.. Education .. ..	Do. .. ..	28½	Special pay; for work as temporary teacher of the women's drawing class in the School of Arts.
4. Dr. Berlie .. .. .	.. Do. .. ..	Bellary .. ..	200	Compensatory. To be granted so long as Dr. Berlie is attached to the Alipuram jail.
5. C. S. Ramachandra Ayyar ..	.. Industries .. ..	Madura .. ..	50	Special pay; as Superintendent of the Madura Industrial Institute.
6. Staff Sergeant, Mr. Griffiths	.. Public Works Department.	Madras and Guindy.	50	As Superintendent of the Government Gardens, Guindy.
7. A. Varadaraja Ayyar .. .. .	.. Do. .. ..	Madras .. ..	60	Compensatory allowance.
8. E. G. Butler .. .. .	.. Judicial .. ..	Do. .. ..	50	Compensatory to be drawn so long as Mr. Butler is Registrar, High Court.

## CLASS X.—FREE QUARTERS.

Name or designation. (1)	Department. (2)	Station. (3)	Remarks. (4)
1. Government House establishments.	General Administration.	Madras .. ..	When housed in Government House or in premises attached to Government House.
2. Employees in hospitals and scholastic institutions, who are compelled to live in.	..	General .. ..	..
3. Head constables and constables	.. Police .. ..	Do. .. ..	..
4. Petty officers and peons in salt factories.	.. Salt .. ..	Do. .. ..	..
5. Jail officers whose status is similar to that of the men in items (3) and (4) above.	.. Jail .. ..	Do. .. ..	..
6. Deputy Director, Cinchona	.. Cinchona .. ..	Ootacamund ..	Personal to Mr. A. Wilson.
7. Curator, Government Gardens	.. Agriculture .. ..	Do. .. ..	Personal to Mr. F. H. Braham

## CLASS X.—FREE QUARTERS—cont.

## MODIFICATIONS MADE BY GOVERNMENT.

Name or designation. (1)	Department. (2)	Station. (3)	Remarks. (4)
1. One teacher in the training school for mistresses.	Education .. ..	Coimbatore .. ..	For supervision of the hostel.
2. Headmistress, Government training school for mistresses.	Do. .. ..	Bellary .. ..	Do.
3. Matrons, nurses, sisters and other women attendants in Government Hospitals (including mental hospitals).	Medical .. ..	General .. ..	Matrons and nursing Superintendents, living in separate houses or flats will be charged rent.
4. House surgeons and physicians.	Do. .. ..	Do. .. ..	When quarters are available.
5. Pupil midwives .. ..	Do. .. ..	Do. .. ..	Do.

## ADDITIONS MADE BY GOVERNMENT.

Name or designation. (1)	Department. (2)	Station. (3)	Remarks. (4)
1. Superintendents of central jails.	Jails .. ..	Throughout the Presidency.	....
2. Superintendents of district jails.	Do. .. ..	Do.	....
3. Jailors .. ..	Do. .. ..	Do.	....
4. Deputy jailors .. ..	Do. .. ..	Do.	....
5. Matrons .. ..	Do. .. ..	Do.	....
6. Sub-inspectors, sergeants and probationary sub-inspectors.	Police .. ..	General .. ..	....
7. Special Branch clerks, Criminal Investigation Department.	Do. .. ..	Madras .. ..	....
8. Special Police, Malabar .. ..	Do. .. ..	Do. .. ..	....
9. Officers of the Women's Medical Service.	Medical .. ..	General .. ..	....
10. Women curers, experimental station.	Fisberies .. ..	Tanur .. ..	....
11. Watchers, Fish Farms .. ..	Do. .. ..	Ippur .. ..	....
12. Watchers, Fish Farms .. ..	Do. .. ..	Mopad .. ..	....
13. All menials and officers drawing a salary of less than Rs. 30 in the Agency.	General .. ..	General .. ..	....
14. Anicut, canal, channel, regulator, lock, sluice, wharf, tappal, delta, calingula lascars, nargantis and bankers who belong to the water regulation or navigation establishments.	Public Works Department.	Do. .. ..	....
15. Watchmen in charge of inspection bungalows, stores, historic remains, vacant buildings and ballacuts.	Do.	Do. .. ..	....
16. Reservoir, anicut, regulator, lock, wharf, weir, tank and dam superintendents and traffic clerks, irrigation maistris and gumastas who belong to the water regulation and navigation establishments.	Do.	Do. .. ..	....
17. Section officer, Government House.	Do.	Ootacamund .. ..	....

NOTE (1).—All permanent inspectors of police who enjoyed the concession of paying rent at 5 per cent of their salary on the 30th June 1928, will continue to enjoy it so long as they hold any one of the inspectors' posts to which the concession was attached. Full rent subject to a maximum of 10 per cent of salary should be levied in the case of officers promoted as inspectors after that date.

NOTE (2).—House surgeons and house physicians in the Government General and Maternity hospitals are exempt from payment of rent for the electric installation in their quarters and of metre hire charges and charges for electrical energy supplied subject to the maximum of 168 and 47 units per mensem in the hot and the cold season respectively.

NOTE (3).—A sum of Rs. 369 is allowed under contingencies to meet the cost of servants' wages for the whole nursing staff of the General Hospital including the Matron Superintendent.

## APPENDIX XI.

[Paragraph 81 of the Report.]

## SUPPLIES AND SERVICES.

## List of residential telephones—Madras City.

Serial number.	Designation.	Date of termination of existing contract.	Serial number.	Designation.	Date of termination of existing contract.
(1)	(2)	(3)	(1)	(2)	(3)
<b>MEMBERS OF GOVERNMENT AND SECRETARIES TO GOVERNMENT.</b>					
1	Finance Member .. ..	31st December 1923.	36	Reserve Police Inspector.	31st December 1923.
2	Revenue Member .. ..	29th " "	37	Police Lines, D-2 Inspector's quarters .. ..	9th February 1924.
3	Law Member .. ..	31st " "	<b>BOARD OF REVENUE.</b>		
4	Home Member .. ..	14th January 1924.	38	Member, Board of Revenue (1) .. ..	29th March 1924.
5	Minister for Local Self-Government .. ..	2nd March "	39	Member, Board of Revenue (2) .. ..	Has no telephone at present.
6	Minister for Development	30th January "	40	Member, Board of Revenue (3) .. ..	27th November 1923.
7	Minister for Education and Public Works ..	20th February "	41	Secretary, Board of Revenue (Separate Revenue) .. ..	15th October "
8	President, Legislative Council .. ..	17th January "	<b>MEDICAL.</b>		
9	Secretary, Legislative Council .. ..	7th " "	42	Surgeon-General .. ..	18th January 1924.
10	Chief Secretary .. ..	16th October 1923.	43	Surgeon, First District.	31st March "
11	Revenue Secretary .. ..	17th January 1924.	44	Surgeon, Second District.	6th February "
12	Secretary, Development.	16th " "	45	First Surgeon, Government General Hospital.	8th June "
13	Assistant Secretary, Chief Secretariat .. ..	13th October 1923.	46	Surgeon, Third District.	28th July "
<b>HIGH COURT.</b>					
14	Chief Justice .. ..	1st January 1924.	47	Third Surgeon, Government General Hospital	21st November 1923.
15	Justice Spencer .. ..	29th November 1923.	48	Superintendent, Government General Hospital.	15th August 1924.
16	Justice Coutts Trotter ..	16th December "	49	Fourth Physician, Government General Hospital .. ..	15th July "
17	Justice Phillips .. ..	25th February 1924.	50	Director, King Institute, Guindy.	31st December 1923.
18	Justice Kumaraswami Sastriar .. ..	26th January "	<b>PUBLIC WORKS.</b>		
19	Justice Krishnan .. ..	31st December 1923.	51	Chief Engineer, Public Works Department ..	6th January 1924.
20	Justice Ramesam .. ..	23rd " "	52	Joint Secretary to Government, Public Works Department .. ..	14th October 1923.
21	Justice Odgers .. ..	17th February 1924.	53	Superintendent, Public Works Department Workshop .. ..	17th February 1924.
22	Justice Devadoss .. ..	18th " "	<b>MISCELLANEOUS.</b>		
23	Justice Venkatasubba Rao .. ..	17th March "	54	Inspector-General of Registration .. ..	6th October 1923.
24	Justice Wallace .. ..	27th January "	55	Collector of Chingleput.	30th November "
25	Registrar, High Court ..	31st December 1923.	56	Superintendent of Prisons .. ..	22nd December "
26	Chief Presidency Magistrate .. ..	31st " "	57	Superintendent, Government Museum .. ..	31st " "
<b>POLICE.</b>					
27	Inspector-General of Police .. ..	28th January 1924.	58	Director of Public Instruction .. ..	23rd January 1924.
28	Assistant Inspector-General of Police .. ..	13th February "	59	Director of Agriculture.	23rd February "
29	Assistant Deputy Inspector-General of Police.	17th October 1923.	60	Registrar of Co-operative Societies .. ..	7th January "
30	Commissioner of Police.	27th July 1924.	61	Director of Industries ..	20th November 1923.
31	Deputy Commissioner of Police .. ..	31st December 1923.	62	Commissioner of Labour.	16th October "
32	Assistant Commissioner of Police .. ..	19th February 1924.	63	Harbour Engineer to Government .. ..	4th March 1924.
33	Additional Assistant Commissioner of Police.	17th March "			
34	Superintendent, Government Railway Police.	5th February "			
35	Superintendent of Police, Chingleput district ..	19th October 1923.			

## APPENDIX XII.

..  
[Paragraph 130 of the Report.]

## LAND REVENUE DEPARTMENT.

## MEMORANDUM ON LAND REVENUE ADMINISTRATION.

## SYNOPSIS.

## A.—EXISTING ORGANIZATION OF THE LAND REVENUE ADMINISTRATION.

The functions of—

- (1) the Board of Revenue,
- (2) the Collector,
- (3) the Revenue Divisional Officer,
- (4) the Tahsildar,
- (5) the Deputy Tahsildar, and
- (6) the Revenue Inspector.

## B.—PROPOSALS UNDER INVESTIGATION.

## I. Regrouping and redistribution of charges—

- (a) Regrouping of villages and reduction of village establishments.
- (b) Redistribution of taluks and revenue divisions.
  1. Government orders calling for proposals.
  2. Action taken by Government on the subject.
- (c) Redistribution of districts.

## II. Separation of Executive and Judicial functions—

- (1) Previous references.
- (2) Proposals already under consideration by the Committee.
  - A. Mr. U. V. Venkataramana Ayyangar's scheme.
  - B. Mr. Rutherford's scheme.
  - C. Mr. Coleridge's scheme.
- (3) Further proposals.

## III. Simplification of village and taluk accounts—

1. Previous references.
2. Village accounts.
  - A. Statistical—
    1. Description.
    2. Purpose.
  - B. Revenue and Collection Accounts—
    1. Description.
    2. Purpose.
    3. Mr. Watson's proposals for simplification and remarks thereon of the late Mr. Stuart and the Board.
    4. General.

**IV. Simplification of the revenue system—**

1. Proposals and the necessity therefor.
2. Mr. Stuart's scheme.
3. Proposals under each head—
  - (a) Remissions.
  - (b) Encroachments.
  - (c) Tirraijasti and Fasaljasti—
    - (1) Large irrigation works and river channels.
    - (2) Tanks with an ayacut of more than 10 acres.
    - (3) Any other rainfed tank whose ayacut is entirely in one village.
  - (d) Sivayijama.
  - (e) Maintenance of survey marks.

**V. Abolition of Jamabandi allowances to village officers and the abolition of monigars in the Proprietary Estates—**

**Previous references—**

**C. Other proposals for the reorganization of the Revenue Department—**

**I. Simplification of Jamabandi—**

Previous orders on the subject.

**II. Abolition of paid Village Headmen in Ryotwari tracts—**

Functions of Village Headman.

**III. Abolition of Assistant Karnams—**

Functions of Assistant Karnam.

**IV. Amalgamation of Revenue Inspectors and Karnams—**

- (1) Functions of a Karnam.
- (2) Functions of a Revenue Inspector.

**V. Amalgamation of Tahsildars and Divisional officers.**

**VI. Abolition of the Board of Revenue.**

**VII. Simplification of Survey and Settlement procedure.**

**VIII. Abolition of village officers in Zamindari areas—**

- (1) Functions of the Karnam.
- (2) Functions of the Village Headman.
- (3) Functions of the Talaiyari.
- (4) Method of payment and responsibility for payment.
- (5) Proposal for the abolition of Village Headmen.

**IX. Abolition of fixed tentage for Deputy Collectors—**

- (1) The amount of allowance.
- (2) Orders sanctioning the allowance.
- (3) The necessity for its continuance.

**X. Amalgamation of Abkari and Land Revenue departments into a single department of Revenue—**

The functions of Revenue officers in regard to Abkari Revenue.

**XI. Replacement of Revenue Inspectors by Deputy Tahsildars.**

**XII. Transfer of Revenue registry.**

**XIII. Revenue collected by the Revenue department and the cost of collection.**



### A.—EXISTING ORGANIZATION OF THE LAND REVENUE ADMINISTRATION

#### The functions of—

- |                                 |                          |
|---------------------------------|--------------------------|
| (1) The Board of Revenue,       | (4) Tahsildar,           |
| (2) Collector,                  | (5) Deputy Tahsildar and |
| (3) Revenue Divisional Officer, | (6) Revenue Inspector    |

are set out in detail in the appended statement and in the printed list showing the conduct of business by the Board of Revenue.

### CONDUCT OF BUSINESS BY THE BOARD OF REVENUE.

Under section 2 of Madras Act I of 1894 (an Act to provide further for the conduct of business by the Board of Revenue), it is hereby notified that the Board of Revenue, with the approval of the Governor in Council, has arranged the distribution and reservation of its business as follows, to have effect from 1st April 1922 :—

#### DISTRIBUTION OF SUBJECTS.

##### *Subjects assigned for disposal by the Collective Board.*

- |   |  |
|---|--|
| 1. Acts and Bills.—Opinions regarding —.                        | 6. Recommendations for the post of Deputy Collector.   |
| 2. Conduct of public officers (covenanted).                     | 7. Recommendations for the retention or retirement of Deputy Collectors who have attained the age of 55 years. |
| 3. Court of Wards (matter of special importance).               | 8. Time-scale pay of Deputy Collectors and efficiency bar.   |
| 4. Grant of dry remissions.                                     |  |
| 5. Nominations for the posts of Tahsildar and Deputy Tahsildar. |  |

##### *Subjects assigned for disposal by two Members.\**

- |  |   |
|--|---|
| 1. Conduct of public officers (uncovenanted) of the grade of Tahsildars and above. | 2. Standing Orders relating to Land Revenue subjects. |
|--|---|

##### *Subjects assigned for disposal by a single Member.*

#### A.—LAND REVENUE DEPARTMENT.

1. Administration report relating to—
  - (a) Destruction of wild animals.
  - (b) District press.
  - (c) Revenue and finance.
  - (d) Special funds.
2. Jamabandi report—Land Revenue portion.
3. Land revenue collections including suspensions of revenue on estates.
4. Revision of village establishments.
5. Travelling allowances.
6. Acquisition of land for public purposes.
7. Census.
8. Darkhasts.
9. Destruction of wild animals.
10. Land Revenue—
  - (a) Changes in establishment.
  - (b) Irrecoverable arrears and quarterly reviews relating thereto.
11. Process service.
12. Quarries and mines.
13. Relinquishments of land.
14. Transfers of permanently-settled estates.
15. Village and taluk accounts dealt with in the Land Revenue Department.
16. Encroachments.
17. Examination of treasuries.
18. Inams.
19. Land revenue—
  - (a) Beris deductions.
  - (b) Escheats.
  - (c) Land-cess.
  - (d) Refunds.
  - (e) Remissions (other than season and fixed).
20. Pensions.
21. Endowments (Regulation VII of 1817), yeomahs and territorial pensions.
22. Public service and village offices.—Examinations qualifying for — in which other departments are not specially concerned.
23. Public works and petty construction and repairs.
24. Records.
25. Revenue business statements.
26. Special funds.
27. Tour returns.

#### A.—LAND REVENUE DEPARTMENT—cont.

28. Village offices and village officers.
29. Zamindaris.
30. Miscellaneous—
  - (a) Alienation of land.
  - (b) Archaeology.
  - (c) District press.
  - (d) Divisional charges statements.
  - (e) Miscellaneous charges.
  - (f) Ferries.
  - (g) Laccadive islands.
  - (h) Money allowances.
  - (i) Transfer of villages from one taluk to another.
31. Appeals under Act I of 1908, Madras, other than those made under chapter XI.
32. Land Revenue and Provincial Budget reports.
33. Law suits and legal questions relating to the Land Revenue Department.
34. Movement of district officers.
35. Leave allowances, etc., of public officers and conduct of public officers (uncovenanted) below the grade of Tahsildars.
36. Court of Wards (other than matters of special importance).

#### B.—SETTLEMENT DEPARTMENT.

##### *Economic and Statistical.*

1. Loans under the Land Improvement and Agriculturists Loans Acts.
2. Registration of births and deaths.
3. Vaccination.
4. Weights and measures.

##### *Famine.*

5. (a) Famine Code.
- (b) Famine-relief.
- (c) Famine-relief programmes.

##### *Irrigation.*

6. (a) Irrigation accounts.
- (b) Irrigation cess fund.
- (c) Irrigation projects and systems.
7. Water supply —
  - (a) Right to —.
  - (b) Regulation of —.
  - (c) Control over —.

\* Routine papers in any 'Two Members' subjects will, however, be disposed of by a single Member.

## B.—SETTLEMENT DEPARTMENT—cont.

*Irrigation—cont.*8. Water-rate—Appeals and suits relating to —  
*Settlement.*

9. Corrections in settlement registers.
10. Cowles.
11. General questions relating to settlement and resettlement.
12. General questions relating to water-rate.
13. Jamabandi report.
14. Kistbandi.
15. Remission—Season \* and fixed.
16. Suspensions of revenue on ryotwari lands.
17. Second-crop charge.
18. Settlement appeals.
19. Settlement operations—Reports on progress of—.
20. Tanks and tank-beds (Standing Orders Nos. 7, 8, 10 and 16).
21. Transfer of lands from dry to wet, from poramboke to assessed and from one ayacut to another.
22. Record of rights under Madras Act I of 1908.
23. Appeals under chapter XI of Act I of 1908—Madras.
24. Transfers of revenue registry except those of permanently-settled estates.
25. General revision of ground-rent.

*Survey.*

26. (a) (i) Field measurement books and other survey records.
- (ii) Revenue survey and advances.
- (b) Original and revision surveys and resurveys.
- (c) Boundary disputes.
- (d) Training of Assistant Directors and Survey subordinates in survey and settlement.

\* When the Full Board has decided that dry remission should be granted in any area, all further details may be arranged by the Commissioner for Revenue Settlement acting alone.

*Note.*—When a paper which, under the foregoing notification, would go before a single Member is an appeal against a decision previously passed by that individual Member in any other capacity, such paper will be disposed of by any colleague whom he may designate.

## B.—SETTLEMENT DEPARTMENT—cont.

*Land Records.*

27. Maintenance of survey records.
28. Training of karnams and revenue inspectors in survey, of Tahsildars and Deputy Tahsildars in the maintenance of land records and of Assistant and Deputy Collectors in survey, maintenance of land records and settlement.
29. Village and taluk accounts (except those dealt with in Land Revenue Department).

*Miscellaneous.*

30. Administration reports of departments under the control of the Department of Revenue Settlement, Survey and Land Records.
31. Appeals from subordinates.
32. Budget estimates of departments under the control of the Department of Revenue Settlement, Survey and Land Records.
33. Leave, pension and travelling allowances of subordinates.
34. General question relating to fisheries.

## C.—SEPARATE REVENUE DEPARTMENT.

1. The Salt Department.
2. The Abkari Department.
3. The Opium revenue.
4. The Customs revenue.
5. Stamps and court-fees including probate duty and duty on pauper suits.
6. Emigration.
7. Trade and Commerce (external).

### Functions of

The Board of Revenue (Land Revenue). (1)	Collector. (2)	Revenue Divisional Officer. (3)	Tahsildar. (4)	Revenue Inspector. (5)
<p>A printed list showing the distribution of business in the Board of Revenue is appended for reference.</p>	<ol style="list-style-type: none"> <li>1. Administrative charge of the district.</li> <li>2. Collection of land revenue.</li> <li>3. Jamabandi and jamabandi reports.</li> <li>4. Public servants—               <ol style="list-style-type: none"> <li>(a) Leaves, appointments and punishments.</li> <li>(b) Appeals against orders of Revenue Divisional officers.</li> <li>(c) Pensions.</li> </ol> </li> <li>5. Village establishments—               <ol style="list-style-type: none"> <li>(a) Appeals against orders of Revenue Divisional officer.</li> <li>(b) Revision.</li> </ol> </li> <li>6. Census.</li> <li>7. Process-service establishments.</li> <li>8. Quarries and mines.</li> <li>9. Transfer of permanently-settled estates.</li> <li>10. Inams.</li> <li>11. Heriz deductions.</li> <li>12. Escheats.</li> <li>13. Land-cess.</li> <li>14. Refunds.</li> <li>15. Religious and charitable endowments, yeomias and pensions.</li> <li>16. Village officers' special test examinations.</li> <li>17. Minor irrigation works.</li> <li>18. Petty construction and repairs.</li> <li>19. Pounds and chavadis.</li> <li>20. Records and revenue business.</li> <li>21. Tour returns.</li> <li>22. Zamindari.</li> <li>23. Alienation of land.</li> <li>24. Law suits.</li> <li>25. Court of Wards.</li> <li>26. Inspection of Taluk and Revenue Divisional offices.</li> <li>27. Income-tax.</li> <li>28. Collection of abkari revenue and control of abkari work.</li> <li>29. Control of the Forest department.</li> <li>30. Revision of orders by Tahsildars and Revenue Divisional officers, in cases of darkhasts and transfers of registry.</li> <li>31. Appeals against Revenue Divisional officers' orders under various legal enactments.</li> <li>32. Municipalities.</li> </ol>	<ol style="list-style-type: none"> <li>1. General administration of the division.</li> <li>2. Collection of land revenue.</li> <li>3. Jamabandi—               <ol style="list-style-type: none"> <li>(a) Conduct.</li> <li>(b) Reports.</li> </ol> </li> <li>4. Control of the work of the subordinates.</li> <li>5. Appointments and punishments of village establishments.</li> <li>6. Irrigation.</li> <li>7. Encroachments.</li> <li>8. Inams.</li> <li>9. Escheats.</li> <li>10. Refunds.</li> <li>11. Religious and charitable endowments, yeomias and pensions.</li> <li>12. Village officers' special test examinations.</li> <li>13. Minor irrigation works.</li> <li>14. Petty construction and repairs.</li> <li>15. Records and revenue business.</li> <li>16. Alienation of land.</li> <li>17. Darkhasts.</li> <li>18. Remissions.</li> <li>19. Tirvajasti and faaljasti.</li> <li>20. Law suits.</li> <li>21. Court of Wards estates.</li> <li>22. Inspection of Taluk and Sub-Magistrate's offices.</li> <li>23. Inspection of sub-jails.</li> <li>24. Land records maintenance.</li> <li>25. Administration of Madras Act I of 1908.</li> <li>26. Sale of abkari shops.</li> <li>27. Collection of abkari revenue.</li> <li>28. Adjudication of stamp duty.</li> <li>29. Sales of immovable properties for arrears of public revenue.</li> <li>30. Land acquisition.</li> <li>31. Construction and repair of pounds.</li> <li>32. Inspection of work of the forest and irrigation panchayats.</li> <li>33. Constitution of judicial and administrative panchayats.</li> <li>34. Over asmaish of the field work of Tahsildars and Revenue Inspectors in villages.</li> <li>35. Inspection of Revenue Inspectors' registers.</li> <li>36. Forest offences in unreserved lands.</li> </ol>	<ol style="list-style-type: none"> <li>1. Collection of land revenue.</li> <li>2. Darkhasts.</li> <li>3. Transfers.</li> <li>4. Relinquishments.</li> <li>5. Transfers of land from poramboke to ayan and vice versa.</li> <li>6. Jamabandi.</li> <li>7. Inspection of irrigation sources—loan wells, survey stones and pounds.</li> <li>8. Asmaish of water-rate, second crop—remission, encroachment and sivayi-jama cases.</li> <li>9. Collection of excise revenue.</li> <li>10. Licensing and resale of abkari shops.</li> <li>11. Sale of stamps.</li> <li>12. Sub-Treasury.</li> <li>13. Inspection and check of village accounts.</li> <li>14. Minor irrigation works.</li> <li>15. Transfer of dry to wet and vice versa.</li> <li>16. Inquiries about the claims to succession to village offices.</li> <li>17. Inquiries into the misconduct of village officers and servants.</li> <li>18. Inquiries into escheat and inams cases, and religious and charitable endowments.</li> <li>19. Inquiry into solvency of applicants to sue <i>in forma pauperis</i>.</li> <li>20. Inquiries into forest offences in unreserved lands and disposal of minor cases.</li> <li>21. Sale of fisheries.</li> <li>22. Sale of valuable lands.</li> <li>23. Sale of lands and properties for arrears of public revenue.</li> <li>24. Jamabandi returns and reports.</li> <li>25. Reports about alienation of land.</li> <li>26. Sales of movable properties.</li> <li>27. Income-tax work.</li> <li>28. Revenue business statement.</li> <li>29. Construction and repair of pounds and chavadis.</li> <li>30. Payment of salaries to village establishments.</li> <li>31. Refunds.</li> <li>32. Inquiries in land acquisition cases.</li> <li>33. Settlement of land revenue demand.</li> </ol>	<ol style="list-style-type: none"> <li>1. Collection of land revenue.</li> <li>2. Inspection and check of village accounts.</li> <li>3. Asmaish of fields—               <ol style="list-style-type: none"> <li>(a) Sivayi-jama.</li> <li>(b) Water-rate.</li> <li>(c) Encroachment.</li> <li>(d) Remissions.</li> </ol> </li> <li>4. Inspection of—               <ol style="list-style-type: none"> <li>(a) Transfer from poramboke to ayan and vice versa.</li> <li>(b) Transfer from dry to wet and vice versa.</li> <li>(c) Irrigation sources.</li> <li>(d) Pounds.</li> <li>(e) Survey stones.</li> </ol> </li> <li>5. Checking of pound accounts.</li> <li>6. Checking of maintenance registers.</li> <li>7. Check-measurement of subdivisions.</li> <li>8. Valuation of trees in darkhast cases.</li> <li>9. Checking of 2-C. accounts by the inspection of fields containing Government trees.</li> <li>10. Checking the village statistical register.</li> <li>11. Sale of lands and movable properties for arrears of rent or revenue.</li> <li>12. Miscellaneous local inquiries.</li> <li>13. Transfer of registry.</li> <li>14. Checking of village stone depots.</li> <li>15. Inspection of loan works.</li> <li>16. Disposal of pouthi cases.</li> <li>17. Checking village registers.</li> </ol>

Functions of

The Board of Revenue (Land Revenue). (1)	Collector. (2)	Revenue Divisional Officer. (3)	Tahsildar. (4)	Revenue Inspector. (5)
	<p>33. District Treasury officer. 34. General control of other departments. 35. Magisterial work and control of the subordinate magistracy. 36. Survey and settlement. 37. Land records. 38. Grant of loans. 39. Miscellaneous. 40. Inspection of sub-jails.</p>	<p>37. Quarries and mines. 38. Passing orders as Collector upon offences against breaches of Abkari law reported by Abkari Inspectors 39. Kudimaramat. 40. Fisheries. 41. Investigation of projects. 42. Settlement of irrigation disputes. 43. Control of the work of village courts. 44. Classification of land. 45. Magisterial work—     (i) Original.     (ii) Appellate. 46. Tour returns. 47. Travelling allowance bills. 48. Income-tax work. 49. Large volume of miscellaneous work. 50. Inspection of loan works. 51. Electoral rolls.</p>	<p>34. Loans. 35. Census. 36. Forest and irrigation. 37. Panchayats. 38. Jamabandi allowances. 39. Miscellaneous work. 40. Magisterial. 41. Electoral rolls.</p>	

## B.—PROPOSALS UNDER INVESTIGATION.

## I. Re-grouping and Distribution of charges.

## (a) Re grouping of villages and reduction of village establishments.

The Board of Revenue is competent to dispose of proposals for the re-grouping of villages and reduction of village establishments. Detailed information by districts as to what has been done and what remains to be done has not yet been obtained. From the Secretariat note on the village officers' budget, it has been ascertained that 8,838 village officers and servants were abolished by the Board during the year 1922-23. A telephone message, dated 16th February 1923, from the Board shows that the Board sanctioned until that date a reduction of about Rs. 1,35,000 per mensem in the cost of ryotwari village establishments and that a further saving of Rs. 5,000 per mensem might be anticipated during the remaining portion of the current official year.

## B-1 (b) Re-distribution of taluks and revenue divisions :—

## I. Government Orders calling for proposals.

In Official Memorandum No. 1604-C/22-2, dated 11th April 1922, the Board

Madras.                    |            Gōdāvari.  
Chingleput.                |            Kistna.  
                                  |            Vizagapatam.

was requested (1) to call upon the Collectors of all but the marginally-noted five districts to send a report on the constitution of the divisions within their respective

districts giving statistics for each division and offering their suggestions for any possible reductions, and

(2) to send on those reports individually with any remarks or suggestions which it wishes to offer.

## II. The action taken by Government on the subject is noted below by districts :—

(i) No change has been ordered by Government in respect of the following districts :—

(1) Ganjām .. .. .	G.O. No. 156, dated 26th January 1923.
(2) South Arcot .. .. .	416 „ 9th March 1923.
(3) Anantapur .. .. .	369 „ 26th February 1923.
(4) South Kanara .. .. .	242 „ 8th February 1923.
(5) Madura .. .. .	23 „ 4th January 1923.
(6) Tanjore .. .. .	2269 „ 20th December 1922.
(7) Trichinopoly .. .. .	268 „ 12th February 1923.

(ii) The proposals for re-distribution of the following districts have been published for criticism in G.O. No. 300, Revenue, dated 15th February 1923 :—

- (1) Vizagapatam,
- (2) Gōdāvari and
- (3) Kistna.

(iii) Proposals received in respect of the following districts are in the Secretariat :—

- (1) Nellore,
- (2) Guntūr and
- (3) North Arcot.

(iv) The proposals received for the following districts are under consideration :—

(The connected files are in circulation.)

- (1) Malabar,
- (2) Nilgiris,
- (3) Madras and
- (4) Chingleput.

(v) Proposals have been received in respect of the following districts but further references have been made to the Board of Revenue :—

- (1) Cuddapah.— } The Board and Collector of Cuddapah propose the abolition of
- (2) Chittoor.— } the Rayachoti division, the abolition of the Deputy Tahsildar's office at Lakkireddipalle and Cuddapah and the conversion of the Sidhout and Kamalapuram taluk offices into Deputy Tahsildars' divisions. While considering that no reduction can be made in the Chittoor district the Government have called upon the Board to reconsider whether the Sidhout taluk should be abolished and whether the Rayachoti taluk may be transferred to the Chittoor district.

(3) *Coimbatore*.—The Collector proposes the abolition of the Gobichettipalayam revenue division and the offices of—

- (1) The Deputy Tahsildar's division, Perundurairi in Erode taluk.
- (2) Do. Kangayam in Dharapuram taluk.
- (3) Do. Satyamangalam in Gobichettipalayam taluk.
- (4) Do. Mettupalayam in Avanashi taluk.
- (5) Stationary Sub-Magistrate and his establishment in Bhavani taluk.
- (6) Do. in Udumalpet taluk.

The Board is opposed to all these proposals. The Government however have called upon the Board to consider whether the Erode division may take only one of the taluks of the Gobichettipalayam division and other arrangements can be made for the other taluk of the Gobichettipalayam division in view to the reduction of a division.

(4) *Tinnevely*.—The Collector's proposals are —

- (1) Abolition of the Koilpatti division,
- (2) abolition of the Tenkasi taluk and its conversion into a Deputy Tahsildar's division,
- (3) abolition of the Stationary Sub-Magistrate's Court at Tenkasi.

The Board considers that no reduction or change is desirable in this district at any rate until the income-tax work is completely removed. The Government have called upon the Board to reconsider its opinion as to the reduction of a division in the district in view of the transfer of income-tax work and the statistics of criminal cases.

(vi) In the following districts changes have been sanctioned by Government:—

(1) *Ramnad*.—The abolition of the Virudupatti Deputy Tahsildar's office has been sanctioned in G.O. No. 2091, Revenue, dated 28th November 1922. The abolition of the Deputy Tahsildar's office, Watrap, has been sanctioned in G.O. Mis. No. 1428, dated 5th August 1922.

(2) *Kurnool*.—The Koilkuntla Deputy Collector's division has been abolished in G.O. Mis. No. 497, dated 27th March 1923.

(3) *Bellary*.—The Rayadrug Deputy Collector's division has been abolished. The conversion of the Siruguppa taluk office into a Deputy Tahsildar's division in the Bellary taluk and the re-arrangement of the Alur, Adoni and Bellary taluks to take over the villages of the Siruguppa taluk have been sanctioned—vide G.O. No. 2111, Revenue, dated 28th November 1922.

(vii) *Salem*.—The only change is the abolition of the Personal Assistant's post.

(viii) *Anjengo*.—There are no divisions and taluks.

#### B. I-C. *Re-distribution of districts.*

A resolution was tabled but not moved by Rai Bahadur T. M. Narasimhachari to the following effect:

“That the Council recommends to the Government to reconstitute the Ceded districts and the districts of Chittoor and North Arcot into four districts.”

The subject was noted upon by the Secretariat and it was decided to oppose the resolution on the ground of famine involving constant inspection and that the creation of four charges would make each district too large for a Collector.

The question of the amalgamation of Madras with Chingleput is under the consideration of Government.

The district of Anjengo is also proposed to be grouped with Malabar if and when the Resident for Travancore and Cochin is transferred to the Government of India consequent on the proposal to place all native states in Madras under the direct control of that Government. The subject is under consideration in the Political Department.

#### B. II. *Separation of Executive and Judicial functions.*

(1) *Previous Reference*.—At the meeting of the Legislative Council held on the 14th September 1922, the following resolution was passed:—

“That this Council recommends to the Government that a committee be appointed to investigate and report on the steps to be taken to separate the Judicial and Executive functions.

now exercised by some of the officers, the cost involved in taking such steps, the different stages in which the separation may be given effect to, if it can be completely carried out at once, the administrative changes necessary for the purpose and any legislation that may have to be undertaken."

In pursuance of this resolution His Excellency the Governor in Council has appointed a committee with Mr. F. A. Coleridge, District and Sessions Judge, as President (vide G.O. No. 86, Judicial, dated 23rd February 1923). The Committee is still engaged in the work.

(2) *Proposals already under consideration by the Committee—*

(A) *Mr. C. V. Venkataramana Ayyangar's scheme.*

1. *Bench Courts.*—Numbers and powers to be increased. To be invested with Civil powers.

2. *Stationary Sub-Magistrates.*—To have civil powers in suits of small causes up to Rs. 500 in addition to their present magisterial powers.

3. *District Munsifs.*—To have their present civil powers and also criminal powers of 1st class Magistrates. After some experience they may be given appellate powers over Bench Courts and Stationary Magistrates.

4. *Sub-Judges.*—To have powers of the present District Magistrates for revision purposes.

5. *District and Sessions Judges.*—To hear appeals from 1st class Magistrates and have the transfer powers of District Magistrates and appointment and full control over Stationary Magistrates.

6. *District Magistrates.*—To retain all their powers under special Acts except the power to try cases.

7. The proposed Munsif-Magistrates should not attend inquests.

8. The recess should be abolished.

9. Collectors, Revenue Divisional Officers and Tahsildars may retain their present powers under chapters 8-12 of the Criminal Procedure Code provided that every order or judgment passed by these officers shall be subject to an appeal to the Sessions Judge in the first two cases or the District Munsif or the Sessions Judge in the third case.

(B) *Mr. Rutherford's scheme.*

I. (1) Civil and Criminal Judiciary should be kept apart as far as possible.

(2) Number of Benches, status and powers to be increased, and Stationary Sub-Magistrates to be gradually abolished.

(3) Sub-Divisional Magistrates to be Stationary and try committal cases, all 1st class and 2nd class cases which cannot be dealt with by a Bench summarily. His summary powers to be raised if possible. Security cases to go to him, and appeals to Sessions Judges as at present.

(4) Bench and Stipendiary Courts to be under the control of Sessions Judges, including revision work. Question of having one Sessions Judge and one District (Civil) Judge for each two districts to be considered.

(5) Collectors to retain powers of District Magistrates as regards preventive sections and special laws such as Arms Act, Explosives, and Petroleum Act. Recruitment to criminal judicial to be partly from existing civil and partly from members of executive services who elect for judicial service.

II. In memorandum No. 4309-1, Judicial, dated 6th September 1922, Government have accepted the following main features of the scheme and taken steps to try it as an experiment in 'Tanjore' and 'Madura'.

The main features of the scheme are—

(1) The entire abolition of second and third class Magistrates.

(2) The appointment in all important centres of stipendiary 1st class Magistrates with summary powers, solely for magisterial work.

(3) The appointment of Honorary Magistrates wherever suitable gentlemen can be found to sit either singly or as benches for the disposal of cases of lesser importance.

(4) A redistribution of the Revenue work, consequent upon the appointment of stipendiary 1st class Magistrates and the attendant reduction in the work of Divisional Officers who have already been relieved of local fund and in some cases of Income-tax work.

(C) *Mr. Coleridge's scheme.*

(1) *Collector-Magistrate.*—Must have the control of the police and the final say in matters governing law and order. He must have the powers given in chapters 8-12 of the Criminal Procedure Code. Under him Divisional Officers, Tahsildars, and Deputy Tahsildars must have the powers necessary under chapters 8-12. Appeals against these officers must be to the Collector-Magistrate. Any one who is aggrieved may file an objection, and have it referred to the Sessions Judge just on the principle of a Land acquisition reference.

All Civil and Criminal Courts will be under the control of the District and Sessions Judge, who may depute powers to those under him. The Courts will be (a) District Courts, Sub-Courts, Munsifs' Courts, Bench Courts with civil powers, but not honorary Munsifs as civil work needs constant application.

(b) Sessions Court, additional and assistant Sessions Courts when needed, Divisional Courts, Taluk Courts (Sub-Magistrates) and Bench Courts. Also honorary 1st and 2nd class Magistrates when needed and available. All judgments of Magistrates will go to the Sessions Judge who will have an Assistant or Additional Judge who may be the Local Sub-Judge for help. The lower court judgments will pass through the Divisional Magistrates, who will have the power of inspection of all lower and Bench Courts.

(c) So that the scheme may function at once, all criminal Magistrates and establishments will be taken over for the separation, the present Magistrates being allowed to choose the branch they wish to belong to in the future. The Revenue Department will be allowed to choose all the men it would desire to take back as vacancies occur as they would be retained on the temporary basis.

The future selection will be made by the High Court from the classes now recruited for District Munsifs. The entrants will start as Sub-Magistrates and get their pay. They would start as 3rd and then 2nd class Magistrates and do two years as Magistrates and then would be drafted into a Civil Court for two or three years and then given 1st class powers.

Deserving Magistrates will be made Munsifs or Sub-Judges, just as at present certain Tahsildars and Divisional officers are Munsifs in Coimbatore, Ganjam, Vizagapatam and Gōdāvari. The scheme is intended gradually to get rid of the Sub-Magistrates as now recruited.

3. *Further proposals.*—A possible scheme for the separation of the functions may be evolved by the constitution of Village Panchayat Courts, to which extended civil and criminal powers have been granted by the Madras Village Courts Act, 1888, as revised by Madras Act II of 1920. Under this Act the Panchayat Courts may be empowered to take cognizance of and try all or any of the offences specified in section 76. These offences are either compoundable or minor and generally contribute to the heavy files in the courts of the second and third class Magistrates.

The appended statement which is compiled with reference to paragraph 18 of Criminal Courts Statistics and to Judicial Statement No. 2 in the statistics of criminal courts in the presidency for 1921 shows that in the case of compoundable offences more than 86 per cent of persons brought to trial were acquitted or discharged, and that a large number of complaints was also dismissed under section 203, C.P.C. Judicial statement No. 4 on page 15 of the statistics shows a like percentage of persons acquitted or discharged by village officers in 7,800 cases tried by them. These facts appear to warrant the conclusions that only 14 per cent of compoundable offences come up for actual trial, the remainder being adjusted out of court, or disposed of as not proved or frivolous, and that instead of keeping a large number of second and third class Magistrates for the disposal of these cases and the minor offences against other local laws which are punishable with fine, the disposal hereof may be left completely in the hands of Village Panchayats by removing the concurrent jurisdiction of Sub-Magistrates.



The abolition of second and third-class Magistrates would involve the substitution of first-class Magistrates with summary powers and with wide jurisdiction. Stationary Sub-Magistrates at present number 158 and cost 3.10 lakhs of rupees, which sum would permit the appointment of perhaps fifty first-class Magistrates in their place. If the list of offences under section 260, Criminal Procedure Code, were extended and the limit of sentence for the purposes of fine raised, the work of the Sessions Judge would not be increased.

Description of offence.	Complaints dismissed under section 203, Criminal Procedure Code, during 1921.	Persons tried.	Persons acquitted or discharged out of those in column (3).	Percentage of acquittals and discharges.
(1)	(2)	(3)	(4)	(5)
Hurt .. .. .	1,785	44,286	97,943	86
Wrongful restraint and wrongful confinement .. ..	303	3,250	2,783	86
Criminal force and assault .. .. .	4,015	33,794	30,079	89
Mischief .. .. .	1,203	10,861	9,712	89
Criminal trespass .. .. .	1,138	11,411	8,766	77
Offences relating to marriage .. .. .	273	1,664	1,567	94
Defamation .. .. .	163	765	723	95
Criminal intimidation, insult and annoyance .. ..	1,631	9,999	8,879	89
Offences affecting public health, safety, convenience, decency and morals. Chapter XIV.	39	1,15,970	1,00,459	86
Towns Nuisance Act III, 1889 .. .. .	11	5,204	927	18
			4,939	8

### B-III. Simplification of village and taluk accounts.

1. *Previous References.*—In G.O. No. 1285, dated 3rd June 1920, the Government directed that the Director of Land Records in consultation with the Director of Agriculture should examine the question of the simplification of taluk and village accounts. With its reference No. E. 48/21-2, dated 23rd September 1921, the Board has submitted to Government Mr. Watson's and the late Mr. G. A. D. Stuart's reports with its remarks. Mr. Watson has submitted no proposals at all for the simplification of taluk accounts. He divides village accounts under two heads,

- (a) Statistical,
- (b) Revenue and Collection,

and makes no proposals regarding the accounts which affect the revenue holding the view that they must not be altered. He confines himself to the question of simplifying the statistical accounts, while Mr. Stuart made far-reaching suggestions in the direction of simplifying the present revenue system. The Board disagrees with Mr. Watson's view that the accounts relating to revenue must not be altered and has no doubt that if anything worth the name is to be done towards the simplification of accounts, a radical reform of the revenue system on the lines suggested by Mr. Stuart should be effected as a preliminary measure. The underlying principle of Mr. Stuart's scheme for reforming the revenue system is the elimination wherever possible of the fluctuating items of demand and the substitution of a permanent demand in their place. The scheme will be detailed and discussed under B-4, *simplification of revenue system*. The Board expressed the opinion that action should be taken according to the scheme and requested Government to make a definite pronouncement of policy in regard to it, so that in case of acceptance of the principle of the scheme, it may formulate proposals to give effect to it. The Settlement Commissioner handed to Government a note on the substitution of fixed for fluctuating items of land revenue in August 1922 for discussion at a Conference of officials. Government have requested the Board to consider the proposals and to prepare a scheme for the approval of Government if it considers that they will facilitate administration. The Board has called for Collector's views in regard to the proposals (B. R. No. 1-3328-22/1, dated 29th February 1923, Land Revenue and Settlement).

#### 2. Village Accounts—

A. *Statistical.*—The following accounts come under this category:—

Cultivation note book.

Statement No. 1.—Monthly register of cultivation.

Statement No. 1 A.—Abstract showing the extent cultivated under different crops.

Statement No. 2.—Adangal.

Statement No. 2 B.—Statement cultivated under each crop.

Statement D.—Statement of the area irrigated under certain sources.

8. A.—Statement of lands irrigated under works of classes I and II.

8. B.—Statement of lands irrigated under works of class III.

19. Registers of vital statistics, statistics of cattle disease and mortality and nominal list of unprotected children.

No. 21. Quinquennial statement showing agricultural stock.

No. 23. Statement showing the number of pattas of various villages held in the village.

B. *Revenue and collection accounts*—

1. Description. The following accounts belong to this class:—

No. 2. Adangal.

No. 2-A. Statement showing the extent of land occupied or cultivated without darkhast.

C. Statement of Government and private plantations and topes.

E. Statement showing the particulars of the ayacut and of changes therein.

3. Annual register of changes.

Enclosure A. Abstract of changes in the holdings.

4. Statement of beriz deduction.

5. Remission account.

6. Statement of charges for water not included in taram assessment.

Enclosure A: postings statement of charges for water.

7. Statement of miscellaneous revenue.

9. Statement of local and special funds.

10. Individual chitta divided into part I, permanent demand and part II, annual demand.

A. Pouti account.

11. Form of patta.

A. Miscellaneous patta.

12. Abstract statement of settlement for the whole village.

13. Chitta of daily collections from each individual.

14. Abstract of daily collections for each individual.

A. Demand, collection and balance for the entire village.

B. Detailed statement of irrecoverable arrears.

C. Statement of overpayments.

15. Remittance list.

16. Statement showing the liability of each individual at the end of each month.

17. Monthly demand, collection and balance of interest.

18. Form of receipt.

20. Statement of rainfall and water-supply.

24. Statement of minerals worked in the villages.

3. *Mr. Watson's proposals for simplification and Mr. Stuart's remarks thereon.*— These will be dealt with account by account. The accounts which give most work involving annual preparation for every survey field and subdivision in the village are (1) Karnam's inspection note book, (2) Statement No. 1, the monthly cultivation account and (3) Adangal.

The karnam's inspection note-book—is supposed to be taken to the field but in practice, it is not so taken at all and is written up at jamabandi for the purpose of jamabandi check. It is proposed to abolish this account making slight alterations in No. 2, so as to include all the information which is at present given in the note-book but which does not find place in the adangal.

*No. 2 Adangal.*—This is the basis of all accounts being a compendium of information regarding every survey field and subdivision. The correct maintenance of this account will give detailed statistics of unimpeachable accuracy but the opinion of many officers is reported to be that, owing to the labour involved in the compilation of this excessively detailed account, it is not properly maintained and the statistics provided are consequently unreliable. There should be detailed inspection and record for revenue assessment of dry lands, on which wet crops are likely to be raised, single crop wet lands on which remissions may have to be granted, assessed wastes and porambokes. In respect of the other dry lands inspection and recording details of cultivation are enforced solely for statistical purposes. This work is badly done and the statistics are not reliable. The proposal is to allow karnams to frame estimates of areas cultivated with various crops and of areas left waste as in Nilgiris, Malabar and South Kanara. But it is doubtful whether the karnam can give the estimates of crops with any approach to accuracy in villages where there is much garden cultivation and great variety of crops. In other villages which must be very large in which the number of crops grown is small and variation inconsiderable, the karnams estimate would probably be as accurate as the present figures show. The Collector may decide for each village whether the full adangal may be kept or whether estimates could be framed for dry land. For villages in which the full adangal is kept and for all but dry lands in all villages a revised form of No. 2 is proposed for adoption. For the villages in respect of which estimates could be framed for dry lands statement No. 1 may be maintained in a form similar to that of No. 1 of Malabar village accounts.

*Mr. Stuart's remarks.*—Accurate statistics of the areas and yields of all important food and industrial crops required for purposes of famine administration will not be available. The preparation of estimates as proposed by Mr. Watson would for a conscientious karnam involve the writing up of No. 2 in detail as at present. Any estimate not based on a detailed list of fields would be a mere guess and the crop statistics lose their value. Mr. Stuart is therefore against the change.

*Board's remarks.*—The Board disagrees with Mr. Stuart's views and considers that the most important statistics for the district officer's purposes are the district figures of exports and imports of food-grains and it is from the railway and not from the village accounts that these must be prepared. The Board holds that the meticulous accuracy which the Agricultural department aims at in the matter of agricultural statistics is neither practicable nor necessary for district administration and suggests that representations should be made to the Government of India for whom much of the statistical information is now compiled, that the value of these statistics is in no way commensurate with their cost and that considerations of economy make it impracticable to continue the present procedure.

*Statement No. 1.*—It is unnecessary to make the karnam post details of every field. The karnam may be allowed to enter totals only in this statement after making his postings in any form he pleases.

*Enclosure 2-A.*—The proposal is to abolish the account and to keep the file of B memoranda with a simple abstract containing four columns.

*Enclosure 2-B.*—This may be abolished as the necessary information may be obtained from No. 1.

*Statement No. 3 and its enclosure.*—These may be abolished and the permanent A register and chitta 10-I may be compared with the taluk registers 4, 5 and 7 to which village-war alphabetical indexes are prefixed. Statement No. 4 may be abolished. The information of the amounts to be paid and the person to whom it should be paid may be sent to village officers from the Taluk office with reference to taluk account No. 10. Mr. Watson himself says that the writing up of No. 4 certainly does not involve much labour.

*Statement No. 6.*—The proposal is to keep the file of monthly accounts together and abolish the consolidated statement prepared at the end of the year.

*Statements Nos. 7 and 9 and 10-II with its enclosure.*—Nos. 7 and 9 may be conveniently clubbed as it will be easier to work out the cesses in the same account. 10-II it has 15 lines in column 1 for each patta, and in the vertical form in which the account is written up at present the entry in column 1 for each of these 15 lines has to be written by the karnam for each patta. In order to save the scriptory work in this direction it is proposed that No. 10-II be written up vertically in serial order of pattas and horizontally for the various items of revenue chargeable on each patta. When this necessary change is made it is a simple matter to make the 10-II form in sufficient detail as to allow of the abolition of Nos. 7 and 9 as separate statements, or even as one combined statement and to carry out the postings in 10-II itself.

*Village Account No. 13.*—Chitta of daily collections. Mr. Watson proposes a revised form with five columns. The monegar will enter under date of receipt the name of the payer, the patta for which paid if known and the amount paid; and send each day an abstract to the karnam who on receipt will enter in the remarks column the patta and the item or items to which the payment is credited.

It is proposed to abolish No. 14 altogether and make provision for the entry in No. 16 of all the payments made by or on behalf of any particular individual in a month.

A form suggested for No. 16 is sent up.

*General.*—A radical reform of the revenue system is an essential preliminary to any reform of the village accounts.

#### *IV. Simplification of the Revenue System.*

1. *Proposals and necessity therefor.*—In connexion with the question of simplifying village accounts the Board and Government have realized that a radical reform of the revenue system is an essential preliminary to any reform of the village accounts and have taken up for examination a scheme for the elimination or reduction of the fluctuating items of revenue. In its reference No. I-3328-24/1, dated 29th January 1923, the Board has called for Collector's views on the proposals of the late Mr. G. A. D. Stuart for the abolition of the fluctuating items of revenue.

2. *Mr. Stuart's scheme.*—The proposals are—

- (1) to abolish fluctuating items of revenue by a great extension of the system of composition for water-charges,
- (2) to do away with individual remissions,
- (3) to leave petty porambokes to the care of other departments or of the village community, and
- (4) to abolish the fluctuations due to unauthorized cultivation by adopting the Punjab system of leasing all the waste to the village as a whole and only granting patta for such lands as have been brought under permanent cultivation at the time of resettlement.

A note containing tentative suggestions and objections for consideration is in the Board's reference, dated 29th January 1923, and the feasibility of the proposals will be examined below under the following heads :—

- (1) Remissions.
- (2) Encroachments on porambokes.
- (3) Tirvajasti and fasal jasti.
- (4) Sivayijama.
- (5) Maintenance of survey stones.

3. *Proposals under each head*—

(a) *Remissions.*—Mr. Stuart proposed the abolition of individual wet remissions and the grant of a lump sum remission on occasions of real disaster. According to the Board's note, remission of the entire assessment would be granted only in exceptional years and then on the whole ayacut if there were little or no harvested crop and dry remissions were granted in the same tract; and tirwakammi remission would be granted for the whole area if owing to the want of water wet crops could

not be grown or if grown had yielded little or no harvest. This proposal is made in regard to rainfed tanks whose ayacuts are entirely in single villages.

*Points for consideration:—*

(1) Extension of the above concessions to tanks with ayacuts in more than one village.

(2) Necessity for grant of remission under non-precarious sources.

(3) Composition or grant of special rate under precarious sources.

*(b) Encroachments on porambokes—*

(1) Under the scheme the control of porambokes in the possession of particular departments of Government and Local Boards may be left to the Department or Board concerned who should maintain survey marks, detect encroachments and protect trees. The control of communal porambokes may be left to the care of panchayats or interested ryots, the value of trees on them being recovered by the imposition of an addition to the revenue payable under each patta during the currency of each resettlement; or by charging a fixed annual fee or tree-tax for each tree until the total of the tax paid covers the value of tree or trees. The officials of the Revenue Department would interfere and check encroachments only on receipt of complaints in writing. The Revenue Department would have control of military camping grounds, minor channels to irrigation sources and perhaps village sites.

*Remarks.*—The panchayats under the Village Panchayat Act may be granted control of all communal porambokes including village-sites not coming under town-sites (clauses VIII and X of section 15 of the Madras Village Panchayat Act, 1920). As to the value of poramboke trees, the possibility of leaving the trees to the control of panchayats and recovering the value of trees lost from them would have to be considered. As regards encroachments on porambokes, specific instructions would have to be issued to panchayats and powers of punishment granted to them. At a conference of Collectors held in Ootacamund Messrs. Lloyd and Stokes expressed themselves in favour of the proposal to transfer the custody of porambokes to panchayats.

*(c) Tirvajasti and fasaljasti—*

(1) *Large irrigation works and river channels.*—The difficulty of devising any system of general application for the abolition of these items of revenue is recognized in the Board's note. There is no question of eliminating these items altogether from the revenue system and the only way of reducing the number of items for inspection is by so revising the rules under the Irrigation Cess Act as to admit of contracts with the holders of the zamindari and inam dry lands for a period of years.

(2) *Tanks with an ayacut of not more than 10 acres.*—The proposal is to assign such tanks at special rates when they are not in a series of irrigation works. This system was tried in the Madura resettlement and may be extended to the other districts.

(3) *Any other rainfed tanks whose ayacut is entirely in one village.*—The proposal is to adjust the ayacut by the inclusion of fields likely to be irrigated continuously in future without objection from the ayacut ryots and to adjust the assessment on each field so that the total revenue from the ayacut represents the average revenue obtained during a number of ordinary years. The determination of the share of revenue to be levied on each field should be made not only by its wet assessment but also with reference to the frequency of remissions granted or the levy of fasaljasti and tirvajasti during the period under consideration. Agreements may be taken from the holders of dry inam lands binding themselves, their heirs and successors to pay water-rate annually during the period of resettlement. The refusal to accept the proposal should result in the levy of such a high water-rate as to leave no gain to the person declining the composition. The arrangement would remain in force till the next settlement until the Government improve the tank or its supply. The extension of irrigation due to improvements by ryots in the distribution of water and in the methods of cultivation would be no ground for increase of revenue at resettlement.

### I. Proposal.

(d) *Sivayijama*.—The proposal is to reserve certain assessed waste lands for definite purposes such as assignment to the depressed classes and lease the rest without permanent occupancy right under the panchayat system to the ryots as a whole for the period of the settlement, distributing the lease amount among the ryots by a proportionate addition to each patta at so much in the rupee of the land assessment in the patta and recovering the value of trees on these lands by a further addition to the revenue payable under each patta. Another proposal is to encourage the disappearance of sivayijama by charging double assessment on any assessed waste land cultivated if the land is open to assignment and the occupier does not take it on patta.

*Maintenance of survey marks*.—The proposal is to leave the maintenance of survey marks at the bends of other porambokes than those in charge of the Revenue Department to the Government Department, local board, or panchayat concerned. The cost of replacing stones maintainable by a panchayat should be recovered from it at the next resettlement. The enhanced cost of any resurvey necessitated by the neglect of maintenance by panchayats should be taken to come under the cost of stone and labour recoverable on account of maintenance.

*Remarks*.—The panchayat is not likely to take up this responsibility for want of survey knowledge. If the village karnam were placed under the control of the panchayat, there might be less difficulty in accepting the proposal.

### B-V. Abolition of jamabandi allowances to village officers and the abolition of monigars in the proprietary estates.

*Previous references*.—In Official Memorandum No. 2238 C/22, dated 5th July 1922, Government requested the Board to report as to the necessity for granting jamabandi allowances to village officers in proprietary estates and as to why monigars should not be abolished as they are solely employed for the collection of the proprietor's rents. In its reference dated 1st March 1923 No. A 2770-22-3, the Board recommends—

(1) that no allowance need be granted to village officers in proprietary estates the Government revenue of which is under Rs. 300 a year, observing that the application of this criterion will eliminate the bulk of the proprietary villages,

(2) that an allowance equal to half the amount given in Government villages may be given to the karnam in proprietary villages, the Government revenue derived from which is between Rs. 300 and Rs. 1,000 and that no allowance need be given to headmen at all, and

(3) that proprietary villages yielding a Government revenue of over Rs. 1,000 a year may be treated as ryotwari villages.

The Board also agrees with Government that monigars in proprietary villages may generally be abolished. The file is pending.

### C-I. Simplification of jamabandi.

*Previous orders on the subject*.—Mr. Turing brought this subject up for discussion at the Collectors' Conference held at Ootacamund in August 1915, and proposed the audit of the village accounts by a Deputy Collector in charge of the audit staff in order to relieve the Collector of the check of village accounts.

In G.O. No. 2836, Revenue, dated 30th September 1914, the Government expressed concurrence in the following remarks passed by the Board upon a specific proposal (emanating from Mr. Rice) to relieve the Collector of jamabandi work:—

“The Board entirely disagrees with Mr. Rice. A general thorough overhauling of the village and taluk accounts by the Collector's staff working under the guidance of an experienced officer like the sharishtadar once in five years has very beneficial results. The jamabandi further affords the Collector an excellent opportunity of judging of the general efficiency of the taluk administration, rectifying irregularities and setting right misunderstandings of orders and errors in practice and generally of acquiring a close knowledge of the local conditions of the taluk concerned. It would be a retrograde step to sacrifice all these advantages.”

*C-II. Abolition of paid Village Headmen in ryotwari tracts.*

(1) Functions of village headman—

1. Civil and criminal powers.
2. Reporting crime and attending to police searches.
3. Watching suspicious characters.
4. Collection of land revenue, tree-tax and other miscellaneous demands.
5. Registration of vital statistics and cattle mortality.
6. Vaccination register.           ..           ..
7. Village collection accounts No. 13.
8. Cattle pounds.
9. Control of forest produce.
10. Miscellaneous work of the nature of subscribing to village account No. 20 and Darkhast and B memoranda.
11. Reporting of epidemics and cattle diseases.
12. Watching irrigation sources.
13. Issue of permits for irrigation of dry lands.
14. Control of village establishment.

*Proposals.*

(1) The post of village headmen to be made honorary, the headmen retaining their present functions.

(2) The post of village headmen to be abolished, their functions being transferred to the karnam.

The cost of village headmen in the coming year is estimated at—

	<b>LAKHS.</b>	<b>RS.</b>
Munsifs, 15,472 .. .. .	25	84
Monigars 312 .. .. .	15	15

The jamabandi allowance of village munsifs will amount to nearly three-quarter of a lakh of rupees.

*C-III. Abolition of Assistant Karnams.*

(1) *Functions of assistant karnam.*—He relieves the karnam of a portion of the duties of karnam which consist of the following:—

- (1) Maintenance of village accounts.
- (2) Inspection of crops, including water-rate, sivayi-jawa, and remission and encroachment cases.
- (3) Maintenance of Land Records Subdivisions, stone inspection, maintenance of registers.
- (4) Assisting the village headman in collection, civil and criminal work.

In practice the assistant karnam is given the stone inspection and the registration of crops in certain districts, or the collection work and stone inspection in other districts.

(2) The Civil Budget Estimate for 1923-24 estimates that there will be 578 assistant karnams in ryotwari villages whose cost, apart from jamabandi allowance, will be 82 lakh : and 193 assistant karnams in proprietary villages costing 18 lakh.

(3) The abolition of assistant karnams has been suggested.

*C-IV. Amalgamation of revenue Inspectors and karnams.*

(1) *Functions of karnam.*—These are detailed under C-III. Abolition of Assistant Karnams.

(2) *Functions of Revenue Inspector.*—These are detailed under A. Existing organisation of the Revenue Department.

(3) The proposal and its feasibility.

It has been suggested on the one hand that the post of revenue inspector and karnam should be clubbed and on the other that revenue inspectors should be abolished and replaced by a smaller number of Naib or Deputy Tahsildars.

*C-V. Amalgamation of Tahsildars and Divisional Officers.*

Mr. Rutherford advocates the abolition of Divisional Officers and the delegation of the powers of Divisional Officers to Tahsildars, while giving his scheme for the separation of the judicial and executive functions. He suggests the appointment of a personal assistant to the Collector to help him in hearing appeals and in the inspection of the Tahsildar's offices. In the Central Provinces the Retrenchment Committee proposed the abolition of Subdivisional Officers and the delegation of their powers to Tahsildars. In making these proposals it advocated the raising of Tahsildars into the Provincial Civil Service cadre as a second division on a time-scale of 200—25/2—300—20—500 with an efficiency bar at 300.

2. The proposal to amalgamate the functions of Tahsildars and Divisional Officers has been advocated not only by Mr. Rutherford and by the Central Provinces Retrenchment Committee but also by Members of the Madras Legislative Council.

*C-VI. Other proposals for reorganization of the Revenue Administration.*

*Abolition of the Board of Revenue.*

In their Order No. 773, Revenue, dated 4th April 1921, the Government appointed a committee of officials and non-officials with the Hon'ble Revenue Member as President to inquire into the expediency and feasibility of replacing the Board of Revenue as at present constituted by such alternative agencies as may be required to carry on the administration with economy and at the same time without loss of efficiency.

Upon the report of the committee, the Government have accepted the proposals to abolish the Fourth Member of the Board of Revenue and to amalgamate the establishment under Land Revenue and Settlement Commissioners into a single department and abolish one Secretary. The proposals have been given effect to.

*C-VII. Simplification of survey and settlement procedure.*

In June 1922 Government called for a conference of officials and non-officials with the Hon'ble Khan Bahadur Sir Muhammad Habib-ul-lah Sahib Bahadur, *Kt.*, *C.I.R.*, as President, to consider the question of effecting economy by the curtailment of survey and settlement processes. A note on the Survey Department and a tentative list of suggestions were supplied to the members of the conference. Beyond a suggestion that the subdivisions made at the request of ryots after survey and between surveys might be charged to the ryots provided that the cost is moderate, the committee were unable to suggest economies in any other direction or the substitution of the present system by any other.

*C-VIII. Abolition of village officers in zamindari areas.*

*Functions of the karnam.*—He has to maintain the accounts described in the schedule to rule 5 of the rules under section 32 of the Proprietary Estates Village Service Act, or such other accounts as may be prescribed by the proprietor from time to time. He should maintain the accounts prescribed by Government in the manual for non-Government villages in respect of lands belonging to or at the disposal of Government.

He should be present at the estimation of the crop at the threshing floor and at the measuring of the grain in koru villages.

He shall aid the village headman in the discharge of his civil, magisterial and police duties.

He shall assist the proprietor's officials in azmoish or inspection work, in the exchange of pattas and muchilikas and in the collection of rents due to the proprietor either in money and kind.

He shall furnish information required for the enfranchisement of village service inams coming under the scope of the Act and any return or other information that may be called for by the Collector for administrative or other purposes.

He shall measure fields and prepare and maintain field measurement books.

2. *Functions of the village headman.*—(i) Collection of quit-rents, water-rate and other revenues due to Government and the execution of processes for their realization



(2) Supply of provisions and conveyances to Government servants and travellers for ready money payment.

(3) Prevention and detection of offences.

(4) Reporting of crime.

(5) Helping the Police officers in the prevention, detection of crime and apprehension of offenders.

(6) Collection of the proprietor's money rents when required to do so and their remittance to the proprietor's office; collection of grain rents; execution of processes for the necessary rents. ..

(7) He should watch the interest of the proprietor in regard to the revenue due from trees, stone quarries, fisheries, etc., superintend the preservation of tanks and other irrigation work and the proper distribution of water therefrom and perform the customary duties of like nature to the proprietor.

(8) He should report to the local Sub-Magistrate the occurrence of specified public nuisances in or near their villages.

(9) He should watch the railway affecting tanks and convey timely warnings to the nearest railway Station Master.

(10) He shall keep such registers and accounts as the Collector may prescribe.

(11) He shall be ex officio keeper of Government cattle pound in the village.

3. *Functions of the Talaiyari.*—He shall work regularly under the village headman, serving summons, notices and orders and executing processes issued by him in any capacity *except for the collection of rent or revenue.*

He shall perform the customary Police duties, take remittances of revenue to the taluk and attend to the sanitation of the village.

He shall look after fields and crops, prevent cattle from trespassing on and damaging the crops, watch heaps of straw and grain on the threshing ground and convey and guard the proprietor's rents if required by him to do so. He shall furnish information regarding vital statistics, epidemics and cattle diseases.

4. *Method of payment and responsibility for payment.*—In the case of villages in which the village officers' salaries are fixed by Government under the Madras Proprietary Estates Village Service Act, 1894, Tahsildars and Deputy Tahsildars pay the salaries to the village establishment as in the case of ryotwari villages.

In the case of villages to which the system of money salaries has not been extended, the village officers and servants yet hold service inams and meras according to custom. According to Regulations XXV of 1802 and XXIX of 1802 the proprietor is bound to maintain and support the regular and established number of Karnams.

5. *Proposal for the abolition of village headman.*—According to the principles and in the scheme of permanent settlement there was no place for a village headman in permanently settled estates. In fact, the office was not referred to in the earlier reports and was not recognized in any of the Regulations passed in 1802. According to paragraphs 17, 21 and 27 of Appendix No. 18 printed on pages 174, 175 and 177 of Volume III of the "Fifth report on East India Affairs, 1882," the peshkash of an estate was to be fixed at two-thirds of the *average assets* of the estate arrived at after deducting sayar duties and the like and the deduction was made as compensation for the trouble of collection, etc. The proprietors have been allowed to enjoy without further taxation the benefits to arise out of the reclamation and cultivation of waste lands. Section 15 of Regulation XXV of 1802 has placed zamindars under the legal obligation to aid and assist officers of Government in keeping the peace. The twelfth clause of section 11 of Regulation XXIX of 1802 laid the duty upon karnams of keeping the registers of strangers as reported to him by the village watcher. Only in the year 1816 heads of villages are given certain police duties (vide Regulation 11 of 1816). In fact, headmen in several estate villages have not been attending to the collection work of proprietors.

Mr. Krishnamachariar brings to notice by a separate note the fact that the collection work of the Raja in the Vizianagram estate is not attended to by village headmen at all, but by pettandars who are remunerated by annual rewards. In the Venkatagiri estate most of the village headmen are illiterate and do not generally attend to collection work. The karnams attend to it. Beyond the quit-rents upon

unfranchised inams and water-rate in the delta and a few other villages, there is nothing to be collected for Government. It is a matter for consideration whether the collection of the small amounts of quit-rent and the other duties of village headmen may not be conveniently performed by the karnam in other villages than those in the delta. As regards the collection of water-rate in the deltaic villages, the obligation to pay it in respect of irrigated dry lands of estates lay upon the proprietors before the enactment of section I-A of the Madras Irrigation Cess Act, 1865, in 1914. The new legal provision was made in order to get over the difficulty of the proprietors in recovering water-rate from the ryots. By amending the definition of rent to include the water-rate payable to Government, the difficulty may be got over, and the proprietor's obligation under the Madras Revenue Recovery Act enforced. Such a course may obviate the necessity for the office of headman in the deltaic villages. There is also the alternative of appointing collectors for five months in the year and effecting a saving of half the cost. The provision under this head is as follows:—

Page 42, Civil Budget Estimate—5-E. Land Revenue.

Allowances to District and Village Officers.

Proprietary Estates Village Service.

	Rs.
6,521 Headmen .. .. .	6,44,936
180 Monigars .. .. .	2,284

*IX.—Abolition of fixed tentage for Deputy Collectors.*

1. *The amount of allowance.*—Rs. 16 per mensem for maintaining one double fly tent 12' by 12' and one servant's tent 10' by 10'.

2. *Orders sanctioning the allowance.*—The allowance is sanctioned by Government in their Order No. 2675, dated 16th July 1918.

3. *The necessity for its continuance.*—Tents are used by Deputy Collectors very rarely if at all. A reference to the travelling bills in the past will bear out the fact. Deputy Collectors put up in rest-houses wherever available and can secure tolerable accommodation in villages. The provision for fixed tentage on account of these officers may be removed without inconvenience to administration.

Page 78, Civil budget estimate—22-E. General Administration. Subdivisional establishments.

	Rs.
Travelling allowance .. .. .	2,50,000

Under this head provision is made for an expenditure of Rs. 13,380 on account of fixed tentage for 71 Deputy Collectors.

*X.—Amalgamation of Abkari and Land Revenue Departments into a single Department of Revenue.*

1. *Constitution and functions of the Abkari Department.*—The control of the combined Salt and Excise Department is vested in the Commissioner of Salt, Abkari and Separate Revenue, who obtains the orders of Government in the Revenue Department in all important matters connected with the policy or administration of the department. Now that "Salt" has become an asset of Imperial Revenue, the Salt Department may be separated from the Abkari Department.

2. *The functions of the Revenue Officers in regard to Abkari Revenue*—(a) *Collector.*—He is the head of the Abkari administration in the district and Inspectors and Assistant Commissioners are guided by him in regard to the sale and licensing of shops and in respect of technical breaches of the conditions of licenses. He is responsible for the collection of all Abkari revenue.

(b) *Divisional officers.*—They are Collectors under the Act, actually sell shops, control their licensing, the collection of Abkari revenue and dispose of all breaches of the conditions of licenses upon reports made by Abkari Inspectors.

(c) *Tahsildars and Independent Deputy Tahsildars.*—They license shops, re-sell shops, and collect revenue, maintaining the necessary registers and accounts. They can inspect shops and detect offences.

(a) *Deputy Tahsildars.*—They have all the powers of a Tahsildar except the licensing of shops.

*XI.—Replacement of Revenue Inspectors by Deputy Tahsildars.*

There are 1,072 Revenue Inspectors costing nearly ten lakhs on account of pay and travelling allowance. Mr. V. T. Krishnamachariyar doubts if routine inspection by these officers have been useful enough to justify such a large expenditure and would have smaller taluks and Deputy Tahsildars to assist Tahsildars in inspection and inquiries.

*XII.—Maintenance to be carried out by the Registration Department.*

It is understood that the Inspector-General of Registration has put forward proposals for the carrying out of mutations in revenue registry by his department and also for the effecting of subdivisions by his existing staff. An estimated saving of 1½ lakhs will be effected thereby.

*XIII.—Statements* are appended showing the total cost of the Land Revenue Administration and the total amount of the revenue collected by the Land Revenue officials. The total cost includes also work of all Magistrates in districts other than Stationary Sub-Magistrates, the cost of Revenue courts engaged in hearing of suits under the Estates Land Act and part of the cost of Court of Wards Administration. Land Revenue staff is also responsible either for the collection or for the crediting of Imperial receipts under the head of Income-tax, Salt and Customs.

XIII. STATEMENT I.

Details of the total revenue collected by the Land Revenue Department under various heads:—

*Ordinary tracts.*

Head of account.	Budget estimate, 1923-1924.	Revised estimate, 1923-1924.	Accounts, 1921-1922.
	LAKHS.	LAKHS.	LAKHS.
V. Land Revenue—Ordinary revenue including portion of Land Revenue due to irrigation.	743.27	750.29	717.12
Sale of Government estates .. .. .	..	.07	.07
Sale-proceeds of waste lands and redemption of land-tax .. .. .	4.00	5.20	4.14
Miscellaneous .. .. .	5.50	6.15	6.24
Total .. .. .	752.77	761.71	727.57
Deduct refunds .. .. .	1.50	2.00	1.63
Net .. .. .	751.27	759.71	725.94
VI. Excise .. .. .	538.18	486.04	488.17
VII. Stamps—Non-Judicial .. .. .	98.75	88.80	70.87
XVI. Interest .. .. .	11.07	9.19	6.20
Exclude interest on loans to Presidency Corporation .. .. .	1.81	1.13	..
On loans to Municipal and other Public Corporations .. .. .	4.98	3.07	1.88
On Miscellaneous advances .. .. .	.44	.22	..
Total .. .. .	6.28	4.42	1.88
Net Interest .. .. .	4.79	4.70	4.32
XVII. Administration of Justice—			
Sale-proceeds of unclaimed and escheated properties .. .. .	.34	.39	.31
Recoveries on account of pauper suits .. .. .	.59	.63	.60
Total .. .. .	1,388.92	1,340.27	1,290.21

*For Agency tracts.*

V. Land Revenue .. .. .	2.32	2.18	..
VI. Excise .. .. .	4.57	4.42	..
VII. Stamps—Non-Judicial .. .. .	.20	.20	..
XVII. Administration of Justice—			
Sale-proceeds of unclaimed and escheated properties .. .. .	.01	.01	..
Court-fees realized in cash—Recoveries on account of pauper suits .. .. .	.01	.01	..
Total .. .. .	7.11	6.82	..
Grand total for Ordinary and Agency tracts .. .. .	1,396.03	1,347.09	1,290.21

## STATEMENT II.

Details of the total cost of Revenue Administration :—

## Ordinary Tracts.

Head of account. (1)	Budget estimate, 1923-1924. (2)	Revised estimate, 1922-1923. (3)	Accounts, 1921-1922. (4)
	LAKHS.	LAKHS.	LAKHS.
32-C. General Administration—Revenue Secretariat .. .. .	1.10	1.28	2.30
Board of Revenue (Land Revenue) .. .. .	1.60	1.98	2.20
5-B. Land Revenue, Survey and Settlement—Revenue Settlement .. .. .	1.64	1.57	1.72
32-E. General Administration—General establishments .. .. .	19.06	17.99	18.43
Subdivisional establishments .. .. .	22.18	20.60	20.48
Taluk Establishments .. .. .	48.50	42.39	45.27
5-C. Land Revenue—Land Records establishment for preparing Revenue and Agricultural statistics .. .. .	45.41	45.25	44.16
Maintenance of Survey of municipal towns and unions .. .. .	.14	.10	.21
5-E. Land Revenue—Allowances to District and Village Officers .. .. .	65.46	61.98	58.86
15-A. Other Revenue expenditure financed from ordinary revenues—In charge of Civil Officers' establishment .. .. .	2.29	2.23	2.25
26 (d). Police—Village Police, Kyotwari and Proprietary Estates Village Service Talaiyaris .. .. .	25.49	28.30	27.04
Total .. .. .	227.75	228.00	218.60
5-A. Land Revenue—Charges of Administration for revision of assignments .. .. .	4.33	4.46	.17
5-B. Land Revenue—Survey .. .. .	13.50	13.46	15.11
Settlement parties .. .. .	7.81	6.32	6.02
5-D. Land Revenue—Inam Commissioner .. .. .	.09	.09	.11
6-A. Excise establishment—Abkari establishments in the Collectorates, permanent .. .. .	1.38	..	..
32-E. District Administration—General establishments—Treasury establishments .. .. .	7.21	9.10	9.08
24-G. Administration of Justice—Criminal Courts—General and Sub-divisional establishments .. .. .	9.08	9.45	9.70
Total .. .. .	43.40	42.88	40.19
For Agency tracts .. .. .	271.16	266.48	258.79
Grand total .. .. .	278.08	273.13	264.70
Deduct cost of Stationary Sub-Magistrates .. .. .	9.20	9.61	9.94
Total cost of Land Revenue administration .. .. .	269.88	268.49	254.74

## Agency tracts:

Head of account.	Budget estimate, 1923-1924. (2)	Revised estimate, 1922-1923. (3)	Accounts, 1921-1922. (4)
	LAKHS.	LAKHS.	LAKHS.
5-A. Land Revenue—Land Records .. .. .	.52	.33	.26
5-B. Land Revenue—Allowances to District and Village officers .. .. .	.13	.11	.11
15-A. Other Revenue Expenditure financed from ordinary revenues—In charge of civil officers .. .. .	.01	.02	..
22-A. General Administration—District Administration—General establishment .. .. .	2.22	2.16	2.18
Subdivisional establishment including Medical establishment .. .. .	2.05	1.55	1.38
Taluk establishments including Medical establishments .. .. .	1.87	2.01	1.44
Total .. .. .	6.80	6.18	5.67
24-G. Administration of Justice—Criminal Courts .. .. .	.12	.16	.24
Grand total .. .. .	6.92	6.64	6.01

D. SESHAGIRI RAO,  
Deputy Collector.

## APPENDIX XIII.

[Paragraphs 131 &amp; 151 of the Report.]

## LAND REVENUE DEPARTMENT.

*Scheme for the Maintenance of a Register of holdings in Registration offices.*

In G.O. No. 53, Revenue, dated the 7th January 1919, the Government having decided that a system of registration of titles in Government villages should be developed through the agency of the Registration Department, an experiment is being conducted in the revenue taluks of Ambasamudram (Tinnevely district) and Māyavaram and Mannārgudi (Tanjore district). The objects of the scheme are (i) to improve the indexes of this department so as to facilitate the search for encumbrances, (ii) to have a record that may serve as a half-way-house to a record of title, and (iii) to render substantial help to the Revenue Department by the registering officers taking up the disposal of patta transfer applications.

2. Under the scheme a register of holdings is prepared for each village with openings for each individual pattadar and inamdar, assessed unoccupied lands, unassessed lands and porambokes being given separate pages. In this register all registered transactions affecting property included in any particular holding are noted continuously against the items for a series of years—absolute transfers being ledgered on the left-hand side of the opening and mortgages and other transitory transactions on the right-hand side as encumbrances—*vide* sample extract annexed. Two keys are provided for this register, viz., (i) a field-war index to show on what page of the register transactions affecting a particular field could be found and (ii) a nominal index to show in alphabetical order the names of pattadars and other parties with the page of the register where the entries relating to them could be found.

3. The register in the tracts in question was prepared in the first instance with reference to the current chitta and postings of registered documents for the years 1910–20 were made with the help of the chittas for those years. With a view to secure the maintenance of the register up to date, a temporary arrangement has been made with the Revenue Department under which the registering officer, instead of merely receiving, attesting and forwarding to the taluk tahsildar applications for the transfer of revenue registry as is done at present under the Board's Standing Orders, himself issues a memorandum for effecting transfer of revenue registry to the karnam through the tahsildar in undisputed cases evidenced by registered documents and where the transaction does not involve any subdivision and both the transferee and the transferor have agreed to the mutation. Even in other cases involving subdivisions or local inquiries, the tahsildar issues his orders for the transfer to the karnam through the registering officer. In cases dealt with by the tahsildar on applications received direct or on *vars* reports from the village officers or transfers made by the taluk tahsildar of fields from poramboke to ayan, from dry to wet, darkhasts and relinquishments, etc., the orders are made to pass through the registering officer. Information is also being obtained by departmental arrangement in regard to transfers effected by court sales, decrees and orders and the changes are noted in the register without delay. This system enables the registering officer in these tracts to keep the register up to date.

4. It has been found that the search for encumbrances in the register occupies only a few hours or even minutes, whereas the searches in the ordinary indexes would occupy a number of days. The intending purchaser could, on payment of the prescribed fee, satisfy himself by a glance at a page of the register as to the existence or otherwise of encumbrances on the property within a few seconds and, if satisfied that the title is clear, could get a sale or mortgage deed prepared and registered on the same day without the least inconvenience.

The saving in labour in the matter of these searches for encumbrances would be very great, seeing that out of 56,000 general searches conducted annually on an average in this department, 20,000 relate to Government ryotwari lands which alone would give work for an establishment of about 200 clerks under the existing system.

Year.			Number of general searches.	
1917	..	..	26,735	In the proposed system, it would be possible to dispense with the services of more than 100 clerks who could well be utilized to meet the general increase in work as also the steady increase in general searches year after year, which will surely be accelerated by the facility afforded by the new register
1918	..	..	27,064	
1919	..	..	48,641	
1920	..	..	50,469	
1921	..	..	53,311	
1922	..	..	63,149	

as will be seen from the figures for the last two triennial periods shown in the margin.

The cost of stationery for and binding of the holding-war registers which has to be incurred immediately if the system is to be introduced in all the Government villages which number 21,200, excluding tracts which are shortly to be resurveyed, is estimated at Rs. 1,68,752. When once the register is opened, it is expected to run for thirty years. This initial outlay will be more than made up by the saving of the cost of the present indexes I and II which will no longer be necessary. The total saving for thirty years under sheets of indexes I and II is estimated roughly at Rs. 3,70,195. This gives a net saving of Rs. 2,01,443 under stationery eventually. It is possible to start the holding-war register and to get the documents of the past twelve years posted into it gradually by the existing establishment during months in which registration work is slack and therefore without detriment to the current work.

5. The register, if it could be prepared from the existing registration records and maintained up to date so as to represent the actual facts regarding the registered holder, would prove of very great value as evidence of title in courts of law as well as for the revenue administration. The maintenance of such a record could be accomplished only when its preparation as well as the mutation of names in the revenue registry go hand in hand; and this would be possible only when the changes in revenue registry could be effected through the agency of the Registration department. The work accomplished as described in paragraph 3 supra in the experimental tracts shows the possibilities in this direction. But the objects in view cannot be fully realized without the adoption of the following measures:—

(i) All *vars* (succession) cases and variations between registration and enjoyment detected during *azmoish* or otherwise should be submitted by the village officers direct to the Sub-Registrar as very few of them involve disputes.

(ii) Parties who now apply to the taluk tahsildar for transfer of *pattas* should be asked to make the application to the Sub-Registrar.

(iii) Orders passed by the Sub-Registrar on transfer applications should be communicated to the karnams direct instead of through the taluk tahsildar.

(iv) Every karnam should attend the Sub-Registrar's office once in six months to have his *chitta* verified with the register of holdings and obtain a certificate of such verification from the Sub-Registrar.

Opportunity of the karnam's visit to the Sub-Registrar's office should be availed of for comparing the holding-war register with the karnam's 2 (e) and 3 accounts.

(v) Fees for subdivision should be levied by Sub-Registrars according to the following scale:—

	Rs.
If the field or subdivision to be split up is wet with an extent of two acres or less than two acres .. .. .	2
and one rupee for every additional acre or part of an acre.	
If the field or subdivision to be split up is dry with an extent of four acres or less than four acres .. .. .	2
and eight annas for every additional acre or part of an acre.	

(vi) On completion of inquiry into cases requiring subdivision, the Sub-Registrar should furnish to the taluk tahsildar a memorandum with sufficient particulars to enable the karnam to identify the plots concerned. With a view to take full advantage of the already existing trained agency in the *personnel* of the karnams, the taluk tahsildar should, as at present, get the work done by the karnam who may,

if necessary, be paid a portion of the fees collected for the purpose as an incentive to speedy work and furnish the duplicate subdivision statement to the Sub-Registrar after its approval by the Revenue Divisional officer.

(vii) Cases involving local enquiry are very few and no serious inconvenience would be caused to registration work if the Sub-Registrar is allowed to go out to villages for about a week or so in a quarter. Arrangement could be made for the conduct of work during his absence for such short periods without extra cost to the State as is now done when he is absent on casual leave or at court. The registering officer may, in such cases, be paid a travelling allowance of Rs. 1-8-0 per day when he visits villages beyond a five miles' radius and As. 12 within that radius. This will not amount to more than Rs. 40 for each office per annum; but this additional cost would be more than met by savings that could be effected in the staff of revenue inspectors who would be relieved of patta transfer work and by dispensing with the services of the patta transfer clerk in the taluk office. The levy of subdivision fees, if it is not to be paid wholly to the karnam, may also bring in some revenue.

6. From my experience of both the Registration and the Revenue departments, I am convinced that it is quite possible to introduce this system throughout the Presidency which would not only result in a net saving of two lakhs so far as this department is concerned, but would also result in a great saving in the establishment in the Revenue Department. The scheme will also obviate the necessity of employing huge special staffs for the revision of adangals at every recurring settlement which revision is necessitated by the admitted failure of the revenue officers to maintain an up-to-date register of holdings. Some revenue officers who have scrutinized the scheme have doubted if a large number of mutation orders passed by registering officers would be satisfactory to the parties and if in due course the scheme would not lead to Revenue Divisional and taluk offices being flooded with innumerable revision petitions. But the facts and figures collected from the experimental areas do not warrant such an apprehension. The tahsildars of the taluks concerned have testified in writing to the fact that the orders of the Sub-Registrars in the matter of revenue registry have been rarely questioned. I would urge, therefore, that from the stand-points of both the Registration and Revenue departments, the scheme should be given a very sympathetic and careful consideration.

19th April 1923.

J. VENKATANARAYANA,  
*Inspector-General of Registration.*

ANNEXURE.

REGISTER OF HOLDINGS—SPECIMEN ENTRIES.

Patta number, name and address of pattadars and changes therein.	Serial number of property.	Property owned. (2)						Changes in the holding (3)						Encumbrances. (4)														
		Survey number.		Extent.		Serial number of property or		Volume number.	Document number and date of document.	Particulars of documents registered.	Executant.	Claimant.	Serial number of property or		Volume number.	Document number and date of document.	Particulars of documents registered.	Executant.	Claimant.									
		Old.	New.	Survey number.	Letter.	Acres.	Cents.						Survey number.	Letter.						Acres.	Cents.	Survey number.	Letter.	Acres.	Cents.			
58 G. Subrahmanya Pillai (son of Ganapathiappa Pillai), Vellala, ryot, Ekambarapuram.	1	83	..	83	..	44	83	..	..	44	343	No. 947, 11th May 1912.	Sale Rs. 900 to discharge encumbrance II, No. 1819.	Subrahmanya Pillai, 1. Arumugam Pillai, 2. Sivagnanam Pillai, 3.								339	No. 1446, 4th July 1911.	Lease for 3 years at an annual rent of 167 kot of paddy worth Rs. 1,336.	Vanuvamalayappa Pillai, { Subramania Pillai, 1. Arumugam Pillai, 2. Sivagnanam Pillai, 3.			
	2	101	..	101	..	64																						
	3	102	..	102	..	37																						
	4	103	..	103	..	29																						
	5	104	A-B-C-D part.	104	1	..	40						No. 1363, 24th June 1912.	Sale for Rs. 325.	Do. 1 to 3	Periya Mayandi (patta 12, page 15).												
	6	123	C and D.	123	5	..	54	101 (North.)	..	..	30	348																
	7	125	..	125	..	73																						
	8	126	..	126	..	34	101 (South.)	..	..	..	37	344	No. 1364, 24th June 1912.	Sale Rs. 930 ..	Do. do.	Kuthalinga Mudaliyar (patta 97, page 101).												
	9	168	A-C part.	168	1	1	27	102 (North.)	..	..	22																	
	10	170	1, 3	170	1	..	73	102 (South.)	..	..	15	345	No. 1365, 24th June 1912.	Do. Rs. 1,415.	Do. do.	Andisamban (patta 98, page 102).												
	11	198	A 1, 2	198	1	..	58																					
	12	222	..	222	..	48																						
	13	223	..	223	..	21																						
	14	224	..	224	..	29																						
	15	225	..	225	..	26																						
	16	227	..	227	..	24																						
	17	229	..	229	..	74	(Vide also page 62.)																					
	18	104	D. part.	104	2	..	5	169 (South of channel.)	4	1	86																	
	19	168	B.	168	3	..	43																					
	20	168	B. part.	168	4	..	65																					
	21	169	C and D.	169	4	3	52	169 (South of channel.)	4	..	20																	
	22	172	..	172	..	..	..	229 (South.)	..	..	25																	
							170 (North.)	1	..	68																		
							198 (West.)	1	..	25																		
							168 (West.)	3	..	15																		
							169 (North.)	4	1	46																		
							229 (Middle.)	..	..	25																		
							229 (North.)	..	..	24																		
							198 (East.)	1	..	33																		
							170 (South.)	1	..	5																		
							168 (Portion.)	1	..	32	388	No. 2510, 20th November 1916.	Sale Rs. 500..	Arumugam Pillai.	Gopalakrishna Aygar (patta 112, page 130).													
							168 (Portion.)	1	..	12	396	No. 2076, 6th September 1917.	Do. 179..	Do.	Sankaralingathevan (patta 47, page 51).													
							125 (East.)	..	..	51	406	No. 1429, 30th June 1918.	Do. 1,000..	Do.	Alagammal (patta 17, page 21).													
							125 (East.)	..	..	10																		

NOTE—(1) Entries in italics relate to documents which reduce the property or which cancel or discharge previous documents or encumbrances.  
(2) Entries underlined relate to property which has been transferred or documents or encumbrances which are cancelled or discharged.



## APPENDIX XIV.

[Paragraph 131 of the Report.]

## LAND REVENUE DEPARTMENT.

## THE MAKING OF A RYOTWARI PATTA PRESUMPTIVE PROOF OF TITLE.

## I

At the meeting of the Land Revenue Retrenchment Committee, the opinion was expressed that the question of making a ryotwari patta presumptive proof of title should be re-examined. A note on the subject prepared by Mr. Seshagiri Rao and a brief note by the Revenue Department with reference to the subject are printed below.

## II

## NOTE BY MR. D. SESHAGIRI RAO.

I. Patta.—A patta is village account No. 11. It is an extract from the chitta or village account No. 10, which is a ledger statement showing the revenue liabilities of landed proprietors. The village and field maps are a counterpart to the patta, showing the situation and boundaries of the parcels of land comprised in holdings. A ryotwari patta gives the names of the proprietors, the survey and subdivision numbers and areas of land, the assessment upon the holding, and the miscellaneous revenue payable by the proprietors in a year.

II. Law and Orders.—The Madras Land Registration Regulation, 1802, prescribes the maintenance of public registers for the purpose of registering the landed property paying revenue to Government and lays down that District Collectors shall enter in such registers all transfers of land from one proprietor to another, that transfers of land made without registration in the Collector's registers shall not be valid in courts of Adalat, and that unregistered transfers of land shall not exempt the registered proprietors from the payment of revenue due to Government upon the lands transferred. The registration made under this regulation was intended to be final and conclusive, but the provision has been deprived of all force by the decisions of the High Court. The public registers covered by the regulation are intended only for the ascertainment of the public revenue, and no rules having the force of law have been passed to regulate the inquiry into and the disposal of cases of transfer of land. But to secure agreement between registry and ownership the orders issued by the Board and Government are embodied in Board's Standing Order No. 31. The revenue registration does not carry any legal weight in civil litigation.

III. Effect of Law and Orders.—The revenue registration having no legal effect and there being no legal obligation on the part of persons acquiring or resuming rights in land to report changes to Revenue officers, the divergence between the revenue registers and the actual ownership has become large. But land revenue collection has not suffered because of the liability of crops and land to attachment and sale for public revenue and also of the healthy provision made in section 35 of the Madras Revenue Recovery Act, 1864, whereby tenants or other persons interested in land may pay the public revenue upon it in case of attachment and sale and recover it from the registered proprietor.

Private suits affecting boundaries of or rights to ryotwari lands and therefore affecting the entry in the revenue registry constitute a substantial part of the civil litigation in the Presidency; but in their disposal the Judge is not bound to take cognizance of the revenue registers or to communicate his findings to the Revenue Department. The revenue registration shows the names of deceased proprietors and persons who have no present title, while the names of small proprietors enjoying minute subdivisions do not appear in it at all. The existing state of things causes general uncertainty as to title and gives scope for oppression, disputes and litigation.

IV. Remedies suggested for securing accurate registration of titles.—The remedies suggested for removing uncertainty as to title and for preventing oppression and litigation, are—

(i) the maintenance of a record of rights upon a legal basis, and

(ii) legislation to compel revenue registration and the registration of instruments relating to immoveable property of the value of less than Rs. 100 and to give probative value to ryotwari pattas granted upon the basis of a record of rights. There is no question of making the present ryotwari patta a muniment of title. A legal record of land-titles should come into being before a ryotwari patta could be made presumptive evidence of title.

V. Record of rights—(1) Definition.—The term ‘record of rights’ primarily denotes records showing all kinds of rights in or over any land possessed by any person or persons, the situation and extent of land and the assessment payable upon it.

(2) Function.—The purpose of a record of rights is to secure accounts and up-to-date registration of title and to give legal weight to a ryotwari patta which should be an extract from it.

(3) Operation.—The Punjab and Bombay have each a system of record of rights. A system of record of rights also obtains in certain estates of the Madras Presidency in which the preparation of a record of rights has been ordered by the Local Government as a sequel to survey under section 164 of the Madras Estates Land Act, 1908.

The Punjab.—It is in this province that the system has most developed in India. This is a non-regulation province and the Transfer of Property Act is not in force with the result that no transactions affecting land need be evidenced by a registered document. Under the Punjab Alienation of Land Act no agricultural land can be alienated without the sanction of the Deputy Commissioner and there are restrictions upon mortgages and leases. The unit for revenue purposes is a village or estate instead of a survey field. The work of preparing an authoritative record of rights could therefore be entrusted to Settlement officers by giving them the powers of Civil Courts and prohibiting the Civil Courts from entertaining land suits.

Bombay.—A system of record of rights is in force in Bombay, the conditions obtaining in which are somewhat similar to those of this Presidency. But in Bombay there are favourable conditions such as the almost entire absence of joint holdings, the existence of a limit beyond which land will not be subdivided and a speedy machinery for the settlement of disputes relating to land which are not found here.

Madras.—The nature and details of the record of rights to be maintained in estates are given in section 165 of the Madras Estates Land Act, 1908. Under section 167 (3) of the Act every entry in a record of rights finally published shall be evidence of the matter referred to in such entry and shall be presumed to be correct until the contrary is proved. Under section 203 of the Act, plaints filed without certified copies of the entries in the record of rights are liable to rejection by Courts.

VI. Proposals for creating a system of record of rights in the Madras Presidency.—In their letter No. 1025, Judicial, dated 30th April 1894, the Local Government submitted proposals to the Government of India—

(i) for repealing section 22 of Act III of 1877 (India) and empowering the Local Government to frame rules for compelling persons executing documents concerning landed property to describe it by reference to survey numbers, and

(ii) for amending sections 54 and 59 of the Transfer of Property Act, 1882, so as to require that all sales and mortgages of immoveable property should be effected by deeds which shall be compulsorily registrable. The object of the proposals is to secure in the registration indexes a complete record of all encumbrances on landed properties so that persons desirous of purchasing landed property or lending money thereon may have a certificate showing the nature and extent of all encumbrances upon it.

The Government of India remarked as follows while disapproving of the proposals:—

“In the greater part of India two systems of registration are maintained side by side. A registration of assurances under Act III of 1877 and a registration of titles in the record of rights which is maintained by the Land Records Agency. The maintenance of two systems of compulsory registration is in theory indefensible and is only justified by the fact that the one is necessary to supplement the other. Thus the ultimate aim to be kept in view is so to perfect the land record (which unlike the register of assurances includes all kinds of titles) as to render it possible to dispense eventually with compulsory registration of assurances.”

In 1897 Sir Henry Bliss said in this connexion that the scheme of a record of rights was unsound in his opinion. In 1896 the subject came up in connexion with a conference among the Members of the Board and Sir E. Buck who was Secretary to the Government of India. The Local Government remarked as follows:—

“The preparation of a record of rights would involve enormous expenditure and occupy many years and it is questionable whether such a measure could ever be carried out without decreasing the size of the Madras district, and materially strengthening the Land Revenue, and Judicial establishments.”

In 1898 the question was again discussed when the Government of India forwarded copies of their correspondence with the Bombay Government on the subject. The Hon'ble Mr. Forbes, who was then Secretary, observed that ‘inquiries into possession and possessory titles would throw a burden on our over-worked establishment which would be beyond them and would result in no commensurate benefit’. Sir H. Winterbotham considered the scheme ‘too difficult to work in this Presidency with its joint family system and innumerable mortgages and leases’. Mr. Arundel considered the scheme as ‘quite unsuited’ to this Presidency.

In laying down the duties of the Director of Land Records the Government observed as follows in their Order No. 1342, dated 26th December 1903:—

“A matter, however, which should also have his early and constant attention is how best village registers can be modelled and directed towards the introduction into this Presidency at, it is hoped, no distant date, of a record of rights in ryotwari tracts.”

VII. Sir Frederick Nicholson's scheme.—Sir Frederick Nicholson, who was placed on special duty in G.O. No. 20, dated 7th January 1904, to consider the question of creating a record of rights, summed up the advantages of a record of rights as follows:—

- (a) It assists the land legislation,
- (b) it gives complete knowledge of tenancies,
- (c) it enables indebtedness and encumbrances to be ascertained,
- (d) it provides statistics for settlement purposes,
- (e) it indicates agricultural proximity,
- (f) it will gradually develop a system of title by registration, and
- (g) it will prevent and simplify litigation.

He proposed the development of a village record of rights through the village officers, and the maintenance of a mutation register to note down any information of changes as it is received for purposes of subsequent inquiry. He also proposed legislation to effect the following:—

- (i) to compel the reporting of changes in ownership by parties interested,
  - (ii) to compel the production of extracts from the record in civil suits,
  - (iii) to give finality to the decisions of Revenue officers in disputed cases,
- and
- (iv) to give Revenue Inspectors and karnams the power to call for parties and documents.

He proposed to combine the duties of Director of Land Records and the Inspector-General of Registration in one officer.

He was of opinion that the entries in the record should have no special probative value for some time to come. The scheme was tried in five selected villages by Mr. Marjoribanks who found no difficulties in framing a register of a record of rights

In his visits to the villages for the verification of the entries in the record by public inquiries he found no unwillingness on the part of ryots to disclose transactions and to produce documents.

The late Mr. R. V. Srinivasa Ayyar, to whom, as Inspector-General of Registration, the scheme was referred for remarks, raised the following objections after studying the local conditions of, and the systems obtaining in, other provinces:—

(1) that the systems of record of rights obtaining in Northern India are not suitable to tracts settled on the ryotwari system,

(2) that difficulties would be presented by nature of the Hindu joint family system under which ownership is limited to a fluctuating share in the family property,

(3) that local opinion was not favourable to the system recently introduced in Bombay,

(4) that the record suggested by Sir Frederick Nicholson would be difficult to prepare and keep up to date,

(5) that the preparation and the maintenance of such a record would involve legislation interfering with the freedom which people had hitherto enjoyed in the matter of their land transactions, and

(6) that it would not be advisable to require or empower village officers to enter in the village records transactions reported to them orally.

In their Order No. 3290, dated 1st December 1909, the Government decided to abandon the proposal to prepare a record of rights in this Presidency. Sir John Atkinson concluded as follows:—

(i) "The preparation of a correct initial record is impossible; no inquiry however lengthy and elaborate could possibly ensure that all interests that should be placed on the record had been fully disclosed.

(ii) "The expense and the dislocation of public and private business entailed by the inquiry would be intolerable.

(iii) "If the preparation of a correct initial record is impossible, equally so is its maintenance.

(iv) "Such a record even if correctly prepared is not necessary for either public or private purposes.

"A perusal of the papers will convince any one that the scheme is altogether visionary, impracticable and unnecessary."

VIII. The Survey and Land Records Committee's scheme.—The Survey Committee constituted under G.O. No. 3193, Revenue, dated 7th November 1914, concluded after gathering a large volume of evidence both from official and non-official witnesses that by failing to keep registry up to date the State was neglecting a duty imposed upon it by law and equity and that the existing state of things caused general uncertainty as to title and gave room for oppression, disputes and excessive litigation and that legislation to make revenue registration compulsory was necessary with reference to the fact that accuracy in survey and correct registration of title are measures called for in the direct interest of the agricultural population and only subordinately in the interests of revenue. They considered it unnecessary for Madras to make a record of all economic transactions which centre in particular holdings and proposed that the 'A' register in the form as revised by them with the village and field maps should constitute a record of rights, and that such a record should carry probative value. They also proposed the maintenance of a mutation register and observed that mutation proceedings should be held publicly in villages and decisions arrived at *coram populo*. They recommended legislation—

(i) to consolidate the law relating to a record of rights in a single enactment by superseding the Madras Survey and Boundaries Act, 1897, and the Madras Land Registration Regulation, 1802;

(ii) to compel the reporting of changes in ownership or quasi-permanent occupancy; and

(iii) to compel the production of extracts from the record of rights along with plaints in civil suits.

**IX. The Board's schemes.**—In its Resolution Mis. No. 412, Land Revenue, dated 22nd March 1918, the Board submitted two schemes, (1) permanent and (2) temporary, after eliciting public and official opinion on the Committee's proposals as ordered by Government in their Order No. 1252, Revenue, dated 1st June 1916. It also advocated compulsory revenue registration.

The permanent scheme is to be started in continuation of resettlement in districts where revision of adangals has been completed by special staffs. There will be a record of registry made by the special staff as the result of public inquiries in villages and it may be declared by legislation to be presumptive proof of title. The record will consist of the existing 'A' register with the addition of printed slips pasted on the left-hand margin of alternate pages of the register. The printed slip will contain printed columns to show for each field.

- (a) the survey and subdivision numbers,
- (b) the area, and
- (c) the names of the registered pattadar.

Manuscript columns will be opened on the slip to show

- (1) the names of any new transferees of completed ownership, and
- (2) the number and date of the order on which the transfer is based.

**Temporary scheme.**—Under this scheme there will be no record of registry, but the entries in taluk No. 6 (register of transfer applications) may be declared as presumptive proof of ownership after a date to be fixed for compulsory revenue registration.

**X. Government Orders on the schemes of the Survey Committee and the Board.**—In G.O. No. 53, Revenue, dated 7th January 1919, the proposals of the Survey Committee were rejected as being too complicated for practical working. But at the same time the Government considered that it would be a substantial advantage if the transfer of lands could be simplified and cheapened and if a system of registration of title could be developed under which it would not be more difficult to buy or sell a piece of land than it is to buy a block of shares. The Government therefore directed that the registration of titles should be developed through the agency of the Registration Department and that registry of title should be introduced in half a dozen villages near a few selected Sub-Registry offices. The Inspector-General of Registration has accordingly formulated a scheme to improve the indexes of his department so as to facilitate the search for encumbrances, and to have a record that may serve as a half-way house to a record of titles. The scheme is under trial in certain taluks of the Tanjore and Tinnevely districts.

3rd May 1923.

D. SESHAGIRI RAO.

#### NOTE BY THE REVENUE DEPARTMENT.

The main difficulties experienced in maintaining an up-to-date record of changes of registry at present are—

- (1) That transfer of registry is not legally obligatory.
- (2) That there is no penalty attaching to a failure to register changes.
- (3) That transfer in the office of the Revenue Officer confers no legal title in itself.

These difficulties cannot be got over unless legislation is introduced either making it compulsory to register all changes of holding or making change of registry in the Revenue office presumptive evidence of title.

For revenue purposes a complete record of rights has not been found necessary and if undertaken it will not result in simplifying the revenue procedure or lowering the cost of revenue establishment.

A complete record of rights may be desirable for its own sake and it may be worth the cost of additional establishment. But the work involved in maintaining it must necessarily involve an increase in the work of some department and hence an increase in the cost of establishment unless the whole of the cost is recovered by way of fees.

6th June 1923.

E. W. LEGH.

## APPENDIX XV.

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[Paragraph 140 of the Report.]

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FOREST DEPARTMENT.

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MR. RICHMOND'S REPORT.

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Chief Conservator's Commentary.

I have the honour to forward herewith Mr. Richmond's letter of 21st March 1923, giving cover to a report containing proposals for effecting retrenchment in the Forest Department, with a note written by Mr. Cox just before he handed over charge to me.

2. Before dealing with the report, I wish to put forward certain proposals of my own. I have long been of opinion that the administration of the Forest Department is not conducted on right lines in that the best use is not made of the trained staff, which instead of being employed on the development of the resources of the very valuable property which the State possesses in its timber forests, is dissipating its energy on the minor fuel and grazing reserves. The possibility of real retrenchment lies in my opinion in the direction of employing the trained forest staff to better advantage.

3. In paragraph 11 of his note Mr. Cox states that Mr. Richmond's report effectively disposes of the theory that the department is being run on extravagant lines. I greatly regret that I am unable to subscribe to this view. Generally speaking, the staff is by no means larger than is required, but it is used in what I consider a most wasteful manner. Excluding the two lowest ranks, it consists of officers recruited in Europe who have received a highly technical training in the most modern methods of forestry, officers who spend two years at Dehra Dun where the training is the best that India can supply, and Rangers who have gone through an expensive course at Coimbatore. Training in forestry aims chiefly at imparting the knowledge of how to obtain the highest financial return from crops of timber. It embraces of course instruction in the management of forests grown for fuel, tanning bark and the like and those maintained for climatic reasons, but in countries where forestry has reached its highest pitch of development by far the larger proportion of the forest land is devoted to the production of timber crops and in consequence forestry training is chiefly concentrated on that branch of the science. We have thus a body of men who have received a highly technical training chiefly with a view to their managing timber forests of commercial value. A large number of these men, however, spend most of their service in the management of scrub jungle and seldom see a timber forest. The regulation of grazing and the management of the poor scrub fuel forests, so common in the drier districts of the Presidency, do not call for the services of men trained to raise crops of timber, and to entrust work of this class to such men is on a par with employing a steam hammer to crack a nut. It is a practice which is doubly wasteful, for not only is the trained staff employed to do work which could be done as well by a much less highly trained and consequently cheaper agency, but by employing it on his work instead of on the management of the valuable timber forest we are neglecting to develop the great latent resources which these possess.

4. It may well be asked how such a state of affairs has come about ; it is due to following the line of least resistance. In order to obtain revenue from the real timber forests considerable capital expenditure would have been necessary on roads, buildings, transport and regeneration, while the exploitation of the grazing and fuel forests cost practically nothing. All that was necessary was to issue permits for grazing and to sell the fuel coupes and the right of collecting minor produce to contractors, and as long as the establishment was paid at the rates in force

before the war the minor forests yielded a handsome surplus. In many districts this was largely composed of the revenue obtained from such sources as Tangedu bark collected almost entirely from unreserved lands which not being under the control of the department cost nothing to administer. An undue importance thus attached to the districts containing the minor forests which was enhanced by the revenue (in many cases of considerable amount) from unreserved lands. This revenue is paid into the treasury by contractors and the Forest Department is concerned only with holding the sales and watching collection; it has no control over the unreserved lands and the revenue would not be affected if it ceased to exist. It is, I consider, to be regretted that the revenue in question was ever credited to 'forests' as without it less attention would have been devoted to the minor forests and more might have been done to develop the resources of the timber forests.

5. As an instance of the way in which the latter have been neglected in comparison with the grazing and fuel reserves, I would mention the fact that in the twenty-five years ending 30th June 1919, the total expenditure in South Kanara (one of the most—if not the most—potentially valuable forest tracts in South India) on works of improvement (roads, bridges, sowing, planting, fire-protection and miscellaneous) amounted to just over  $2\frac{1}{2}$  pies per acre per annum, while in Bellary it was slightly over one anna.

6. The recent large increase in the pay of the forest establishment has very considerably reduced the surplus previously yielded by the minor forests and several divisions are now worked at a loss. The analysis printed at pages 41 to 47 of Mr. Richmond's report shows that if the revenue collected from unreserved lands (which I have shown in paragraph 4 would still be collected if the Forest Department ceased to exist) is neglected, the working of the following divisions last year resulted in a deficit:—

Divisions.	Deficit.
	Rs.
Anantapur .. .. .	15,113
Chittoor .. .. .	63,820
Kurnool, West .. .. .	82,859
Do. South .. .. .	40,326
Do. East .. .. .	44,008
Bellary .. .. .	23,349
Kistna .. .. .	20,238
Chingleput .. .. .	38,762
Vizagapatam .. .. .	17,300
Cuddapah, West .. .. .	40,823
Do. North .. .. .	54,177
Do. South .. .. .	89,171
Total for twelve divisions ..	<u>5,29,916</u>

7. These results are chiefly due to the wasteful practice of employing a highly trained and expensive staff to manage the minor forests. In a very large number of cases (e.g., the Ceded districts) these forests have become so degraded that from the climatic point of view their disappearance can have no appreciable effect. It might, I consider, be possible to restore them to something approaching their original condition; in most cases the only way to effect this would be rigorously to exclude all animals, to forbid the cutting of anything except deadwood, and to undertake cultural operations and if such a course were decided, on the employment of the forest officer might be justified; but measures of this kind would be exceedingly expensive and would deprive the people of much of their grazing. The only alternatives are abandonment or the continuance of the present attempt to protect the existing growth. Abandonment would entail the disappearance of most if not all the forest growth and although the effect on the climate or on erosion would possibly be inappreciable the people would be left with less grazing and fuel than they have to-day; in their interests therefore it appears necessary to continue some form of protection. What this protection is costing to-day is evident from the preceding paragraph, and unless Government is willing to continue to burden the revenues of the country with this expenditure it must either considerably increase the grazing and fuel fees or find some cheaper form of administration than the employment of trained forest.

officers. The former alternative would cause intense dissatisfaction and incidentally involve an increase in the protective staff; the only course appears to be to devise some cheaper form of administration.

8. I therefore propose that the minor forests be removed from the control of the Forest Department the officers of which can then be concentrated on the work for which they have been trained, namely, the management of the more valuable timber and fuel forests.

9. The problem is to find a suitable and economical agency to administer the minor forests. I have considerable diffidence in making suggestions as most of my service has been spent in the forests of the western districts and I have not come much into contact with the villagers of the districts which contain the minor forests, but the ideal solution would appear to lie in some form of management which tends to foster among the local population a sense of ownership in the forests. I gather from the forest panchayat officer's reports that there is considerable prospect that with proper guidance the present panchayat system will be successful in this respect. The chief stumbling block in the way of the extension of panchayat management appears to be the assessment which, in many cases, has been fixed on the average of past receipts without taking into consideration the cost of the establishment previously employed in the management of the forest concerned which, when the forest is handed over to a panchayat, is no longer needed. I am now making allowance for this factor and reducing the assessment accordingly.

10. A weak point of the present organization appears to me to be the absence of control over the forest panchayat officer. He works directly under the Chief Conservator but except on paper the latter cannot possibly exercise supervision without detriment to his more legitimate work; the Chief Conservator is a trained forest officer, and his chief concern should be the commercially valuable forests. I think that the control would be more effectively exercised by officers who are constantly in touch with the ryot. The minor forests which supply the daily needs of the people in the shape of grazing, fuel, etc., form an integral part of rural economy, and the Revenue Department should be the department most directly concerned with their management. I would therefore suggest consideration of the feasibility of entrusting it to Collectors giving them the assistance of officers trained in forest panchayat work.

11. In proposing that the minor forests should be removed from the control of Forest Department, I have taken it for granted that the people in general will be willing to form panchayats to manage them; but the possibility that this will not be the case must be faced. In this event I would still deprecate the continuance of the present wasteful policy of employing a highly trained agency, but if panchayat management is the goal to be aimed at, some control must remain as if the people find that they can obtain what they want for nothing, panchayats are unlikely to be formed. Should they therefore fail to take readily to panchayat management, I would put forward for what it may be worth the suggestion that something in the nature of the old jungle Conservancy Department should be reverted to the management of the minor forests being entrusted to Collectors or Divisional Officers who would be given a special staff to assist them. Such staff might consist of selected Foresters who might be given a small increase of pay, and Forest Guards of the lower grades.

12. In its sixth resolution on forest retrenchment the Retrenchment Committee suggested the transfer of the minor forests to Collectors pending the extension of the panchayat system. Sometime must, however, elapse before the general removal of the minor forests from the control of the Forest Department can be effected, as a reclassification of a large number of forests will be required, and meanwhile it is possible that the panchayat system may be largely extended. It may therefore be as well to defer consideration of this suggestion as well as of the policy to be adopted in case the people fail to take to panchayat management until the reclassification has been carried out. It does not appear to be worth while organizing a special staff (and without this Collectors could not undertake the work) which may be required only for a short time.

13. Should my proposal to remove the minor forests from the control of the Forest Department meet with the approval of Government, it will be necessary to decide on the forests to which this policy will be applied. I would tentatively



suggest the removal of all class V forests and all fuel forests which at present are being worked at a loss with the exception of such forests as it is necessary to preserve for climatic reasons and those on which the larger towns depend for their supplies of fuel. I am at present collecting statistics showing as far as possible the cost of administration of and the revenue earned by each reserve not included in the category of forests required for climatic reasons. It may prove difficult to come to a decision in certain cases from an examination of the figures furnished and it may, and probably will, be necessary to inquire into local conditions on the spot but, if it is accepted that all class V forests should go, this inquiry should not take long.

14. The effect of divorcing from forest control the class V and other unremunerative forests, will be to set free a very considerable number of officers. I cannot, however, hold out any hope that any material saving will thus be effected for most, if not all, of the staff set free will be required for the development and working of the hitherto much neglected timber forests. Until the change is made it is impossible to venture on a forecast of the establishment required for the forests which will remain under the control of the department or to say whether any retrenchment can be effected, but if any real development is to take place it will be necessary largely to increase the establishment now employed in these forests.

15. I will now turn to the resolutions of the Retrenchment Committee quoted in Mr. Richmond's covering letter and to his notes thereon.

- (1) "that all schemes of commercial nature be placed on a capital basis and financed from loan funds."

This question is being separately dealt with in connexion with each individual scheme.

- (2) "that the staff engaged on exploitation work should include officers for sylvicultural work and should be entirely separated from the ordinary district staff."

16. I cannot see how the adoption of this proposal would effect any saving. It would entail placing the sylvicultural officers under the control of lumbermen whose *metier* is not sylviculture but exploitation; this would be an obviously uneconomical arrangement. If sylviculture is to be properly attended to, the officers engaged in it must be under the orders and control of the Conservator. I wish to lay stress on the fact mentioned by Mr. Richmond in paragraph 49 of his report that exploitation will add considerably to the sylviculture work of the Divisional Officer; the clearing of forest areas by the exploitation branch will entail very careful regeneration in forests where no such work is now in progress.

- (3) "that no further large scale exploitation be undertaken until there has been time to estimate the results of the exploitation of the Wynad, Gumsur, Nilambur, Mount Stuart and Chenat Nayar forests."

17. Whether this recommendation be adopted or not depends upon the meaning of the words 'large scale exploitation'. As Mr. Richmond points out in paragraph 127 of his report, it would be futile to rule that no work of larger expenditure should be undertaken until the success or otherwise of works already in operation is established. It may be accepted that no new schemes should be embarked on without thorough examination.

- (4) "that the Secretary should examine the necessity for retaining the services of the Forest Engineer, if the above suggestion is accepted."

18. Messrs. Cox and Martin in submitting proposals for the formation of the Forest Engineering Branch of the department carefully examined this question and were of opinion that the Engineer was necessary. This officer is at present engaged on the important work of constructing the Mount Stuart Ghat Road, a work which the divisional staff could not carry out efficiently. In any case therefore the Engineer will be necessary for sometime to come.

- (5) "that the further position of the charges of Conservators be examined with a view to the abolition of one circle, preferably the Nilgiri Circle."

19. In paragraph 30 of his report Mr. Richmond has shown that it is fallacious to suggest that the major portion of the forest areas of the Sixth Circle will be handed over to the exploitation staff; he has also shown that the result of exploitation will be

considerably to increase the Conservator's work. It is very probable that regeneration operations in South Kanara alone will extend over an *annual* area of 6,000 acres, an area larger than that of the Nilambur teak plantations, and the effective supervision of this work will take up a very considerable portion of the Conservator's time. I would lay stress on the last sentence of paragraph 30 of Mr. Richmond's report in which he says that in any event the one circle which could not be reduced is the Sixth.

20. If my proposals for removing the minor forests from the control of the Forest Department are approved, I think it probable that one territorial Conservator's charge could go, but as Mr. Richmond has explained in paragraph 38 of his report, the preparation of new and the revision of old working plans is a matter of imperative necessity. There is work for years to come for the five Imperial and five Madras Service Officers recruited for this purpose and if the work is to be properly co-ordinated a Conservator in charge of working plans is essential. This is the arrangement in force in the United Provinces and Burma and the Inspector-General of Forests recently informed me that in the former it has resulted in a very great increase of efficiency. I consider that to abolish one of the posts of Conservators would be a most retrograde step; as Mr. Richmond has pointed out in paragraph 31 of his report, the savings effected would not amount to anything very considerable.

- (6) "that the Secretary be asked to examine the scope and cost of forest charges in districts in which the forests falling under classes IV and V possibly by transferring the charge of these forests to the Collector, pending extension of the panchayat system" and
- (7) "that the question of expediting the formation of panchayats through means of the ordinary revenue staff and of dispensing with the special staff be examined."

21. I have dealt with these points in paragraphs 9 to 12 of this report.

- (8) "that the Secretary should examine the feasibility of reducing expenditure by placing half the districts in charge of officers of the Madras Forest Service" and
- (9) "that the whole question of supernumerary officers be further examined."

22. If the proposals contained in paragraph 8 of this report are approved, an examination of this point must await the reclassification of the forests.

23. To turn now to the recommendations contained in the body of Mr. Richmond's report:—

In paragraph 29 it is proposed that the Chief Conservator should be attached to the Development Secretariat. I am entirely opposed to this suggestion and agree with what Mr. Cox writes in paragraph 18 of his note; his opinion is based on nearly four years of actual work. The adoption of the proposal would mean making the Chief Conservator a kind of Under Secretary and would tend to tie him more than ever to his office table.

24. In paragraph 30 Mr. Richmond has gone into the question of the number of Conservators and I have dealt with this in paragraphs 19 and 20 of this report.

25. In paragraphs 35 to 48 Mr. Richmond deals with the cadre of the Imperial and Madras Service Officers. If the proposals made in paragraph 8 of this report are approved a reclassification of the divisional charges will be necessary and it may be possible slightly to reduce the staff, but no forecast of the cadre required is possible until the reclassification has been undertaken.

26. In paragraphs 54 to 58 Mr. Richmond deals with Rangers. For reasons similar to the above, no forecast of the number required is possible at present. I may say that I think it very unlikely that any reduction can be effected if due attention is to be given to the development of the valuable timber forests.

27. In paragraphs 59 to 61 Mr. Richmond has dealt with the question of Foresters. His recommendation regarding the reduction in the number of this class may be accepted and given effect to at once. Further reduction may be possible as a result of removing all the minor forests from the control of the Forest Department.

28. *Forest Guards.*—For reasons given in paragraph 25 above, no forecast of the number of Forest Guards required is at present possible; I do not think it likely that much, if any, reduction is possible if due attention is to be paid to the development of the timber forests, though a temporary saving might be effected by dispensing with the services of men employed in the minor forests pending the preparation of plans for development in South Kanara and similar districts.

29. In paragraphs 65 to 67 Mr. Richmond has dealt with the pay of the subordinates establishment. I am strongly opposed to any reduction in the pay of these men except possibly in that of the Foresters, but before I can make any definite recommendation on this point I wish to obtain the views of the Conservators, and I propose submitting a subsidiary report at a subsequent date. The present rates of pay were fixed after due and careful consideration of the requirements of the department and of the rise in the cost of living. If my proposals in paragraph 8 of this report are approved, the majority of the Forest Guards will be employed in the large timber forests on work which is not only extremely uncongenial to the class of men from which Guards are drawn, but is of a most strenuous and exacting character, and for this reason I strongly deprecate any reduction in their pay.

30. In paragraphs 68 to 79 Mr. Richmond deals with the clerical and menial establishment and suggests that the question whether the number of clerks employed are excessive should be examined. He thinks that the only way of establishing this fact is for the head of the office personally to undertake the work of each clerk for two or three days or for some one specially deputed to make this test. The average forest officer is no expert at office work and I do not think that any good would result from a general examination of the question by every District Forest Officer. If an effective examination is to be made, it should be conducted by one or more officers with expert knowledge of office routine. Mr. Richmond's recommendation that attenders in Conservators' offices should be abolished may be accepted. As regards peons, my experience is, so far as it goes, that the Chief Conservator's office cannot spare any; I agree, however, that Conservators' menials might be reduced from seven to five and those attached to Assistant Conservators and Extra Assistant Conservators, except when they are in charge of ranges, from two to one. I agree that the District Forest Officers' peons cannot possibly be reduced on account of the fact that malaria (as pointed out by Mr. Richmond) so often reduces the number available for duty and when the nature of the District Forest Officer's touring is taken into consideration.

31. In paragraphs 80 to 85 the question of temporary establishment is dealt with. Mr. Cox and the six Conservators have, during the past two years, gone very carefully into this matter and, as pointed out in paragraph 82 of Mr. Richmond's report, a considerable saving has already been effected. Until the minor forests have been removed from the control of the Forest Department, I think it would be a waste of time to consider in any detail what is necessary in future.

32. As regards special posts dealt with in paragraphs 86 to 91, no reduction appears possible.

33. In paragraphs 92 to 99 Mr. Richmond deals with the Forest College. He puts forward cogent arguments which show that it is not advisable temporarily to close it. I entirely concur. The suggestion to abolish the post of the Principal and put one of the Conservators in his place he rightly dismisses as impracticable. A man cannot serve two masters and a Conservator-Principal could not possibly do justice to both his charges however much his circle might be reduced in area. Mr. Richmond, as a former Principal, speaks with authority on the details of the interior economy of the College and I think that his opinion may be accepted that it is not advisable to reduce the staff of Instructors.

34. In paragraph 98 Mr. Richmond states that there is no justification for the appointment of a temporary attender and suggests that the question of abolishing or making permanent the temporary post of a clerk on Rs. 35 should be raised. I am referring this matter to the Principal and will report further in due course.

35. In paragraph 99, the touring of students is touched upon. A saving could be effected in this direction only by a great sacrifice of efficiency for we want practical Rangers and not bookworms. I strongly deprecate reducing the period spent on the

Nilgiris. There can be no doubt that the students derive considerable benefit from the change to a cool climate especially just before their examinations while the several plantations on the plateau serve as excellent models for the practical teaching of sylviculture.

36. In paragraph 105 Mr. Richmond recommends an inquiry into the fixed travelling allowance granted to Foresters. I am referring the matter to Conservators and will report in due course.

37. In paragraphs 106 to 113 Mr. Richmond deals with special allowances. Some of these are, I understand, engaging the separate attention of Government, but I am not aware whether this is the case in regard to all of them. I agree with Mr. Richmond that there is no scope for reducing them. He appears to recommend doing away with the duty allowance for typists; this is a general question and not special to the Forest Department, and if the allowances are continued in other departments, I do not think that the Forest Department should be treated differently.

38. In paragraphs 115 to 142 Mr. Richmond has written an exhaustive and useful review of the financial position of the department. He suggests a change in the form in which the financial results are exhibited in the Chief Conservator's annual report and this point I will examine. He shows that the financial position is not unsound and that the outlook for the future is promising. I fear that I do not agree with the views expressed in paragraph 125; the revenue from unreserved lands as pointed out in paragraph 4 of this report would still be collected if the Forest Department were abolished to-morrow. It should be judged financially by the results of its management of the commercially valuable forests and should not take credit for this unearned revenue. On the other hand, it should be clearly understood that the working of much of the protective forests must show a deficit and in passing judgment on the financial results of the activities of the department credit for this deficit should be allowed.

39. I most heartily concur in what Mr. Richmond writes in paragraph 137 regarding the need for more buildings and communications; very considerable expenditure is required in this direction. This will be all the more necessary if and when as a result of the removal of the minor forests from the control of the department the establishment employed in the timber forests is largely increased as subordinates will no longer be able to live in villages but must be provided with quarters.

40. Although as shown by Mr. Richmond the financial position is sound and the outlook for the future promising, I fear that the adoption of the policy suggested by me in paragraph 8 of this report will at first entail a deficit as the revenue derived from the minor forests will no longer be available while unless the establishment is considerably reduced (a proceeding which for reasons given in paragraph 14 of this report is strongly to be deprecated) the deficit must continue until works of development in the major forests begin to result in an increase of revenue.

It may be possible to reduce the deficit temporarily (pending the examination of projects for the development of the major forests) by dispensing with a number of Forest Guards now employed in protecting forests which will—if Government sanction my proposals—be removed from the control of the Forest Department. In many cases these men would not be willing to be transferred to the major forests and even if willing would be of no use there. But as more than once pointed out in this report, no forecast of the financial result of adopting the policy which I advocate is possible until an examination and reclassification of the forests has been made.

41. I have had considerable diffidence in putting forward proposals for such a serious break with the traditions of the past as will be involved by the removal of the minor forests from the control of the Forest Department more especially as I am conscious that the policy I advocate is opposed to the views of the permanent Chief Conservator Mr. Cox and of several other forest officers, but I have devoted much earnest thought to the subject and am convinced that the change is in the best interests both of the country and of the Forest Department itself.

H. TIREMAN,  
Chief Conservator.

17th June 1923.

[Paragraph 152 of the Report.]

**REGISTRATION**

Statement of work in the several District Registrar's office in the year 1922.

(1) District.	(2) Number of offices.	Number of		(5) Registrations in the district.	(6) Registrations in the Registrar's office.	(7) Registrations to be attended to by Registrars—A.	(8) Number of operations relating to sealed covers.	(9) Number of certified copies in the district.	(10) Number of general searches in the district.	(11) Number of wills presented after the death of the testator the Sub-Registrar's decision in regard to which has to be reviewed by the Registrar.	(12) Appeals, applications and original inquiries.	Inspections (days of halt)—B.				(17) Documents impounded and adjudicated by the Registrar under the Stamp Act.	(18) Cases under sections 26 and 34 (delay in presentation and appearance).	Companies and societies.		(21) Remarks.
		(3) Clerks.	(4) Menials.									(13) For checking 5 per cent of the documents at 50 per day.	(14) For examining 1,500 pages of volumes.	(15) Miscellaneous records checking.	(16) Total number of days.			(19) Number in the district.	(20) Number of documents filed (annual average).	
1. Ganjam .. .. .	16	51	36	39,280	3,536	600	1	2,264	1,521	9	7	39	16	24	79	37	0	3	5	* The Registrars have in addition to the administrative duties relating to the district such as leaves, appointments, etc., to attend— (1) to the issue of order under section 68 (2) regarding errors in registration, (2) to the issue of orders regarding rectification of errors in register books, (3) to inquiries into the conduct of officers and clerks and peons, and (4) to make surprise visits in connexion with complaints against Sub-Registrars.
2. Visagapatnam .. .	14	41	32	31,002	1,752	350	5	2,409	851	11	8	31	14	21	65	24	2	2	19	
3. Godavari .. .. .	17	59	40	42,685	4,247	425	14	5,270	2,034	44	27	43	17	26	86	57	8	82	50	
4. Kistna .. .. .	25	96	55	78,652	5,046	200	6	8,701	3,178	107	98	77	25	35	140	563	16	46	71	
5. Guntur .. .. .	21	59	47	59,272	5,629	500	3	4,433	1,892	64	42	59	21	32	112	43	9	50	93	
6. Nellore .. .. .	17	30	37	24,337	3,815	600	14	1,890	797	48	36	24	17	25	67	48	2	11	16	
7. Cuddapah .. .. .	10	25	24	19,989	2,839	600	1	1,250	464	32	8	20	10	15	45	14	8	5	10	
8. Kurnool .. .. .	15	37	32	22,598	1,566	200	1	1,197	1,043	20	6	23	15	23	61	24	1	11	18	
9. Bellary .. .. .	12	22	26	18,131	2,748	500	5	846	840	6	1	18	12	18	48	12	1	20	41	
10. Anantapur .. .. .	12	21	28	16,587	1,815	400	..	877	471	8	14	17	12	18	47	18	8	13	33	
11. Chittoor .. .. .	13	37	31	29,624	3,571	700	1	1,450	1,014	9	15	30	13	20	68	40	6	9	14	
12. Madras—Chingleput .. .	20	102	48	55,136	4,503	350	28	6,251	5,679	17	44	55	20	30	105	116	6	127	51	
13. Arcot, North .. .. .	24	90	53	76,942	4,415	500	1	3,344	2,599	21	28	71	24	36	131	152	6	88	80	
14. Salem .. .. .	25	99	67	69,983	7,296	400	10	4,134	2,783	5	22	70	25	38	133	370	7	13	27	
15. Erode .. .. .	13	44	30	35,215	2,725	600	..	2,285	1,316	3	8	35	13	20	68	121	0	12	25	
16. Coimbatore .. .. .	20	77	48	48,270	4,128	600	5	5,372	3,500	4	44	48	20	30	98	112	4	193	496	
17. South Kanara .. .. .	18	49	40	26,756	3,459	000	15	6,028	1,247	3	10	27	18	27	72	72	6	36	56	
18. Tellicherry .. .. .	30	131	66	91,312	2,401	300	19	7,416	1,569	4	17	91	30	45	166	55	1	20	50	
19. Palghat .. .. .	25	124	51	55,051	3,782	500	4	5,099	1,326	..	16	55	25	38	118	66	2	35	100	
20. Calicut .. .. .	19	112	48	43,439	1,064	200	6	3,591	780	1	13	43	19	29	91	96	4	36	88	
21. Villupuram .. .. .	13	54	30	40,781	3,449	500	2	2,029	1,712	17	33	41	13	20	74	281	9	6	9	
22. Cuddalore .. .. .	18	75	43	53,243	1,393	250	1	3,942	3,088	31	57	53	18	27	98	194	4	12	22	
23. Tanjore .. .. .	18	86	40	42,698	4,738	450	10	5,880	3,206	86	44	43	18	27	88	163	3	30	72	
24. Negapatam .. .. .	19	80	42	36,474	2,298	400	1	6,329	3,248	42	82	86	19	29	84	877	1	20	33	
25. Trichinopoly .. .. .	23	109	52	68,508	4,500	300	13	6,163	3,741	32	42	69	23	35	127	295	14	46	96	
26. Madurai .. .. .	25	124	61	74,924	7,580	200	1	6,305	4,266	6	39	75	25	38	138	132	6	40	72	
27. Ramanad .. .. .	27	183	58	74,162	928	150	..	7,248	3,229	9	14	74	27	41	142	106	0	23	44	
28. Palamcottai .. .. .	16	78	38	50,697	4,214	400	9	5,105	2,699	6	20	51	16	24	91	56	2	29	60	
29. Tinnevely .. .. .	21	86	47	56,328	1,688	200	2	4,738	2,466	20	23	56	21	32	109	56	3	30	59	
<b>Total .. .. .</b>	<b>546</b>	<b>2,121</b>	<b>1,235</b>	<b>13,74,026</b>	<b>1,01,275</b>	<b>11,975</b>	<b>177</b>	<b>1,21,787</b>	<b>63,149</b>	<b>685</b>	<b>818</b>	<b>1,374</b>	<b>546</b>	<b>827</b>	<b>2,747</b>	<b>3,700</b>	<b>123†</b>	<b>857</b>	<b>1,790</b>	
<b>Average per district .. .. .</b>	<b>19</b>	<b>78</b>	<b>43</b>	<b>47,880</b>	<b>3,492</b>	<b>413</b>	<b>6</b>	<b>4,200</b>	<b>2,178</b>	<b>22</b>	<b>28</b>	<b>47</b>	<b>19</b>	<b>27</b>	<b>132*</b>	<b>128</b>	<b>4</b>	<b>30</b>	<b>82</b>	

Norm.—A. Includes Registrations under section 30 (1) or (2)  
B. Excludes—(i) Holidays during tours and  
(ii) Journey time which is on the average one day for each office.

\* Including holidays and journey time  
† This does not include cases falling under these sections in which the explanations for the delay are not accepted.  
‡ The number relates to Chingleput district only.

APPENDIX XVII.

[Paragraph 168 of the Report.]  
ADMINISTRATION OF JUSTICE.

Receipts.

(1)	1916-17. (2)	1917-18. (3)	1918-19. (4)	1919-20. (5)	1920-21. (6)	1921-22. (7)	1922-23. (8)	1923-24 Budget Estimate (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Sale-proceeds of unclaimed and escheated property.	33,998	78,555	24,536	23,489	31,237	30,962	38,965	35,000
2. Court fees realized in cash ..	35,557	37,643	37,131	47,995	50,838	69,653	73,476	71,000
3. General fees, fines and forfeitures—								
(a) Magisterial .. .. .	5,88,951	5,69,481	5,53,378	6,53,029	6,26,233	7,04,662	10,90,894	10,05,100
(b) High Court, Civil Courts and other miscellaneous.	2,44,639	2,42,522	2,28,596	2,53,818	1,55,753	1,85,499	2,66,790	2,25,400
(c) Commission fees, etc., of the Administrator-General and Official Trustee.	24,561	21,377	26,732	28,374	37,141	42,640	50,708	35,000
4. Pledership examination fees ..	14,211	14,522	10,709	11,419	10,306	9,401	9,730	10,500
5. Miscellaneous fees and fines ..	16,208	15,745	15,617	16,886	19,227	21,323	25,316	20,000
6. Miscellaneous .. .. .	51,401	28,977	32,515	47,920	47,401	16,317	27,478	20,000
7. Judicial stamps receipts .. ..	1,00,24,530	98,93,463	1,03,31,826	1,11,73,288	1,09,18,618	1,18,98,347	1,30,57,752	1,40,50,000
Total ..	1,10,34,046	1,09,02,285	1,12,61,040	1,22,56,218	1,18,96,754	1,29,78,804	1,46,41,109	1,54,72,000

[Paragraph 168 of the Report.]  
ADMINISTRATION OF JUSTICE.  
Expenditure.

— (1)	1916-17. (2)	1917-18. (3)	1918-19. (4)	1919-20. (5)	1920-21. (6)	1921-22. (7)	1922-23. (8)	1923-24. Budget estimate. (9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. High Court .. .. .	11,89,120	11,15,781	11,30,175	12,14,733	12,74,403	11,92,959	13,03,073	11,93,900
2. Law Officers .. .. .	2,78,579	2,62,391	2,58,947	3,08,316	3,31,884	3,69,415	4,21,062	3,74,200
3. Administrator-General .. .. .	22,947	23,224	20,682	26,755	24,570	28,215	29,656	30,000
4. Presidency Magistrates' Courts ..	71,634	74,457	79,153	84,872	94,153	1,04,723	86,800	91,400
5. Civil and Sessions Courts .. .. .	39,55,533	40,07,923	43,41,814	49,39,511	61,30,483	64,33,242	64,35,419	68,76,200
6. Courts of Small Causes .. .. .	1,31,191	1,32,955	1,29,956	1,37,027	1,58,006	1,70,489	1,87,813	1,97,100
7. Criminal Courts .. .. .	27,63,008	27,61,830	29,31,237	33,52,572	38,47,766	{ 10,36,491 29,83,179 *	{ 9,82,275 28,75,617 *	{ 9,19,700 29,88,960 *
8. Pledership examination charges.	5,867	9,547	6,688	8,159	3,533	8,337	4,434	4,000
9. Expenditure in England .. .. .	..	..	..	..	..	79,758	..	84,000
10. Loss or gain by exchange .. .. .	..	..	..	..	..	38,858	48,159	42,000
11. Charges under Judicial Stamps ..	1,96,105	2,14,831	1,85,795	2,02,305	1,36,665	1,70,380	1,91,741	2,35,600
12. Stationery .. .. .	54,512	78,661	88,153	1,33,900	1,29,430	1,42,375	82,793	1,50,000 (a)
13. Printing—Government Press .. ..	33,366	29,280	30,563	33,618	36,343	33,874	47,483	50,000 (b)
14. Do. Private Press .. .. .	27,453	29,090	25,610	38,949	17,474	61,833	40,409	35,000
15. Public Works—Buildings and Repairs.	1,82,922	1,80,357	1,41,983	1,31,289	1,41,733	1,86,149	1,16,477	69,009 (c) + 500
Total ..	89,12,237	89,20,327	93,70,756	1,06,12,006	1,23,26,443	1,80,34,272	1,28,53,211	1,33,41,650

(a) & (b) Figures are not yet available and an approximate estimate is entered.

(c) Excludes expenditure under repairs for which provision is not made departmentwar but division war.

\* This represents 80 per cent of the District Administration charges which were being debited to "24. Administration of Justice" till 1921-22 as charges of Criminal Courts. This transfer entry is not being now made in the budget.

APPENDIX XIX (a)

[Paragraph 191 of the Report.]

JAILS.

Statement of Expenditure and Receipts of the Central Jails for the years 1918 to 1922.

Central Jails.	Years.	Jail population.	Total expenditure of each jail excluding manufactures.	Cost per head of each jail.	Manufactures.		Total increase (+) or decrease (-) in assets of jail manufacturing departments.	Net expenditure column (4) less column (8).	Net cost per head.
					Paid into the Treasury by cash or invoice.	Received from the Treasury.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Rajahmundry.	1918 .. ..	1,118.66	77,529	69 4 11	24,748 6 0	16,333 2 0	9,067 3 0	68,461 13 0	61 3 2
	1919 .. ..	1,223.27	1,26,812	103 10 8	23,098 0 0	20,449 2 0	8,725 8 0	1,18,086 8 0	96 8 6
	1920 .. ..	1,192.66	1,38,271	115 14 11	19,768 3 0	17,256 15 0	12,131 8 0	1,26,139 8 0	105 12 2
	1921 .. ..	1,164.84	1,30,700	112 3 3	36,274 1 0	17,746 4 0	11,676 7 0	1,19,023 9 0	102 2 10
	1922 .. ..	1,351.48	1,64,767	121 14 7	24,533 14 0	11,707 8 0	8,839 10 0	1,65,927 6 0	115 6 0
Vellore	1918 .. ..	1,396.97	97,763	69 15 9	1,06,056 8 0	90,884 13 0	32,501 13 0	65,261 3 0	46 11 5
	1919 .. ..	1,559.62	1,48,412	95 2 7	63,109 7 0	21,701 8 0	19,901 5 0	1,28,510 11 0	82 6 4
	1920 .. ..	1,556.63	1,72,422	110 12 3	74,060 1 0	55,385 2 0	30,722 7 0	1,41,699 9 0	91 0 4
	1921 .. ..	1,607.89	1,51,852	94 7 1	94,264 1 0	84,122 3 0	28,510 8 0	1,23,341 8 0	76 11 4
	1922 .. ..	1,850.07	1,87,639	101 6 9	81,726 1 0	37,940 1 0	22,683 2 0	1,64,955 14 0	89 2 7
Trichinopoly	1918 .. ..	1,103.43	92,298	83 10 4	47,602 4 0	38,669 6 0	15,990 1 0	76,307 15 0	69 2 5
	1919 .. ..	1,378.29	1,49,096	108 2 0	37,591 10 0	36,061 11 0	14,106 10 0	1,34,989 6 0	97 15 0
	1920 .. ..	1,302.80	1,49,515	114 12 3	39,554 0 0	43,584 9 0	7,804 10 0	1,41,710 6 0	108 12 4
	1921 .. ..	1,413.66	1,50,123	106 3 1	42,746 4 0	23,965 10 0	12,770 9 0	1,37,352 7 0	97 2 6
	1922 .. ..	1,706.85	2,14,453	125 10 3	33,362 5 0	2,169 5 0	11,653 6 0	2,02,799 10 0	118 13 0
Coimbatore	1918 .. ..	1,168.81	91,141	77 15 8	5,40,105 13 0	4,58,872 10 0	1,22,716 8 0	-31,575 8 0	.....
	1919 .. ..	1,326.44	1,45,604	109 12 4	4,31,773 9 0	2,85,605 12 0	95,436 4 0	50,167 12 0	37 13 2
	1920 .. ..	1,323.20	1,37,183	103 10 9	3,54,324 8 0	3,22,754 5 0	82,830 6 0	54,352 10 0	41 1 3
	1921 .. ..	1,466.90	1,45,899	99 7 4	4,56,024 7 0	2,79,102 2 0	1,41,431 1 0	4,467 15 0	3 0 9
	1922 .. ..	1,854.97	2,18,280	117 10 9	3,72,297 11 0	2,63,998 12 0	1,30,562 14 0	87,717 2 0	47 4 8
Cannanore	1918 .. ..	848.43	55,233	65 1 7	44,923 11 0	33,063 8 0	8,693 2 0	46,539 14 0	54 13 8
	1919 .. ..	1,127.58	1,39,410	123 10 2	23,369 3 0	13,914 11 0	4,954 10 0	1,34,455 6 0	119 4 0
	1920 .. ..	1,062.79	1,28,811	121 3 2	11,827 0 0	2,609 1 0	9,436 7 0	1,19,374 9 0	112 5 2
	1921 .. ..	1,012.02	1,14,753	113 6 3	16,947 14 0	2,953 15 0	5,197 4 0	1,09,555 12 0	170 8 2
	1922 .. ..	1,564.53	1,80,173	116 8 0	11,396 6 0	2,701 11 0	7,760 0 0	1,72,413 0 0	111 7 8



Statement of Expenditure and Receipts of the Central Jails for the years 1918 to 1922—cont.

Central Jails.	Years.	Jail population.	Total expenditure of each jail excluding manufactures.	Cost per head of each jail.	Manufactures.						Total increase (+) or decrease (-) in assets of jail manufacturing departments.	Net expenditure, column (4) less column (8).	Net cost per head.
					Paid into the Treasury by cash or invoice.			Received from the Treasury.					
					(6)	(7)	(8)	(9)	(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
			RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			
Salem ..	1918 .. ..	651.87	69,305	106 5 1	27,546 13 0	7,518 9 0	12,714 11 0	55,590 5 0	86 13 0				
	1919 .. ..	684.11	97,979	143 2 2	23,467 13 0	27,924 12 0	16,510 4 0	81,468 12 0	119 1 5				
	1920 .. ..	797.23	1,07,079	134 5 0	19,655 9 0	15,649 8 0	10,182 5 0	96,896 11 0	121 8 8				
	1921 .. ..	789.12	97,540	123 9 8	30,191 4 0	30,031 2 0	9,930 7 0	87,609 9 0	111 0 4				
	1922 .. ..	1,114.69	1,51,497	135 14 6	23,333 6 0	20,401 15 0	15,378 5 0	1,36,118 11 0	122 1 8				
Bellary ..	1918 .. ..	740.16	76,283	103 1 0	27,900 12 0	15,380 15 0	14,593 8 0	61,689 8 0	83 5 6				
	1919 .. ..	830.59	1,00,331	120 12 9	32,199 8 0	12,642 13 0	13,510 4 0	86,820 12 0	104 8 6				
	1920 .. ..	860.83	1,23,232	143 2 6	26,740 7 0	21,347 0 0	12,648 11 0	1,10,583 5 0	128 7 5				
	1921 .. ..	965.44	1,17,665	121 14 0	42,723 1 0	21,159 3 0	16,863 4 0	1,00,801 12 0	104 6 7				
	1922 .. ..	1,139.52	1,33,159	116 13 8	24,516 4 0	10,950 0 0	7,613 6 0	1,25,545 10 0	110 2 9				
Alipuram ..	1918 .. ..	..	..	..	..	..	..	..	..				
	1919 .. ..	..	..	..	..	..	..	..	..				
	1920 .. ..	..	..	..	..	..	..	..	..				
	1921 .. ..	361.85	42,091	116 5 2	..	..	..	42,091 0 0	116 5 2				
	1922 .. ..	4,599.75	6,96,882	151 8 1	2,537 13 0	9,508 1 0	5,251 7 0	6,91,630 9 0	150 5 10				
Vizagapatam ..	1918 .. ..	587.75	54,597	92 14 3	9,682 10 0	3,703 2 0	8,659 8 0	45,937 8 0	78 2 6				
	1919 .. ..	665.15	80,495	121 0 3	10,448 3 0	3,784 3 0	6,102 13 0	74,392 3 0	111 11 1				
	1920 .. ..	677.08	88,832	131 3 2	20,176 12 0	4,891 5 0	11,648 11 0	77,183 5 0	113 15 11				
	1921 .. ..	664.54	84,177	126 10 9	15,530 1 0	8,057 12 0	6,294 4 0	77,882 12 0	117 3 2				
	1922 .. ..	740.88	99,591	134 2 5	12,390 6 0	7,162 6 0	5,849 6 0	93,541 10 0	126 4 1				

APPENDIX XIX (b)

[Paragraph 191 of the Report.]

JAILS.

Statement of Expenditure and Receipts of the Presidency and District Jails for the years 1918 to 1922.

Jails.	Years.	Jail population.	Total expenditure of each jail excluding manufactures.	Cost per head of each jail.	Manufactures.		Total increase (+) or decrease (-) in assets of jail manufacturing departments.	Net expenditure, column (4) less column (8).	Net cost per head.	
					Paid into the Treasury by cash or invoice.	Received from the Treasury.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
<i>Presidency Jail.</i>										
The Penitentiary, Madras.	1918	.. ..	1,005-35	1,12,098	111 8 0	1,05,074 5 0	86,878 0 0	30,284 13 0	81,813 3 0	81 6 1
	1919	.. ..	961-29	1,62,870	169 6 10	73,109 2 0	80,447 8 0	17,162 0 0	1,45,708 0 0	151 9 3
	1920	.. ..	985-57	2,04,660	207 10 6	60,658 8 0	79,373 10 0	7,672 12 0	1,96,987 4 0	199 13 11
	1921	.. ..	939-48	1,56,930	167 0 8	69,468 5 0	30,926 9 0	30,382 6 0	1,26,547 10 0	134 11 2
	1922	.. ..	1,068-13	1,82,509	170 13 11	58,896 0 0	- 7,571 10 0	23,619 7 0	1,58,889 9 0	148 12 1
<i>District Jails.</i>										
Cuddalore	1918	.. ..	384-53	27,787	72 4 2	20,850 3 0	13,351 5 0	8,892 11 0	18,894 5 0	49 2 2
	1919	.. ..	391-27	42,459	108 8 3	15,489 15 0	11,268 11 0	6,426 7 0	36,032 9 0	92 1 6
	1920	.. ..	344-64	48,274	140 1 2	11,580 10 0	8,898 13 0	4,711 9 0	43,562 7 0	126 6 5
	1921	.. ..	357-13	40,386	113 1 4	12,995 7 0	6,980 14 0	5,789 1 0	34,596 15 0	96 14 0
	1922	.. ..	381-38	54,646	143 4 7	7,595 13 0	598 7 0	2,027 4 0	52,618 12 0	137 15 6
Tanjore	1918	.. ..	277-47	29,100	104 14 0	15,589 14 0	9,741 15 0	4,588 12 0	24,511 4 0	88 5 5
	1919	.. ..	304-95	38,620	126 10 4	11,451 10 0	17,196 1 0	3,492 3 0	35,127 13 0	115 3 1
	1920	.. ..	377-73	61,835	163 11 2	12,684 14 0	11,359 6 0	2,165 0 0	59,670 0 0	157 15 6
	1921	.. ..	380-49	53,737	141 3 8	16,023 11 0	7,821 6 0	3,119 5 0	50,617 11 0	133 0 6
	1922	.. ..	404-87	65,096	160 15 8	14,411 5 0	15,576 10 0	6,083 9 0	59,012 7 0	145 15 0

Statement of Expenditure and Receipts of the Presidency and District Jails for the years 1918 to 1922—cont.

Jails.	Years.	Jail population.	Total expenditure of each jail excluding manufactures.	Cost per head of each jail.	Manufactures.		Total increase (+) or decrease (-) in assets of jail manufacturing departments.	Net expenditure, column (4) less column (8).	Net cost per head.
					Paid into the Treasury by cash or invoice.	Received from the Treasury.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>District Jails—cont</i>									
Palamcottah ..	1918 .. ..	276·87	23,463	84 11 11	24,377 8 0	15,346 11 0	8,463 8 0	14,999 8 0	54 2 10
	1919 .. ..	334·55	39,351	117 10 0	10,246 5 0	20,754 12 0	9,105 4 0	20,245 12 0	90 6 8
	1920 .. ..	411·12	55,780	135 10 10	33,970 6 0	22,297 9 0	10,867 5 0	44,912 11 0	109 8 11
	1921 .. ..	391·88	41,954	107 0 11	42,385 15 0	18,785 15 0	7,257 6 0	34,698 10 0	88 8 7
	1922 .. ..	401·35	47,691	118 13 3	25,579 12 0	12,412 10 0	7,440 10 0	40,250 6 0	100 4 7
Madura ..	1918 .. ..	373·18	25,018	67 0 5	4,791 12 0	861 6 0	3,889 8 0	21,123 8 0	56 9 8
	1919 .. ..	477·14	51,618	105 15 5	2,907 10 0	4,964 12 0	993 9 0	50,624 7 0	103 14 9
	1920 .. ..	490·14	62,448	127 6 6	9,101 7 0	5,267 13 0	4,267 12 0	58,180 4 0	118 11 3
	1921 .. ..	483·95	44,698	92 5 9	9,575 12 0	5,571 3 0	4,207 9 0	40,490 7 0	83 10 7
	1922 .. ..	521·65	53,105	101 12 10	7,707 3 0	3,919 5 0	4,562 14 0	48,542 2 0	93 0 11
Berhampur ..	1918 .. ..	191·10	19,613	102 10 1	1,572 5 0	453 7 0	563 0 0	19,050 0 0	99 11 0
	1919 .. ..	214·14	30,432	142 1 10	1,097 15 0	1,918 8 0	68 6 0	30,363 10 0	141 12 8
	1920 .. ..	220·39	35,529	161 3 4	1,743 4 0	1,747 13 0	724 9 0	34,804 7 0	157 14 9
	1921 .. ..	194·70	25,418	130 0 11	1,977 5 0	935 11 0	429 15 0	24,988 1 0	128 5 6
	1922 .. ..	258·39	32,812	126 15 9	3,102 8 0	2,903 13 0	363 15 0	32,448 1 0	125 9 8

## APPENDIX XIX (c)

[Paragraph 191 of the Report.]

## JAILS.

## Expenditure in Special Sub-Jails—1918 to 1922.

Jails. (1)	Years. (2)	Daily average population. (3)	Total expenditure. (4)	Cost per head. (5)			Remarks (6)
				Rs.	A.	P.	
Russellkonda .. ..	1918	45.66	3,856	84	7	2	
	1919	112.34	13,645	121	7	5	
	1920	97.53	12,338	126	8	1	
	1921	95.48	10,840	113	8	6	
	1922	66.85	9,206	137	11	5	
Koraput .. ..	1918	92.14	6,811	73	14	9	
	1919	139.92	13,417	95	14	3	
	1920	132.73	14,514	109	5	7	
	1921	161.05	15,675	97	5	3	
	1922	199.25	20,703	103	14	6	
Nellore .. ..	1918	73.16	5,386	73	9	11	
	1919	108.50	9,467	87	4	1	
	1920	71.52	8,579	119	15	3	
	1921	102.67	11,243	109	8	1	
	1922	105.84	10,775	101	12	10	
Calicut .. ..	1918	35.58	5,207	146	5	6	
	1919	5.38	8,380	143	8	8	
	1920	24.71	6,208	251	3	9	
	1921	121.76	10,586	86	15	0	
	1922	499.36	45,505	91	2	0	
Mangalore .. ..	1918	27.54	4,771	173	3	10	
	1919	42.03	8,551	203	7	2	
	1920	36.47	7,473	204	14	6	
	1921	45.29	9,210	263	5	8	
	1922	102.17	14,315	140	1	9	
Cannanore—							
Cantonment Special Sub-Jail.	1922	344.78	38,218	110	13	7	
Fort Special Sub-Jail ..	1922	278.42	21,795	78	4	6	

Introduction of  
departmental  
dieting.

## APPENDIX XX.

[Paragraph 200 of the Report.]

## EDUCATION.

## GOVERNMENT ARTS COLLEGES.

## Statement of receipts, expenditure and net cost.

Serial number and name of the College.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.	Rs.	Rs.	Rs.	
1. Muhammadan College.	1918-19 ..	719	14,931	14,212	789.6	4.8
	1919-20 ..	2,021	20,062	18,041	668.2	10.1
	1920-21 ..	1,716	34,168	32,452	954.5	5.0
	1921-22 ..	2,851	34,223	31,372	1651.2	8.3
2. Queen Mary's College for Women.	1917-18 ..	4,386	35,387	31,001	281.8	12.4
	1918-19 ..	4,119	49,910	45,791	401.7	8.3
	1919-20 ..	5,486	52,467	46,981	355.9	10.5
	1920-21 ..	5,747	58,552	52,805	334.2	9.8
	1921-22 ..	7,014	50,157	43,143	228.3	14.0
3. Presidency College.	1917-18 ..	56,849	2,30,845	1,73,996	305.3	24.6
	1918-19 ..	54,112	2,28,077	1,73,965	319.2	23.7
	1919-20 ..	58,102	2,15,421	1,57,319	274.6	26.1
	1920-21 ..	58,162	2,91,063	2,32,901	414.4	19.1
	1921-22 ..	59,410	2,86,453	2,27,043	396.2	20.7
4. Anantapur Ceded Districts College.	1917-18 ..	5,436	26,926	21,490	371.5	20.2
	1918-19 ..	9,375	38,508	29,133	288.4	24.3
	1919-20 ..	13,164	34,020	20,856	141.9	38.7
	1920-21 ..	12,195	46,778	34,583	283.5	26.1
	1921-22 ..	15,259	51,154	35,895	239.3	29.8
5. Brennen College, Tellicherry.	1919-20 ..	5,252	13,308	* 5,481	101.5	39.5
	1920-21 ..	4,757	20,379	15,622	325.5	23.3
	1921-22 ..	6,726	18,982	12,256	180.2	35.4
6. Rajahmundry College.	1917-18 ..	26,080	57,842	31,762	121.7	45.1
	1918-19 ..	27,900	57,677	29,777	106.3	48.4
	1919-20 ..	24,872	51,684	26,812	98.2	48.1
	1920-21 ..	23,813	66,782	42,969	179.8	35.7
	1921-22 ..	25,411	68,036	42,625	175.9	37.3
7. Kumbakonam College.	1917-18 ..	34,721	61,755	27,034	76.9	56.2
	1918-19 ..	40,651	67,140	26,489	61.0	60.5
	1919-20 ..	42,586	66,092	23,506	56.7	64.4
	1920-21 ..	35,549	82,372	46,823	128.6	43.2
	1921-22 ..	36,871	87,562	50,691	138.9	42.1
8. Coimbatore College.	1919-20 ..	8,324	10,874	2,550	31.5	76.5
	1920-21 ..	7,740	16,183	8,443	175.9	47.8
	1921-22 ..	7,004	16,629	9,625	121.8	42.1
9. Victoria College, Palghat.	1919-20 ..	18,866	27,312	† 6,420	32.6	69.1
	1920-21 ..	18,894	33,278	14,384	73.8	56.8
	1921-22 ..	17,368	34,317	16,949	97.4	50.6
10. Mangalore College.	1917-18 ..	10,114	12,926	2,812	26.5	78.3
	1918-19 ..	10,294	16,017	5,723	52.5	64.3
	1919-20 ..	10,634	30,637	20,003	194.2	35.7
	1920-21 ..	10,846	21,588	10,742	102.3	50.2
	1921-22 ..	13,809	20,746	6,937	52.2	66.6

\* Municipal funds amounting to Rs. 2,575 were spent for the upkeep of the college in the earlier months of the year.

† Municipal funds amounting to Rs. 2,026 were spent for the upkeep of the college in the earlier months of the year.

## APPENDIX XXI.

[Paragraph 200 of the Report.]

## EDUCATION.

## GOVERNMENT PROFESSIONAL COLLEGES.

## Statement of receipts, expenditure and net cost.

Serial number and name of the College.	Year.	Receipt.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. College of Engineering, Guindy.	1917-18 ..	RS. 38,976	RS. 1,56,491	RS. 1,17,515	RS. 221.1	24.9
	1918-19 ..	39,110	1,62,956	1,23,846	239.1	24.0
	1919-20 ..	39,028	1,91,483	1,52,455	205.5	20.4
	1920-21 ..	48,069	2,67,057	2,18,988	480.2	18.0
	1921-22 ..	51,386	3,28,919	2,77,533	616.7	15.6
2. Law College, Madras.	1917-18 ..	90,876	59,496	-31,380	-57.3	152.9
	1918-19 ..	58,465	58,465	Nil.	Nil.	100.0
	1919-20 ..	58,906	58,906	Nil.	Nil.	100.0
	1920-21 ..	96,939	62,972	-33,967	-61.0	153.9
	1921-22 ..	1,09,160	62,016	-47,144	-67.7	176.0

## APPENDIX XXII.

[Paragraph 200 of the Report.]

## EDUCATION.

## GOVERNMENT TRAINING COLLEGES.

Statement of receipts, expenditure and net cost.

Serial number and name of the college.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rs.	Rs.	Rs.	Rs.	
1. Government Training College, Rajahmundry.	1917-18 ..	Nil.	22,674	22,674	472.4	0.0
	1918-19 ..	Nil.	25,541	25,541	580.5	0.0
	1919-20 ..	Nil.	23,500	23,500	460.8	0.0
	1920-21 ..	Nil.	31,515	31,515	716.3	0.0
	1921-22 ..	Nil.	36,854	36,854	526.5	0.0
2. Teachers' College, Saidapet.	1917-18 ..	1,093	67,872	66,779	667.8	1.6
	1918-19 ..	1,293	61,819	60,526	576.4	2.1
	1919-20 ..	1,211	59,148	57,937	689.7	2.0
	1920-21 ..	972	64,816	63,844	840.1	1.5
	1921-22 ..	1,561	75,359	73,798	716.5	2.1
3. L. T. class attached to the Queen Mary's College for Women.	1921-22 ..	Nil.	9,048	9,048	754.0	0.0

## APPENDIX XXIII.

[Paragraph 201 of the Report.]

## EDUCATION.

## GOVERNMENT SECONDARY SCHOOLS FOR BOYS.

## Statement of receipts, expenditure and net cost.

Serial number and name of the school.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		RS.	RS.	RS.	RS.	
1. Trichinopoly Islamiah school.	1919-20 ..	249	3,329	3,080	65.5	7.5
	1920-21 ..	713	6,732	6,019	66.9	10.6
	1921-22 ..	618	5,634	5,016	60.4	11.0
2. Vellore Muhammadan school.	1919-20 ..	919	5,859	4,940	82.3	15.7
	1920-21 ..	754	7,248	6,494	84.3	10.4
	1921-22 ..	1,216	7,877	6,661	52.0	15.4
3. Mangalore College (School Department).	1919-20 ..	3,251	30,611	27,360	288.0	10.6
	1920-21 ..	1,408	19,388	17,980	189.3	7.3
	1921-22 ..	3,847	22,260	18,413	184.1	17.3
4. Georgetown Secondary school (Muhammadan).	1919-20 ..	1,171	8,476	7,305	116.0	13.8
	1920-21 ..	1,075	8,693	7,618	141.1	12.4
	1921-22 ..	1,082	9,257	8,175	52.1	11.7
5. Government Madrasa-i-Azam.	1919-20 ..	4,706	28,044	23,338	75.8	16.7
	1920-21 ..	4,078	30,897	26,819	96.8	13.2
	1921-22 ..	2,769	32,110	29,341	96.2	8.6
6. Bhadrachalam school (Agency).	1919-20 ..	902	6,534	5,632	39.4	13.8
	1920-21 ..	1,300	8,860	7,560	49.1	14.7
	1921-22 ..	1,553	11,969	10,416	66.1	13.0
7. Guntur Muhammadan school.	1919-20 ..	720	5,694	4,974	61.4	12.6
	1920-21 ..	1,024	6,862	5,838	62.8	14.9
	1921-22 ..	1,081	7,025	5,944	58.9	15.4
8. Kurnool Muhammadan school.	1919-20 ..	1,054	6,143	5,089	50.4	17.2
	1920-21 ..	1,214	7,771	6,557	48.9	15.8
	1921-22 ..	2,116	9,097	6,981	44.2	23.3
9. Rajahmundry school (Model school attached to Training College).	1919-20 ..	11,825	23,501	11,676	32.4	50.3
	1920-21 ..	13,860	32,069	19,209	44.2	43.2
	1921-22 ..	14,003	37,880	23,877	57.8	37.0
10. Brennen College, Tellicherry (School Department).	1919-20 ..	11,851	20,877	* 4,218	7.3	56.8
	1920-21 ..	14,840	32,403	17,363	29.9	45.5
	1921-22 ..	15,676	31,452	15,776	27.0	49.8
11. Saidapet Teachers' College (Model school).	1919-20 ..	11,132	17,602	6,470	11.1	63.2
	1920-21 ..	12,697	23,933	11,236	18.2	53.1
	1921-22 ..	14,207	29,877	15,670	21.7	47.6
12. Coimbatore College (School Department).	1919-20 ..	17,625	21,748	4,123	6.9	81.0
	1920-21 ..	16,077	32,366	16,289	31.6	49.7
	1921-22 ..	12,424	33,262	20,838	51.5	37.4

\* Was under Municipal management for a part of the year 1919-20.



**GOVERNMENT SECONDARY SCHOOLS FOR BOYS—cont.**  
**Statement of receipts, expenditure and net cost—cont.**

Serial number and name of the school.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		RS.	RS.	RS.	RS.	
13. Chittoor school ..	1919-20 ..	9,854	12,883	3,029	7·4	76·5
	1920-21 ..	12,440	22,822	10,382	21·3	50·4
	1921-22 ..	13,281	22,161	8,880	16·9	59·9
14. Anantapur school.	1919-20 ..	12,412	20,485	8,073	20·1	60·6
	1920-21 ..	14,351	19,088	4,737	9·6	75·2
	1921-22 ..	14,541	17,430	2,889	6·0	83·4
15. Tiruvalur High school.	1919-20 ..	20,579	20,313	— 266	— 0·3	101·3
	1920-21 ..	21,015	30,534	9,519	11·1	68·8
	1921-22 ..	19,921	30,949	11,028	14·5	64·4
16. Victoria College, Palghat (School Department).	1919-20 ..	* 15,504	12,437	— 4,251	— 9·2	124·7
	1920-21 ..	14,218	18,529	4,311	8·9	76·7
	1921-22 ..	13,525	29,070	15,545	32·1	46·5

\* The Municipal Council contributed Rs. 1,184 for the upkeep of the school for a part of the year 1919-20.

## APPENDIX XXIV.

[Paragraph 201 of the Report.]

## EDUCATION.

## GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.

Statement of receipts, expenditure and net cost.

Serial number and name of school.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		RS.	RS.	RS.	RS.	
1. Madras Hobart Training school for Muhammadan Mistresses (Royapetta).	1919-20 ..	8,097	16,005	7,908	42.7	50.6
	1920-21 ..	..	13,530	13,530	88.0	0.0
	1921-22 ..	..	13,242	13,242	95.3	0.0
2. Berhampur Hindu school.	1919-20 ..		Not opened.			
	1920-21 ..					
	1921-22 ..	61	3,732	3,671	29.0	1.6
3. Anantapur school.	1919-20 ..		Not opened.			
	1920-21 ..	192	5,635	5,443	126.6	3.4
	1921-22 ..	124	9,035	8,914	217.0	1.4
4. Vizagapatam Queen Mary's school for Indian girls.	1919-20 ..	528	20,353	19,825	106.0	2.6
	1920-21 ..	541	16,657	16,116	82.2	3.2
	1921-22 ..	648	21,839	21,191	122.5	3.0
5. Rajahmundry Model school (attached to the Training school for Women).	1919-20 ..	91	4,386	4,295	33.6	2.1
	1920-21 ..	365	8,909	8,544	52.1	4.1
	1921-22 ..	587	10,491	9,904	64.3	5.6
6. Cuddalore Model school (attached to Government Training school).	1919-20 ..	335	5,324	4,989	59.4	6.3
	1920-21 ..	310	8,726	8,416	80.1	3.6
	1921-22 ..	251	8,086	7,835	57.6	3.1
7. Madura Middle school.	1919-20 ..		Not opened.			
	1920-21 ..					
	1921-22 ..	212	4,445	4,233	23.4	4.8
8. Coimbatore Model school (attached to Government Training school for Mistresses).	1919-20 ..	411	7,777	7,366	153.5	5.3
	1920-21 ..	511	8,966	8,455	105.7	5.7
	1921-22 ..	744	10,540	9,796	70.0	7.1
9. Masulipatam Lady Ampthill Hindu school.	1919-20 ..	356	5,524	5,168	43.1	6.4
	1920-21 ..	355	7,543	7,188	49.6	4.7
	1921-22 ..	845	8,501	7,656	56.3	9.9
10. Mayavaram Government Middle school.	1919-20 ..		Not opened.			
	1920-21 ..	314	4,051	3,737	26.0	7.8
	1921-22 ..	643	7,413	6,770	47.0	8.7
11. Vellore Middle school.	1919-20 ..		Not opened.			
	1920-21 ..	375	4,268	3,893	124.8	8.8
	1921-22 ..	485	5,354	4,869	37.2	9.1

GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—cont.  
Statement of receipts, expenditure and net cost—cont.

Serial number and name of school.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Average net cost per pupil.	Percentage of receipts to the total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12. Cannanore school.	1919-20 ..	RS. 1,656	RS. 14,236	RS. 12,580	42.1	11.6
	1920-21 ..	1,753	14,587	12,834	41.1	12.0
	1921-22 ..	2,092	16,450	14,358	42.9	12.7
13. Madras Hindu school, Triplicane.	1919-20 ..	3,052	15,127	12,075	29.5	20.2
	1920-21 ..	1,609	22,393	20,784	47.3	7.2
	1921-22 ..	3,586	24,788	21,252	43.4	14.3
14. Salem school ..	1919-20 ..	..	Not opened.			
	1920-21 ..	..	3,969	3,969	13.6	0.0
	1921-22 ..	948	6,427	5,479	27.3	14.8
15. Mangalore Model school (attached to the Training school for Mistresses).	1919-20 ..	1,547	6,834	4,787	15.7	24.4
	1920-21 ..	1,509	13,670	12,161	36.5	11.0
	1921-22 ..	1,789	17,159	15,370	43.8	10.4
16. Madras Presidency Training school for Mistresses (Elmore).	1919-20 ..	3,001	22,650	19,649	71.7	13.2
	1920-21 ..	3,508	21,633	18,125	50.1	16.2
	1921-22 ..	4,173	20,986	16,812	37.9	19.9
17. Kurnool Middle school.	1919-20 ..	..	Not opened.			
	1920-21 ..	..				
	1921-22 ..	691	2,709	1,818	17.8	32.9

## APPENDIX XXV.

[Paragraph 205 of the Report.]

## EDUCATION.

## GOVERNMENT TRAINING SCHOOLS.

Statement of receipts, expenditure and net cost.

Serial number and nature of the school.	Year.	Receipts.	Total expenditure.	Net expenditure from general revenues.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	
1. Training schools for masters.	1917-18	22,695	4,91,680	4,68,985	47 schools.
	1918-19	20,858	5,29,919	5,09,061	47 "
	1919-20	23,188	6,23,501	6,00,313	55 "
	1920-21	31,450	9,10,961	8,79,511	71 "
	1921-22	31,568	10,90,563	10,58,995	72 "
2. Training schools for mistresses.	1917-18	420	1,15,906	1,15,486	10 "
	1918-19	430	1,25,017	1,24,587	10 "
	1919-20	286	1,56,121	1,55,835	12 "
	1920-21	2,211	2,18,994	2,16,783	14 "
	1921-22	299	2,47,967	2,40,668	16 "
3. Sessional schools for masters.	1917-18	..	3,235	3,235	2 "
	1918-19	..	1,731	1,731	2 "
	1919-20	..	4,802	4,802	2 "
	1920-21	..	3,391	3,391	2 "
	1921-22	..	1,492	1,492	1 "

## APPENDIX XXVI.

[Paragraph 208 of the Report.]

## EDUCATION.

Government scholarships, their number, monthly value and cost.

Serial number and class of scholarship.	Number of scholarships.	Monthly value of each scholarship.	Period for which tenable.	Cost per annum.	Total for each item.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	YRS.	RS.	
<b>1. Collegiate—</b>					
(a) For students who after passing B.A. degree examination wish to appear for the B.A. (Honours) degree examination.	8	14	2	2,688	
(b) For students of B.A. (Honours) course.	5	14	3	2,520	
(c) Commencing from Junior Intermediate and continuing in B.A. or B.A. (Honours) course.	43	{ 9 14	2 2 or 3	9,288 14,448	
					28,944
<b>2. Secondary—</b>					
(a) Commencing in IV Form .. .. .	55	{ 6	3	11,880	
(b) Commencing in I Form .. .. .	234	{ 3 6	3 3	25,272 50,544	
					87,696
<b>3. Higher Elementary .. .. .</b>	24	{ 2 2½ 3	1 1 1	576 720 864	
					2,160
<b>4. Special scholarships for Muhammadans—</b>					
(a) Collegiate .. .. .	4	{ 9 14	2 3	864 2,016	
(b) Secondary—					
(i) Commencing from I Form and terminating in VI Form.	16	{ 3 6	3 3	1,728 3,456	
(c) Commencing from I Form and terminating in IV Form.	55	3	3	5,580	
(d) Commencing from IV Form and terminating in VI Form.	28	6	3	6,048	
					19,692
<b>* 5. Special scholarships to Adi-Dravidas, Adi-Andhras and pupils belonging to aboriginal and criminal classes—</b>					
(a) Higher Elementary .. .. .	27	{ 2 2½ 3	1 1 1	648 810 972	
(b) Secondary .. .. .	16	{ 3 6	3 3	1,728 3,456	
					7,614
<b>6. Special for Mappillas—</b>					
Elementary schools—					
(a) IV Standard .. .. .	160	1	1	1,920	
(b) V do. .. .. .	60	1½	1	1,080	
					3,000

Government scholarships, their number, monthly value and cost—*cont*

Serial number and class of scholarship. (1)	Number of scholar- shi ps. (2)	Monthly value of each scholar- ship. (3)	Period for which tenable. (4)	Cost per annum. (5)	Total for each item. (6)
		RS.	YRS.	RS.	RS.
7. Special for Valayar and Koravar crimi- nal tribes in the Coimbatore district—					
Elementary schools—					
• V Standard .. .. .	5	2	1	120	
IV do. .. .. .	5	2	1	120	
III do. .. .. .	5	1	1	60	
II do. .. .. .	5	1	1	60	
I do. .. .. .	5	$\frac{1}{2}$	I	30	
					390
8. Special scholarships for Mappillas in the special commercial class attached to the Government School of Commerce, Calicut.	22	2	1	528	
					528
Total ..	..	..	..	..	1,50,024
9. Scholarships in the professional colleges.	..	..	..	..	11,800
10. Scholarships in secondary schools for girls and widows.	..	..	..	..	49,900
11. Scholarships in primary schools for girls.	..	..	..	..	15,000
12. Scholarships in special schools— In Sanskrit schools .. .. .	..	..	..	..	5,600
Grand total ..	..	..	..	..	2,32,324

## APPENDIX XXVII.

[Paragraph 286 of the Report.]

### PUBLIC WORKS DEPARTMENT.

Statement showing retrenchment effected in the Engineer and Upper Subordinate establishments.

Number and brief subject. (1)	Number and date of G.O. (2)	Savings per annum. (3)	Details for column (3). (4)	Date from which the reduction came into force. (5)
		RS.		
1. Abolition of an appointment of a Superintending Engineer owing to the abolition of Seventh Circle.	No. 251 W., dated 11th March 1922.	24,520	2,043½ (average cost of Superintending Engineer) × 12 = 24,520.	1st April 1922.
2. Abolition of an appointment of a Superintending Engineer owing to the abolition of Third Circle.	No. 273 W., dated 1st March 1923, and No. 669 W., dated 7th July 1923.	24,520	Do.	1st April 1923.
3. Abolition of an appointment of a Superintending Engineer owing to the abolition of Deputy Secretaryship, Public Works Department.	No. 273 W., dated 1st March 1923, No. 451 W., dated 27th April 1923, and No. 669 W., dated 7th July 1923.	24,520	Do.	6th April 1923.
4. Abolition of seven appointments of Executive Engineers consequent on the abolition of the following divisions:—  (a) T.R.S. I, IV, VI and VII. (b) Godavari Conservancy. (c) Guntur and (d) Ouddapah.	No. 251 W., dated 11th March 1922.	8,400	12 × 7 × (officiating allowance to an Assistant or Assistant Executive Engineer posted to a division charge, namely, the difference between the junior and senior scale which is Rs. 100), i.e., 12 × 7 × 100 = 8,400.	1st April 1922.
5. Abolition of an appointment of an Executive Engineer consequent on the abolition of the Projects Division.	No. 326 W., dated 4th April 1922. } Temporary division.	1,200	12 × (officiating allowance to an Assistant or Assistant Executive Engineer posted to a division charge, namely, the difference between the junior and senior scale which is Rs. 100), i.e., 12 × 100.	1st May 1922.

Statement showing retrenchment effected in the Engineer and Upper Subordinate establishments—cont.

Number and brief subject. (1)	Number and date of G.O. (2)	Savings per annum. (3)	Details for column (3). (4)	Date from which the reduction came into force. (5)
6. Abolition of an appointment of an Executive Engineer consequent on the abolition of the Nilgiris Division.	No. 847 W., dated 6th September 1922, and No. 1083 W., dated 4th November 1922.	Rs. 1,200	12 × (officiating allowance to an Assistant or Assistant Executive Engineer posted to a division charge, namely, the difference between the junior and senior scale which is Rs. 100), i.e., 12 × 100.	(It has since been reconstituted) 1st October 1922.
7. Abolition of an appointment of an Executive Engineer consequent on the abolition of the Madura Special Division.	No. 240 W., dated 22nd February 1923.	1,200	Do.	1st April 1923.
8. Abolition of an appointment of an Executive Engineer consequent on the abolition of the Hydro-Electric Surveys Division.	..	1,200	Do.	It has been decided to abolish this division from 1st October 1923.
9. Abolition of the post of Assistant Secretary, Public Works Department.	No. 204, Finance, dated 3rd March 1923.	8,640	12 × 720 (average cost) .. .. .	23rd March 1923.
10. Abolition of the post of Assistant Superintendent, Public Works Workshops.	No. 331 W., dated 20th March 1923.	6,906½	12 × 575½ (average cost) .. .. .	1st April 1923.
11. Reduction of the Madras Engineering Service cadre from 106 to 75.	No. 299 W., dated 9th March 1923.	1,86,000	31 × 12 × 500 (average cost) .. .. .	Dates varying from 19th to 29th September, 1923.
12. One appointment of Sub-Engineer on Rs. 345 (M.R.Ry. P. S. Natesa Sastri).	Do	4,140	12 × 345 .. .. .	18th June 1923.

Temporary divisions.



Statement showing retrenchment effected in the Engineer and Upper Subordinate establishments—cont.

Serial number and brief subject.	Number and date of Government Order.	Savings per annum.	Details for column (3)	Date from which the reduction came into force.
(1)	(2)	(3)	(4)	(5)
13. Reduction in the upper subordinate cadre from 235 to 194.	No. 853 W., dated 6th September 1922.	Rs. 77,962	12 × 41 × 158½ (average cost) .. .. .	20th October 1920.
14. Temporary upper subordinates discharged on account of retrenchment (124).	..	1,30,488	12 (1 × 168 + 2 × 144 + 16 × 125 + 4 × 100 + 14 × 88 + 87 × 78) = 12 × 10,874.	Men were discharged in the course of last year and this year.
15. Abolition of two permanent upper subordinate posts on account of the abolition of two assistant instructors' posts in the College of Engineering.	(Proposal under consideration.) Draft order from Law (Education) received for acceptance.	3,804	2 × 12 × 158½ = 12 × 317 .. .. .	....
Total ..	..	5,04,720½	.	

**APPENDIX XXVIII.**

[Paragraph 286 of the Report.]

**PUBLIC WORKS DEPARTMENT.**

Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments.

Serial number and brief subject. (1)	Number and date of the Government Order. (2)	Saving per annum. (3)	Details of column (3). (4)	Date from which came into force. (5)																																																																																																																		
1. Clerical, petty, draftsmen, executive lower subordinates, etc., establishments —I Circle,	835 W., dated 4th September 1922, and the notes therewith.	43,806	<table border="0"> <tr> <td colspan="2"></td> <td align="center" colspan="2"><u>Permanent.</u></td> <td align="center">Average.</td> <td align="center">Saving per mensem.</td> </tr> <tr> <td></td> <td></td> <td align="center">RS.</td> <td></td> <td align="center">RS.</td> <td align="center">RS.</td> </tr> <tr> <td>1 clerk ..</td> <td>80—4 —120</td> <td></td> <td></td> <td align="center">109</td> <td align="center">109</td> </tr> <tr> <td>2 clerks ..</td> <td>60—4 —80</td> <td></td> <td></td> <td align="center">75</td> <td align="center">150</td> </tr> <tr> <td>6 clerks ..</td> <td>35—35—1½—50</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>—1 —60</td> <td></td> <td></td> <td align="center">47½</td> <td align="center">285</td> </tr> <tr> <td>1 typist ..</td> <td>35—60</td> <td></td> <td></td> <td align="center">47½</td> <td align="center">47½</td> </tr> <tr> <td>29 peons ..</td> <td>12—18</td> <td></td> <td></td> <td align="center">15½</td> <td align="center">449½</td> </tr> <tr> <td>17 lower subordinates.</td> <td>50—2½—100</td> <td></td> <td></td> <td align="center">75</td> <td align="center">275</td> </tr> <tr> <td>1 draftsman ..</td> <td>30 plus 10</td> <td></td> <td></td> <td></td> <td align="center">40</td> </tr> <tr> <td colspan="2"></td> <td colspan="2"></td> <td align="center" colspan="2"><u>Temporary.</u></td> </tr> <tr> <td>1 clerk ..</td> <td>60—4 —80</td> <td></td> <td></td> <td align="center">75</td> <td align="center">75</td> </tr> <tr> <td>11 clerks ..</td> <td>35—60</td> <td></td> <td></td> <td align="center">47½</td> <td align="center">522½</td> </tr> <tr> <td>1 typist ..</td> <td>35—60</td> <td></td> <td></td> <td align="center">47½</td> <td align="center">47½</td> </tr> <tr> <td>25 peons ..</td> <td>12—18</td> <td></td> <td></td> <td align="center">15½</td> <td align="center">387½</td> </tr> <tr> <td>4 lanka inspectors.</td> <td></td> <td></td> <td></td> <td align="center">45½</td> <td align="center">182</td> </tr> <tr> <td>1 accountant.</td> <td>80</td> <td></td> <td></td> <td></td> <td align="center">80</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td align="center">Total ..</td> <td align="center">3,650½</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td align="center">per mensem.</td> </tr> </table>			<u>Permanent.</u>		Average.	Saving per mensem.			RS.		RS.	RS.	1 clerk ..	80—4 —120			109	109	2 clerks ..	60—4 —80			75	150	6 clerks ..	35—35—1½—50						—1 —60			47½	285	1 typist ..	35—60			47½	47½	29 peons ..	12—18			15½	449½	17 lower subordinates.	50—2½—100			75	275	1 draftsman ..	30 plus 10				40					<u>Temporary.</u>		1 clerk ..	60—4 —80			75	75	11 clerks ..	35—60			47½	522½	1 typist ..	35—60			47½	47½	25 peons ..	12—18			15½	387½	4 lanka inspectors.				45½	182	1 accountant.	80				80					Total ..	3,650½						per mensem.	From 1st April 1922.
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Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments — cont.

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2. Clerical, petty, draftsmen, executive lower subordinates, etc., establishments — II Circle.	844 W., dated 6th September 1922, and the notes therewith.	Rs. 37,446	<p><u>Permanent.</u></p> <table border="0"> <thead> <tr> <th></th> <th>Rs.</th> <th>Average.</th> <th>Saving per mensem.</th> </tr> <tr> <th></th> <th>Rs.</th> <th>Rs.</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>1 clerk ..</td> <td>60—4—120</td> <td>109</td> <td>109</td> </tr> <tr> <td>3 clerks ..</td> <td>60—4—80</td> <td>75</td> <td>225</td> </tr> <tr> <td>6 clerks ..</td> <td>85—60</td> <td>47½</td> <td>285</td> </tr> <tr> <td>23 executive lower subordinates.</td> <td>50—2½—100</td> <td>75</td> <td>1,725</td> </tr> <tr> <td>26 peons ..</td> <td>12—18</td> <td>15½</td> <td>408</td> </tr> </tbody> </table>		Rs.	Average.	Saving per mensem.		Rs.	Rs.	Rs.	1 clerk ..	60—4—120	109	109	3 clerks ..	60—4—80	75	225	6 clerks ..	85—60	47½	285	23 executive lower subordinates.	50—2½—100	75	1,725	26 peons ..	12—18	15½	408	From 1st April 1922.				
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5. Clerical, petty, draftsmen, lower subordinates, etc., establishments, V Circle.	846 W., dated 6th September 1922.	Rs. 32,322	<p><u>Permanent.</u></p> <table border="0"> <thead> <tr> <th></th> <th>Rs.</th> <th>Average.</th> <th>Saving per mensem.</th> </tr> <tr> <th></th> <th>Rs.</th> <th>Rs.</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>2 clerks ..</td> <td>80—120</td> <td>109</td> <td>218</td> </tr> <tr> <td>4 „ ..</td> <td>60— 80</td> <td>75</td> <td>300</td> </tr> <tr> <td>5 „ ..</td> <td>35— 60</td> <td>47½</td> <td>237½</td> </tr> <tr> <td>1 typist ..</td> <td>35— 60</td> <td>47½</td> <td>47½</td> </tr> <tr> <td>1 tracer ..</td> <td>20—1—35 plus 10</td> <td>39</td> <td>39</td> </tr> <tr> <td>34 peons ..</td> <td>12—18</td> <td>15½</td> <td>527</td> </tr> <tr> <td>2 Executive lower subordinates.</td> <td>50—2½—100</td> <td>75</td> <td>150</td> </tr> <tr> <td colspan="4"><u>Temporary.</u></td> </tr> <tr> <td>5 Executive lower subordinates.</td> <td>50—2½—100</td> <td>75</td> <td>375</td> </tr> <tr> <td>2 draftsmen..</td> <td>..</td> <td>40</td> <td>80</td> </tr> <tr> <td>7 clerks ..</td> <td>35—60</td> <td>47½</td> <td>332½</td> </tr> <tr> <td>1 typist ..</td> <td>35—60</td> <td>47½</td> <td>47½</td> </tr> <tr> <td>27 peons ..</td> <td>12—18</td> <td>15½</td> <td>418½</td> </tr> <tr> <td colspan="3"></td> <td>Total .. 2,772½</td> </tr> <tr> <td colspan="3">Deduct—One draftsman at Rs. 40 per mensem and one tracer average sanctioned additionally ..</td> <td>79</td> </tr> <tr> <td colspan="3"></td> <td>Net .. 2,698½</td> </tr> </tbody> </table>		Rs.	Average.	Saving per mensem.		Rs.	Rs.	Rs.	2 clerks ..	80—120	109	218	4 „ ..	60— 80	75	300	5 „ ..	35— 60	47½	237½	1 typist ..	35— 60	47½	47½	1 tracer ..	20—1—35 plus 10	39	39	34 peons ..	12—18	15½	527	2 Executive lower subordinates.	50—2½—100	75	150	<u>Temporary.</u>				5 Executive lower subordinates.	50—2½—100	75	375	2 draftsmen..	..	40	80	7 clerks ..	35—60	47½	332½	1 typist ..	35—60	47½	47½	27 peons ..	12—18	15½	418½				Total .. 2,772½	Deduct—One draftsman at Rs. 40 per mensem and one tracer average sanctioned additionally ..			79				Net .. 2,698½	1st April 1922.
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**Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments—cont.**

Serial number and brief subject. (1)	Number and date of the Government Order. (2)	Saving per annum. (3)	Details of column (3). (4)	Date from which came into force. (5)																																																																				
6. Clerical, petty, draftsmen, lower subordinates, etc., establishments, VI Circle.	G.O. No. 644 W., dated 10th July 1922.	RS.  21,402	<p align="center"><u>Permanent.</u></p> <table border="0"> <thead> <tr> <th></th> <th>Rs.</th> <th>Average.</th> <th>Saving per mensem.</th> </tr> <tr> <th></th> <th>Rs.</th> <th>Rs.</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>2 Executive lower subordinates.</td> <td>50—2½—100</td> <td>75</td> <td>150</td> </tr> <tr> <td>1 draftsman .. ..</td> <td>.. ..</td> <td>40</td> <td>40</td> </tr> <tr> <td>1 clerk .. ..</td> <td>80—120</td> <td>109</td> <td>109</td> </tr> <tr> <td>1 " .. ..</td> <td>60—80</td> <td>75</td> <td>75</td> </tr> <tr> <td>1 " .. ..</td> <td>35—60</td> <td>47½</td> <td>47½</td> </tr> <tr> <td>1 typist .. ..</td> <td>35—60</td> <td>47½</td> <td>47½</td> </tr> <tr> <td>28 peons .. ..</td> <td>12—18</td> <td>15½</td> <td>434</td> </tr> <tr> <td colspan="4"> </td> </tr> <tr> <td colspan="4"><u>Temporary.</u></td> </tr> <tr> <td>1 Executive lower subordinate..</td> <td>50—2½—100</td> <td>75</td> <td>75</td> </tr> <tr> <td>1 clerk .. ..</td> <td>80—120</td> <td>109</td> <td>109</td> </tr> <tr> <td>6 clerks .. ..</td> <td>35—60</td> <td>47½</td> <td>285</td> </tr> <tr> <td>3 tracera .. ..</td> <td>20—1—35 plus 10</td> <td>39</td> <td>117</td> </tr> <tr> <td>19 peons .. ..</td> <td>12—18</td> <td>15½</td> <td>294½</td> </tr> <tr> <td colspan="3"></td> <td><u>1,783½</u></td> </tr> </tbody> </table>		Rs.	Average.	Saving per mensem.		Rs.	Rs.	Rs.	2 Executive lower subordinates.	50—2½—100	75	150	1 draftsman .. ..	.. ..	40	40	1 clerk .. ..	80—120	109	109	1 " .. ..	60—80	75	75	1 " .. ..	35—60	47½	47½	1 typist .. ..	35—60	47½	47½	28 peons .. ..	12—18	15½	434	 				<u>Temporary.</u>				1 Executive lower subordinate..	50—2½—100	75	75	1 clerk .. ..	80—120	109	109	6 clerks .. ..	35—60	47½	285	3 tracera .. ..	20—1—35 plus 10	39	117	19 peons .. ..	12—18	15½	294½				<u>1,783½</u>	1st April 1922.
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Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments—cont.

Serial number and brief subject (1)	Number and date of the Government Order. (2)	Saving per annum. (3)	Details of column (3). (4)			Date from which came into force. (5)	
7. Clerical, petty, lower subordinates, etc establishments. VII Circle.	G.O. No. 665 W., dated 18th July 1922.	Rs. 36,155	<u>Permanent.</u>		Saving per mensem. Rs.	From 1st April 1922.	
			Average.	Rs.			
			1 clerk Rs. 180—10—240 ..	224			224
			1 " " 125—5—150 ..	146½			146½
			1 " " 80—4—120 ..	109			109
			4 clerks " 60—4—80 ..	75			300
			8 " " 35—60 ..	47½			380
			10 peons " 15—20 ..	17½			176½
			8 " " 12—18 ..	15½			124
			2 tracers " 23—23—35 plus	40			80
				10			
			1 tracer Rs. 20—1—35 plus	39			39
				10			
			7 draftsmen .. .. .	40			280
			2 sub-overseers Rs. 50—2½	75			150
			—100.				
			3 typists Rs. 35—60 ..	47½			142½
			<u>Temporary.</u>				
			6 clerks Rs. 85—60 ..	47½			285
			13 peons Rs. 12—18 ..	15½			201½
1 attender Rs. 23—35 ..	30	30					
4 draftsmen .. .. .	40	160					
4 sub-overseers .. .. .	65	260					
Total ..			3,087½				
Deduct 1 clerk 60—4—80 (temporary) sanctioned.			75				
			3,012½				

Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments—cont.

Serial number and brief subject.	Number and date of the Government order.	Saving per annum.	Details of column (3).		Date from which came into force.				
(1)	(2)	(3)	(4)		(5)				
		Rs.	<u>Permanent.</u>	Average.	Saving per mensem.				
				Rs.	RS.				
8. Clerical and petty establishments, West Coast Divisions, IV Circle.	No. 947 W., dated 28th September 1922.	3,396	2 clerks Rs. 35—60 ..	47½	95	From 1st June 1922.			
			2 " " 35—60 ..	47½	95		" 1st July 1922.		
			1 peon " 12—18 ..	15½	15½	" 1st June 1922.			
			1 " " 12—18 ..	15½	15½	" 1st July 1922.			
			<u>Temporary.</u>						
			2 peons Rs. 12—18 ..	15½	31	" 1st June 1922.			
			2 " " 12—18 ..	15½	31	" 1st July 1922.			
			<u>Permanent.</u>		283				
			9. Clerical and petty establishments, North Arcot Division, IV Circle.	Do.	942	2 peons Rs. 12—18 ..	15½	31	" 1st June 1922.
						1 clerk " 35—60 ..	47½	47½	
<u>Temporary.</u>		78½							
10. Clerical and petty establishments, Nilgiris Division, IV Circle.	Do.	15,048	1 draftsman ..	78	78	" 1st October 1922.			
			1 clerk draftsman ..	45½	45½				
			1 clerk Rs. 80—4—120 ..	109	109				
			1 clerk Rs. 60—4—80 ..	75	75				
			18 clerks Rs. 35—60 ..	47½	617½				
			11 peons Rs. 12—18 ..	15½	170½				
			1 tracer Rs. 20—1—35+10.	39	39				
			1 typist Rs. 35—60 ..	47½	47½				
			1 Accountant Rs. 80 ..	..	80				
			1 clock winder .. ..	..	23				
			<u>Temporary.</u>		1,285				
Deduct 2 peons sanctioned		15½	31						
Rs. 12—18.			1,254						



Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments—cont.

Serial number and brief subject.	Number and date of the Government Order.	Saving per annum.	Details of clause (4).	Date from which came into force.																																																																			
(1)	(2)	(3)	(4)	(5)																																																																			
11. Clerical, petty, draftsman, etc., establishments—Abolition of the III Circle.	G.O. No. 581 W., dated 4th June 1923.	Rs. 23,085	<u>Permanent.</u>	Average. Saving per mensem.	1st April 1923.																																																																		
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12. Clerical, petty, draftsman, etc., establishments—Abolition of the Madura special division.	G.O. No. 240 W., dated 22nd February 1923.	11,010	<u>Temporary.</u>		Do.																																																																		
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Retrenchments effected in the office, petty, draftsmen and lower subordinate establishments—cont.

Serial number and brief subject.	Number and date of the Government Order.	Saving per annum.	Details of clause (4).			Date from which came into force.		
(1)	(2)	(3)	(4)			(5)		
		Rs.	<u>Temporary.</u>	Average.	Saving per mensem.			
3. Clerks, petty draftsmen, etc., establishments—Office of the Chief Engineer, Public Works Department.	G.O. No. 347, Finance, dated 21st April 1923.	5,212	1 clerk Rs. 40—40—1½—55—1—65 ..	Rs. 52½	Rs. 52½	1st April 1923.		
			1 clerk-typist Rs. 40—40—1½—55—1—65 ..	52½	52½			
			1 draftsman .. ..	52	52			
			1 tracer Rs. 23—23—23—1—35 plus 10 ..	40	40			
			1 attender Rs. 23—1—35.	30	30			
			1 peon Rs. 15—20 ..	17½	17½			
			2 draftsmen .. ..	52	104			
			1 blue printman .. ..	15	15			
			Total ..	368½	368½			
			G.O. No. 3973-C, dated 6th June 1923.	2 peons Rs. 15—20 ..	17½		35½	7th July 1923.
				2 peons Rs. 15—20 ..	17½		35½	
			G.O. Nos. 484, Finance, dated 22nd May 1922 and 3968-C, dated 15th June 1922.	2 peons Rs. 15—20 ..	17½		35½	1st April 1922.
2 peons Rs. 15—20 ..	17½	35½						
Total ..	434½	434½						
14. Office and petty, lower subordinates draftsmen, etc., establishments—Sanitary Engineer's office.	G.O. No. 589 W., dated 27th June 1922.	28,327	<u>Temporary.</u>					
			2 clerks Rs. 60—4—120 ..	109	218			
			2 clerks Rs. 60—4—80 ..	75	150			
			4 clerks Rs. 35—60 ..	plus 5	210			
			1 typist Rs. 23—23—23—1—35 ..	47½	210			
			1 typist .. ..	plus 5	210			
			1 typist Rs. 23—23—23—1—35 ..	30	30			
			12 peons Rs. 15—20 ..	17½	212			
			5 draftsmen .. ..	65	325			
			8 " .. ..	52	416			
			6 " .. ..	45½	273			
			2 tracers Rs. 23—23—23—1—35 + 10 ..	40	80			
			1 surveyor .. ..	118½	118½			
			2 surveyors .. ..	106½	212½			
2 boring mechanics Rs. 40—2½—80 ..	52½	105½						
Total ..	2,360½	2,360½	1st April 1922.					

Retrenchment effected in the office, petty, draftsmen and lower subordinate establishments—*cont.*

Serial number and brief subject.	Number and date of the G.O.	Saving per annum.	Details of clause (4).	Date from which came into force.																																																																												
(1)	(2)	(3)	(4)	(5)																																																																												
15. Clerical and petty establishments—Abolition of the Ramnad subdivision, Madura Special Division.	No. 48 W., dated 17th January 1923.	Rs. 1,698	<table border="0"> <tr> <td colspan="2"><u>Temporary.</u></td> <td colspan="2"><u>Average.</u></td> <td colspan="2"><u>Saving per mensem.</u></td> </tr> <tr> <td></td> <td>Rs.</td> <td>Rs.</td> <td>Rs.</td> <td>Rs.</td> <td></td> </tr> <tr> <td>*2 clerks</td> <td>(35—60)</td> <td>..</td> <td>= 47½</td> <td>95</td> <td></td> </tr> <tr> <td>*3 peons</td> <td>(12--18)</td> <td>..</td> <td>15½</td> <td>46½</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>141½</u></td> <td></td> </tr> </table>	<u>Temporary.</u>		<u>Average.</u>		<u>Saving per mensem.</u>			Rs.	Rs.	Rs.	Rs.		*2 clerks	(35—60)	..	= 47½	95		*3 peons	(12--18)	..	15½	46½						<u>141½</u>		1st February 1923.																																														
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16. Clerical and petty establishments—Abolition of the Electrical Engineer's office.	No. 522 W., dated 16th May 1923.	810	<table border="0"> <tr> <td colspan="2"><u>Temporary.</u></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>2 clerks</td> <td>(35—60)</td> <td>..</td> <td>47½</td> <td>95</td> <td></td> </tr> <tr> <td colspan="6">Difference between a clerk on Rs. 60—4—80 disallowed and a clerk on Rs. 25—60 allowed (Rs. 75—47½)</td> </tr> <tr> <td></td> <td></td> <td>..</td> <td></td> <td>27½</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>67½</u></td> <td></td> </tr> </table>	<u>Temporary.</u>						2 clerks	(35—60)	..	47½	95		Difference between a clerk on Rs. 60—4—80 disallowed and a clerk on Rs. 25—60 allowed (Rs. 75—47½)								..		27½						<u>67½</u>		1st April 1923.																																														
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17. Clerical and petty establishments—Abolition of the † Hydro-Electric Surveys Division.	No. 845 W., dated 8th August 1923.	<table border="0"> <tr> <td>5,670</td> <td></td> </tr> <tr> <td>Deduct</td> <td></td> </tr> <tr> <td>cost of</td> <td></td> </tr> <tr> <td>surveyor</td> <td></td> </tr> <tr> <td>and 2</td> <td></td> </tr> <tr> <td>peons for</td> <td></td> </tr> <tr> <td>5 months</td> <td></td> </tr> <tr> <td>600 plus</td> <td></td> </tr> <tr> <td>90 =</td> <td>690</td> </tr> <tr> <td><u>4,980</u></td> <td></td> </tr> <tr> <td>‡ 6,960</td> <td></td> </tr> </table>	5,670		Deduct		cost of		surveyor		and 2		peons for		5 months		600 plus		90 =	690	<u>4,980</u>		‡ 6,960		<table border="0"> <tr> <td colspan="2"><u>Temporary.</u></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>1 surveyor</td> <td>for seven months.</td> <td>120</td> <td></td> <td>120</td> <td></td> </tr> <tr> <td>1 clerk</td> <td>.. .. .</td> <td>80</td> <td></td> <td>80</td> <td></td> </tr> <tr> <td>1 clerk</td> <td>.. .. .</td> <td>41½</td> <td></td> <td>41½</td> <td></td> </tr> <tr> <td>1 tracer</td> <td>.. .. .</td> <td>83</td> <td></td> <td>83</td> <td></td> </tr> <tr> <td>6 peons</td> <td>.. .. .</td> <td>15</td> <td></td> <td>90</td> <td></td> </tr> <tr> <td>4 peons</td> <td>.. .. .</td> <td>18</td> <td></td> <td>72</td> <td></td> </tr> <tr> <td>2 peons</td> <td>for seven months.</td> <td>18</td> <td></td> <td>86</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>472½</u></td> <td></td> </tr> </table>	<u>Temporary.</u>						1 surveyor	for seven months.	120		120		1 clerk	.. .. .	80		80		1 clerk	.. .. .	41½		41½		1 tracer	.. .. .	83		83		6 peons	.. .. .	15		90		4 peons	.. .. .	18		72		2 peons	for seven months.	18		86						<u>472½</u>		1st October 1923.
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18. Clerical, petty, lower subordinates, draftsmen, etc., establishments—Projects division abolition.	No. 326 W., dated 4th April 1922.	‡ 6,960	<table border="0"> <tr> <td colspan="2"><u>Temporary.</u></td> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td>5 draftsmen</td> <td>on Rs. 78</td> <td>..</td> <td></td> <td>390</td> <td></td> </tr> <tr> <td>2 tracers</td> <td>on Rs. 30</td> <td>..</td> <td></td> <td>60</td> <td></td> </tr> <tr> <td>1 clerk</td> <td>on Rs. 40</td> <td>..</td> <td></td> <td>40</td> <td></td> </tr> <tr> <td>1 clerk-typist</td> <td>on Rs. 30</td> <td>..</td> <td></td> <td>30</td> <td></td> </tr> <tr> <td>4 peons</td> <td>on Rs. 15</td> <td>..</td> <td></td> <td>60</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><u>580</u></td> <td></td> </tr> </table>	<u>Temporary.</u>						5 draftsmen	on Rs. 78	..		390		2 tracers	on Rs. 30	..		60		1 clerk	on Rs. 40	..		40		1 clerk-typist	on Rs. 30	..		30		4 peons	on Rs. 15	..		60						<u>580</u>		1st May 1922.																																		
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\* This is the usual number allowed for subdivision.

† Cost debitable to 30. Scientific Department—Hydro-Electric Surveys.

‡ Cost debitable to 15. Miscellaneous Expenditure—Irrigation.

## APPENDIX XXIX.

[Paragraph 296 of the Report.]

## LOCAL SELF-GOVERNMENT.

## NOTE ON THE FINANCES OF LOCAL BODIES

The Local Self-Government Bills introduced in 1883 and passed in 1884 were the results of resolutions issued by Lord Ripon's Government in 1883. A primary and very important object in view was the political education of the people and the development of the spirit of self-help. There were also pressing financial and administrative reasons underlying these resolutions. New wants and desires were finding expression and while the Government revenues were unable to meet the demands for funds, their officials were no longer able to attend to every petty detail of local administration. In his speech introducing the Madras Local Boards Bill on December 11th, 1883, Mr. Webster remarked, "It was settled as long ago as 1864 that the best policy would be to leave as much as possible of the business of the country to be done by the people by means of funds raised by themselves and to confine the action of the Government to doing those things which must be done by it and to influencing and directing in a general way the movements of the social machine." There was so far as I can discover no elaborate discussion in connexion with these important legislative measures as to what were national, semi-national or local services and I do not propose to enter upon a barren examination of such classification theories, the raising of which in the abstract is generally due to the desire to justify some particularly flagrant raid on the general exchequer. The eminently practical and sensible spirit in which the legislation of 1884 was conceived was that there are certain objects such as communications, education, medical aid, sanitation and other amenities which are of special local interest and that the best possible political education for the people was to give the inhabitants of administrative areas powers to finance and manage such services in these areas. The subsequent supervision exercised by Government may have been too detailed and restrictive but it did aim at enforcing correct ideals of administrative and financial efficiency and that with a very considerable measure of success.

2. It is mainly with the financial aspect of Local Self-Government that we are at present concerned. I have dealt with an important general administrative issue in my note on the Medical service, dated 14th January 1923. It is unnecessary to recapitulate. The issue is plain; it has to be faced; but whatever the decision it cannot affect the existing financial position of local bodies or the necessity of ascertaining and rectifying it and of restoring correct principles of financial administration. The importance of financial efficiency has unfortunately been in large measure obscured by two causes. In the first place, the nature of the provincial settlements led at one time to the Government of India distributing out of their surplus revenues doles to provincial Governments which had very largely to be passed on to local bodies for expenditure. There was no guarantee that these doles would be repeated and no schemes of progressive development could be based upon them. But they accustomed local bodies to a recurring gamble and scramble and to the feeling that there was another resource on which they could rely, or lucky bag into which they could dip, in time of trouble. At the same time the non-recurring expenditure for which alone the grants provided frequently involved them in recurring expenditure which they had not foreseen. This led to further appeals to Government. In the second place, high prices following on the war seriously affected the budgets of local bodies at a time when a general feeling that, because the war was over, an era of rapid progress must supervene was prevalent. It is perhaps no wonder that their financial administration deteriorated and that being already habituated to doles and windfalls, their tendency has been to regard it as the duty of Government to extricate them from all their embarrassments. The same tendency has also been shown in respect of the expansion of services for which Government are increasingly held responsible. As a result, local bodies have come more and more to rely on Government and to disregard their own financial responsibilities.

This is a very serious matter. Local bodies must continue to be the training ground for our future administrators and if they give no training in financial responsibilities and function in a tainted financial atmosphere, we cannot expect them to produce men capable of leading and guiding responsible government. Further the resources of the Government are strictly limited and it is impossible for them to provide for unknown liabilities or to accept in respect of local bodies any financial principle which does not operate in respect of other departments. Local bodies must also exercise the strictest economies, must conserve and develop their own revenues and must recognize that the measure of Government assistance extended to them necessarily depends not on their demands but on the Government's resources, and on the assessed needs of other services and requirements. The extent to which local bodies do exercise economy or conserve and develop their revenues will be examined in this note, but we are faced with the immediate problem that apparently a considerable number of local bodies are already in a bankrupt or semi-bankrupt condition and that the first charge on such money as is available for local bodies must be to restore solvency. The question how to prevent a further break-down of their finances will also have to be examined.

3. *Financial relations of local boards.*—It is here perhaps convenient to consider the financial relations of local boards. The receipts which are credited to district, taluk and union funds respectively are enumerated in detail in rule 5 of Schedule V of Act XIV of 1920. The purpose to which these funds may be applied are specified in rule 1 of that schedule. It will be noted that while the district board may under rule 1-A (10) make contributions to taluk or union boards and similarly under rule 1-B (9) a taluk board may make contributions to the district board or to union boards, such contributions are purely permissive and no district board is responsible for the finances of taluk boards or union boards, and no taluk board is responsible for the finances of union boards.

Under section 116 (3), the district board in the case of taluk boards, and the taluk board in the case of union boards, may, if the budget of a taluk or union board respectively fails to provide for the discharge of all liabilities in respect of loans or for the maintenance of a working balance, direct that any part of the budget be altered so as to ensure that such provision is made. But this power again is *permissive* and so far as the Examiner of Local Fund Accounts is aware this power is never exercised. There is of course no reason why any taluk or union board should fail to make provision for the repayment of any loans which it may have taken, when it can resort to the simpler expedient of increasing its deficit. In the case of the district board's finances there is no special provision for regulating their budgets as what is submitted to Government under section 117, is a consolidated budget of all local boards in the districts. The Local Government may alter the consolidated budget so as to ensure provision for loans and a working balance, but if the Government attempt to do so without detailed scrutiny of the budgets of each local board in the district to see which of these boards are responsible for the failure to make such provision, it can only cause confusion and may interfere with the budgets of solvent boards without effecting any improvement in the budgets of boards which are working to a deficit.

The fact is that in the provisions regarding budgets contained in section 117, the Act ignores the fact that each local board is an independent financial unit, that their finances are not joint or their funds a consolidated fund, and that a district or taluk board cannot be made responsible for the debts or deficits of the taluk or union boards.

A consolidated budget is therefore most misleading. A district budget may show a deficit of Rs. 50,000, but if certain of the constituent boards have balances amounting to Rs. 50,000 the real deficit is one lakh.

Similarly taking the whole Presidency the net deficit of all local boards combined is not the real deficit; the real deficit is the total of the minus balances of all boards which are working to a deficit. It is not open to Government to set off against this total the plus balances of solvent local boards. For example Tanjore district is not responsible for the South Arcot district and its surplus cannot be taken

in liquidation of the minus balance of its neighbour. Similarly the surplus of the Tanjore District Board cannot be utilized to clear the deficit of taluk boards or unions in that district.

A consolidated budget may even conceal a real deficit, for example a district budget may show a working balance of Rs. 50,000 but that may be made up of Rs. 75,000 the working balances of five local boards and Rs. 25,000 the deficit of 10. These 10 local boards are bankrupt to that extent. It is possible that these consolidated budgets are responsible to a considerable extent for the failure to watch and appreciate the financial position of individual district boards. It seems to me therefore that they should be recast.

I have discussed this question with the Examiner of Local Fund Accounts and we are agreed that the following changes should be made. The detailed budget statement given on pages 4 to 50 of the present consolidated budget estimate form will be retained but in the case of taluk boards the figures will relate solely to the taluk boards budgets ex. unions. The summary will be given separately for the district board and each taluk board, and there will be a separate statement showing the grand total for the district and taluk boards combined in order to comply with the Act. There will also be a separate budget estimate for the unions in each taluk board area with detailed figures for each union, a summary for each union, and a grand total for all the unions.

In order to comply with the provisions of section 117 of the Act there will be attached to the budget estimate for the district and taluk boards an abstract of these grand totals, and a statement showing the grand total for the district board, taluk boards and unions combined. It will thus be possible for Government to see at once the financial position of each of these bodies, and to take action where necessary. Under the present system it is impossible for Government to do so. It will be seen elsewhere that I consider that the whole question of the form in which the accounts of local bodies are maintained should be examined, and that the Examiner of Local Funds should submit proposals based on the results of the scrutiny of the financial position of those districts to which attention must immediately be given.

4. *Financial position of local bodies.*—Various efforts have been made to estimate the real financial position of local bodies. The Local Self-Government Department did so in a note, dated 29th November 1922. This was based on the budgets as submitted for 1922-23, the only figures available. These figures are however unsatisfactory. There is evidence that local boards, estimates of opening balances are frequently seriously defective, and that this leads to expenditure being provided for against purely fictitious balances which are corrected only after the expenditure has been incurred. Apart from certain lacunæ in the figures, they are further vitiated by the fact that they ignore the possibility of local boards effecting economies and expanding their own revenues. Our present accounts however furnish no better material and the departmental figures at any rate show that the position is sufficiently serious. My own examination of various budgets confirms this, but it is not my province to pillory particular boards and I have not cumbered this note with masses of detail which only serve to point to the same general conclusions and recommendations.

5. In order further to elucidate the financial position of local boards the Examiner was requested to prepare detailed statements I and II of their revenues and expenditure for the years 1903-04, 1913-14, 1920-21 and 1921-22. Unfortunately he has been unable to furnish figures for 1921-22, to which I attached great importance as showing more clearly the causes which have led to the present position. I quote his words "In the new form of Local Boards accounts the classification differs so widely from that in force in previous years that it has been found impracticable to prepare figures under the old headings from the accounts of local boards in the new form for 1921-22. . . . Any attempt therefore in this office to recast the figures from the new form in the old form, of accounts . . . may result in inaccuracies and possibly lead to incorrect and misleading conclusions." Had I been aware of this in time I would have sought other methods of bringing out the salient facts. As it is, the statements must mainly serve the purpose of enabling the Examiner to appraise during his detailed scrutiny questions connected with the

development and realization of various items of revenue and the growth of expenditure. In fact, they further emphasize the conclusion that only local investigation can clear up the real financial situation and that the attempt to do so by the compilation of general statistics will not lead us very far.

There are, however, certain matters to which the figures indicate that attention should be given.

In the receipts side they suggest that the position in respect of 'land cess' in the Ceded districts, Salem and Gōdāvāri, or at any rate in respect of collections, demands enquiry; that there are considerable inequalities in the incidence of the revenue from tolls as between different districts—it must be remembered that the same rates do not mean equality of taxation, the number of tolls is also a material factor,—; and that in many cases the revenue returns from markets, cart-stands, etc., have been greatly neglected.

Turning now to the expenditure side, a most disquieting feature is the growth of overhead charges.

In the case of district boards alone the expenditure on 'office establishment' increased from Rs. 71,444 to Rs. 137,261 between 1913-14 and 1920-21 and on 'contingencies' from Rs. 73,574 to Rs. 1,62,400. In some cases the increase is reasonable, but there is reason to believe that in others it has been grossly extravagant. I give some of the worst cases:—

District Board. (1)	Establishment.		Contingencies.	
	1913-14. (2)	1920-21. (3)	1913-14. (4)	1920-21. (5)
	Rs.	Rs.	Rs.	Rs.
Anantapur .. .. .	1,671	4,276	2,670	8,095
Bellary .. .. .	2,547	4,487	3,064	8,564
Coimbatore .. .. .	3,517	7,180	3,403	11,396
Ganjām .. .. .	3,189	4,957	2,407	10,520
Kurnool .. .. .	1,972	3,119	2,488	7,003
Madura .. .. .	3,261	6,199	3,354	13,352
Salem .. .. .	3,137	6,926	2,249	8,579
Trichinopoly.. .. .	2,995	6,561	2,200	8,361
Vizagapatam.. .. .	2,415	7,221	2,971	6,740

The Taluk Board figures present similar results, e.g., the total expenditure of the Anantapur Taluk Boards increased from about Rs. 5,000 to nearly Rs. 18,000, of the Bellary Taluk Boards from about Rs. 7,000 to Rs. 17,000, that of the Sāidapet Taluk Board from about Rs. 2,200 to Rs. 5,500.

Numerous other cases could be cited. The figures for 'Stationery and Printing' suggest that some local boards are very extravagant. Further the figures for 1920-21 do not represent the extent to which expenditure under these heads has grown. We have now had two more years in which it seems most probable that the amount has steadily increased.

The following statement gives details for five districts, the financial condition of which seems specially unsatisfactory, of the expenditure on travelling allowance of presidents and non-official members of local boards for 1920-21 and 1921-22. Three of these districts are among the poorest in the Presidency, but generally speaking the poorer a local board the more extravagant its administration. The

President of one District Board managed to average Rs. 12 a day throughout the year and the President of a Taluk Board Rs. 10 :—

Travelling allowance of non-official members of various district and taluk boards.

Names of boards. (1)	1920-21.		1921-22.	
	President. (2)	Members. (3)	President. (4)	Members. (5)
1. Anantapur District Board .. .. .	Rs. 3,127	Rs. 2,483	Rs. 2,865	Rs. 3,487
Do. Taluk Board .. .. .	568	782	1,246	838
Dharmavaram Taluk Board .. .. .	695	683	1,465	734
Penukonda do. .. .. .	476	1,256	535	1,901
Gooty Taluk Board .. .. .	566	251	678	523
2. Bellary District Board .. .. .	2,278	1,566	4,583	4,789
Do. Taluk Board .. .. .	555	807	780	794
Adoni do. .. .. .	997	235	2,639	425
Hospet do. .. .. .	719	1,297	584	432
Harpanahalli Taluk Board .. .. .	..	..	1,103	669
Rayadrug do. .. .. .	400	448	531	1,386
3. Ganjam District Board .. .. .	2,632	3,338	2,686	9,621
Berhampur Taluk Board .. .. .	947	785	2,167	1,080
Chatrapur do. .. .. .	521	818	1,268	1,793
Chicasole do. .. .. .	536	1,158	2,049	2,280
Gumsur do. .. .. .	608	764	1,115	872
4. Kurnool District Board .. .. .	957	2,351	1,790	4,096
Do. Taluk Board .. .. .	433	354	1,284	509
Dhone do. .. .. .	..	358	2,076	824
Koilkuntla do. .. .. .	589	206	1,686	754
Markapur do. .. .. .	..	247	..	399
Nandyal do. .. .. .	697	830	1,176	1,200
5. Salem District Board .. .. .	..	3,104	1,828	8,735
Do. Taluk Board .. .. .	113	732	1,513	841
Hosur do. .. .. .	..	546	646	1,373
Namakal do. .. .. .	102	428	322	846
Sankarni do. .. .. .	1,864	482	3,588	882
Dharmapuri Taluk Board .. .. .	..	986	..	934

NOTE.—The figures in this statement have been worked out from the audit registers maintained in the Treasury Deputy Collectors' offices, and they may differ in some cases from the figures shown in the Local Fund Annual Accounts

This matter has, I find, been dealt with in G.O. No. 781, L. & M., dated 28th March 1923, and I have no further suggestions to make. In view of the limits placed on their own travelling allowances the members of local boards should be under no temptation to allow their presidents to exceed the maximum limits of expenditure fixed by Government.

6. Owing to this difficulty in getting up-to-date statements of the financial position of local boards it is impossible to say accurately to what extent insolvency exists. In statement A-1\* are given details of the balances of the district boards, taluk boards and unions throughout the Presidency (plus or minus) on the 1st April 1922, the 1st November 1922 and the 1st December 1922, the latest figures which the Examiner of Local Fund Accounts has been able to place at my disposal.

Statement A-2\* shows districtwar the actual deficits on 1st April and 1st December under the separate heads District Boards, Taluk Boards and Unions, the number of boards affected being shown under the two latter heads. These overdrafts amounted on the 1st April to Rs. 10,71,330 and on 1st December to Rs. 30,23,523. These figures though obtained with great difficulty do not of course really make the position clear. The figures for 1st December only exemplify the extent to which the Government or rather the Government of India's ways and means have to finance the current expenditure of local boards during that season of the year in which the principal receipts, e.g., land cess, are at their lowest. The amount is some 30 lakhs. The figures for 1st April more closely correspond to the real deficit. The figures would be affected and to that extent reduced by such items as are referred to in paragraph 8 of this note. But the deficit is on the whole receipts of the local boards including earmarked items such as Government grants, and the actual deficit on the general revenue account may really be much more. Further various local boards may have a balance to their credit and yet have overdrawn on the general revenue account. Their deficits do not therefore appear in the total of Rs. 10.71 lakhs and the extent to which their actual general expenditure, recurring and non-recurring, has exceeded the revenues available for such expenditure may be considerably in excess of that sum. Without that scrutiny and recasting of the accounts



of local boards which I have elsewhere recommended it is therefore impossible to say what the actual deficit is which has to be made good in order to restore solvency to a particular local board. The statements are however sufficient to show that the position in respect of local boards in the Anantapur, South Arcot, Ganjām, Guntūr, Gōdavāri, Salem and Vizagapatam districts require immediate attention.

It is further impossible to say to what extent this deficit indicated by the opening balances is recurring or non-recurring. In November last the Local Self-Government Department estimated the recurring deficit for district and taluk boards (exclusive of unions) at Rs. ₹26,272 but here again a detailed scrutiny and recasting of the actual accounts would be necessary to ascertain the true position.

7. *Resources.*—By Act XIV of 1920, important changes were made in the finance and taxing powers of district boards. For facility of comparison, the following statement shows how matters stood under Act V of 1884 also :—

Act V of 1884.	<i>Land-cess</i>	Act XIV of 1920.
		<i>In all districts.</i>
<i>Malabar, South Kanara and The Nilgiris.</i>	Optional tax not exceeding 2 annas in rupee.	(a) Compulsory tax of 1 anna in rupee—section 78, p. 25 of Act.
<i>Elsewhere .. ..</i>	Tax not exceeding one anna in rupee.	
<i>In all districts .. ..</i>	Optional tax of 3 pies in rupee for railway purposes.	(b) <i>In all districts.</i> Optional tax of 3 pies in rupee for district board purposes—Section 78 (b) (i), p. 26 of Act. (c) Optional tax of 3 pies in rupee for taluk board purposes—Section 78 (b) (ii), p. 26 of Act.
<i>In all districts .. ..</i>	Tolls optional .. ..	<i>In all districts.</i> Tolls optional—Section 104, p. 34 of Act.

The principal changes made are the imposition of heavier maximum tolls on all motor and steam vehicles, the abolition of different rates or exemptions for ordinary vehicles when not laden or ridden, and of different rates for horses or ponies and the addition of a toll for foot passengers over bridges.

*In all districts*—In unions, fees for licences for temporary erection of pandals, etc., in roads and other public places and for putting up verandas or other projectors over roads. Rates to be approved by Governor in Council.

*In all districts*—Fees for similar licences granted by any local board, district, taluk, or union, in respect of roads or public places vested in them. Rates fixed by the local board.

*In all districts.* In unions, a tax on houses classified in 9 classes, rates ranging from 4 annas to Rs. 10.

*In all districts*—In unions a tax on houses, rates fixed by district board on capital or annual value, on proportionate or progressive principle with grouping in classes not less than six in number.

*In all districts—optional.*

*A tax on companies.*

A half-yearly tax on paid-up capital, graded according to the capital from Rs. 15 to a maximum of Rs. 250.

*In all districts—optional.*

*A profession tax.*

Half-yearly, rates based on professional income the maximum scale ranging from 8 annas to Rs. 110.

The most important changes thus effected were, in respect of land-cess, the taking away from the District Boards of Malabar, South Kanara and the Nilgiris of power to impose the ordinary land-cess at 2 annas in the rupee, a restriction the wisdom of which is open to question, the abolition of the optional railway cess at 3 pies, and the introduction of two optional cesses of 3 pies for district board and taluk board purposes respectively; and as regards other taxations the introduction of the Companies tax and the profession tax.

I append a statement (No. B) showing the extent to which district and taluk boards have made use of their powers. This statement has been furnished by the Local Self-Government Department. It shows that a considerable number of boards have resources still untapped. A taluk board which has not imposed any optional cess has it in its power to increase the revenue it receives from land-cess by 50 per cent.

8. *Accounts.*—The accounts of local bodies were revised in G.O. No. 341, L. & M., dated 24th February 1921, and further revised in G.O. No. 927, L. & M., dated 23rd May 1922. The impression I have gained from discussion with officers familiar with them, from my own examination of budgets prepared in accordance with them and correspondence connected with them is that they are unsatisfactory and far too elaborate. They are I think largely responsible for the great delays in submitting budgets, for the delays in audit, and for the difficulty in getting any up-to-date information as to the actual financial position of local bodies. They may be, as was claimed for them, the last word in accounts, but they seem to me to import ideas or ideals which have increased their obscurity and complexity and entirely ignored two all important facts. In the first place these accounts have to be maintained in the vast majority of our local bodies by ordinary accountants who are not of the calibre of the committee which devised accounts which would it seems to me require chartered accountants to maintain; in the second place these accounts are the material on which presidents and chairmen, most of them busy men with no special knowledge of abstruse accounts principles, have to determine their financial administration, keep within their ways and means and prepare their annual budgets. The accounts now in force may be suitable for a body such as the Madras Corporation but most of our local bodies have small incomes, a modest scale of expenditure and few transactions outside their ordinary revenue and expenditure to provide for or watch.

I consider that the Examiner of Local Fund Accounts should be called upon to devise the simplest possible form of account with reference to the above considerations. From a scrutiny of various budgets the impression I have got is that where a statement or section in the account is not understood it is either omitted in despair or wrongly entered up, and that few of the accounts actually submitted would stand examination by the committee which devised the form in which they are cast. It is surely far better to have simple form of account which can be maintained correctly and serves work-a-day requirements than one the theoretical elaboration of which defeats these objects. I can only make suggestion as to the lines on which the question should be approached, and the simplest method is to regard it from the standpoint of the head of a local body preparing his budget. He wants first to know what his revenue is going to be. That revenue is made up of (1) receipts from the local body's own resources, taxation or other, (2) grants from Government, (3) contributions from other local bodies or individuals. It is further (1) recurring or non-recurring and (2) general or ear-marked. With a conspectus of his revenues in this form he is clearly in a position to frame the estimate of his expenditure under the various heads. That expenditure again falls under recurring and non-recurring each of these categories being divided into obligatory or ear-marked and optional. He must obviously first provide for obligatory expenditure, e.g., loan charges, fixed contributions to other bodies, and for ear-marked expenditure, e.g., Government grants to be utilized for specific purposes, closing balance, etc. Having done this he knows what balance of revenue he has and whether recurring or non-recurring to be allocated to other objects of expenditure. Recurring expenditure on these objects must be met from the recurring revenue. If the recurring revenue is not sufficient then the necessity for retrenchment is indicated; if more than sufficient, an expansion of services is possible. Any balance of non-recurring revenue is available for similar expenditure. Accounts which do not clearly bring out these essential factors, and the present account certainly does not, are not only useless but dangerous. With a simplification of the accounts on these lines other complications would disappear. The fiction that the expenditure under a particular service head is first met from the receipts under that head and then by reappropriations from 'Revenue' to which in turn reappropriations from 'Remunerative enterprises' are made would go. There would further be no necessity to maintain a separate debit and credit revenue account. The debits would go under

the same head as 'Management' which might be termed 'Management and collection' or simply "General Administration." Further I cannot see that anything is gained by the elaborate attempts to show under each service head capital expenditure and interest on repayment of debt. This was based on the principle that capital expenditure should be met from loans and not from revenue. The supposed

G.O. No. 341, dated 24th February 1921, paragraph 1.

principle has no such universality as was admitted by the Financial Relations Committee. If a local body has a revenue surplus sufficient to meet a certain item of expenditure, why should it run into debt in order to maintain the principle intact? Further if by capital expenditure was meant expenditure from loans the intention has been misunderstood or forgotten, I find for example in the budget of the Narasaraopet Municipality for 1923-24 that under "Management" a capital expenditure on land and buildings of Rs. 1,680 is shown. It is, however, met by an appropriation from revenue, there being a head in the service account to show this in apparent contradiction of the principle. I can see nothing to be gained by debiting to "Management" a general service head, the capital cost of say a new office building and the interest and repayment charges on the loan out of which it was constructed. I can quite understand keeping capital accounts for remunerative enterprises proper, e.g., markets, cart-stands and loans transactions must properly be separately accounted for, but the attempt to carry this principle of capital accounts through expenditure which neither is nor is intended to be directly remunerative seems to me to show that our newly found hobby of commercial accounts has run away with us. The petty receipts under "Management," Rs. 200 in this case, could not provide either the capital cost or the service of the loan. We simply embarrass our accounts by the fiction that they do or should do so, and that "Management" in their default borrows from "Revenue."

A further example of the results of our system is that in the same municipality a "Town survey" not in connexion with any land development scheme is treated as a remunerative enterprise. To keep up the fiction provision for the service of the loan is made from licence fees.

I may lastly observe that I much doubt if the "Depreciation statement" serves any really useful purpose whatever its theoretical merits may be. The same applies to the "Liabilities and assets statement". A bank can show against its liabilities the value of its office premises, which it can sell. A municipality cannot sell its office or conservancy live-stock without making them good otherwise, and the propriety of showing them as an asset against provident fund, endowments, etc., seems to be doubtful.

We must, I consider, simplify our accounts so as to serve practical needs and these observations may help the Examiner of Local Fund Accounts to recast them.

But we must also ensure that they are properly maintained and it seems to me that it would be actually remunerative to Government if in the case of all local bodies with an income over a certain amount they paid for the head accountant and provided him from a trained service placed under the Examiner of Local Fund Accounts, with whom postings, transfers and leave would rest.

9. *Overdrawal of funds.*—The rules relating to overdrawal of funds in the present Local Boards Manual will be found on page 17—K(40).

They are, however, obsolete in view of the Reforms and of the new Local Boards Act.

The Government of India are no longer concerned with the overdrawals of local boards. Nor are district boards now entitled to allow one taluk board to overdraw against the funds of other taluk boards. Nor are they under any obligation to allow overdrawals against their own funds. So far as I can ascertain the overdrawals which have taken place since the new Act came into force have been without any formal sanction and they are in fact against the funds of the Local Government on whom the actual liability for them rests. Under the present state of our finances they are against the Government of India's finances and, so far as they cannot be recovered, the Local Government will have to pay. It is clear therefore that the question of overdrawals requires to be drastically dealt with as otherwise local boards are in a position to pile up liabilities which Government have to meet. Local boards cannot be surcharged, and the suspension or supersession of a local board does

not liquidate its liabilities. There is, however, one difficulty in connexion with overdrafts by district boards and taluk boards. The collection of the most important item in their revenues, land cess, is in the hands of the Revenue Department both as to dates and instalments, and they may not be able to finance current expenditure from their opening balances and other sources of revenue up to the period when land cess begins to come in in the latter half of the financial year. Temporary overdrafts against assured revenue are quite different from overdrafts against no assets and must be provided for. The only way to do this is to fix a figure based on the budget of each local board up to which the Treasury Officer will allow it to draw irrespective of whether it has funds in hand. This might be fixed at 75 per cent of the estimated budget expenditure up to the end of December. No overdrafts should be allowed without the special sanction of Government, the Finance Department being consulted. My attention has been drawn to a draft order which it is proposed to issue in Local Self-Government on this matter. The method of adjustment adopted in the draft order differs somewhat from the above proposal, but I see no objection to a trial being given to the system advocated by the Committee. As I am in substantial agreement with the Committee on other points, including surcharge, it is unnecessary for me now to cover the same ground.

10. *Inspection and Control.*—Up to the end of 1921 the Inspector of Municipal Councils and Local Boards made a number of detailed inspections of municipalities and local boards—22 in all. In 1922 his other multifarious duties prevented him from carrying out such inspections, only one being recorded. In the case of taluk boards and municipalities his notes are depressing reading from the financial point of view. Heavy arrears, poor collections, inefficient office administration, unintelligible or confused accounts form the burden of his song. I am not here concerned with his suggestions—valuable and shrewd no doubt—as regards general administration, save to remark that it is useless, in fact reprehensible, to suggest fresh objects of expenditure, whether capital or revenue, to local bodies which are unable to meet their current expenditure and have no surplus revenues on the security of which they can raise loans. The adoption of any such suggestions must render the financial position of the local body concerned more precarious. The Inspectors' notes simply served to emphasize the fact that the basis of all advance in those activities which are the special concern of local bodies must be sound and accurate financial administration.

They further exemplify the futility of the methods by which we at present attempt to ensure such administration. We prescribe accounts: they are not understood or are neglected; we prescribe closing balances, and local bodies show large overdrafts; we urge reorganization of office establishments, and, so far as I can see, the incompetent and inefficient reap unearned increment; we hold audit post-mortems, the results of which confirm our worst suspicions but provide no remedy; and we issue inspection notes and orders (hortatory and minatory) which we have no effective means of following up, while not infrequently they are addressed to bodies the personnel or administrative head of which is no longer the same. This has involved great expenditure of energy and labour; but, so far as I can see, it has in no way prevented or even retarded the development of the financial position into which we have now drifted, and a continuance of these measures will in no way assist to extricate us from it. What then are the measures on which we may rely to do so?

Clearly, the first thing to do is to ascertain what the actual financial position is and investigation must first be directed to those cases in which that position appears from the indications available to be most desperate. From the statements it seems evident that the Anantapur, South Arcot, Guntūr, Gōdāvāri, Ganjām, Salem and Vizagapatam districts demand immediate attention. I would therefore instruct the Examiner of Local Fund Accounts to depute experienced men to undertake a complete scrutiny of the accounts of each of these district boards, of the taluk boards under them and of the unions in each district. Taking the district board first, the real financial position on the 1st of April 1923 should be determined. The first item in this calculation will be the extent to which the district board has overdrawn. This, however, does not represent the real deficit. To ascertain that, we must ascertain the amount of all unpaid bills which are properly to be charged to the revenue of the previous year or years. We must further add all balances of ear-marked Government grants, deposits, endowment and provident fund receipts

and other items which cannot be appropriated in reduction of the deficit. On the other side we must place all receipts which, while properly forming part of the revenues of the year just closed, have for some cause or other not been adjusted, e.g., Government grants and land cess collected but not adjusted. Great care however must be observed not to take in reduction of the deficit items which are not part of the normal year's revenue, e.g., grants which are disbursed on the post payment system or ordinary arrears of revenue, as otherwise two years' receipts would be credited to one year and a fictitious reduction made in the real deficit.

If we are to re-establish the finances of a local board, once its real deficit is ascertained, the only method that I can see is for Government to give a grant equivalent to the deficit. The future cannot be expected to pay for the past, and such measures as can be taken to improve the finances of local boards will not be more than sufficient, if that, to prevent further deficits or to meet the inevitable growth of expenditure. That such measures must be taken is clear and in order to determine what is required it is necessary to ascertain how far the real deficit is a recurring one. It is the gap between normal revenues and normal expenditure that has to be filled and unless this is done the Government will have to incur a large annual expenditure. There are only three ways in which this gap can be filled—(1) by retrenchment and economies, (2) by local bodies developing their revenues and (3) by grants from Government. It seems obvious that the third should be the last resort. The Government have no right to levy money from the general taxpayer in order to enable local bodies to indulge in extravagance or inefficiency nor have they any right to do so to enable one local body to avoid a burden of local taxation which other local bodies shoulder. Local opinion on which now we have to rely to inculcate economy and efficiency is not likely to function if it is other people who have to pay should these principles be neglected.

Our legislation and policy give local bodies very wide powers over the spending or mispending of their own revenues and so long as they do so within their own resources the less Government interfere the better. Civic conscience and vigilant criticism may develop; if they do not, the ratepayers deserve little sympathy. Where grants are given by Government for specific purposes, recurring or non-recurring, Government can see that they are duly appropriated. But where Government are called upon to pay from general revenues subsidies in aid of expenditure over which they have to all intents and purposes no control, then they have a right—indeed are morally bound—to insist that the local body making such a demand puts and maintains its house in order and that it first uses the powers of taxation conferred upon it to the fullest extent that the circumstances of the area justify. In the mass of papers that I have read on this subject there is much evidence that many local bodies are not only reluctant to use these powers but allow large arrears to accrue, and little to show that they exercise economy or seek efficiency. The local Government may dissolve a local board under section 45 of the Act but it is to the fact that local bodies demand and accept grants, to which conditions can be attached and not to any provisions in the Act that the Government look for control of the administration of local bodies.

The scrutiny of the financial position of local bodies under investigation will therefore have to provide full material on which to determine

- (1) to what extent and where the scale of expenditure is extravagant,
- (2) what economies can be effected,
- (3) to what extent revenues can be improved,
- (4) to what extent existing revenues are lost through inefficient administration.

A detailed examination under the various heads of expenditure will be necessary.

A condition of relief should be that the orders of Government on all the above points are carried out.

The examination of the financial position of one or two district boards with their allied taluk boards and unions and of one or two of the municipalities will enable the Examiner of Local Fund Accounts to determine the lines on which future scrutinies should be carried out, whether the existing forms of accounts are

suitable or not, whether audit can be simplified, and how local bodies and the Government can best be kept regularly informed of the exact financial position of local bodies so that solvency may be insisted upon and secured. It will also enable him to prescribe a form in which the financial position of all other local bodies should be set forth as a preliminary step pending the taking up of each individual case.

11. It is necessary to use the Examiner of Local Funds to provide the information on which to decide how to restore solvency and to ensure better financial administration in future. But it has to be remembered that his proper function is audit, and to ensure that financial rules are observed. Rules can be observed and formalities complied with and yet gross extravagance and inefficiency be displayed, questions which in many respects are beyond the proper scope of audit. To ensure better results in future I have two proposals to make. The first is that a proper financial section should be constituted in the Local Self-Government Department under a specially selected and experienced officer to deal with all questions of budgets, financial returns and statements, grants and loans. This section should have nothing to do with administrative questions or with urging upon local bodies the adoption of programmes or new schemes. It should be entirely concerned with watching the financial position of local bodies, calling attention to signs of mismanagement or extravagance, and estimating accurately whether in any particular case the local body concerned can meet any proposed new expenditure from its resources and how. Its reports on such matters must be such that the Finance Department can implicitly rely on them so far as the facts are concerned if any question of Government grants or subsidies is involved. In the second place if an Inspector of local bodies is to be maintained he should be a whole-time officer and not used as an additional Under Secretary or Secretary and for such miscellaneous work as panchayats. He should be entirely at the disposal of the Local Self-Government Secretary for investigating all cases where financial mismanagement is suspected and for reporting in consultation with local bodies on all important financial schemes. That an officer of this kind is required I am convinced. The only other alternative is to make much larger use of Collectors under section 40 of the Local Boards Act.

12. *Audit.*—It is unnecessary for me to refer here to the new system of audit which is in process of adoption, except to urge its extension as rapidly as ways and means and staff permit. But I would also add that where, as a result of the measures I have proposed, the finances of a district group of local boards or bodies have been placed on a proper footing, the Examiner should take special steps to see that all arrears of audit are cleared off, attention being concentrated on all important outstanding objections, trivial objections which it is no use any longer pursuing being withdrawn.

13. *Amalgamation of taluk boards.*—These remarks have dealt with matters of detail. There is however a larger issue which has to be faced and that is whether some alteration is not necessary in the organization of local board administration. I have already called attention to the very large increase in the number of taluk boards, and there can be no doubt that this increase coinciding as it did with a period of high prices and rising salaries has contributed in no small measure to the unsatisfactory financial position which has arisen. There are no less than 23 taluk boards of which the ordinary income excluding the general resources grant is less than Rs. 20,000. The Anantapur Taluk Board's ordinary revenue is Rs. 13,550 of which Rs. 5,350 is expended on management, the figures for the Hospet Taluk Board are Rs. 9,150 and Rs. 4,970 respectively, for Calicut Taluk Board Rs. 9,980 and Rs. 1,910. Boards of this kind cannot possibly evoke interest, attract capacity or serve an educative purpose. They become mainly agents for disbursing such Government grants as fall their way. There is a considerable number of other taluk boards which have an ordinary income only slightly exceeding Rs. 20,000. The argument derived from their educative influence has further, it seems to me, lost much of its weight. The large increase in the number of unions, and the creation of District Elementary Educational Councils, to be followed possibly by Secondary Educational Councils has widely increased the opportunities for special public work or for local service. Taluk boards in many cases neither supply a special interest

nor appeal to local patriotism, but by their status and supposed greater dignity absorb capacity which would be much better employed in the service of unions. I have considered whether district boards should go, the district board and existing taluk boards in each district being replaced by two or three district boards in each administrative district, but it seems to me that for the present questions connected with the administration of communications, medical services, public health and provident funds render it desirable to retain administrative units corresponding to the present districts.

But the question of reducing the number of superfluous taluk boards ought in my opinion to be taken up at once by the Local Self-Government Department. Special areas such as Kollegal or the Wynaad may present difficulties but in the main the criterion should be whether the retention of a taluk board is financially justified. This question can be determined for each district in turn as soon as the examination which I have proposed is completed. I believe that administrative economies alone, if rigorously prosecuted could wipe out the recurring deficit of local boards thus setting free a sum of over seven lakhs for the expansion of the various services; the proper conservation and development of their revenues would still further increase their efficiency and spending capacity. These financial benefits would be enhanced if petty taluk boards were absorbed into larger units.

*Concluding remarks.*—This note is in no way as complete as I could wish it to be. A great deal of the time at my disposal has been taken up in examining masses of budgets, statistics, etc., only to find that they entirely fail to give the information required. That can only be got by the detailed examination of concrete cases on the spot.

But though my note has necessarily dealt with what is unsatisfactory it must not be supposed that the situation is in any way past remedy. Further it is not altogether the fault of local boards if their accounts and budgets are in confusion, or if they too have been prone to neglect financial considerations. Further although a number of local bodies are unsatisfactory both financially and administratively there are others which are perfectly solvent or can easily be made so, and are also showing themselves alive to their responsibilities and doing good work.

12th April 1923.

T. E. MOIR.

**STATEMENT (A-2) SHOWING THE FINANCIAL POSITION OF  
LOCAL BOARDS.**

Local and union boards in each district in deficit.	Number of local and union boards in deficit in opening balance on 1st April 1922.	Amount of deficit in the opening balance on 1st April 1922.	Number of local and union boards in deficit in closing balance on 30th November 1922.	Amount of deficit in the closing balance on 30th November 1922.
(1)	(2)	(3)	(4)	(5)
<i>Anantapur district.</i>				
		RS. A. P.		RS. A. P.
District Board .. .. .	1	1,02,987 1 9	1	1,08,191 14 10
Taluk Boards .. .. .	4	1,93,485 12 6	4	2,62,227 4 9
Union Boards .. .. .	4	2,756 9 3	8	11,129 0 5
Total ..	9	2,99,229 7 6	13	3,81,548 4 0
<i>North Arcot district.</i>				
District Board .. .. .	1	817 2 7	..	..
Taluk Boards .. .. .	..	..	5	39,944 12 0
Union Boards .. .. .	2	1,258 6 6	5	371 2 2
Total ..	3	2,070 9 1	10	40,315 14 2
<i>South Arcot district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	4	61,783 15 4	5	1,75,538 15
Union Boards .. .. .	3	2,037 1 4	8	7,105 8 4
Total ..	7	63,821 0 8	13	1,82,644 2 10
<i>Bellary district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	..	..	2	46,469 6 4
Union Boards .. { Major	1	1,917 14 1	1	1,835 1 4
.. { Minor	..	..	..	..
Total ..	1	1,917 14 1	3	48,304 7 8
<i>Chingleput district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	1	6,154 7 4	2	10,943 14 6
Union Boards .. .. .	..	..	2	2,019 1 8
Total ..	1	6,154 7 4	4	12,963 0 2
<i>Chittoor district.</i>				
District Board .. .. .	..	..	1	13,517 8 10
Taluk Boards .. .. .	2	39,238 2 10	2	42,721 14 3
Union Boards .. .. .	1	25 0 0	2	103 7 5
Total ..	3	39,263 2 10	5	56,342 14 6
<i>Coimbatore district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	2	10,783 12 4	2	33,429 2 0
Union Boards .. .. .	1	1,413 11 9	4	1,727 10 1
Total ..	3	12,197 8 1	6	35,156 12 1
<i>Cuddapah district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	3	10,803 7 8	3	44,991 3 10
Union Boards .. .. .	1	663 13 2	..	..
Total ..	4	11,467 4 10	3	44,991 3 10
<i>Ganjām district.</i>				
District Board .. .. .	..	..	1	85,940 8 1
Taluk Boards .. .. .	4	91,242 6 1	4	2,46,427 2 10
Union Boards .. .. .	5	2,661 15 7	5	5,543 13 7
Total ..	9	93,904 5 8	10	3,37,911 8 6



## Statement showing the financial position of local boards—cont.

Local and union boards in each district in deficit.	Number of local and union boards in deficit in opening balance on 1st April 1922.	Amount of deficit in the opening balance on 1st April 1922.	Number of local and union boards in deficit in closing balance on 30th November 1922.	Amount of deficit in the closing balance on 30th November 1922.
(1)	(2)	(3)	(4)	(5)
<i>Guntūr district.</i>				
		RS. A. P.		RS. A. P.
District Board .. .. .	..	..	1	50,785 15 4
Taluk Boards .. .. .	3	59,099 12 2	7	2,01,005 0 9
Union Boards .. .. .	3	1,411 7 9	4	2,144 7 11
Total ..	6	60,511 3 11	12	2,53,935 8 0
<i>Godavari district.</i>				
Godavari District Board ..	..	..	1	53,174 9 3
Agency District Board ..	..	..	..	..
Taluk Boards .. .. .	4	94,663 9 4	4	2,53,178 4 3
Union Boards .. .. .	6	6,724 1 7	11	10,697 4 7
Total ..	9	1,00,387 10 11	16	3,32,050 2 0
<i>Kistna district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	1	5,158 7 7	6	1,25,508 1 0
Union Boards .. .. .	2	687 11 5	3	1,805 1 10
Total ..	3	5,746 8 0	9	1,27,311 2 10
<i>Visagapatam Agency district.</i>				
Visagapatam Agency District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	3	39,254 0 8	3	1,07,912 2 3
Major Unions—Nil .. .. .	..	..	..	..
Total ..	3	39,254 0 8	3	1,07,912 2 3
<i>Kurnool district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	2	4,522 15 1	5	1,08,039 13 8
Union Boards .. .. .	1	2,157 3 5	1	1,789 11 9
Total ..	3	6,680 2 6	6	1,04,779 9 5
<i>Madura district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	1	6,146 15 4	2	26,126 2 10
Union Boards .. .. .	3	2,444 5 8	12	17,092 11 11
Total ..	4	8,591 5 0	14	43,148 14 9
<i>Malabar district.</i>				
District Board .. .. .	..	..	1	75,639 8 9
Taluk Boards .. .. .	2	11,471 9 1	9	1,64,156 15 0
Union Boards .. .. .	1	274 11 6	..	..
Total ..	3	11,746 4 7	10	2,39,796 7 9
<i>Nellore district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	3	32,259 3 7	5	74,253 7 10
Union Boards (figures for some not given).	2	2,078 5 7	6	3,633 0 3
Total ..	5	34,337 9 2	11	77,886 8 1
<i>The Nilgiris district.</i>				
District Board .. .. .	..	..	..	..
Total ..	..	..	..	..
<i>Ramnad district.</i>				
Ramnad District Board .. ..	..	..	..	..
Taluk Boards .. .. .	2	29,305 1 3	3	47,172 3 8
Union Boards .. .. .	4	4,760 13 2	5	6,894 8 4
Total ..	6	34,065 14 5	8	54,066 12 0

Statement showing the financial position of local boards—*cont.*

Local and union boards in each district in deficit.	Number of local and union boards in deficit in opening balance on 1st April 1922.	Amount of deficit in the opening balance on 1st April 1922.	Number of local and union boards in deficit in closing balance on 30th November 1922.	Amount of deficit in the closing balance on 30th November 1922.
(1)	(2)	(3)	(4)	(5)
<i>Salem district.</i>				
District Board .. .. .	..	..	1	6,338 9 11
Taluk Boards .. .. .	5	1,64,176 7 6	5	2,49,851 10 6
Union Boards .. .. .	8	13,142 2 8	8	13,388 2 8
Total ..	13	1,77,318 10 2	14	2,69,578 6 8
<i>South Kanara district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	1	822 6 1	6	42,310 7 1
Total ..	1	822 6 1	6	42,310 7 1
<i>Tanjore district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	..	..	3	28,792 10 2
Union Boards .. .. .	5	3,168 5 5	7	9,424 10 5
Total ..	6	3,168 5 5	10	38,217 4 7
<i>Tinnevely district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	..	..	..	..
Union Boards .. .. .	..	..	..	..
Total ..	..	..	..	..
<i>Trichinopoly district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	2	8,065 0 0	7	34,090 0 3
Union Boards .. .. .	5	6,276 10 0	9	11,706 11 11
Total ..	7	14,341 10 0	16	45,796 12 3
<i>Vizagapatam district.</i>				
District Board .. .. .	..	..	..	..
Taluk Boards .. .. .	2	32,181 9 5	3	95,317 8 9
Union Boards .. .. .	7	12,161 4 11	7	11,237 7 0
Total ..	9	44,332 14 4	10	1,06,554 15 9
Grand total ..	117	10,71,330 0 3	212	30,23,523 5 1

## STATEMENT (B) SHOWING THE TAXATION POWERS USED BY DISTRICT AND TALUK BOARDS.

Name of local board. (1)	Land-cess.		Companies tax. (4)	Profession tax. (5)	Tols. (6)
	Obliga- tory. (2)	Optional. (3)			
Anantapur District Board ..		PIES. 2	..	Maximum.	....
Anantapur Taluk Board.		..	..	Do.	Maximum.
Gooty do.		..	..	Do.	....
Penkonda do.		..	..	Do.	....
Dharmavaram do.		..	..	..	....
Aroot (North) District Board ..		..	..	..	....
Vellore Taluk Board.		3	..	..	Maximum, except in the case of carts, the rates for them being three-fourths maximum.
Ranipet do.		3	..	..	....
Cheyar do.		3	..	..	....
Tiruvannamalai do.		..	..	..	....
Polur do.		3	..	..	....
Tirupattur do.		3	..	..	....
Aroot (South) District Board ..		3	..	..	Maximum.
Tindivanam Taluk Board.		1	..	..	....
Tirukkoyilur do.		1	..	..	....
Cuddalore do.		..	Maximum.	..	....
Chidambaram do.		..	Do.	Maximum.	....
Vridhachalam do.		3	..	..	....
Bellary District Board ..		..	..	..	Maximum.
Adoni Taluk Board.		..	..	..	....
Bellary do.		..	..	..	....
Rayadrug do.		..	..	..	....
Harpanahalli do.		..	..	..	....
Hospet do.		..	..	..	....
Chingleput District Board		3	..	..	....
Chingleput Taluk Board.		3	..	..	....
Tiruvallur do.		3	..	..	No information.
Saidapet do.		3	Rate not known.	..	....
Chittoor District Board ..		..	..	..	Rates are slightly lower than the maximum permis- sible in the case of certain items. In others—maximum.
Chittoor Taluk Board.		..	..	..	....
Chaudragiri do.		..	Maximum.	..	....
Madanapalle do.		..	..	..	....
Coimbatore District Board ..		3	..	..	Maximum.
Coimbatore Taluk Board.	At one anna	3	Maximum.	Maximum.	....
Erode do.		..	Do.	Do.	....
Pollachi do.		3	..	Rate not known.	....
Palladam do.		..	..	Do.	....
Gobichettipalayam do.		..	Maximum.	Maximum.	....
Kollegal do.		3	Do.	Do.	....
Cuddapah District Board ..		3	..	Do.	Maximum.
Cuddapah Taluk Board.		3	..	Do.	....
Prodattoor do.		3	..	Do.	....
Jammalamadugu do.		3	..	Do.	....
Rayachoti do.		3	..	Do.	....
Rajampet do.		3	..	Do.	....
Badvel do.		3	..	Do.	....
Ganjam District Board ..		3	..	..	Three-fourths maxi- mum.
Chicasole Taluk Board.		2	..	Rate not known.	....
Berhampur do.		..	..	..	....
Chatrapur do.		..	..	Rate not known.	....
Goomsur do.		1	..	..	....
Godavari District Board ..		1½	..	..	At varying rates on different items, three- fourths in some and maximum in others.
Rajahmundry Taluk Board.		..	..	..	....
Peddapuram do.		Has decided to levy at 1½ pias but no amount taken credit for in the budget for 1922-23.	..	..	....
Rameswaram do.		1½	..	..	....
Oceanada do.		1½	..	..	....
Pithapuram do.		1½	..	..	....
Guntur District Board ..		3	..	..	....
Guntur Taluk Board.		3	..	..	No tolls.
Setlurpalle do.		3	..	..	....
Tenali do.		..	..	..	....
Repalle do.		..	..	..	....
Bapatla do.		..	..	..	....
Ongole do.		..	..	Rate not known.	....
Narasaraopet do.		..	..	..	....
Gurmal do.		3	..	..	....

Statement (B) showing the taxation powers used by district and taluk boards—cont.

Name of local board. (1)	Land cess.		Companies tax. (4)	Profession tax. (5)	Tolls. (6)
	Obliga- tory. (2)	Optional. (3)			
Kanara, South, District Board ..		PIES. ....	Maximum.	Maximum.	Maximum
Mangalore Taluk Board.		....	Do.	Do.	..
Kasaragod do.		....	Do.	Do.	....
Uppinangadi do.		....	Do.	Do.	....
Udipi do.		....	Do.	Do.	....
Coondapur do.		....	Do.	Do.	....
Karkal do.		....	Do.	Do.	....
Kistna District Board ..		3	..	..	Maximum.
Bandar Taluk Board.		3	..	..	....
Bezwada do.		3	..	..	....
Ellore do.		3	..	..	....
Gudivada do.		3	..	..	....
Kaikalur do.		3	..	..	....
Narasapur do.		3	..	..	....
Tanuku do.		3	..	..	....
Bhimavaram do.		3	..	..	....
Kurnool District Board ..		....	..	..	Maximum.
Kurnool Taluk Board.		3	..	..	....
Dhone do.		3	..	..	....
Nandyal do.		....	..	..	....
Koilkuntla do.		3	..	..	....
Markapur do.		3	..	..	....
Madora District Board ..		3	Maximum.	Maximum.	Maximum.
Madora Taluk Board.		....	Do.	Do.	....
Melur do.		3	Do.	Do.	....
Usilampatti do.		3	Do.	Do.	....
Dindigul do.		3	Do.	Do.	....
Malabar District Board ..		3	..	..	Maximum.
Chirakkal Taluk Board.		3	Maximum.	Maximum.	....
Kottayam do.		3	Do.	Do.	....
Kurumbranad do.		3	Do.	Do.	....
Calicut do.		3	Do.	Do.	....
Ernad do.		3	Do.	Do.	....
Walluvanad do.		3	Do.	Do.	....
Ponnani do.		3	Do.	Do.	....
Palghat do.		3	Do.	Do.	....
Wynad do.		3	Do.	Do.	....
Nellore District Board ..		1½	..	..	Maximum.
Atmakur Taluk Board.		1½	..	..	....
Guder do.		1½	..	..	....
Kandukur do.		1½	..	..	....
Kavali do.		1½	..	..	....
Nellore do.		1½	..	..	....
Venkatagiri do.		1½	Maximum.	..	....
Nilgiri District Board ..		6	..	..	Maximum.
Ramanad District Board ..	At one	3	..	..	Do.
Ramanad Taluk Board.	anna.	3	..	Rate not	....
Devakottai do.		3	..	known.	....
Sivakasi do.		1½	..	Do.	....
Salem District Board ..		3	..	..	....
Hosur Taluk Board.		....	For railway purposes.	..	Maximum generally
Dharmapuri do.		....	..	..	except in some cases.
Sankari do.		....	..	..	....
Salem do.		....	..	..	....
Namakal do.		....	..	..	....
Tanjore District Board ..		....	..	..	Maximum.
Tanjore Taluk Board.		....	..	..	....
Kumbakonam do.		....	..	..	....
Meyavaram do.		....	..	..	....
Negapatam do.		....	..	..	....
Mannargudi do.		....	..	..	....
Pattukkottai do.		....	..	..	....
Tinnevely District Board ..		3	Maximum.	Maximum.	Maximum.
Tinnevely Taluk Board.		....	Do.	Do.	....
Tuticorin do.		....	Do.	Do.	....
Sermadevi do.		....	Do.	Do.	....
Kovilpatti do.		2	Do.	Do.	....
Trichinopoly District Board ..		....	..	..	Maximum.
Trichinopoly Taluk Board.		....	..	½ the maxi-	....
Karur do.		3	..	mum.	....
Kulittalai do.		3	Maximum.	½ the maxi-	....
Musiri do.		3	..	mum.	....
Lalgudi do.		3	..	..	....
Udayarpalayam do.		3	¾ maximum.	½ the maxi-	....
Perambalur do.		3	..	mum.	....
Visagapatam District Board ..		....	Do.	..	....
Visagapatam Taluk Board.		....	..	Maximum.	Maximum.
Visianagram do.		....	..	½ the maxi-	....
Narasapatam do.		3	(But no	Maximum.	....
Parvatipuram do.		?	credit	..	....
			taken in		
			budget,		
			1922-23.)		
			..		

## APPENDIX XXX.

[Paragraph 338 of the Report.]

## LANGUAGE REWARDS.

Table I.

Consolidated list of language rewards on the basis of languages and standards.

Language and amount of reward.			Grade of officers who are eligible for the reward.	Department.	Remarks.
Language.	Standard.	Amount of reward.			
(1)	(2)	(3)	(4)	(5)	(6)
<i>I.—Common to officers of more than one department.</i>					
Persian, Arabic, Sanskrit.	Higher ..	800	Officers of the Indian Civil Service ..	Public.	
			Do. Police Service ..	Judicial.	
			Do. Educational Service.	Law (Education).	
			Do. Medical Service.	Local Self-Government (Public Health).	
Urdu, Tamil, Telugu, Malayalam, Kanarese, Oriya.	Proficiency ..	750	Officers of the Indian Civil Service ..	Public.	
			Do. Medical Service.	Local Self-Government (Public Health).	
			Do. Educational Service.	Law (Education).	
			Do. Police Service ..	Judicial.	
			Do. Agricultural Service.	Development (Agriculture).	
			Do. Civil Veterinary Department.	Development (Veterinary).	
			Do. Forest Service ..	Development (Forest).	
Do. Service of Engineers.	Public Works.				
Urdu, Tamil, Telugu, Malayalam, Kanarese, Oriya.	High Proficiency.	1,500	Officers of the Indian Civil Service ..	Public.	
			Do. Medical Service ..	Local Self-Government (Public Health).	
			Do. Educational Service.	Law (Education).	
			Do. Police Service ..	Judicial.	
			Do. Agricultural Service.	Development (Agriculture).	
			Do. Civil Veterinary Department.	Development (Veterinary).	
			Do. Forest Service ..	Development (Forest).	
Do. Service of Engineers.	Public Works.				
Persian, Arabic, Sanskrit.	High Proficiency.	2,000	Officers of the Indian Civil Service ..	Public.	
			Do. Medical Service ..	Local Self-Government (Public Health).	
			Do. Educational Service.	Law (Education).	
			Do. Police Service ..	Judicial.	
Tamil, Telugu, Malayalam, Kanarese.	Degree of Honour.	3,000	Officers of the Indian Civil Service ..	Public.	
			Do. Medical Service ..	Local Self-Government (Public Health).	
			Do. Educational Service.	Law (Education).	
			Do. Police Service ..	Judicial.	
			Do. Agricultural Service.	Development (Agriculture).	
Persian, Arabic, Sanskrit.	Degree of Honour.	5,000	Officers of the Indian Civil Service ..	Public.	
			Do. Medical Service ..	Local Self-Government (Public Health).	
			Do. Educational Service.	Law (Education).	
			Do. Police Service ..	Judicial.	

Table I—cont.

Consolidated list of language rewards on the basis of languages and standards—cont.

Name and amount of reward.			Grade of officers who are eligible for the reward.	Department.	Remarks.
Language.	Standard.	Amount of reward.			
(1)	(2)	(3)	(4)	(5)	(6)
<i>I.—Common to officers of more than one department—cont.</i>					
Tamil, Telugu, Malayalam, Kanarese, Oriya, Hindustani.	Higher— Second or any additional language.	500	Officers of the Indian Civil Service ..	Public.	(a) Admissible only for a second language.
			Do. Forest Service (a).	Development (Forest).	
			Do. Police Service (a).	Judicial.	
			Do. Agricultural Service.	Development (Agriculture).	
Tamil, Telugu, Malayalam, Kanarese, Oriya, Hindustani.	Lower—Third or any additional language (Optional).	500	Officers of the Indian Civil Service ..	Public.	(b) Admissible for a third language.
			Do. Police Service ..	Judicial.	
			Do. Civil Veterinary Department (b).	Development (Veterinary).	
Do.	Lower—Second or third vernacular (Optional).	250	Officers of the Indian Forest Service (a)	Development (Forest)	(a) For passing in a second language.
			Do. Agricultural Service (a).	Development (Agriculture).	
			Do. Civil Veterinary Department (b).	Development (Veterinary).	
One of the principal languages of the Presidency.	Higher * .. Higher † .. Lower ..	750 500 250	Officers transferred from other Provinces belonging to—		* For passing direct. † For passing, after passing the Lower standard.
			Indian Forest Service .. ..	Development (Forest).	
			Indian Agricultural Service ..	Development (Agriculture).	
Khond ..	Colloquial ..	500	Officers of the Indian Civil Service ..	Public .. ..	} Only for officers serving in the districts of Ganjām and Visagapatam } † At the discretion of the Local Government.
			Do. Medical Service.	Local Self-Gov- ernment (Public Health).	
			Other European Gazetted Officers and also † Indian Gazetted Officers of the Forest, Police, Education and Medical Departments. Deputy Collectors .. .. .	Various .. .. Revenue .. ..	
Do. ..	Colloquial ..	250	Indian Gazetted Officers of the Forest, Police, Medical and Education Departments serving in the districts of Ganjām and Visagapatam. Deputy Collectors .. .. .	Various. Revenue .. ..	} Only for those serving in or in connexion with Agency tracts.
			Inspectors and Sub-Inspectors of Police. Forest Rangers .. .. .	Judicial .. .. Development .. ..	
			Non-Gazetted Medical Officers .. ..	Local Self-Gov- ernment (Public Health).	
Savara ..	Colloquial ..	500	Officers of the Indian Civil Service ..	Public.	† At the discretion of the Local Government.
			Deputy Collectors in the Agency tracts of Ganjām and Visagapatam. Other European and † Indian Gazetted Officers of Revenue, Education and Medical Department.	Revenue. Various.	
Do. ..	Colloquial ..	250	Indian Gazetted Officers of Revenue, Education and Medical Departments. Deputy Collectors .. .. .	Various. Revenue.	

Table I—cont.

Consolidated list of language rewards on the basis of languages and standards—cont.

Nature and amount of reward.			Grade of officers who are eligible for the reward.	Department.	Remarks.
Language.	Standard.	Amount of reward.			
(1)	(2)	(3)	(4)	(5)	(6)

## I.—Common to officers of more than one department—cont.

		Rs.			
Vernacular of the district in which an officer is employed either permanently or on probation.	Third-class test—First language (Compulsory).	240	(For European and Anglo-Indian officers only.)		
			Sub-Assistant's and Surveyors in the Survey Department.	Revenue.	
			Sub-Registrars .. .. .	Law (Registration).	
			Managers and Assistant Managers of Agricultural stations.	Development (Agriculture).	
			Veterinary Superintendents, Veterinary Inspectors and Veterinary Assistants.	Development (Veterinary).	
			Chief clerks, Presidency Magistrates' Courts, Egmore and Georgetown.	Judicial.	
			Deputy Jailors .. .. .	Law (General)—Jails.	
			Probationary Inspectors and Sub-Inspectors of Police.	Judicial.	
			Assistant Surgeons, Civil Apothecaries, Sub-Assistant Surgeons and Deputy Inspectors of Vaccination.	Local Self-Government (Public Health).	
			Officers of the Provincial Forest Service.	Development (Forest).	
Vernacular of the district.	* Third-class test—Second vernacular (Optional).	240	Director, Assistant Directors and Sub-Assistants of Survey and Surveyors.	Revenue.	* To be passed with the previous approval of the head of the department.
			† Deputy Commissioner, Assistant Commissioner, Inspectors and Assistant Inspectors of Salt and Abkari.	Finance (Separate Revenue).	† Second-class test only.
Vernacular of the district.	Second-class test (Optional).	500	Managers and Assistant Managers of Agricultural stations.	Development (Agriculture).	
			Veterinary Deputy Superintendents, Veterinary Inspectors and Veterinary Assistants.	Development (Veterinary).	
			District Registrars and Sub-Registrars ..	Law (Registration).	
			Chief clerks, Presidency Magistrates' Courts, Egmore and Georgetown.	Judicial.	
			Superintendents of Central Jails, Superintendents of District Jails (not being Medical Officers), Jailors and Deputy Jailors.	Law (General)—Jails.	
			Assistant Surgeons, Civil Apothecaries, Sub-Assistant Surgeons and Deputy Inspectors of Vaccination.	Local Self-Government (Public Health).	
			‡ Officers of the Provincial Forest Service.	Development (Forest).	
Vernaculars of the district in which the officer has been employed.	Honours ..	1,000	Deputy Collectors .. .. .	Revenue.	† The reward of Rs. 500 is given for passing in the Honours test and not for second-class test.
			Sub-Judges and District Munsifs ..	Law (General).	

Table I—cont.

Consolidated list of language rewards on the basis of languages and standards—cont.

Nature and amount of reward.			Grade of officers who are eligible for the reward.	Department.	Remarks.
Language.	Standard.	Amount of reward.			
(1)	(2)	(3)	(4)	(5)	(6)
<i>II—Rewards relating to officers of a single department only.</i>					
Either of two languages taken by them to qualify for the post.	Higher (same as Indian Civil Service).	250	Deputy Collectors (Europeans and Anglo-Indians).	Revenue.	
Third vernacular.	Lower (same as Indian Civil Service).	250	Deputy Collectors (Europeans and Anglo-Indians).	Revenue.	
Any vernacular.	High proficiency.	500	Deputy Collectors (Europeans and Anglo-Indians).	Revenue.	
Oriya ..	Second-class test.	500	Deputy Collectors serving in Ganjam and Vizagapatam.	Revenue.	
Tamil, Telugu, Kanarese, Malayalam, Hindustani.	Higher—First vernacular (Compulsory).	240	Officers of the Indian Police Service ..	Judicial.	
Second vernacular.	Lower—Second vernacular (Compulsory).	240	Officers of the Indian Police Service ..	Judicial.	
Vernacular of the district.	Colloquial ..	240	Reserve Inspectors of Police, Sergeants.	Judicial.	
Oriya ..	Departmental test.	75	Sub-Inspectors of Police .. ..	Judicial.	
Tamil, Telugu, Kanarese, Malayalam, Oriya, Hindustani, Sanskrit, Persian, Arabic, Do.	High proficiency.	1,000	Europeans and Anglo-Indians—Officers of the Provincial Educational Service and other Gazetted Officers holding special appointments in the Educational Department.	Law (Education).	
	Do.	600	(Europeans and Anglo-Indians)—Teachers or Inspecting officers belonging to the Subordinate Educational Services.	Law (Education).	
Compulsory—Second language	Colloquial ..	200	Officers of the Indian Medical Service ..	Local Self-Government (Public Health).	
Tamil, Telugu.	Do. ..	200	Officers of the Indian Medical Service..	Local Self-Government (Public Health).	
Kanarese, Malayalam, Oriya.	Do. ..	200	Officers of the Indian Medical Service..	Local Self-Government (Public Health).	
Tamil, Telugu, Hindustani.	Compulsory test—Second language.	250	Officers of the Indian Civil Veterinary Department.	Development (Veterinary).	
Tamil, Telugu.	Compulsory test—First language.	240	Officers of the Indian Service of Engineers.	Public Works.	
	Compulsory test—Second language.	240	Officers of the Indian Service of Engineers.	Public Works.	
Hindustani ..	Do.	80	Officers of the Indian Service of Engineers.	Public Works.	



Table II.

## Departmentwar list of language rewards.

Department.	Grade of officers.	Standards.	Languages.	Amount of rewards.	Remarks.	
(1)	(2)	(3)	(4)	(5)	(6)	
I. Public ..	Officers of the Indian Civil Service.	(a) Higher ...	Persian, Arabic and Sanskrit.	800	No civil servant will be permitted to earn a reward for passing an examination by the Higher standard or the Proficiency standard after the expiration of ten years or the Higher Proficiency standard after the expiration of fifteen years counted from the date of his first arrival in India. However there is no limit of time in the case of an examination for the Degree of Honour standard.	
		(b) Proficiency ..	Urdu, Tamil, Telugu, Malayalam, Kanarese and Oriya.	750		
		(c) High Proficiency.	Urdu, Tamil, Telugu, Malayalam, Kanarese and Oriya.	1,500		
		(d) Degree of Honour.	Persian, Arabic and Sanskrit.	2,000		
			Tamil, Telugu, Malayalam and Kanarese.	3,000		
		(e) Higher ..	Persian, Arabic and Sanskrit. Second language.	500		
		(f) Lower or Higher.]	Third or any additional language.	500		When an officer who has completed the compulsory tests within the first fifteen years of his service passes in a second language by the Higher standard or in a third or any additional language by the Lower or Higher standard, he will be eligible for the reward provided that the language in which he passes is the language of the area in which the officer is serving. Hindustani is recognised as one of the vernaculars irrespective of the district in which he is employed. In the Agency tracts of Ganjam and Visagapatam.
		(h) Do. ..	Savara .. ..	500		
		II. Revenue.	(1) Deputy Collectors (Europeans and Anglo-Indians).	(a) Higher (prescribed for the Indian Civil Service).		
(b) Lower (prescribed for the Indian Civil Service).	A third vernacular.			250		
(c) High Proficiency (prescribed for the Indian Civil Service).	Any vernacular.			500		
(d) Honours test.	Do.			1,000		
(2) Deputy Collectors.	Second-class test.			Oriya .. ..	500	
Deputy Collectors serving in Ganjam and Visagapatam who, having already passed the compulsory vernacular test in two languages other than Oriya, succeed in passing the second-class test in Oriya within two years from the date of appointment to one of the two districts, are eligible for the reward.						
(3) Deputy Collectors serving in the Agency tracts of Ganjam and Visagapatam.	(a) Colloquial ..	(b) Do. ..	Khond .. ..	500	European officers.	
			Savara .. ..			500 or 250
(4) Sub-Assistants and Surveyors in the Survey Department (Europeans and Anglo-Indians).	(a) Third-class test (Compulsory).	Vernacular of the district to which an officer is appointed either permanently or on probation.	240	For passing within one year after appointment. The vernaculars recognized for the purpose are Tamil, Telugu, Kanarese, Malayalam and Oriya.		
(5) Director, Assistant Directors, Sub-Assistants of Survey and Surveyors (Europeans and Anglo-Indians).	(b) Third-class test (Optional).	Second vernacular.	240	The allowances shall not be drawn by any officer who shall have served for more than three years in a district in which the language in question is recognized as a principal vernacular language.		
	(c) Second class test (Optional).	Vernaculars of the districts in which the officer has been employed.	500			

Table II—cont.

## Departmentwar list of language rewards—cont.

Department.	Grade of officers.	Standards.	Languages.	Amount of rewards.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
III. Excise.	Deputy Commissioner, Assistant Commissioner, Inspectors, Assistant Inspectors of Salt and Abkari, —(European and Anglo-Indian officers).	Second-class test (Optional).	Vernaculars of the districts in which the officer has been employed.	500	For passing within five years after appointment.
IV. Forest.	(1) Officers of the Indian Forest Service.	(a) Higher in a second vernacular (same as prescribed for Indian Civil Service).	Tamil, Telugu, Malayalam, Kanarese, Oriya and Hindustani.	500	A reward is admissible only for passing in a second vernacular, a knowledge of which is, in the opinion of the Chief Conservator, likely to add to the efficiency of the officer in the performance of his duties.
		(b) Lower (same as prescribed for Indian Civil Service).	Do.	250	
		(c) Proficiency.	Urdu, Tamil, Telugu, Malayalam, Kanarese and Oriya.	750	
		(d) High Proficiency.	Do.	1,500	
	(2) Officers of the Indian Forest Service, transferred from other provinces.	(a) Higher ..	One of the principal languages of the Presidency.	750	Within two and a half years of transfer for passing <i>direct</i> by the Higher standard.
		(b) Higher ..	Do.	500	Within two and a half years for passing the Higher standard <i>after</i> passing the Lower standard.
		(c) Lower ..	Do.	250	Within one and a half years of transfer.
	(3) Officers of the Provincial Forest Service transferred from other provinces.	Third-class test (Compulsory).	Principal vernacular of the district.	250	Do.
	(4) Officers of the Provincial Forest Service (European and Anglo-Indian officers).	(a) Third-class test (Compulsory).	One vernacular, being the language of the district to which the officer is appointed (Tamil, Telugu, Malayalam, Kanarese and Oriya).	240	To defray the cost of teachers on their passing the compulsory test within one year <i>after</i> appointment.
		(b) Third-class test—Second vernacular (Optional).	Do.	240	On passing a second vernacular with the previous approval of the Chief Conservator of Forests. The allowance will not be drawn when the officer has served for more than three years in a district in which the language in question is recognized as a principal vernacular language.
(5) Gazetted officers serving in the districts of Ganjam and Vizagapatam.	(c) Honours ..	Vernaculars of the districts in which the officer may be employed.	500	For passing within five years after appointment in the vernaculars of the district in which he has been employed, provided he has not received any reward under the Military High Proficiency test and does not pass in the language of the district in which he was born, or brought up or the language which was optional in the University examination.	
	(6) Forest Rangers serving in or in connexion with the Agency tracts of Ganjam and Vizagapatam.	Colloquial ..	Khond ..	500 or 250	European officers. Natives of India at the discretion of the Local Government.
		Do. ..	Do. ..	250	

Table II—cont.

## Department war list of language rewards—cont.

Department.	Grade of officers.	Standards.	Languages.	Amount of rewards.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
V. Registration.	(1) Sub-Registrars (European and Anglo Indian officers).	(a) Third-class test (Compulsory). **	Vernacular of the district to which the officer is appointed permanently or on probation.	Rs. 240	To defray the cost of teachers when they pass their compulsory test within one year after appointment.
	(2) District Registrars and Sub Registrars (European and Anglo-Indian officers).	(b) Third-class test—Second vernacular (Optional).	Tamil, Telugu, Kanarese, Malayalam or Oriya.	240	Inadmissible when the officer has served for more than three years in a district in which the language in question is recognized as a principal vernacular.
		(c) Second-class test (Optional).	Vernaculars of the districts in which the officer has been employed.	500	For passing within five years after appointment.
VI. Administration of Justice.	Sub Judges and District Munsifs (Europeans and Anglo-Indians).	Honours. . . .	Vernaculars of the districts in which he has been employed.	1,000	
	Chief clerks, Presidency Magistrates' Courts, Egmore and Georgetown (European and Anglo-Indian officers).	Third-class test (Compulsory).	Vernacular of the district (Tamil and Telugu).	240	For passing within one year after appointment.
		Third class test—Second vernacular (Optional).	Do.	240	Inadmissible when an officer has served for more than three years in Madras City.
		Second class test (Optional).	Do.	500	For passing within five years after appointment.
VII. Jails.	Deputy Jailors . . .	(a) Third class test—First vernacular (Compulsory).	Vernacular of the district to which the officer is appointed either permanently or on probation.	240	For passing within one year after appointment.
	Superintendents of Central Jails. Superintendents of District Jails (not being Medical Officers), Jailors, and Deputy Jailors.	(b) Third-class test—Second vernacular (Optional).	Tamil, Telugu, Malayalam, Kanarese or Oriya.	210	Inadmissible when the officer has served for more than three years in a district in which the language is recognized as a principal vernacular.
		(c) Second-class test (Optional).	Vernaculars of the districts in which he has been employed.	500	For passing within five years after appointment.
VIII. Police	(1) Officers of the Indian Police Service.		(a) The same as those for the officers of the Indian Civil Service [items (a) to (f) in column (3)].		
		(b) Higher—First vernacular (Compulsory).	Tamil, Telugu, Kanarese, Malayalam and Hindustani.	240	For passing at the first examination held after expiry of two years after arrival or appointment in India.
		(c) Lower—Second vernacular (Compulsory).	Do.	240	For passing at the first examination held after the expiry of three years after arrival or appointment in India.
	(2) European Gasetted Officers.	Colloquial . . .	Khond . . . .	500	
	(3) Gasetted Officers who are natives of India.	Do. . . .	Do. . . .	500	At the discretion of the local Government.
	(4) Probationary Inspectors and Sub-Inspectors of Police (Europeans and Anglo-Indians).	Third-class test (Compulsory).	Vernacular of the district to which he is appointed either permanently or on probation.	250 240	For passing within a year.

Table II—cont.

## Departmentwar list of language rewards—cont.

Department.	Grade of officers.	Standards.	Languages.	Amount of records.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
VIII. Police —cont.	(5) Inspectors and Sub-Inspectors in the Agency tracts of Ganjam and Vizagapatam.	Colloquial ..	Khond .. ..	Rs. 250	Should appear for the examination with the permission of the Agency Commissioner.
	(6) Reserve Inspectors and Sergeants.	Do. ..	Vernacular of the district.	240	Applicable to those appointed direct. On transfer to another district, the language of which is different from that in the district in which he was serving before, he is eligible for a similar reward for passing the colloquial test in the vernacular of that district.
	(7) Sub-Inspectors ..	Departmental test (a).	Oriya .. ..	75	Any Sub-Inspector previously unacquainted with Oriya passing at the examination next following the close of his first year of service will be eligible for the reward.
IX. Education.	(1) Officers of the Indian Educational Service.	The same as those for the officers of the Indian Civil Service [items (a) to (d) of column (3) subject to the proviso in the remarks column].			The following restrictions apply in the case of officers of the Indian Educational Service:— (i) that a professor of any language cannot obtain a reward in that language; (ii) that no officer will be permitted to receive rewards for passing by a given standard in more than two vernaculars and two classical languages.
	(2) Gazetted officers serving in the districts of Ganjam and Vizagapatam.	Colloquial ..	Khond .. ..	500 500 or 250	European officers. Indian officers at the direction of the local Government.
	(3) Gazetted officers in the Agency tracts of Vizagapatam and Ganjam districts.	Do. ..	Savara .. ..	500 500 or 250	European officers. Indian officers of the discretion of the local Government.
	(4) European and Anglo-Indian officers of the Provincial Educational Service and other Gazetted officers of the Superior service.	High Proficiency.	Tamil, Telug Kanarese, Malayalam, Otiya, Hindustani, Sanskrit, Persian and Arabic.	1,000	No reward for passing in more than two languages.
	(5) European and Anglo-Indian teachers or Inspecting officers belonging to the subordinate Educational service.	Do.	Do.	600	
	(6) Europeans and Anglo Indians in the Provincial Educational Service, or holding other gazetted appointments or employed as teachers or Inspectors in the subordinate service.	Third-class test—First vernacular (Compulsory).	Do.	240	For passing within twelve months from the date of his appointment in the department either permanently or on probation.
	(7) Officers of the above category engaged in inspection work.	Third-class test—Second vernacular (Compulsory).	Do.	240	For passing within the second twelve months from the date of his first appointment in the department either permanently or on probation or within twelve months from the date of his transfer to inspection work.
X. Medical.	(1) Officers of the Indian Medical Service.	(a) Colloquial test (Compulsory)	Second language.	200	No reward is granted for passing the compulsory test in the first language. An officer of the Indian Medical Service who, before he has completed eight years' service, is transferred to a district for which a language in which he has not passed is recognised as a vernacular under the rules, he will be required to pass in that vernacular by the colloquial test within two years of such transfer, for which he is granted the reward. Where two languages are recognised as vernaculars for the district, the officer is given the option of selecting the language in which he proposes to appear for examination.

Table II—cont.

## Departmentwar list of language rewards—cont.

Department. (1)	Grade of officers. (2)	Standards. (3)	Languages. (4)	Amount of reward. (5)	Remarks. (6)	
X. Medical—cont.	(1) Officers of the Indian Medical Service—cont.	(b) Colloquial test (Compulsory)	Tamil and Telugu.	200	For passing an examination before the officer has completed eight years' service, notwithstanding that he may not be at the time in an area where such language is recognised as a vernacular.	
		(c) Do.	Kanarese, Malayalam and Oriya.	300	For passing an examination before the officer has completed eight years' service, if at the time of applying for examination he is in an area where such language is recognised as a vernacular.	
	Reward examinations— (d) The same as for officers of the Indian Civil Service [items (a) to (d) in column (3)].					
	(2) Assistant Surgeons, Civil Apothecaries, Sub-Assistant Surgeons and Deputy Inspectors of Vaccination (European and Anglo-Indian Medical officers).	(a) Third-class test—First vernacular (Compulsory).	Vernacular of the district in which the officer is appointed either permanently or on probation.	240	If passed within one year of appointment.	
		(b) Third-class test—Second vernacular (Optional).	Vernacular of the district.	240	Provided the officer has not served for more than three years in a district in which the language in question is recognised as a principal vernacular.	
		(c) Second-class test (Optional).	Vernaculars of the districts in which the office has been employed.	500	For passing within five years after appointment in the vernaculars of the districts in which he has been employed.	
	(3) European Gazetted officers in Ganjam and Visagapatam	Colloquial ..	Khond .. ..	500		
	(4) Indian Gazetted officers in Ganjam and Visagapatam.	Do. ..	Do. ..	500 or 250	At the discretion of the local Government.	
	(5) European Gazetted officers in the Agency tracts of Ganjam and Visagapatam.	Do. ..	Savara .. ..	500		
	(6) Indian Gazetted officers in Ganjam and Visagapatam.	Do. ..	Do. ..	500 or 250	At the discretion of the local Government.	
(7) Non-gazetted officers serving in or in connexion with the Agency tracts.	Do. ..	Khond .. ..	250			
XI. Agriculture.	(1) Officers of the Indian Agricultural Service.	(a) Lower (Indian Civil Service).	Second vernacular.	250	For passing any language (other than the first compulsory language), the knowledge of which is, in the opinion of the local Government, likely to add to his efficiency in the performance of his duties.	
		(b) Higher (Indian Civil Service).	Do.	500		
		(c) Proficiency.	Urdu, Tamil, Telugu, Malayalam, Kanarese and Oriya.	750		
		(d) High proficiency.	Do.	1,500		
		(e) Degree of Honour.	Do.	3,000		
to meet the expenditure involved and is satisfied that it is in the interest of the public service that the officer applying for permission to take the examination should be allowed to do so.						

Table II—cont.

## Departmentwar list of language rewards—cont.

Department.	Grade of officers.	Standards.	Languages.	Amount of rewards.	Remarks.	
(1)	(2)	(3)	(4)	(5)	(6)	
XI. Agriculture.	(2) Officers of the Indian Agricultural Service transferred from other provinces.	Higher .. ..	One of the principal languages of the Presidency.	750	Within two and a half years of transfer for passing <i>direct</i> by the Higher standard.	
		Do. .. ..	Do.	500	Within two and a half years of transfer <i>after</i> having passed the Lower standard.	
		Lower .. ..	Do.	250	Within one and a half years of transfer.	
	(3) Manager and Assistant Managers of Agricultural Stations (European and Anglo-Indian officers).	(a) Third - class test—First vernacular (Compulsory).	Vernacular of the district in which the officer is appointed permanently or on probation.	240	For passing the test within one year after appointment.	
		(b) Third - class test—Second vernacular (Optional).	Vernacular of the district.	240	Inadmissible when the officer has served for more than three years in a district in which the language is recognized as a principal vernacular.	
		(c) Second - class test (Optional).	Vernaculars of the districts in which the officer has been employed.	500	For passing within five years after appointment.	
	XII. Veterinary.	(1) Officers of the Indian Civil Veterinary Department.	(a) Compulsory test—Second language.	Tamil, Telugu and Hindustani.	250	For passing in any compulsory language after the first. No reward is admissible for passing the first compulsory language. For passing in any other language, a knowledge of which is, in the opinion of the local Government, likely to add to the officer's efficiency in the performance of his duties, he will be granted the reward.
			(b) Lower (Optional).	Any other language of the Presidency.	250	
			(c) Higher (Optional).	Do.	500	
			(d) Proficiency..	Urdu, Tamil, Telugu, Malayalam Kanarese and Oriya.	750	
(e) High Proficiency.			Do.	1,500		
(2) Officers of the Civil Veterinary Department transferred from other provinces.		Higher .. ..	One of the principal languages of the Presidency.	750	Within two and a half years of transfer for passing <i>direct</i> by the Higher standard.	
		Do. .. ..	Do.	500	Within two and a half years of transfer <i>after</i> having passed the Lower standard.	
		Lower .. ..	Do.	250	Within one and a half years of transfer.	
(3) Deputy Superintendents, Veterinary Inspectors and Veterinary Assistants (Europeans and Anglo-Indians).		(a) Third - class test—First vernacular (Compulsory).	Vernacular of the district in which the officer is appointed permanently or on probation.	240	For passing within one year after appointment.	
		(b) Third - class test—Second language (Optional).	Vernacular of the district.	240	Inadmissible when the officer has served for more than three years in a district in which the language is recognized as a principal vernacular.	
	(c) Second - class test (Optional).	Vernaculars of the districts in which the officer has been employed.	500	For passing within five years after appointment.		
XIII. Public Works.	Officers of the Indian Service of Engineers.	(a) Proficiency..	Urdu, Tamil, Telugu, Malayalam, Kanarese and Oriya.	750		
		(b) High Proficiency.	Do.	1,500		

Table II—cont.

## Departmentwise list of language rewards—cont.

Department (1)	Grade of officers. (2)	Standards. (3)	Languages. (4)	Amount of rewards. (5)	Remarks. (6)
XIII. Public Works. —cont.	Officers of the Indian Service of Engi- neers—cont.	(c) Degree of Honour	Tamil, Telugu, Malayalam and Kanarese.	Rs. 3,000	Only in exceptional cases when the local Government is satisfied that it is in the interest of public service that the officer should be allowed to take the examination and is prepared to meet the ex- penditure.
		(d) Compulsory test— First language.	Tamil or Telugu.	240	For passing within two years from the date of the first examination succeeding their arrival in India.
		(e) Compulsory test — Se- cond lan- guage.	Tamil or Telugu. Hindustani ..	240 80	For passing within five years from the date of the first examination succeeding their arrival in India.

Notes.— Natives of India are eligible for the grant of reward for passing in vernacular tests except those for passing an examination in any language with which, from their birth or education, they are naturally familiar or which is closely allied to their vernacular language.

Table III

List of departments and officers receiving *rewards* for compulsory tests.

Department. (1)	Grade of officers. (2)	Standards. (3)	Languages. (4)	Amount of- rewards. (5)
				rs.
Forest ..	Officers of the Indian Forest Service transferred from other provinces.	Lower .. ..	One of the principal languages of the Presidency.	250
	Officers of the Provincial Forest Service transferred from other provinces.	Third-class test ..	Principal vernacular of the district.	250
Police ..	Officers of the Indian Police Service.	Higher—First vernacular.	Tamil, Telugu, Kanarese, Malayalam and Hindustani.	240
	Sub-Inspector .. .. .	Departmental test..	Oriya .. .. .	75
Medical ..	Officers of the Indian Medical Service.	Colloquial test ..	Second language .. .. .	200
Agriculture ..	Officers of the Indian Agricultural Service transferred from other provinces.	Higher .. ..	One of the principal languages of the Presidency.	750 or 500
	Officers of the Indian Agricultural Service transferred from other provinces.	Lower .. ..	One of the principal languages of the Presidency.	250
Veterinary ..	Officers of the Indian Civil Veterinary department.	Second language ..	Tamil, Telugu and Hindustani..	250
Public Works.	Officers of the Indian Service of Engineers.	First language ..	Tamil or Telugu .. .. .	240
	Officers of the Indian Service of Engineers.	Second language ..	Tamil or Telugu .. .. .	240
			Hindustani .. .. .	80



Table IV.

List of officers who draw *Munshi allowance* for passing compulsory tests.

Department.	Grade of officers.	Standards.	Languages.	Amount of munshi allowance.
(1)	(2)	(3)	(4)	(5)
Revenue ..	Sub-Assistants and Surveyors in the Survey department (Europeans and Anglo-Indians).	Third-class test (Compulsory).	Vernacular of the district to which an officer is appointed either permanently or on probation.	240
Forest ..	Officers of the Provincial Forest Service (European and Anglo-Indian officers).	Third-class test ..	One vernacular being the language of the district to which the officer is appointed (Tamil, Telugu, Malayalam, Kanarese and Oriya).	240
Registration ..	Sub-Registrars (European and Anglo-Indian officers).	Third-class test ..	Vernacular of the district to which the officer is appointed permanently or on probation.	240
Administration of Justice.	Chief clerks, Presidency Magistrates' Courts, Egmore and Georgetown (European and Anglo-Indian officers).	Third-class test ..	Vernacular of the district (Tamil and Telugu).	240
Jails .. ..	Deputy Jailors .. .. .	Third-class test—first vernacular.	Vernacular of the district to which the officer is appointed either permanently or on probation.	240
Police .. ..	Officers of the Indian Police Service.	Lower-second vernacular.	Tamil, Telugu, Kanarese, Malayalam and Hindustani.	240
Education ..	Europeans and Anglo-Indians in the Provincial Educational Service or holding other gazetted appointments or employed as teachers or Inspectors in the subordinate services.	Third-class test—first vernacular.	Tamil, Telugu, Kanarese, Malayalam, Oriya, Hindustani, Sanskrit, Persian and Arabic.	240
	Officers of the above category engaged in inspection work.	Third-class test—second vernacular	Tamil, Telugu, Kanarese, Malayalam, Oriya, Hindustani, Sanskrit, Persian and Arabic.	240
Medical ..	Assistant Surgeons, Civil Apothecaries, Sub-Assistant Surgeons and Deputy Inspectors of Vaccination (European and Anglo-Indian Medical officers).	Third-class test—first vernacular.	Vernacular of the district in which the officer is appointed either permanently or on probation.	240
Agriculture ..	Managers and Assistant Managers of Agricultural stations (European and Anglo-Indian officers).	Third-class test—first vernacular.	Vernacular of the district in which the officer is appointed permanently or on probation.	240
Veterinary ..	Deputy Superintendents, Veterinary Inspectors and Veterinary Assistants (Europeans and Anglo-Indians).	Third-class test—first vernacular.	Vernacular of the district in which the officer is appointed permanently or on probation.	240

## APPENDIX XXXI.

[Paragraph 345 of the Report.]  
 COMPILATION OF VITAL STATISTICS.

EXTRACT FROM THE ANNUAL REPORTS OF THE DEPARTMENT.

(1) *Annual report of the Director of Public Health for the year 1921.*

11. . . . . In the course of investigations conducted in a number of the towns and villages which had returned abnormally low birth and death rates, it was found that numerous omissions had occurred in the registration of events. Apart from this imperfect enumeration by individual Registrars, another important contributing factor is the submission of incomplete returns, the statistics of portions of districts and towns being shown in the return as referring to the whole of the area. The degree of error caused by such an irregularity may be recognized from the fact that by its rectification the statistical rates have been enhanced in many instances as much as three to ten fold. Even were the imperfectly enumerated events, especially deaths, properly posted, a fair idea of the public health conditions of a locality could still be formed; but many irregularities also occur in this direction, omissions or inaccuracies in the posting of the age and the cause of death being extremely common. Under these circumstances a large number of the Presidency returns are of little value, and inferences, based on them, regarding the progress of public health have to be drawn with the greatest caution.

12. The causes of the phenomenal variations noticed in the birth-rates recorded in the above list have been indicated in the introductory paragraph of this section. There is little doubt that these figures give a quite erroneous idea of the actual birth-rates for the Presidency; and the following comparative statement of the birth-rates registered in Madras and the other Presidencies in India during 1921 only corroborate that remark :—

The Punjab	...	...	...	...	...	...	...	...	41.5 per mille
Central Provinces	...	...	...	...	...	...	...	...	37.9 "
Bihar and Orissa	...	...	...	...	...	...	...	...	34.6 "
United Provinces	...	...	...	...	...	...	...	...	34.4 "
Bombay	...	...	...	...	...	...	...	...	32.6 "
Burma	...	...	...	...	...	...	...	...	29.9 "
Assam	...	...	...	...	...	...	...	...	29.6 "
Madras	...	...	...	...	...	...	...	...	27.0 "

There is no reason to believe that the real birth-rate in Southern India is so much lower than that of the other provinces in India.

17. . . . . As pointed out in this office letter No. 272-Gt., dated 21st March 1922, the registration of a lower birth-rate in the compulsory areas is a sequence of the indifference of the Registrars both in instituting inquiries regarding the events of births and deaths, and in enforcing the penal provisions of the Act against defaulters. This is apparent from the fact that in spite of the very low birth-rates registered in these places, the number of prosecutions instituted against offenders is practically nil. No law is self-enforcing, and unless those, to whom its administration is entrusted, enforce the same, breaches thereof will occur in ever-increasing numbers.

18. . . . . In the case of those union towns which are comprised of more than one revenue village, the low birth-rate recorded by them is in many instances due to the statistics of the main village of the union being returned for the total population of the union.

22. . . . . Apart from the above circumstance which is by itself indicative of the incredibility of the statistics returned by Salem, it may be pointed out that this district does not possess any advantage over Anantapur in the form of more numerous or more efficient institutions for maternity and infant welfare. The only possible conclusion, therefore, is that the correct age of infants is not registered and little value can be attached to the recorded figures. . . . .

\* \* \* \* \*

26. That thirty-six rural towns should have a recorded death-rate of less than 10 per mille would make the unwary marvel why southern India has not been long ago boomed as a vast sanatorium, but unfortunately the true state of affairs is something very different. As explained in an earlier paragraph, the abnormally low rates in the first three groups of towns in the above statement are almost entirely due to the incomplete statistics furnished by local officers, and the recorded figures must be discarded as valueless. Except in the rural towns of Kotturu (Bellary district) and Solavandan, where the high mortality was due to plague, in the remaining instances where a high death-rate has been recorded, the accuracy of the figures is more than doubtful on account of the extraordinary variations noticed between them and the corresponding rates for 1920. . . . .

\* \* \* \* \*

On the whole, therefore, vital statistics as at present recorded in the majority of rural towns cannot be said to have much value, and any inferences based on the available figures are apt to be extremely misleading.

\* \* \* \* \*

27. . . . . These figures cannot be accepted as giving any true indication of the health condition of the towns in question. . . . .

\* \* \* \* \*

. . . . . In neither instance—and in spite of the fact that Kodaikanal is a health sanatorium—can these figures be taken as in any way accurate. . . . .

\* \* \* \* \*

28. Bodinayakanur, Sivakasi, Tadpatri, Vellore, Chirala and Cannanore, which returned rates below 125, are none of them equipped with maternity and infant welfare centres, and the figures cannot be accepted. Infantile death-rates in 1921 as a whole, however, show a large decline when compared with the rates of the previous year, e.g., Kodaikanal (—148·4), Ootacamund (—87·9), Villupuram (—76·2), Bodinayakanur (—72·7). As the health conditions of those places have certainly not attained such a high standard of efficiency as might account for these huge reductions, it may be assumed that the record figures are inaccurate. . . . .

\* \* \* \* \*

29. While a general decrease in mortality under all heads has been recorded, it is no easy matter to draw any definite conclusions as regards individual diseases. Even although no extraordinary intelligence is required in classifying deaths according to the causes mentioned in the standardized form, innumerable blunders of omission and commission occur in registration. In many instances the cause of death is not given at all and in others one cause is substituted for another. There is also a pernicious tendency amongst many Registrars to wilfully misrepresent the causes of death in cases of epidemic disease, especially those occurring at the beginning of an outbreak. . . . .

. . . . . While it must be admitted that a certain percentage of error is unavoidable with the present untrained and unqualified registration staff, it is difficult to believe that a large proportion of the errors are not wilfully committed in order to avoid the trouble which follows notification of infectious disease. Whatever the reason may be, the result is that any chance of averting the occurrence of an epidemic, or at least of allaying its severity, is lost. Any inferences based on the available statistics must also necessarily be only of a generalized character.

\* \* \* \* \*

67. . . . and the statistics in these towns may be taken as completely inaccurate.

\* \* \* \* \*

73. . . . It is not possible to draw any inference from the statistics comprised under this heading either in the case of districts, or municipalities and rural towns, and no reduction in its percentage to total deaths need be anticipated until registration is carried out in a more intelligent manner than has heretofore been the case.

\* \* \* \* \*

(2) *Annual report of the Director of Public Health for the year 1922.*

\* \* \* \* \*

10. . . . The extension of compulsory notification and its enforcement are indispensable if improvement in the registration of vital statistics and in vaccination is to be obtained. . . .

11. Reference to the statistical tables at the end of this report will show that registration in many 'compulsory areas' is infinitely worse than in 'non-compulsory areas'; and yet during the year under report only 93 prosecutions were instituted for failure to report births and deaths. As no law is self-enforcing, the declaration of compulsory registration, in the absence of educated public opinion, demands resort to the penal clauses where necessary. This fact does not seem to be appreciated by those responsible for carrying out the provisions of the Act.

#### VITAL STATISTICS.

12. In discussing the question of vital statistics in this Presidency in last year's report, it was pointed out that the value of most of the statistical records was greatly vitiated by imperfect enumeration of domestic occurrences by Birth and Death Registrars, inaccuracies in the compilation of returns and other similar causes. These remarks were further amplified and illustrated in the *memorandum on vital statistics* prepared by this department and issued with G.O. No. 1395, P.H., dated 12th October 1922. The Superintendent of the 1921 Census Operations has, however, in paragraph 22 of volume I of his report made the extraordinary statement that 'it does not appear that the registration of births and deaths in the various districts of Madras is badly defective.' As this statement is so entirely at variance with the facts in possession of the Public Health Department, it is necessary to examine the arguments adduced by the Census Superintendent in arriving at his conclusion.

\* \* \* \* \*

(1) . . . . The Census Superintendent's comparison of the birth-rate and the ratio of the married population of this Presidency with the corresponding statistics for the other provinces, instead of proving that registration of vital statistics is 'not badly defective' in Madras, shows on the other hand that it is extremely defective.

\* \* \* \* \*

(5) . . . . Again, the Census Superintendent believes that harmony exists between the census figures and the vital statistical returns in spite of serious discrepancies in the two sets of figures in eight districts. The mere fact that the inconsistencies met with in the vital statistics of these eight districts, with a population of about 16½ millions, are made good by the statistics of the remaining fifteen districts containing a population of 26 millions, proves by itself that registration is defective in every district.

(6) Lastly, in paragraph 14 of chapter I of his report, the Census Superintendent mentions defective registration of deaths during epidemics of influenza, cholera and plague as one of the causes which produce differences between the estimated natural increase in population and the increase recorded at the census. By referring to these differences and the omissions in the registration of deaths, the

Census Superintendent has defeated all the arguments adduced by him in the previous paragraphs of his report. If registration is imperfect in the case of deaths from epidemics which are not so liable to escape notice as births, it is an obvious inference that omissions in the registration of the latter must be more numerous.

13. . . . . At the same time the work of the Vaccination Department in checking vital statistics was, on the whole, fair and was much better than in 1921. The following statement shows the numbers of unregistered births detected during the hot weather months of 1922 when routine vaccination was suspended :—

District.	Number of unregistered births discovered.
Guntur .. .. .	5,498
Agency division .. .. .	5,020
South Arcot .. .. .	4,205
Kurnool .. .. .	3,153
Salem .. .. .	2,445
Madura .. .. .	1,748
Nellore .. .. .	1,660
Malabar .. .. .	1,556
North Arcot .. .. .	1,346
Trichinopoly .. .. .	1,147
Ramnad .. .. .	934
Kistna .. .. .	920
Coimbatore .. .. .	908
Tinnevelly .. .. .	895
Ganjam .. .. .	798
Chittoor .. .. .	759
Vizagapatam .. .. .	687
Bellary .. .. .	684
Gōdāvari .. .. .	566
Cuddapah .. .. .	538
Anantapur .. .. .	505
South Kanara .. .. .	375
Chingleput .. .. .	306
Tanjore .. .. .	262
Total .. .. .	31,895

In addition to these omissions, Assistant Directors of Public Health detected during their inspections about 2,300 unregistered births. These large numbers give ample proof of the indifference of local bodies and village officers to this branch of administration. Now that district health staffs are at work in each district, a great improvement in the detection of unregistered births may be anticipated, and there is every reason to hope that vital statistics for the Presidency will shortly attain a reasonable accuracy.

\* \* \* \* \*

15. The large numbers of unregistered births which have already been mentioned in paragraph 13 explain the position which this Presidency occupies in this table.

\* \* \* \* \*

From the accompanying graph in which the registered and the estimated rates of a number of places are plotted out, it is obvious that, if only registration were properly done, the registered birth-rate of the Presidency would approximate closely to the rates of the other provinces in India.

\* \* \* \* \*

20. The remarks made in this connexion in paragraph 17 of last year's report apply with equal force to these statistics.

21. . . . . The variation in the rates for the two years ranged from — 38·7 in Badvel town to + 40·9 per mille in the town of Tuni. Extraordinary fluctuations such as these are sufficient proof that many of the recorded figures are incredible . . . . .

22. . . . . A rate below 20 per mille was returned by Tiruvalur (15.9), Gudiyattam (16.1), Chirala (17.3) and Peddapur (19.4). These four towns also registered abnormally low rates in 1921, and the inference is that the administration of vital statistics in these places continues to be almost entirely neglected.

23. . . . . Those which recorded appreciable increases include Saidapet (+18.7), Rajahmundry (+13.5), Bodinayakkanur (+13.4), Salem (+11.9), Hindupur (+11.7), Kodaikanal (+11.0), Pollachi (+10.8) and Chirala (+10.5). These figures prove how defective the returns were for 1921 . . . . .

24. . . . . Rāmnād district again occupied the enviable position of having the lowest death-rate, but the accuracy of the returns it is impossible to accept. The same remark applies to nine or ten of the districts nearest it on the list:

28. . . . . The large variations in some of the districts as compared with 1921, e.g., Salem (—50.2) and Coimbatore (+41.8) would seem to indicate grave inaccuracies in the registration of these deaths.

30. These variations merely represent inaccuracy in the returns, as the districts showing the lowest percentages are equipped with neither maternity nor child welfare institutions . . . . .

32. It is hardly necessary to repeat the remarks made last year regarding the absurdity of the figures in the first three groups, although, on comparison with the figures for 1921, a considerable improvement has been effected. Local enquiry into the figures for Kilkarai (Rāmnād district) has shown that the death-rate had been calculated on a population of 6,034 instead of one of 11,434. The correct death-rate for 1922 is therefore 30.5.

33. . . . . These towns also recorded incredibly low death-rates in 1921 and returned birth-rates of less than 20 per mille during the present year. As these three places are in no way health resorts, the recorded figures must be entirely untrustworthy . . . . .

41. It is once more to be noted that a decrease in 'cholera' is accompanied by a decrease in 'diarrhoea and dysentery.' A graph for these combined 'bowel diseases' is given. The close relationship between the curves for 'cholera' and 'diarrhoea and dysentery' is also significant of defective registration.

50. The registered mortality, great as it is, does not by any means represent actual facts. The following abstract compiled from a statement submitted by the District Health Officer of Tanjore lends force to this remark:—

*Tanjore taluk.*

	Number of infected villages	Number of attacks	Number of deaths
According to the returns submitted by the revenue authorities to the Director of Public Health.	Nil.	Nil.	Nil.
According to the Tahsildar's records . . . . .	15	146	53
According to posting registers in Collector's office . . . . .	58	(figures not available).	165
According to enquiries made by the district health staff . . . . .	89	728	134

These statistics, moreover, do not relate to the whole of Tanjore taluk. The District Health Officer during his examination of the posting registers in the Collector's office came across the names of villages in which deaths from small-pox

had been registered but which had not been reported to him by the Tahsildar. Enquiries conducted by part of the district health staff, over a period of fourteen days, in villages reported to be infected and in adjoining villages, revealed many discrepancies, and it is certain that if time had permitted, hundreds of omissions would have been detected. It is probably not too much to say that large numbers of deaths from smallpox are included in the figures given for 'fevers' and 'other causes'. If space permitted, similar instances could be given for other districts.

\* \* \* \* \*

54. The remark made in paragraph 50 regarding defective registration of smallpox in districts applies with greater force to municipalities. Instances could be multiplied indefinitely, but it will suffice to mention three of the worst examples. Out of 23 attacks and 9 deaths cases detected in a recent inspection of Saidapet municipality, only (\*) were registered. A similar state of affairs was found in Conjeeveram which has registered a smallpox death-rate of only 1.7 in spite of the epidemic which raged in the town for months, whilst in Madura town most of the deaths among young children were registered as 'measles' until a local inspection was made by the Director of Public Health.

\* \* \* \* \*

68. . . . . The excuse given for this state of affairs was that it was 'mamul' to register deaths under 'fevers'. The wholesale concealment of these diseases under 'fevers' reveals a most hopeless state of mismanagement by the Registrars and a deplorable lack of supervision by the Revenue officers, and the same remarks are applicable to many other places in the Presidency. It is obviously impossible to draw any definite conclusion as to public health conditions from statistics so faulty as these, and one of the first and most important functions of the district health staffs will be to correct similar vagaries in the other districts named in paragraph 67 above.

\* \* \* \* \*

78. . . . . Seven towns, viz., Nellore, Tiruvalur, Proddatur, Hospet, Vaniyambadi, Dharapuram and Udamalpet, did not report even a single death from this cause. Registration in these towns must be as defective as it has been shown to be in Tirupati. These instances illustrate the degree of error which still exists in municipal registration.

\* \* \* \* \*

79. . . . . The death-rate was highest in Parmagudi (17.3), Sembiam (10.5), Tiruvottiyur (9.6). These high figures require investigation, as they are almost certainly due to faulty registration.

\* \* \* \* \*

(3) *Extract from the memorandum on vital statistics by the Director of Public Health in G.O. No. 1395, P.H., dated the 12th October 1922.*

. . . . . (The Assistant Director's) investigations clearly prove that the registration of births and deaths in both municipalities and local board areas is carried out in very perfunctory fashion. The intensive examinations which have been conducted in various areas show that the average birth-rate of this Presidency may be estimated at 42.5 per mille.

\* \* \* \* \*

That these figures represent facts is unbelievable. The only possible explanation of those gigantic variations is defective registration.

\* \* \* \* \*

## 4. A few of the worst instances may be cited—

Place.	Number of births discovered.	Number of these not registered.	Births attended by hospital midwives.	Number of these not registered.
Devakottai town (Bamnad)	57	53	52	51
Rajapalayam (Bamnad)	99	80	..	..
Kotagiri (Nilgiris)	21	14	16	16
Saidapet municipality (Chingleput)	41	26	62	39
Mettupalaiyam (Coimbatore)	35	23	156	55
Tirumangalam (Madura)	40	30	..	..
Lalgudi (Trichinopoly)	39	24	62	48
Samalkot (Godavari)	75	48	..	..
Nellore municipality (Nellore)	14	8	281	50
St. Thomas' Mount (Chingleput)	55	48	82	81

5. . . . . In view of the foregoing facts, of the constant discovery by the vaccination staff of unrecorded births (e.g., in Rajapalayam over 600 unregistered cases were discovered by the vaccination staff), and of the census returns, which show increases in population utterly incompatible with the birth and death-rates recorded in the intercensal period, the explanations offered by the local officers must be at once rejected as a mere cloak for dereliction of duty.

\* \* \* \* \*

14. . . . . the record of vital statistics is so untrustworthy . . . . .

\* \* \* \* \*

16. . . . . It would be of little use for Bodiyanayakkanur to take up child welfare work till it has got its statistics in order; with its registration in chaos it would not know where to begin. The same argument applies to many other towns in the Presidency.

\* \* \* \* \*

19. . . . . But an accurate estimate of the number of children of school-age in any area seems extraordinarily difficult, and the defective registration of births and deaths deprives most authorities of the information required to frame a reasonably accurate estimate.

\* \* \* \* \*



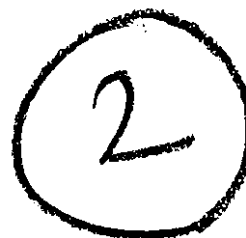
# REPORT

OF THE

..

## MADRAS RETRENCHMENT COMMITTEE

1922-23



VOLUME II

REPORTS OF SPECIAL COMMITTEES



MADRAS:

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1923

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I.—FOREST DEPARTMENT.

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REPORT BY MR. R. D. RICHMOND.

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## FOREST DEPARTMENT.

It having become the fashion to regard forests solely as a means of increasing the revenues of the country, an attitude partly explained, if not wholly excusable, by the just insistence on the part of the department on the possibility of development, the results of which development are apparently expected to be immediate, it is desirable to remind critics, and even those whose sympathy may be claimed, that the utilities of forests are varied and fall under two main classes—direct and indirect.

2. The indirect, which are the most important, are the effect of forests on temperature and moisture, their mechanical results, their influence on sanitation and their æsthetic value.

3. It is obvious, and within the practical experience of every one, that tree-growth has a moderating effect upon temperature, not only to the state of the air but also on the soil below the shade of the trees, and this moderating effect is communicated, in varying degrees, to the surroundings of the forest, more especially in the direction away from the prevailing wind. In the time of Napoleon I, there arose a considerable demand for Italian iron, occasioned by the exclusion of the English iron and when the normal production of charcoal not sufficing to feed the forges, the woods were entrenched upon to an excessive degree, the whole economy of the forest became deranged. In certain places there was so much forest devastation so caused that the severity of the climate was increased and maize no longer ripened, a state of affairs which was only corrected by the restoration of forests. The moderating influence is not solely due to the shade of the canopy formed by the branches of the trees, but also to the obstacle opposed by the trees to air currents, and the transpiration of the leaves has a cooling effect during the hours of sunshine. Dry air readily absorbs moisture from any water it may come into contact with, absorption going on up to a certain degree of saturation beyond which no more moisture can be taken up. Hot air can hold more water vapour than cold air; therefore air containing the maximum quantity of moisture for its particular temperature must part with some of it on cooling—i.e., in the form of rain. Through their leaves the moisture taken up by the trees through their roots is evaporated and as evaporation invariably has a cooling effect, the air above and about the crowns of trees is cooler than that away from them. A hot wind arriving over a forest where this process of evaporation is going on has its temperature suddenly lowered, precipitation depending upon whether the wind was surcharged with moisture or not. On the other hand, when a wind has passed over a forest, its temperature becomes raised on reaching a bare and warmer tract and its capacity for holding moisture is increased, this accounting for the phenomenon so often seen of dense clouds melting away after passing over a forest tract.

4. But there are other factors, principally topographical, at work in the production of rain and as a result of considerable enquiry it has been asserted that the influence of forests on rainfall does not exceed 5 per cent. This is probably, at any rate in respect of many areas, and as regards the tropics generally, an underestimate, and apart from actual increases in the amount of precipitation competent authorities have maintained that forests promote the frequency of showers, and even if they are not the direct cause of increased precipitation, they equalize its distribution through the different seasons.

5. The reduction of countries to a desert condition owing to the destruction of its tree-growth has been apparent in many instances. The present desert of Sind was a forest country and a fertile tract at the time of the mission of Alexander the Great and there is evidence in the Mahabaratha and the Ramayana that now woodless and almost waterless tracts of India were formerly verdant with forests and blessed with perennial streams. The Emperor Baber hunted the rhinoceros, an animal found only in dense forests, over areas in the United Provinces which are now completely bare, cut into deep ravines which are fast encroaching upon the remaining cultivable lands and in which the water level has sunk by anything up to 100 feet.

Here, at very great expense, the restoration of the forests is now being undertaken, to save the cultivation by checking the formation of ravines, to form reserves of fuel and timber and to provide fodder. In Asia Minor, now a treeless desert with a scanty and precarious water-supply, and where the fall of rain is a noteworthy occurrence, so rare is it, are to be found the ruins of old irrigation works and traces to show that tree growth was once at least fairly abundant. Trees, and with them water and a considerable population, have disappeared. Formerly the sands of Tripoli were shaded and fixed by abundant vegetation; great cities nestled in fertile fields. The forests which retained the waters and regulated their flow were, however, laid waste, the trees have disappeared and the whole plain has become sterile, leaving desert ruins to testify to former prosperity and to wretched remnants of population to find an insufficient sustenance in a few impoverished fields.

6. Major-General Fisher, R.E., an old resident in Bellary and Ramandrug, records that he visited the latter in 1856 finding the hills covered with good strong jungle, "rain fell during the south-west monsoon constantly and frequently, during the north-east monsoon it was much lighter; in the months of March, April and May the mango showers were very heavy. The average rainfall we calculated was 45 inches in the year; all the springs about the hills ran abundantly throughout the year and the Navihulla, the main feeder of the Daroji tank, with all its tributaries, had water running in them all through the year." The water-supply was abundant during the hot weather and the tank was almost always full. General Fisher left Bellary in 1864 and did not return until 1879. "I found everything changed; the jungle had been almost entirely destroyed; the rainfall is most precarious and certainly not so much as 24 inches in the year (the average in 1922 is barely over 20 inches); the tank has not filled for the last three or four years and is generally 10 to 12 feet below full tank level, the springs are almost always dry, dribbling only at the best. The main feeder of the Daroji tank dries up altogether by the end of February." Mr. MacCartney, the Agent of the Sandur State, relying on experience of over 22 years in the locality, comments on the destruction of the forests by man and grazing having decreased the rainfall and states that in the latter half of his time the tank near his house, which used to be filled regularly, never filled in spite of its diminished capacity due to the accumulation of silt in it.

The proceedings of the Madras Board of Revenue (Land Revenue and Settlement), No. 138, dated 15th November 1922, would never have been written, had the forests of Bellary and Anantapur been maintained.

7. On the other hand, converse examples are not wanting. Sixty years ago Ascension Island was a barren waste; plantations of trees having been made which arrest and form the clouds, the resulting rain and humidity give rise to an abundant growth of grass which supports large herds of cattle. Clavé, a French authority, wrote: "In the Island of St. Helena, where the wooded surface has considerably extended within a few years, it has been observed that the rain has increased in the same proportion. It is now in quantity double what it was during the residence of Napoleon. In Egypt recent plantations have caused rains, which hitherto were almost unknown."

8. But the effect of forests on the actual amount of water falling as rain is intimately correlated with another and more important one, particularly in tropical countries, and that is the mechanical role of water retention and storage. The population of India is mainly agricultural and it is of the first importance that the most should be made of the rainfall which is often scanty and which occurs in well-marked seasons with intervals of drought.

9. The surface of the land is sloping, the water falling on it finds its way by a multiplicity of watercourses to the main rivers and thus, if not diverted, or held up, ultimately to the sea. Where there are no forests, or little or no vegetation, the soil, ever exposed to the direct heat of the sun, causes no cooling of the atmosphere and the conditions produced are consequently, as has already been explained, averse to condensation and precipitation. Further, the earth is baked to a hard crust which is often covered with a layer of desiccated dust. The rain, when it falls, is thus unable to soak into the soil, the whole fall runs off rapidly and, directly the sun again appears, enormous evaporation takes place since there is no screen to intervene

between the water and the sun. A very different result is seen where the ground is covered with forest. The conditions are favourable for rainfall. The rain-drops fall on the foliage and thence a portion drips on to the undergrowth and soil beneath; another portion runs from leaf to leaf, along the twigs and branches, and eventually finds its way to the soil by the stems. The portion that reaches the ground will find a loose and permeable surface soil, which has not been baked hard owing to the protection afforded by the trees, and into which the moisture penetrates. Also, the debris of leaves, twigs, etc., to be found in the forests go to form a retaining sponge and a protection against rapid evaporation. From experiments conducted in Bavaria it has been learnt that while only 2 per cent of the fall of rain in the open percolates to a depth of 2 feet into the soil, no less than 60 per cent finds its way to that depth inside the forest.

10. The portion of the rainfall which has percolated into the soil is parted with slowly to feed springs and streams which are thus regularized in their flow and water-courses issuing from forest clad slopes are rarely torrential; if not perennial they at least contain water for the greater part of the year. In the latter case there is the torrent descending from the hill in sudden spate, a furious rush of water for a few hours and then a dry stream bed. In the other, a steady flowing stream, its flood rising and subsiding slowly, rarely a danger. Can there be a doubt as to which set of conditions is the more valuable to the community and is it too much to ask that the people be denied the opportunity of irretrievably injuring themselves and their descendants?

11. Travelling to Mettupalaiyam the perennial Noyal river and wide dry Sengannur Pallam a few miles further on are crossed; the sources of both may also be seen and the traveller is himself able to answer the query as to why the one is a useful stream, helping to augment the food-supply of the country, and the other merely a menace, for it is seen that the former issues from forest clad slopes and the latter from hills laid waste by man. Disastrous floods in the Indian rivers are all due to lack of sufficient vegetation in the catchment areas and it is interesting to recall that culverts on the East Coast Railway sufficient to carry off all flood water which might reasonably have been expected at the time of construction had ultimately to be enlarged on account of wash-aways of increasing frequency, attributable to forest denudation.

12. Here emphasis must be laid on the fact that in these considerations it is insufficient to direct attention to main hill ranges; there is no sloping ground or area so small that it has not an important influence on this question. Examples need not be multiplied, and every one who goes about the country could add to them of his own observation; of floods; of mountain torrents bringing with them silt and boulders to destroy crops and to put fertile fields entirely out of cultivation; of the silting of tanks and irrigation channels; of roads and bridges destroyed; of erosion; of the disappearance of springs; of the lowered water-level in wells followed by pathetic efforts to chase the water by digging rather than by tackling the trouble at its source; of rivers becoming of decreasing use for navigation by silting and changing their courses for the same reason. That silt is useful to cultivation is true, but it is unwise to generalize on this point; it depends upon the quantity and the quality brought down by the irrigating sources, and while the Nile, the greatest of the fertilising rivers of the world, brings with its water only a fraction of a pint of solid matter for each 30 cubic feet of water, other rivers, useless and in fact dangerous, carry as much as  $5\frac{1}{2}$  pints for the same volume. The Garonne tears from the Pyrennes  $1\frac{1}{2}$  million tons of fine sand annually, most of which finds its way into the Bay of Biscay, whence it is returned by the waves and is blown inland by the Atlantic winds. In this way a tract of 400 square miles of country was converted to desert, since reclaimed by the hand of the forester. Vast sums are spent in the Pyrennes and the Alps in the process of checking the results of forest denudation, a damage which cannot be repaired by the Engineer but which must be primarily dealt with by reforestation, cost what it may. The destruction was due to the abrogation of all forest laws, which at the time of the revolution were held to conflict with the rights of man. Wind is another of the elements, the dangers of which are controlled by forest or by belts of trees.

13. By destroying trees, by reducing below the minimum the amount of forest-which is essential and by denuding areas of potential danger, man has in every climate prepared certain calamity for future generations. Of North China it has been written "like the greater part of North China, Shantung is liable to floods, droughts and local famines. The unequal distribution of rainfall is no doubt partly the result of the almost total absence of forest. Forestation is, and always has been, a totally neglected art in China, and the wanton manner in which the timber has been wasted and destroyed is one of the most serious blots on Chinese administration, *as well as one of the chief causes of the poverty of the people.* If North China is to be saved from becoming a desert (*for the arable land in certain districts is undoubtedly diminishing in quantity every year*), it will become urgently necessary for the Government to undertake forestation on a large scale and to spend money liberally in protecting the young forests from the cupidity of the ignorant peasants."

14. The direct benefits from forests are probably more obvious than the indirect. They are divided into major produce including timber and fuel and minor produce including grazing, leaf manure, tanning barks and various other minor items. In spite of the numerous substitutes for wood in its multifarious uses the demand for timber per head of population continues to increase and from many sources the warning of a timber famine in the near future has been raised.

15. Representatives of all the dominions (including India) met in Conference in England in 1920 and on the subject of forest policy the following resolution was passed :—

"In view of the great importance to the Empire as a whole as well as to each of its component parts of maintaining the sustained yield of all classes of timber, and of encouraging the most economical utilization of timber and *other forest products* and of maintaining *and improving climatic conditions in the interests of agriculture and water-supply*, each of the Governments of the Empire should lay down a definite forest policy to be administered by a properly constituted and adequate forest service."

Clearly forestry cannot depend upon private ownership, the matter is principally one for the State, and the issues are so grave that the matter becomes one of Imperial and National, rather than of merely Provincial importance. Forestry should be outside the pale of parochial politics. One thing that emerged with particular clearness at the Empire Conference was the lead that India has taken in this matter of National forestry, a lead which the other dominions are now sparing no efforts to reduce. India was blessed with the advantage of State ownership of a considerable proportion of the country and she probably affords a better example than any other portion of the Empire of the beneficial results of State action in relation to forestry. In India, as elsewhere, the spread of civilization and the condition of the increased prosperity brought about by more settled rule, resulting in an increase of population and greater security, gave an enormous impetus to the destruction of the forests and desultory efforts to protect what, at the time, appeared to be the more valuable forest resulted in little. It was not until 1855 that a definite and far-sighted policy was laid down. The mutiny delayed matters, but there is evidence of some development in most of the Provinces and the Government of India in a Despatch of 1862 stated: "Forest is a thing valuable in itself and in truth just as essential to the community as wheat, sugar or cotton." The early years of the life of the department in all parts of India were marked by much opposition of all kinds, firstly from civil officials, brought up in a country able to rely upon imported timber for its requirements, favourably situated climatically, containing much private wood land, and regarding woods chiefly from the point of view of sport, and secondly from traders who found their activities restricted. These obstacles to the national benefit have to a certain extent disappeared, but there remains the opposition of the people themselves.

16. The general policy of the Government of India was laid down in 1894 and aimed at more liberal recognition of the claims of the villagers to forest produce-  
 Forest policy.  
 for the supply of their personal wants, the sustenance of their cattle and the needs of



cultivation. It was held that the regulation of rights and the restrictions of privileges of user enjoyed by the inhabitants of the immediate neighbourhood are only justifiable when the advantage gained by the public is great and to this end forests were to be classified into—

- (a) those the preservation of which is essential on climatic or physical grounds;
- (b) those affording a supply of timber valuable for commercial purposes;
- (c) minor forests;
- (d) pasture lands.

In the case of the minor forests, chiefly useful for the supply of fuel, fodder or grazing, local interests were to be regarded as of the first importance.

It must be noted that the classification of forests carried out as a result of the Forest Committee's recommendations was done according to whole reserves, irrespective of the fact that one reserve might, and very often does, contain all the types. Also there was no standard. An estimate has now been made of the major protective areas in reserved forests in which no particular revenue producing work is being conducted, but which cost money to maintain.

17. In Madras, where the technical management of the State forests may be said to date from 1884 only, the original principle adopted was to reserve the major forests, forests of climatic value or useful for the supply of large timber, or for the supply of fuel to railways and large towns. To confine selection to these types was found impossible owing to the inability of the local agricultural population to conserve supplies from which to meet its daily want and it was decided that, so far as possible, a sufficient area of forests should be reserved in each district to provide the people with firewood and small timber, also to provide grazing.

18. Selection and reservation may be said to have extended over twenty years, in which time the very limited number of officers and subordinates employed were fully occupied with the work of selection and demarcation. Much that was unsuitable, in view of the fact that there would be no men or money to restore it to productivity, was reserved as forests, and it is believed that these areas, many of them rocky hills with nothing but a little pasture on them, ill-advisedly reserved, in which the liberty of the ryots was restricted, although he could find no evidence of attempts made to improve them, are responsible for much of the opposition with which the department has been faced. What could have been done with them by wholehearted measures, which no one dared to take, may be seen, for example, in Chittoor where in one place may be seen side by side small isolated hills reduced to complete ruin by the goat and other abuse and one other in particular covered with vegetation, the result of protection and regenerative measures. It is true that this restoration has cost a lot of money, but a similar result, although in a longer period of time, would have resulted from nothing but rigid protection.

19. The fact is that these minor forests are, and have been for a very long time, unable to meet the demands upon them. A population used from 'time immemorial' to help itself without restriction, without thought of to-morrow, or of its descendants, is finding itself more and more put to it in obtaining essential supplies of small timber, fuel and grazing. The Government with the best, but most misguided intentions, imperfectly appreciating the necessity for restrictive use and, naturally, not wishing at the outset to provoke opposition, had at the time of the selections for reservation insisted upon leaving 'unreserved lands' as a buffer between the villagers and the constituted forests. Certain regulations were in force over these, but, with no organization to see that they were carried out, it is not surprising that the growth on these lands has disappeared. Next, reserves were not to be formed within a minimum distance of villages, oblivious to the fact that as the intervening areas become denuded the villager would have to go farther to find what he wanted. Then the conservancy boundary appears, so that cattle employed on the adjoining fields and with apparently nowhere else to rest than in the reserved forests might not commit technical offences. These are now abolished by the interval between the reserved forest boundary and the conservancy boundary being disafforested. Thus were the areas most valuable to the villager being reduced and the distance to which

he must go in search of what he must have extended. The forest is pushed farther and farther away and there have recently been signs of what has not been a very dignified retreat becoming a rout. A proposal has seriously been made that there should be no forest boundary within a mile of any cultivation, although a moment's thought would show that this must result in abolition of a great proportion of the reserved forests.

20. Government, again with the best of motives, but with an insufficient appreciation of the issues involved, has always refused to countenance what is referred to as the 'harsb' application of the forest law—deterrent penalties for breaches have never been imposed and this fact, coupled with an insufficient establishment, has naturally led to forty wasted years and it is hardly to be wondered at that the ryot has never taken matters seriously—it has been so easy to evade the law directly, or by squaring an insufficiently supervised subordinate who in any case could not protect the large area entrusted to him. The position is well described in the Forest (Horne) Committee's report in which it is stated—

“And in the second place the Salt Department, supported by the Government, pursued its policy of suppression of salt crime with such unrelenting vigour that the game became no longer worth the candle. Forest crime was never tackled with the same vigour and where the chances of detection are so small (in the opinion of forest officers not one case in twenty is detected) the people are prepared to run the risk of punishment for some immediate gain, and when the unexpected happens and punishment ensues they resent it all the more. It is quite possible that if the Government had determined that, whatever the risk of unpopularity and whatever the cost in the way of establishment, forest crime should be put down, illicit grazing and illicit removal of forest produce might have become as rare an offence as the manufacture of earth salt now is. But this has not been the case. On the contrary, the Government have repeatedly laid down that they cannot too strongly condemn any attempt unnecessarily to harass the people by the indiscriminate application of the penal clauses of the Forest Law.”

21. The Government, hardly convinced of the necessity for the preservation of forests, and naturally enough not wishing to inflict hardship in any form on the ryot; the people with no public opinion to preserve them from themselves; a lenient magistracy failing to appreciate the cumulative effect of a vast number of petty offences; an unsupported and undermanned department set an impossible task, on the one hand told to protect and on the other denied the means to do so; the villager corrupting the subordinate staff (the payment for the right to graze and fell going into the pockets of the forest guards instead of into that of Government) and being more than ever disgusted when found out; an insufficiently supervised subordinate staff encouraging the villager; Government giving way on every occasion; could there be a more favourable collection of factors operating against forest conservancy and the ultimate good of the people? Even when penalties were to be exacted, i.e., for firing the forest, these were so small in comparison with the benefits believed to be derived from the burning, the delay in putting into operation punitive measures was so great and where *rewards for abstaining from breaking the law* were granted these were so low that more was to be gained by defying the law, that it is not surprising that these measures have been ineffective. In justice to Forest officers of the past it must be said that they were fully alive to what was happening and said so, but they could in no way dictate the policy.

22. Since 1914, 324 square miles have been disreserved and quite rightly—many areas should never have been brought under reservation and it was impossible to do anything for the others. What use remains in them will fast come to an end. The problem to be solved is how to treat the remainder of the minor forests. These, it is maintained, are of very great importance to the country and the insistence of Dr. Voelcker, in his work on the improvement of Indian agriculture, on the necessity for village forests, may well be borne in mind. Not only is grazing, fuel and small timber essential, but there is not one of these minor areas which has not its effect upon the climatic position in its broad sense. It is the duty of the State to see that these areas remain under forest and also that they are improved so as to meet the demands of a growing population. They do not do so now; hence, and also on

account of the better protection afforded by an increased establishment, the rising volume of the objections to the department, which, it should be realized, are really directed against any form of control and aim at achieving disreservation. This is hardly surprising, the demand can barely be met, attempts are made to regulate the use of the forests so that the possibility may not be exceeded and the villager, finding himself restricted or driven further afield, unable to look forward, naturally clamours for control by himself.

23. The ideal position would be one in which the whole community understood and appreciated the object of forestry, believing the Forest department to operate on its behalf, and not, as is so often supposed, on behalf of a bureaucratic Government. Unhappily, the time when this state of affairs may be expected to obtain is far distant and in the meantime the position is one of great difficulty and complexity. If, after a warning of what will happen through abuse of their forests, the people, unheeding, prefer their own way, then, it may be argued, the Government have done all they can and, gracefully retiring, may wash their hands of all responsibility. This is a perfectly logical argument, but it is perhaps legitimate to doubt whether the time has yet come when such can be used and whether the people should not be protected from themselves for some time to come. The immediate question which arises is, however, whether Government can at this stage retrace its steps, stiffen up control, adequately protect the forests and administer them in the best interests of the people; and in view of recent events in certain districts, where general lawlessness extended to organized disregard of the forest laws (incidentally it may be mentioned that ignorant ryots believed that receipts for contributions to non-co-operation funds entitled them to graze their cattle in the reserves) which is not yet got the better of, it would appear difficult to adopt really effective measures without resorting to force which is unthinkable.

24. But some definite policy is required and while engaged on proposals for retrenchment it inevitably comes to mind that if certain areas are doomed to destruction it may be as well to abandon them forthwith. The loss of revenue would in such a case result in there being no net retrenchment at all and it may be argued with abundant force that abandonment anywhere would inevitably lead to a demand for abandonment everywhere. For better, or worse, panchayat management has been decided upon and, after some set-backs, a further trial on new lines is being made. It is hoped that in this lies the solution of the difficulties, though it is not explained how the supply of forest produce, admitted to be unequal to the demand, is to be increased by this means. But here at any rate is a definite policy for the moment, the system as decided upon must be worked for all it is worth and its success must be hoped for. It is at the same time necessary to point out that no provision is made for the possible event of failure and, so far as can be seen, no process has been evolved whereby its success, or otherwise, in respect of the very vital point of the preservation of the forests in perpetuity, is to be tested. The dissociation of the forest officer from the scheme is to be deplored, and in the interests of the forests, no less than that of the people themselves, one would have preferred to see the village forests worked by the department for the benefit of the village, the people of which would in such a scheme be given the profit of working—a small price to pay for their co-operation and assistance.

25. The method of panchayat working, referred to by the Conservator of the Fourth Circle and personally described in greater detail by the District Forest Officer of South Vellore, is one adopted (the authority for it has not been traced) in the Tiruvannamalai range. Here the isolated reserves in the class II areas are stated to be operated by thirty different panchayats. The grazing business and the protection of the whole of the fuel working circle within a panchayat area is administered by the panchayat, *assisted by the forest establishment*, full grazing fees are paid, a rebate being obtained for successful protection, which is *assessed by the Ranger and the District Forest Officer*. No objection is raised to the presence of the forest subordinates which is indeed preferred, the panchayatdars practically direct them and *the number of reported offences has increased* (as it naturally would at the outset under effective management). The District Forest Officer confirms the appointment of panchayatdars and may dissolve unsatisfactory panchayats. He himself attributes

what is claimed as the great success achieved to there being an able Range Officer in charge. It is anticipated that the forest establishment, except a nucleus of say a forester and three or four guards, may ultimately be withdrawn. The villagers value the management of the class II area far more than that of the class V, which it is further stated, are mismanaged by panchayats in the same locality. Here then is a method which may perhaps with profit be further examined and tested.

26. If it is thought the above matters have been gone into at rather tedious length it must be remembered that some explanation of the position is necessary in a consideration of the possibility of retrenchment, which can only, to any appreciable extent, be in respect of establishment. If little has been said of the major forests, that is those which are being or may in future be developed commercially, it is because these are able to look after themselves. They are a great asset and one which, with judicious management, will help to relieve the tax-payer and to bring within reach minor items such as firewood in relief of the general shortage. But other classes of forest are of greater importance to the country, the country cannot do without them and, at whatever cost, they should be maintained and improved. After many years of effort an increase of establishment has been obtained, sufficient for the existing needs some five years before the reorganization was sanctioned. It is claimed to be established that the area to be administered cannot be abandoned or reduced (324 square miles referred to as disreserved of recent years is set off by a like area of better forest accreted) for some time to come at any rate, and although minor adjustments, discussed later, may be possible and, as the panchayats establish themselves, staff may be withdrawn, no general reorganization is at present possible.

27. The department has always been retrenched to the bone, essential works and protective measures have been neglected and it is to be feared that in some localities the forests are no better, and are even worse, than when they were taken over. The ultimate consequences to be expected from this particular form of maladministration have been described in some detail. A definite policy is required and it would appear that the time to take stock, to review the whole position and to declare with final resolution what the intentions are, has arrived. The plan of giving way with the protestations that no more will be given, followed by further retractions has, it is suggested, done much mischief to the country. Panchayat management is decided upon, let it be pressed where successful, but be instantly withdrawn where qualified advice shows that the forests are suffering. Also let it be realized that this form of management reduces the revenues, the forests other than those under panchayat management must not be starved on this account.

28. The Forest department is administered by the Chief Conservator of Forests who is directly responsible to the Government of Madras, in the Development Department; that there must be a head of the department is unquestionable and the agency (a technically qualified one) now employed is less costly than that which conducted these duties up to 1919. Under a Chief Conservator work Conservators, in charge of circles, containing a number of divisional charges manned by officers of the Imperial or Provincial Services. Divisions again are divided up into ranges and under the Ranger are foresters and finally forest guards. In addition to territorial posts there are special posts, described later, and a certain amount of temporary establishment. The analysis on pages 41 to 47 shows the details of the divisions, both administrative and financial, while the table on page 50 compares, so far as is possible, other Local Governments with Madras.

29. A point for criticism which may be made here is the relation of the Chief Conservator of Forests vis-a-vis the Local Government. The writing of letters, the exchange of references, the uncertainty that full information is supplied or that in vital matters the Chief Conservator of Forests knows what is going on, cannot fail to lead to loss of time and inefficiency. Additional expense is also a result. Why, it may be asked, should much of the work be done twice, by different agencies? The remedy, it is suggested, lies in attaching the Chief Conservator of Forests to the Development Department (it is not proposed that he should be a Secretary, he is indeed in a stronger position if he is not) in precisely the same way as the Inspector-General of Forests is an attached officer in the Revenue and Agriculture Secretariat.

of the Government of India. As at present, the Chief Conservator would deal with his own work, orders issuing in his own name, while papers which are the concern of Government would be dealt with in the Forest Branch (i.e., the Chief Conservator's Office) of the Development Department, passing to the Secretary through the Chief Conservator. In certain cases, by mutual arrangement, or by delegation, certain minor matters on which the orders of Government are necessary could be disposed by the Chief Conservator. There would be no intervention by an Under Secretary which might lead to further saving. The Chief Conservator would not, any more than he is at present, be hampered in his inspection duties, papers of minor importance would pass to the Secretary through his Personal Assistant, those on which the Chief Conservator's opinion were necessary would follow him to camp and be dealt with in a less cumbersome and more expeditious manner than is the case at present. One alteration only would be found necessary: Conservators and Collectors would address Government on matters requiring Government's orders, but which would ordinarily be addressed to the Chief Conservator to pass on with his remark to Government. It is claimed that efficiency would be much increased, while on the money retrenchment side, three of the clerical establishment (one Superintendent and two clerks are occupied in the Secretariat on forest business, these would be retained and adjustments would be made in the Chief Conservator's staff) could be saved; this would produce some Rs. 4,000 a year. This is strongly recommended.

30. There are six Conservators' circles, the number having been increased in 1921. Of territorial divisional charges they control 5, 6, 7, 6, 5 and 6 respectively. It has been suggested that the Conservators' posts might be reduced, for the reason, apparently, that with the advent of exploitation under a special staff with a Chief Engineer the Conservator's responsibilities will be reduced. This is only so to a very small extent indeed, for the actual areas under intensive exploitation in any one year will be very small. It is fallacious to suggest that the major portion of the forest areas of the Sixth Circle will be handed over to the exploitation staff; no exploitation unit will deal with more than three or four hundred acres at the most in the year; before and after extraction, it will have no concern with the area. The Conservator has obviously not got works, not yet in existence, under his control, therefore when they come into existence he is not freed of anything and when they are undertaken his duties, in the direction of regenerating the areas felled over, and these cannot be entrusted to the exploitation branch, will be considerably increased. Also the Conservator cannot be entirely divorced from the working of the exploitation branch. In any event the one circle which could not be reduced is the Sixth.

31. The greater control resulting from the creation of two additional Conservator's posts in 1921 is stated to have increased efficiency, including the financial aspect, and it must be clear that this enhanced possibility of supervision is essential at a time when so large a proportion of the divisional charges are manned by junior officers. No less than 12, or 44 per cent, of the major territorial charges are held by Extra Assistant Conservators and six Imperial Service officers with less than three years' service are in charge of divisions. Ten directly recruited officers are 'under training' and another six will arrive at the end of the year. Forty-six per cent of the total directly recruited officers on the list have less than three years' service. There are thus very few experienced district forest officers; the necessity for close control, both administrative and financial, is thus more imperative than ever and it is to be hoped that the chances of this being applied will not be reduced. A Conservator is in complete charge of his circle and has great responsibility; his duties cannot be carried out by the Chief Conservator. Further the more divisional charges are entrusted to the lower agency the greater becomes the necessity for control and whereas reduction might be possible were the classification of divisions revised, the number of major charges (filled by Imperial officers) being increased, it is evident that the more the cheaper agency is employed as Divisional officers, the greater is the necessity for an ample staff of Conservators. It is, of course possible, in the sense that work would not come to a stand-still, to hold in abeyance one post of Conservator, but it is not recommended and in any case there could not be the abolition of a whole circle lock stock and barrel as appears to be suggested; it is most unlikely that the Sixth Circle could take in divisions additional

to that at present included in it; the other five circles would have to be amalgamated into four. The saving on account of the reduction of the circles to five would probably amount to not much over Rs. 20,000 per annum; the whole of the Conservator's pay would not be saved, but only the differences between it and that of the Deputy Conservator who would otherwise have filled the post. There could be no saving of a Deputy Conservator's pay, for the cadre is not full.

32. The Chief Conservator's and Conservators' posts are reserved for members of the Imperial Service.

Forest Divisions—The Imperial and Provincial Services.

33. Divisions are staffed by officers of the Imperial and Provincial Services.

Divisional charges are divided into those of 'Major' and 'Minor' control—the object for this differentiation being the desirability of employing a less expensive agency in the divisions of less importance. Accuracy of classification is of course impossible, the minor territorial charge of to-day may be the major one of to-morrow and vice versa; a capable officer may convert a minor charge into a major one, and an incapable, or idle, one a major into a minor; the duties, powers and responsibilities of the officers filling the two classes of divisions are to all intents and purposes the same; while, what in practice was done in arriving at a classification was to assess the number of the Provincial Service officers (over and above the class of Extra Deputy Conservators) considered fit to hold divisional charges and then to class a like number of divisions as minor. Under the old rule, Imperial Officers could not fill minor charges but happily, though it is understood that the local Accountant-General does not appreciate the change, this restriction has been abolished by the Government of India with the concurrence of the Secretary of State—"the rule whereby an officer of the Imperial Service could fill only a major charge was to be relaxed, *the division of charges into major and minor being held merely as a basis for calculating the respective strengths of the Imperial and Provincial Services*, the filling of charges being regulated by administrative convenience. Provincial Service Officers placed in charge of major posts continue to receive an allowance of Rs. 50".

34. Until the reorganization of 1920, major posts were staffed by officers of the Imperial Forest Service and Extra Deputy Conservators of the Provincial Service, this class being fixed at 25 per cent of the major posts. As a result of the reorganization, based on the Islington Public Services Commission report, the class of Extra Deputy Conservator was abolished, all these officers being eligible for promotion to the Imperial Service. Thereafter 12½ per cent of the Imperial Service posts were to be reserved for Provincial Service Officers considered fit for promotion. It is thus observed that the number of major posts to be filled by the Provincial Service is reduced to half what it was. But it was also decided that of the direct recruitment undertaken annually for the Imperial Service 40 per cent of the vacancies were to be filled by recruitment in India (admission to the Imperial Service has always been open to Indians, but the service was not sufficiently attractive for them to go to England and there seek employment as they have done in the case of more popular services), so that the employment of the indigenous and lower-paid agency remains on about the same scale. This method was to be on its trial for five years, though, as the Secretary of State correctly pointed out, such a period is not sufficiently long to afford a definite result.

35. The division into major and minor territorial charges has nothing to commend it except some small money saving; were it abolished, the number of minor charges being added to the major, all to form 'charges', and the number of Provincial Forest Service officers to be promoted to the Imperial Service increased, the immediate rise in cost would amount to some Rs. 10,000 per annum, which would slightly increase as time went on. That the distinction should be abolished admits of no doubt; the difficulty is very properly appreciated by the Government of India as is shown in paragraph 5 (ii) of their despatch No. 5, dated the 6th July 1922, to the Secretary of State. This question will arise, and have to be settled, in connexion with the forthcoming Royal Commission, when the Local Government will have to make up its mind what method it would prefer. That the organization will retain two services to form the controlling staff is more than doubtful and it is to be

hoped that it may not do so. So also that the extravagant proposals of the Council of State and the Legislative Assembly, who are neither responsible for the employment of the officers nor for paying for them, in respect of the place of future training, may not be adopted. The direct recruitment of Indians to the service may not promise useful results, though even here it is hardly justifiable to judge by the first attempts, and there is a good deal to be said for men being tried out in a lower service, before inclusion in the upper. But on the other hand the desirability of staffing a principal service by a considerable number of officers promoted from a lower one, and possibly at an advanced age, will need careful consideration. No more need be said on this subject here, the organization must be considered as it exists at the moment.

36. There are at present 44 sanctioned divisional charges, 30 of which are major and 14 minor. In addition there are special posts and the strength of the Imperial and Provincial Services are arrived at as follows:—

(1) The Imperial Forest Service:—

The posts are—

Chief Conservator of Forests	...	...	...	...	1
Conservators	...	...	...	...	6
Major territorial posts	...	...	...	...	30 (3 Agency, i.e., 2 divisions and 1 officer in reserve).
Working plans	...	...	...	...	5
Coorg	...	...	...	...	2
Forest College	...	...	...	...	3
Research	...	...	...	...	2
					—
					49
India list	...	...	...	...	8
					—
					52 posts.
Reserved for promotion from the Provincial Service at 12½ per cent (6·5)	...	...	...	...	7
Leave and training reserve at 25 per cent. for directly recruited, i.e., 52—7 = 45 = (11·1)	...	...	...	...	11
Leave reserve at 14 per cent on 7 promoted (·98)	...	...	...	...	1
					—
Total, directly recruited	...	45	+	11	= 56
Promoted	...	7	+	1	= 8
					—
Grand total, Imperial Service					
Officers	...	...	...	...	64 officers.

Of these, were the cadre at full strength, five would be employed and paid for (including leave and pension contributions) by the Government of India, leaving 59 to be paid for by Madras.

(2) The Provincial Forest Service—

Coorg	...	...	...	...	2
Forest College	...	...	...	...	2
Working Plans Assistants	...	...	...	...	5
Minor divisions	...	...	...	...	14 (4 for Agency)
District Forest Officers' Assistants	...	...	...	...	14 (2 " )
					—
					37 posts.
14 per cent for leave (5·18)	...	...	...	...	5
					—
					42 officers.

But of the posts on which the calculation of the cadres is based, five in the Imperial (three Agency divisions and additional divisions for Gōdāvāri and Kurnool) and five in the Provincial (all for the Agency) have not been, and it is understood will not be, put into operation.

37. It will have been observed that there are posts other than territorial in both the Imperial and Provincial cadres. In the former there are 2 for Coorg, 5 for working plans, 3 for the College, 3 for the India list and 2 for research work. Of

the officers employed in Coorg or by the Government of India or in the India list posts paid for by the Central Government, at present only one officer is so employed. The question of reducing these does not therefore arise, they are borne on the Madras list for the mutual convenience of both administrations but when officers to fill the five posts are available (as they cannot be for some time) the Government of India must employ them or, if they cannot, the local cadre must be reduced.

38. Owing to shortage of staff no officers are at present employed on working plans duty. Their services are badly required; it may with safety be asserted that a large number of the existing plans are in need of revision, they mostly amount to little more than tentative working schemes, while plans are required for at least another 5,000 square miles. The plan of the future will no doubt be examined and compiled from more points of view than that of the past, but the sylvicultural officer will be no less concerned than formerly and revisions will as constantly be required. So important is the work that when it is seriously undertaken, and there is something to be said for the argument that while the department is still under strength the divisional charges should be neglected rather than the working plans work, it will probably be found desirable to place a Conservator at the head of the branch. He would also control sylvicultural work. Such an arrangement is in force in the United Provinces and Burma.

39. It is proposed to depute two members of the Imperial Service to America to study Exploitation work. If it is intended to set these against a part of the working plans provision (5 posts) a note of warning must be sounded, for there is a danger that in the prosecution of such schemes the pressing needs of the less important (commercially) forests will be forgotten. It would be better to create additional posts and to add to the cadre.

40. The three College posts provide for a Principal and two Instructors; at present there is only one Instructor (the deficiency being made up by the employment of three, instead of two, Provincial Service Instructors). The Principal's post cannot be abolished, neither can the functions be combined with that of the Conservator whose headquarters are at Coimbatore; the only possible expedient, and that would merely be a temporary one, would be to require the Principal to do more teaching than he does at present, to abolish temporarily a post of Assistant Instructor and to work the others harder. A saving of only Rs. 900 per annum would result.

41. In the 1917 reorganization two posts for research were sanctioned. Hitherto only one officer, on sylvicultural work, has been so employed. It would be a ruinous policy to exploit the major forests intensively without knowing how to restore them and there is, in fact, ample scope for the employment of a second sylviculturist for work in the deciduous forests. It is now proposed to fill the second of the sanctioned posts by appointing an officer for utilization. Here there is work of the first importance to be done in collecting information about markets and market prices, in bringing the consumer into touch with the department, in finding markets and generally in assisting the department to extend its activities. In this connexion it is instructive to study the statement of the exports and imports of timber and articles made of wood on page 51.

42. The value of the exports from the Madras Presidency, including sandalwood, was in 1921-22, Rs. 22,48,000 and that of imports no less than Rs. 1,06,69,000, leaving a balance of Rs. 84,21,000 or ignoring sandalwood, Rs. 87,25,000 against the province. The principal items of import are teak, Rs. 74,85,000; tea chests Rs. 6,59,000, bobbins Rs. 3,91,000 and manufactured articles, other than furniture, Rs. 14,02,000. Madras cannot, or at any rate for very many years to come, produce the amount of teak indicated, but even then there is left a considerable adverse balance against the province and a balance which there is no real reason for. Tea and rubber chests, also bobbins, as well as other articles made of wood, can be manufactured in the country. Markets for the full outturn of the larger schemes of exploitation in view have yet to be found and there seems to lie here a most promising field for investigation. With the import duty of 15 per cent which is proposed, local industries would be considerably assisted and there seems ground for reasonable hope that, given facilities for research and investigation, it should be possible to find markets



for the whole of the output of the forests and to reduce very considerably the balance of trade in wood now standing against the Presidency. The Central Research Institute at Dehra Dun cannot do all that there is to be done in the country, its efforts must be augmented by local officers investigating purely local problems, and there is reason to believe that the appointment of an assistant to the Utilization Officer will be very necessary soon after the latter post is inaugurated.

43. Of the posts other than territorial allotted to the Provincial Service are 2 for Coorg (paid for by the Government of India), 2 for the Forest College, 5 working plans assistants, and 14 divisional assistants. The Forest College provision is essential, as is that for the much neglected duty of working plans in which, too, it is desirable to give the indigenous officer training, while the divisional assistants provision, by no means excessive, is expected to carry the men to be diverted to exploitation after training in America.

44. The requirements of the moment thus become, excluding the five posts in each service referred to in paragraph 36—

	Posts.		Posts.
<i>Imperial</i> ... ..	47	<i>Provincial</i> ... ..	32
Promoted from the Provincial Forest Service 12½ per cent ... ..	6		
Leave and training reserve at 25 per cent for directly recruited ... ..	10		
Leave reserve at 14 per cent for promoted officers ... ..	1	Leave reserve at 14 per cent ... ..	4
Total directly recruited officers 41+10 ...	51		
Promoted officers 6+1 ... ..	7		
Grand total ...	58	Total ...	36

as against 64 and 42 the sanctioned strengths.

45. There are actually in service on the 1st March 1923, 48 (41 directly recruited and 7 promoted) Imperial Officers and 38 substantive Provincial Officers plus 3 probationers. The latter (probation extends for two years after completion of the course at Dehra Dun) may be regarded as a training reserve not otherwise provided for, and in any case the total number of officers of the two services in employment (including the Extra Assistant Conservator probationers) is only 89 against 94 required. Recruitment to final appointment taking about 4 years in the case of the Provincial Service it would be remarkable were there neither a deficit nor an excess at times, and it has been necessary to anticipate the Agency requirements. Of the territorial charges in existence—35—to which number it is not proposed to add at the moment, though Kanara may very shortly want strengthening, the classification into major and minor is as follows:—

<i>Major.</i>		
Ganjam.	Nellore.	Coimbatore (North)
Lower (Godavari).	Chittoor.	Do. (South).
Guntur.	Vellore (South).	The Nilgiris.
Kurnool (South).	Do. (West).	Wynaad.
Do. (West).	Salem (North).	Nilambur.
Bellary.	Do. (Central).	Palghat.
Anantapur.	Do. (East).	Mangalore (South).
Uddapah (South).	Madura.	
Do. (West).	Tinnevelly.	
	<i>Minor.</i>	
Vizagapatam.	Cuddapah (North).	Trichinopoly (South)
Upper Godavari.	Vellore (North).	Salem).
Kistna.	Chingleput.	Coimbatore (Kollegal).
Kurnool (East).		Mangalore (North).

46. On pages 41 to 47 will be found tabulated certain facts in respect of each division. It must be recognized that the financial results exhibited by a division do not necessarily regulate its importance; thus, for example, in the year's figures analysed Ganjam's position is misleading on account of large capital expenditure in

connexion with the saw mill at Russellkonda; the Nilgiris activities are essentially protective and restorative and the financial results are also prejudiced by the keeping of elephants for other divisions. Palghat is bearing capital expenditure on account of Chennat Nair; Coimbatore North is rich in sandal. On the other hand the large revenues of Anantapur and Chittoor are swelled by receipts the department does nothing to earn. Similarly, if area is taken into account no precise order of importance or difficulty of administration could be arrived at. On a review of all the circumstances, however, it is possible to say that some divisions are more important than others. The combination of some in order to reduce the cost on account of divisional officers and clerical staff, suggests itself, when it is recollected that difficulty of access and the inexperience of the officers available makes it undesirable to add to the area of charges. A reasonable strength of controlling officers is at last in sight, administration becomes more and more difficult every year, it is suggested in this memorandum that there is a danger of neglecting the minor forests which, it is held, are of first importance and of attaching an undue importance to the financial results while it would, at any rate until the department is able to divest itself finally of responsibility for considerable areas, be regrettable to further risk efficiency. But, if something must be done, it might be on the basis of adding to the number of minor charges and reducing the major.

47. Kistna may, it is expected, disappear altogether, at a fairly early date, by disreservation, but the Conservator has not yet reported finally on the subject and it must be continued on the list. The importance of North Mangalore justifies its transfer to the 'Major' list. Although it is suggested that Chingleput may be abolished fairly soon, Nellore is so heavy that when responsible for the remains of Chingleput it will have to be divided and there will be no saving of a division. Taking the less important divisions to be minor the number might be increased from 10 to 16 made up of

Vizagapatam.	Bellary.	Salem (Central).
Lower Godavari.	Cuddapah (North).	Do. (South).
Kistna.	Do. (South).	Do. (East).
Kurnool (South).	Chittoor.	Kollegal.
Guntur.	Vellore (North).	
Anantapur.	Chingleput.	

48. The staff of Imperial Officers required would thus be reduced from 53 to 50 (44 directly recruited plus 6 promoted) while the Provincial Service would have to be increased from 36 to 43—nothing would be saved immediately except Rs. 50 per mensem when the next vacancy occurred in the listed posts of the Imperial Service, plus Rs. 50 per mensem being drawn by Provincial Service Officers in charge of major divisions to be reclassified, for the Imperial Officers (directly recruited) do not even number 44. Ultimately, some Rs. 35,000 per annum might be saved, though it is difficult to assess the amount with precision on account of the impossibility of fixing an 'average' rate of pay at which promoted officers enter the upper service as well as the lower rate of pay received by Indians. This scheme is only possible if the supervision assured by the retention of the six Conservators is available.

49. It must be realized that no reduction of officers required for divisional work can be expected as a result of exploitation by a special Agency. The small area dealt with annually will not affect this work except in so far as adding to it considerably in the direction of silvicultural work. A suggestion that a silvicultural officer be attached to exploitation units and be entirely separated from district work will not, as a measure of economy, bear examination. Duplication of officers would thus be brought about. It is false too, to argue that the cost of regeneration being a charge against the exploitation unit, the monetary value of the regeneration can only be assessed with precision if the regeneration staff forms an integral part of the exploitation unit.

50. As there could, however, be practically no immediate saving by the reclassification of divisions, it will be well to await the decisions reached on the organization of the services as a result of the advice to be tendered by the forthcoming Commission.

51. Reverting to 51 as the requirements of the Imperial Service in directly recruited officers it is necessary to consider the question of recruitment, bearing in

mind that it takes nearly three years from notice of the intention to recruit until the finished article is available, and that the Government of India will continue to recruit to the full sanctioned strength of the provinces unless otherwise advised. Forty-one officers are now in service, two retire this year, and six recruits are expected to join in December 1923, when the strength would become 45. Within the following two years another six retirements are probable, apart from unforeseen casualties, so that, without further additions, the strength at the end of 1925 would be as low as 39. But recruitment for 1924 was necessarily undertaken in 1922 and it is understood that next year another three recruits may be expected. Total, thus, 42 at the end of 1925 if there is no recruitment in 1923 (for 1925 delivery) and even allowing for the lower requirement of 44, if the number of major charges is reduced, the defect would be two while, if 51 is decided upon, or any further addition is required for the Agency or any other purpose, the defect would be very heavy. It is therefore desirable that recruitment on behalf of the Local Government be not suspended; irregularity is most inconvenient, and it is clear that two recruits at least will be required for delivery in 1925 with two for succeeding years. If 51 is the strength adopted, it will be well to have four recruited in 1923 (for 1925) and three in succeeding years, about which latter, however, nothing need be declared to the Government of India until the end of this year.

52. The pay of the Imperial Service will no doubt come under review by the Commission, it being sufficient to state here that a scale of Rs. 380—1,250 (in 19 years) having failed to attract Indians in the past it has now been reduced to Rs. 325—1,350 (in 21 years). As regards that of the Provincial Service, it has been incremental since 1911, and now is on the scale Rs. 250—25—900. In view of the opportunities for promotion to a higher scale in the Imperial Service the maximum seems excessive, but reduction is not suggested. Incremental scales are possibly more expensive than grade pay—but in this particular case it is noted that Rs. 575 is the highest point yet reached by any officer, therefore, if grades were to be introduced, the total cost would be immediately increased from the fact that the upper grades constituted would have to be filled.

53. Probationers, for both the Imperial and Provincial services, receive allowances while under training. A proposal of over a year ago to raise that of the former to £300 (with £350 for Indians) per annum has no doubt been adopted. When Provincial Forest service candidates, who will pay for themselves while under training, are not forthcoming, Rs. 100 per mensem is granted. This may be stopped, at any rate until it is shown that the men required cannot be obtained on this account and probationers should also be required to pay their own fees. It would be agreeable to revert to the days when probationers in England received nothing, but the late age of entry makes this impracticable.

Subordinate Staff—Rangers.

Ranges ... ..	166
Working-plans duty ... ..	10
Leave reserve at 14 per cent ... ..	25

Total ... 201 plus 4 for the Parlakimedi Maliahs=205.

54. The number of rangers sanctioned in the reorganization of 1918 was 205, arrived at as follows:—

Subsequently, two new ranges were sanctioned in connexion with a scheme for a fourth divisional charge in Kurnool; thus the cadre became—

Ranges ... ..	168
Special duty ... ..	10
Leave reserve ... ..	25

Total ... 203 plus 4 for Parlakimedi=207

Six new ranges designed for Gōdāvāri and Kurnool have not been formed so that on the existing organization the number required is—

Ranges ... ..	162
Special duty ... ..	10
Leave reserve ... ..	24

Total ... 196 plus 4 for Parlakimedi=200

## There are actually employed—

For ranges	...	...	...	...	154
Special duty	...	...	...	...	46
Leave reserve	...	...	...	...	25

Total ... 225 *plus* 3 in Parlakimedi=228, or 28 in excess of sanction.

55. The special duty covered by the original sanction was for working plans, but only four of the officers shown as on special duty are so employed, the working plans parties not having yet, for want of superior staff, been formed. The 'special' duty rangers now are—

Exploitation	...	...	...	...	10	[Ganjām (1), South Coimbatore (1), Wynaad (1), Nilambur (2), Palghat (3), North Coimbatore (1), West Vellore (1)].
Driftwood duty	...	...	...	...	1	(Lower Godavari).
Working plans and valuations	...	...	...	...	4	(III Circle) (1), Madura (1), Tinnevelly (2).
Research	...	...	...	...	3	[Sylvicultural research (2), Sandal spike disease (1)].
Assistant ranger	...	...	...	...	1	(Nilambur).
Total	...	...	...	...	19	

'Supernumeraries,' i.e., trained officers for whom no places on the cadre exist, but employed in various capacities on special duty, assistant rangers and used to swell the leave reserve

...	...	...	...	...	27
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Total ... 46

56. It will be observed that apart from the new ranges in Kurnool and Gōdāvāri not yet formed, the full sanctioned number of ranges has not been worked up to. Between the preparation of the reorganization proposals, the granting of sanction and orders for its application, there have been changes in the requirements which are now assessed as follows—vide Chief Conservator's letter No. 321, dated the 19th December 1922, on which the Government have hitherto not passed orders—

Territorial (ranges) including Parlakimedi	...	...	...	...	162	[Extra ranges for South Mangalore (1), Wynaad (1), and Nilgiris (3)].
Working plans	...	...	...	...	4	
Exploitation	...	...	...	...	11	[Ganjām (1), Central Salem (1), North Coimbatore (1), South Coimbatore (1), Wynaad (1), Nilambur (3), Palghat (3)].
Research	...	...	...	...	3	[Sylvicultural (2), Sandal spike disease (1)].
Leave reserve at 14 per cent	...	...	...	...	25	
Total	...	...	...	...	205	

If this is sanctioned, the excess, i.e., the supernumeraries become 23.

On grounds of economy the Chief Conservator of Forests has declined to support the Conservator's recommendations in full in respect of another seven range charges.

57. That the supernumeraries are usefully employed in various ways and as an additional leave reserve is certain, and what appears to have been taken no account of is the necessity for rangers to conduct the vernacular training schools. Ten are employed in this way for seven months in the year and are found from the all too meagre leave reserve.

When the original organization proposals were submitted to the Government of India, a leave reserve of 20 per cent was suggested, but only the conventional 14 per cent was sanctioned. Experience of the work of the department has shown that it is

the rule, rather than the exception, to have to refuse leave, and a Conservator has recently stated that he has been forced to rule that no leave other than that on medical certificate should be granted. The life is a particularly unhealthy one; it is better that leave be granted freely rather than be deferred until sickness forces it. The local Government is at liberty, within certain limits, to sanction additional establishment as it pleases and the adoption of Madras' own view that 20 per cent is necessary is here recommended. Financial retrenchment to the extent that employees of the State are so dealt with that they are unlikely to earn pensions cannot be thought of.

The number of this class of subordinate required for working plans has, no doubt from motives of economy, been reduced from the original number of ten to four (the posts now filled). Emphasis is laid elsewhere on the pressing necessity for starting this class of work and it will be better to adhere to the original number 10, so that men may be in readiness directly it is possible to make the commencement at present impossible for lack of controlling staff. The cadre would thus become—

Ranges ... ..	162
Special ... ..	24
Leave reserve at 20 per cent ... ..	37
Total ... ..	223

giving five supernumeraries for the time being, and these, or most of them, will be absorbed into the existing Engineering branch if effect is given to the proposal to displace Public Works Department subordinates by rangers. The decremental rate adopted being 5 per cent, the cadre arranged as above would require 11 recruits per annum.

58. It is to be noted that the cost of the excess over existing sanctioned strength or on the 'supernumeraries' is now partly met by holding in abeyance a number of the foresters' posts; and, in fuller explanation of these 'supernumeraries', it is to be stated that they began life in the department as deputy rangers when they were eligible to be deputed to the college for training as rangers. The deputy ranger class having been abolished, these men reverted as foresters (no loss of pay was involved) and, strictly speaking, they should, after training, continue to be foresters until there are vacancies in the rangers cadre for them to be appointed to. The difficulty felt about this was that at the college they drew stipends of Rs. 65 per mensem, whereas if reverted to forester they would draw not more than Rs. 50; it may not have been absolutely necessary to call them supernumerary rangers and to pay them Rs. 65, but it was desired to do something for them. They do not, it should be specially noted, draw ranger's pay.

59. The number of deputy rangers and foresters combined in 1913-14 was 426. In the reorganization of the subordinate establishment, sanctioned in 1918, the deputy ranger class was abolished, and the number of foresters sanctioned was 813 (including six for Parlakimedi). The increase has gradually been given effect to (partly by the abolition of temporary establishment), the full number not having yet been employed. Thus twenty posts are held in abeyance as a set off against the supernumerary rangers, while the posts of men deputed for training at the Forest College are not filled. This class of subordinates—and the number provided—vide Board's Proceedings (Land Revenue) Forest No. 22 of 13th February 1917, and letter No. 2015, dated 25th May 1918, from the Government of Madras, Revenue Department, to the Government of India—was required in order to devote better attention to neglected areas; to meet the demand for supervision as the activities of the department expanded; to carry out the prescriptions of working plans and so on. Nothing was said of the necessity for these officials in a protective capacity, and it is for this that they are now largely employed, in charge of what are known as sections consisting of a certain number of forest guards' beats. They are thus in the nature of an intermediary between the ranger and his guards, an arrangement no doubt appreciated by the Ranger, but with manifest disadvantages. Within recent years, however, particularly in certain districts, organized lawlessness has made it necessary to fortify the guard in the execution of his protective duties, and

to this end the section and patrol systems have been useful. It is to be feared that until it is possible to increase the number of rangers this must continue, in certain localities at all events, and that the forester must continue to be employed in other ways than those which might be regarded as his proper functions, namely, the supervision of petty works. Also, it is claimed that he acts as a check on the depredations of the guards, and, if this is so, he must more than pay for himself. Petty works to supervise are, for the time being, reduced to a minimum for want of funds, and thus the reasons given at the time of the reorganization, when an era of development and the carrying out of works long deferred by the adoption of a short-sighted policy was anticipated, for the increased number of foresters have lost some of their force, but these officials have been generally employed to good purpose in other ways and there still remains, of course, much other work to be done.

60. Some little time ago the Chief Conservator raised, with the Conservators, the question of the abolition of a number of foresters and the following reductions have been proposed and already given effect to:—

First Circle	...	...	...	...	...	...	...	...	19
Second "	...	...	...	...	...	...	...	...	12
Third "	...	...	...	...	...	...	...	...	12
Fourth "	...	...	...	...	...	...	...	...	9
Fifth "	...	...	...	...	...	...	...	...	12
Sixth "	...	...	...	...	...	...	...	...	3
Parlakimedi	...	...	...	...	...	...	...	...	2

making a total of 69 or 8.5 per cent of the whole strength.

It may be possible to go further than this; it is observed from the divisional analysis (pages 41 to 47), that in a district such as Chittoor, for example, the average charge of a forester is only 21 square miles, in Bellary 25, in Chingleput and South Cuddapah 11. This method of examining the question is not entirely satisfactory, for foresters are employed in other ways, but it is probably worth while, in view of the financial stringency for the time being, to attempt a further cut which may perhaps without too great loss of efficiency be taken to 15 per cent or 122 out of 813, leaving a balance of 691, from which the supernumerary rangers' posts must be met so long as they exist.

It is also to be stated that for some works, such as sandalwood exploitation, otherwise of no great difficulty but which entail the keeping of somewhat intricate accounts, a more intelligent agency than that of the promoted Forest Guard is necessary. If so, such a one must be specially recruited on a special pay and operate in reduction of a like number of foresters' posts.

61. A matter for consideration, at leisure, is the possible advantage to be gained by the total or almost total abolition of the forester class, replacing it by the more trustworthy and reliable agency of rangers. The sum required to pay the existing number of foresters would provide for 100 rangers (plus a leave reserve) their offices and contingent expenditure.

62. At the same time as the foresters' numbers were increased, the cadre of Forest guards was also reorganized, the number being increased from 1,327 in 1913-14 to 2,722 (again largely by the absorption of temporary establishments) 16 of which have been abolished. An average throughout the Presidency of 7 square miles of reserve forest to protect—the average beat is as extensive as 14 square miles in Kurnool East and 2½ square miles in Chingleput—is not too little; and there seems to be no scope for further reduction of numbers immediately. There is at last, and after many years of struggle, a protective establishment which may be expected to be reasonably effective; it is highly undesirable to revert to a state of affairs under which an impossible task was set the subordinates. One of the contributory factors to the increased agitation for the abolition of all conservancy is no doubt to be found in the more complete protection rendered possible by an increased staff.

63. But the progress of the panchayat must be watched in this connection. The principles adopted in the application of the panchayat system of management

anticipate the complete withdrawal of the forest department, but at present the protective establishment (in which may be included the foresters) does not appear to admit of any reduction on this account.

64. There will always, however, be a danger that subordinates will be kept on longer than they are required (the first step to be taken will be to hold posts in abeyance, without annulling the sanction for them, so that control may be resumed at once if necessary) and it will be well to prescribe an annual return showing what has been, or can be, done in the direction of reducing establishment. Ultimately, if all goes well, the reduction should be considerable, but it would be useless to predict the extent of it at this stage.

65. —The pay of the subordinate establishment has increased from Rs. 4,55,399 in 1913-14 to Rs. 11,58,604 in 1921-22, i.e., by over 150 per cent, the sanctioned numbers having increased from 1,952 to 3,736, or, by 93 per cent.

The principal increase is thus under Salaries. The old and existing scales compare as follows :—

	Old.	New.
	Rs.	Rs.
Rangers ...	50—60—80—100— 125—150	80—100—125—150—175— 200—225
Deputy Rangers ...	30—35—40	.....
Foresters ...	15—20—25	30—35—40—45—50
Forest Guards ...	8—9—10—12	15—18—21—24

66. The Forest subordinate was admittedly infamously paid in the past, but it is a question whether he is not now paid too much.

The scales at present in force in some of the other major administrations are :—

	Rangers.	Deputy Rangers and Foresters.	Guards.
	Rs.	Rs.	Rs.
Punjab ...	80—100—125—150— 200—250	25—35—40—45— 60—65	16—18—20
Bengal ...	60—80—100—125— 150—200	30—35—40—45— 50	12— $\frac{1}{2}$ —16— $\frac{1}{2}$ —20
United Provin- ces.	90—110—130—160— 185—210—230	25—35—40—45— 60—65	13—16—19
Assam ...	80—100—125—150— 200—250	30—35—40—55— 65—70	16—20
Central Provin- ces.	60—5—150—10—200 Selection grade to Rs. 250	20—1—40—1—60	12— $\frac{1}{5}$ —20
Bombay ...	80—5—125—150— 175—200	30—1—40—50— 60	15— $\frac{1}{2}$ —20—25

In other departments pay is as follows :—

	Rs.
Police Constables ...	17—18—20—22
Sub-Inspectors of Police ...	65—3—110; 115—5—125
Inspectors of Police ...	175—225—275
Deputy Tahsildars ...	150—5—200
Tahsildars ...	200—10—300
Salt & Abkari peons ...	12—15—20
Jail Warders ...	15—25—45.

And it is thus seen that the forest subordinate does not come out of the revision any too well compared to other departments. This question of pay is a general one and there can hardly be a reduction in one department and not in another. If, however, it is to be taken up, reductions might be made in the case of the Forest Department provided always that it is recognised that the forest subordinate should receive somewhat higher emoluments than those holding analogous positions in other departments, for his work is the least congenial, the life the roughest and the amenities the fewest, of any in the country. The responsibilities and opportunities for defrauding Government are considerable, while the supervision possible is very slight, for long periods the guard, forester and ranger are necessarily left to their own devices.

67. No reduction in the pay of the ranger class appears possible; indeed, by a more suitable allocation among the various grades a slight increase would result. But subject always to what has been said above and to special men on a higher pay being engaged for special work, the forester class might be reduced to Rs. 30—35—40 (the grades on Rs. 45 and 50 being abolished) and the guards to Rs. 15—18—21 (by cutting out the Rs. 24 grade). The forester class is supposed to be filled by promoted guards, and Rs. 40 seems a sufficiently high limit. Some such arrangement and reduction of the numbers (to 691) proposed in paragraph 60 and retaining 32 men on the Rs. 45 and Rs. 50 grades (16 each) to be employed only where men of particular attainments are required (if none so required, then the pay scale to go no higher than Rs. 40), and distributing the remainder to the Rs. 40, Rs. 35 and Rs. 30 grades in the proportions 25 per cent, 35 per cent and 40 per cent respectively, the wages bill for forester would amount to Rs. 2,69,000 per annum as against Rs. 3,42,000 required for the full sanctioned strength at existing rates of pay. The reduction of the guards maximum would, allowing for a distribution in the grades of 3 : 5 : 7 (against 1 : 2 : 5 : 7 at present in four grades) would give a saving of Rs. 17,000. Meanwhile compensatory allowances would presumably have to be paid but to a decreasing degree; they would absorb part of the saving.

68. Four hundred and ninety-seven permanent clerks and 308 permanent peons with the addition of 43 temporary clerks and 153 temporary peons are employed in the department; the temporary establishment of these classes is referred to in paragraph 83 and the distribution of the permanent establishment will be found in the table on page 51. The whole of the clerical and menial establishment costs in salaries Rs. 3,61,600 of which Rs. 3,18,440 is on account of the permanent staff.

69. The Chief Conservator's office is referred to in paragraph 29. A Conservator's office staff consists normally of a manager (Rs. 125—5—175), an accountant (Rs. 125—5—150), 1 tour clerk (Rs. 80—4—120), 4 clerks (Rs. 35—60), 1 typist (Rs. 35—60), 1 draftsman (Rs. 60—4—80), 1 attender (Rs. 12—18), 7 peons (Rs. 12—18; 15—20), the average cost per annum of an office on this account being about Rs. 10,500.

70. Divisional Offices vary from 5 permanent clerks in Vizagapatam to 8 in the majority of divisions and 9 in two cases (Ganjām and Tinnevely). A typical staff consists of a head clerk (Rs. 60—4—80), an accountant (Rs. 60—4—80), a draftsman (Rs. 35—1½—50—1—60), a typist (Rs. 20—1—35), 4 clerks (Rs. 35—1½—50—1—60) and 4 peons (Rs. 12—18.)

71. Ordinarily a ranger has only one clerk (Rs. 35—60) and 1 peon (Rs. 12—18) although in a number of cases two clerks and (or) two peons are employed.

72. Certain anomalies appear in the pay scale in that an accountant may draw more than the ministerial head of the office and in the recent revision of the scales it is found that a clerk on Rs. 15 has gone straight to the scale of Rs. 35—60, a completely unnecessary advancement.

73. The Chief Conservator and Conservators appoint their own clerks, District Forest Officers are dependent upon the Collector of the district, a system which has much against it, the work being unpopular, good clerks difficult to obtain (the method is to all intents and purposes one of volunteering) and often lost as soon as they have mastered the specialized work of a forest office. The whole matter was considered two years ago when it was considered desirable to perpetuate the existing practice; so nothing further will be said about it.

74. The question of the pay of clerks and whether it should be incremental or graded, is a general one but it must be remarked here that the pay of the head clerk of a District Forest office is low. The head of the office is away from his headquarters for 7 or 8 months in a year and considerable responsibility rests on the head clerk.

75. It is perhaps avoidable that Government should recruit as clerks men without any special qualifications for their work and it is the low paid clerk who is the blot on the clerical establishment—the whole of the work falling on the senior men. It is also not clear why any man should be recruited who does not possess



typewriting and shorthand qualifications. This should be insisted upon, a slightly higher starting pay being fixed; the demand would no doubt result in the supply being forthcoming.

76. The question of whether the clerks employed are not perhaps excessive for the work to be done is one which should be examined. Broad assertions in this regard are useless, the only way of establishing the facts is for the head of the office to personally undertake the work of each clerk for two or three days, or for some one specially deputed to make this test in selected offices. Also, simplification of work may be possible by the reduction of returns and accounts and by the simple expedient of the extended use of carbon paper. But it must be remembered that there has generally been good reason for the introduction of any form or return. Forest officers, as a rule, are not particularly good at office business and their protracted absence on tour renders their control rather sketchy.

77. It is difficult to make any definite recommendation for economy, but some enquiry in the directions above noted seems to be indicated with a view to reducing work and the number of clerks if possible.

78. Attenders in Conservators' offices may be abolished without loss of efficiency; they are probably as unnecessary in Conservators' as in offices of other departments. The saving effected would be Rs. 1,044.

79. The subject of peons is a general one, reductions not being possible in one particular department if they are not applied in a parallel manner everywhere. It is a personal conviction that officers, generally, have more than are required and that efficiency would in no way suffer by reduction. If there are to be general reductions the Chief Conservator's menial staff might be reduced from 10 to 8, Conservators from 7 to 5 and Assistant and Extra Assistant Conservators from two to one except when in charge of ranges. District Forest Offices (4) cannot be reduced; malarial fever so often reduces the number available for duty that the existing number must be retained, and in dealing with the general question it is to be borne in mind that officers who travel in the forests, where means of transport are indifferent and slow, have often to send their effects a long way ahead of them and the greater the area to be covered, when kit and tents are often split up for different camps, the greater is the number of peons required. The saving to be effected would amount to about Rs. 3,500 and is only recommended if there are to be reductions on a similar scale all round.

80. In addition to the permanent establishment there is a staff of temporary servants of many classes. The cost of these is charged to various heads of account according to the work they do, and in the statement on page 52 will be found details for four years up to 1922-23 inclusive.

81. Temporary appointments are made by the Chief Conservator of Forests subject to :—

- (1) Specific budget provision, or by re-appropriation, provided total amount provided in the budget is not exceeded.
- (2) Sanction to cover one year only.
- (3) Pay of appointment not exceeding Rs. 100 per mensem.
- (4) Pay and allowances (if any) not exceeding prescribed rates fixed by higher authority for a particular class of appointment.
- (5) The Government alone can sanction the employment of temporary rangers.

82. Proposals for temporary establishment for the ensuing year are submitted by the District Forest Officers to Conservators towards the end of the previous year. These modified, as the Conservators think fit, are submitted to the Chief Conservator, who after further scrutiny, sanctions, so far as his powers permit, a definite number of appointments which cannot be deviated from. Conservators have no power to sanction temporary establishment. The table on page 52 shows that the amounts spent annually on temporary establishment are considerable, but that the numbers of all classes employed and the wages paid have declined from 4,130 and Rs. 4,43,657 in 1919-20 to 2,207 and Rs. 3,26,083 respectively in 1922-23.

83. The decrease in numbers, which is principally under reserve and other watchers, clerks and other office establishment is set off, to the extent of some 670 posts, by an addition to the permanent establishment as a result of the reorganization of 1918. But there is a considerable net decrease and for 1923-24 further reductions are to be effected. Many of the appointments, although non-pensionable, must be continuous, and the only way of decreasing the temporary establishment to any appreciable extent will be to add to the permanent establishment resulting in an increase of pensionary charges. The sanctioned permanent establishment does not provide for all the posts; thus, for example, 186 range clerks are required permanently, but there are only 157 permanent appointments, and similarly there are only 80 permanent posts for 124 peons required. These should all be brought to the permanent establishment; but, for the present at any rate, and until the position as regards panchayats and the declaration of a forest policy are more clear, it may be as well to let things go on as they are, for abandonment of reserved forest, if decided upon, will lead to a reduction of rangers and consequently of the establishment required. Similarly, in respect of reserve watchers.

84. Other classes of temporary servants, such as tanadars, timber watchers, permit and checking clerks, clerks required for special purposes, minor produce collecting supervisors, boat crews and machine drivers, surveyors, and lascars, additional foresters, elephant attendants and the like, the need for any of whom might suddenly disappear, are properly treated as temporary and must remain as such. Bungalow watchers are a difficulty; there is not a great deal for them to do, but it is necessary that some one be responsible. Economy has been effected by entrusting these duties to the guard of the beat where this is possible and it is not certain that this is not being carried rather too far, while the reductions made, and to be made, in respect of office watchers, may result in loss. But it is clear that no effort is being spared to reduce the list and to effect all possible economies while it will be noted that at least half of the expenditure is *directly* remunerative.

85. Neither does there seem to be any reason to withdraw from the Chief Conservator of Forests his powers of sanction (inherited from the Board of Revenue and existing for over 40 years) in respect of these temporary appointments. There is nothing to justify the assumption that there has been any extravagance; on the other hand, there is every indication of economies already effected and of a determination to employ no one without real cause. It is no less essential than convenient that the head of the department should retain the powers conferred upon him.

86. Among special posts, occupied by extra departmental officers, is an Exploitation Officer. The former is in charge of the one exploitation (Chenat Nair) unit hitherto formed. Clearly work of this magnitude, requiring practically daily personal supervision, cannot be undertaken by the territorial officer, nor does the area under exploitation (at present some 200 acres annually) allow of reduction in the ordinary divisional staff. The work is special, and does indeed throw extra work on the divisional staff in the matter of regeneration and tending. This exploitation officer is assisted by a staff of Rangers, Foresters and Guards, each in charge of a separate and specific part of the work. The work is in the stage of organization, the staff is new to it, as is the labour. As time goes on, the number of rangers (3) may probably be reduced by one, but for the moment no reduction is possible. Something is gained too, by the training of this class of subordinate, in view of the extension of this type of work. The cost of the staff is specifically charged to the Exploitation work.

87. There is a Forest Engineer, a Civil Engineer, whose duties are confined to such road and building works as are believed to be beyond the ability of the ordinary staff to carry out. Moreover, in the case of works of any magnitude, it is clear that some special agency is required; the present staff has its hands full enough in other directions. It is proposed to incorporate the special staff in the new Engineering branch which, it is hoped, will shortly be formed; it being claimed by those competent to advise that a place can be found, and sufficient work provided, for the Civil Engineer in the new organization—otherwise the abolition of this post would be recommended unhesitatingly. Ordinary works can, and should, be carried out by

the ordinary staff, the help of the Public Works Department being enlisted where any work beyond its ability, or necessitating closer supervision than the ordinary staff could give, was contemplated. From the accounts of 1921-22 it emerges that the Engineer's establishment costing Rs. 37,500 was able to spend only Rs. 42,000 on works. This is an impossible state of affairs which has already attracted attention, and it is proposed to employ forest subordinates in place of those obtained from the Public Works Department. It is believed that by this means the work will be carried out with greater despatch and at less cost.

88. There is also an Inspector of Live-stock, with three Veterinary Assistants located at Nilambur, Mount Stuart and Gudalur. The pay of these officials will amount in 1923-24 to Rs. 7,230 and their staffs (one clerk and five peons) to Rs. 1,290, or a total in all of Rs. 8,520 to which must be added some travelling allowance. This veterinary staff is responsible for the live-stock, principally located in the Nilgiris, Wynaad, South Coimbatore and Nilambur, totalling, at the end of 1921-22, to 137 elephants and 267 bullocks, the whole valued at Rs. 4,17,000. The decrease in the casualties on the appointment of the first Veterinary Officer some years ago was very marked and this establishment pays for itself many times over. In addition to his responsibilities towards the stock, the Inspector is also made use of to purchase bullocks and buffaloes as they are required.

89. A recent charge to the Forest Department and one which will amount in 1923-24 to Rs. 17,000 plus travelling allowances, is on account of a panchayat officer and inspectors in pursuance of the policy of Government to extend as far as possible the system of the panchayat management of the minor forests, it having been found that the system was not prospering under the method of control hitherto in force. If this staff is successful in putting existing panchayats on a proper footing and in reviving defunct ones, its activities will, after a time, be extended and applied to a greater number of districts (at present 7 with 200 existing panchayats) than it is intended it should at first deal with. Also the staff has to be trained. It is thus apparent that a very much larger staff will ultimately be required and if the Forest Department is to be judged by its cash surplus or deficit, it is evident that the charge of this panchayat staff is not a fair debit to it. It is true that the panchayats pay a rent to Government; this is supposed to be based, as a rule, on the average receipts of the last three years but in fact, it is understood, often less than that amount and is arrived at by a process of haggling. Also, there is a rebate if there has been successful protection on the part of the panchayat. Thus the department stands to lose and is not able at present, in any appreciable degree, to dispense with establishment, the panchayat areas being small and scattered. The present financial aspect is not definitely ascertainable and it is suggested that, for the future, an account be kept showing the areas under panchayat management, the amounts paid to the Forest Department, the amount of rebates, if any, the cost of the special panchayat staff and any other charges incurred on account of panchayats and also the revenue which would have been obtained, had grazing been charged for at the rates prevailing in neighbouring areas under the control of the Forest Department. A slight loss of revenue is of little consequence if it assures smoother working and less opposition, but the facts should be recorded. A certain school of thought deprecates the employment of a special panchayat staff and would entrust the supervision of these organizations to the ordinary district revenue officials, apparently ignoring the fact that this method has been tried and failed, for lack of time, qualifications and inclination to attend to such matters, but really having in mind a desire for the complete abandonment and disreservation of these and a mass of other areas.

90. An assistant to the Chenchu officer in Kurnool absorbs Rs. 2,470 plus travelling allowance. This amounts to only half what the post actually costs. It is really a police matter but in consideration of the importance to the department of the proper control of these people, the small expense need not be taken exception to. In other ways too money is spent in attempting to civilize the Chenchu by providing useful occupation for him; for example, in the 1923-24 budget, there appears provision of Rs. 9,500 on the collection of bamboos, Rs. 10,750 for special regeneration works and Rs. 4,000 for agricultural and industrial works.

91. For 5½ months in the coming year a temporary Extra Assistant Conservator of Forests, at a cost of Rs. 1,375, is to be engaged to complete work, already in

hand, connected with the preliminary investigation of the possibility of developing the Tinnevely forests. This is a work of considerable importance and it was essential to entrust it to a particular individual (he is a ranger in fact) who had considerable and immediately previous experience of the forests in question.

92. In the year 1921-22 the expenditure incurred on the Forest College, without any allowance for interest on the cost of buildings, the acquisition of the site and so forth, or for leave and pensionary charges of the staff, or for stationery, or general direction, amounted to Rs. 1,47,756; Rs. 39,299 being realized as revenue. The net cost was thus Rs. 1,08,457 for 18 Madras Government students finally trained or a little over Rs. 6,000 per student (i.e., for the two years' course). Hitherto the fee charged for private, State and students deputed by other local Governments has been Rs. 900 per annum or Rs. 1,800 for the two years' course; this it is now proposed to raise to Rs. 1,750 per annum. Had this scale of charges been in force in 1921-22, the cost to the Madras Government per student trained would have been reduced to slightly over Rs. 5,000.

93. The conservancy and works charges amounted to Rs. 30,487 as against Rs. 8,514 in 1915-16, the first year in which the new buildings and site were occupied. Since that time the repairs of the buildings are a charge against the college budget and amount to Rs. 12,000; the upkeep of the roads cost Rs. 2,500 against Rs. 15 in 1915-16, and the maintenance and formation of avenues and ornamental trees Rs. 2,930 against Rs. 628. The site is, and must remain, an expensive one to maintain and little retrenchment appears to be possible though new works may be vetoed and attention may, as regards avenues, etc., be concentrated for the future on what already exists.

It is stated that the present costs will in future be reduced on account of the decision taken to provide fixed camps in the place of tents; some such reduction may be so shown in the cash accounts; but, if allowance is made for the capital cost of these buildings so fixed as to include the value of the prime teak timber used in them and which would otherwise have been sold, it may be doubted if the saving will be appreciable.

94. In any event, the cost of training must remain high and it is not thought desirable to charge the students of Indian States and other administrations the full cost of training; it will suffice if the fee is raised to Rs. 1,750. Students deputed for training by Government receive stipends and travelling allowance; hitherto the Government nominees have been found among rangers and deputy rangers already in the service. The latter of the two grades has now been abolished and the time is approaching when there will be no more subordinates to depute for training. When this has come about, it is recommended that recruitment be from passed private students of the college; in which case there would be no need to grant stipends or to pay travelling allowance while the students would pay fees. It may be that candidates would not be forthcoming, but it will be as well to give some such method a trial.

95. As is shown elsewhere, the number of rangers should at present be 200 only. The Chief Conservator thinks it desirable to employ 205 and the recommendation made in this memorandum (vide paragraph 67) is to raise the number to 223, exclusive of any required for the existing Engineering branch. Adopting the decremental rate of 5 per cent, the number to be recruited annually on a cadre of 200 is 10, it is also 10 on 205 and becomes 11 on 223. There is at present however an excess of 28 rangers reduced to 3 only if the proposal to raise the strength to 223 is adopted, and it is proposed to depute four students only for training in the 1923-25 course. Assuming that the balance of students to make up a full class of 30 is forthcoming from other sources, a saving results in the net cost of the college; if the balance is not made good in this way, there is no saving.

96. The possibility of closing the college altogether for a period as a measure of economy has been considered, but it is not feasible. The Forest Department must have rangers, they must be trained and given the best training possible. Dehra Dun could not take them. There are also the following strong reasons against closure. There would be a dislocation of regular recruitment which could never be

rectified; the local Government is committed to other administrations and can hardly abandon them, Dehra Dun cannot take them; further, to force them to make other arrangements would possibly result in their never resuming the demand on the Madras centre, and Madras cannot afford to maintain a college for its own students alone; reopening after closure would be a most difficult thing; much of the experience of years would have been lost and efficiency would suffer for a considerable period; the saving would not be great, closure and re-opening could not be sudden; there would necessarily be one year with only one class in both the processes of closing and restarting; the museum, the other buildings, the roads and avenues, etc., would have to be maintained and the Principal estimates the cash saving obtained by closure, if more reasonable fees are to be charged for State and other Government students, would amount to only about Rs. 30,000 per annum, while per contra no trained rangers would be forthcoming. It is true that at the moment the ranger's cadre is more than full and that it is proposed to train only four Madras Government students annually; it is therefore argued that it is not worth while to keep the college open mainly for the benefit of other administrations whose students do not pay a fair share of the expenses but with the fees raised this argument loses some of its force and the disadvantages of closure, as related, appear to outweigh altogether any small advantage to be gained by taking that step.

97. Similarly, a suggestion to abolish the post of Principal and to entrust the duties now done by him to one of the territorial Conservators in addition to his own duties, may be dismissed as impracticable. Rupees 12,000 per annum might ultimately be saved by this device (though there could be no immediate cash saving as the staff being so depleted the officer displaced would be employed elsewhere) but there would be immense loss of efficiency by decrease of supervision (however the limits of the territorial charge might be reduced by redistribution among the other circles) in respect of both aspects of the Conservator's activities. Also, he would be either travelling outside his territorial jurisdiction or would not be able to visit the forests used by the college, for by no device could all these areas be included in one circle without the gravest general inconvenience. A more promising avenue to explore would be the possibility of abolishing one of the Instructor's posts, his lecturing and outdoor work being divided up among the Principal and the other Instructors. In the early days of the college, the staff was limited in this way, but the arrangement was not satisfactory, in that the Principal's movements were restricted, his teaching duties limited him to camping with one class only; and it is to be borne in mind that the college consists of two divisions, which are in camp for nearly half the year and in different places (no other arrangement is possible) there was consequently insufficient supervision; while further his general administrative duties suffered. Loss of efficiency might be accepted as inevitable at the present time but it is, here also, to be remembered that the local Government has responsibilities towards other administrations whose students are trained at the college. The staff of the college is probably lightly worked, as most educational officers must be, compared with executive officers, but it seems impossible to reduce it, and no recommendation to do so is here made. It is an efficient institution, in fact the best of its kind in India and Burma, and it would be unfortunate were it to suffer any kind of set-back.

98. The clerical and menial staff is on a moderate scale and it is to be remembered that the camping of the college renders necessary a larger number of peons and menials than would otherwise be required. But there never appears to have been sufficient justification for the appointment of a temporary attender, now drawing Rs. 22½, and the question of abolishing, or making permanent, the temporary post of clerk (Rs. 35), created in 1919, should be raised.

99. Obviously no education in forestry can be given without visits to, and work in, the forests themselves. All are not of one type or presenting the same problems. At present the college visits Nilambur (for the teak plantations) Mount Stuart (for the study of teak and other species grown under natural conditions and the improvement of the crop), South Vellore (for sandalwood), Mudumalai (steps to restore a degraded mixed miscellaneous forest of which class there is so much in the province), Holampatti (within easy reach of the College, for fuel and miscellaneous work), and the Nilgiris (study of normal crops, final survey examination, etc.). The amount of time spent away from headquarters is some five months in the first year

and four in the second, this cannot be regarded as excessive, and is indeed less than is really desirable, but on the grounds of economy and for other reasons the time originally devoted to study in the forest, which included a tour extending to Ganjām, has been considerably curtailed. The only point for comment in this connexion is perhaps the six weeks spent by each class on the Nilgiri plateau; some small saving in travelling allowances might be effected were this period reduced to a month, but it is to be noted that this change of climate has been found of benefit to the students, just before the final and other examinations, and after a long visit to Malarial tracts; there is useful work to be done and the change is of no less benefit to the staff than to the students. The latter get a vacation, the former do not.

100. The training of foresters and forest guards, already in service, is provided by what are known as vernacular training schools, normally, one in each circle. Vernacular Training schools. The staff of each 'school' consists of two rangers and the course, which is entirely practical, extends over six months. For reasons of economy only four schools were conducted in 1921-22, 122 subordinates being trained. The actual cost is nowhere recorded, but provision is made in the 1923-24 budget for five schools, estimated to cost Rs. 23,000 in addition to which something must be added on account of travelling allowance, contingencies, tents and so on. Rupees 25,000 may be taken as the cost of five schools training 150 men, or an average of Rs. 166 per man. The subordinates are of course given their pay while under training and substitutes are appointed in their places. There appears to be no scope for saving here, some training is essential and there is no better way of giving it. Centralisation would mean buildings and thus additional expense, while the training would suffer in that the men would not all be trained in the class of forest they have to work in. It is for this latter reason and the language difficulty that there are five schools. A sixth is probably necessary.

101. The statement on page 40 gives details under this head for 1913-14, 1919-20 and 1921-22 and it will be seen that the sum so spent has increased from Rs. 2,34,215 in 1913-14 to Rs. 5,14,127 in 1921-22, this increase being due both to higher rates and to a large number of officers employed. The superior establishment (i.e., the Imperial and Provincial services, but the member of the Board of Revenue and the Chief Conservator omitted) shows an increase of 138 per cent and the subordinate and office establishments 125 per cent, the number of officers having increased in the same time by 41 per cent and 70 per cent respectively. The increase in railway fares and rates goes a long way towards accounting for the rise in this item of expenditure; also the rates of travelling allowance were increased after the war. These have, with effect from 1st September 1922, been reduced and readjusted with the result that in 1923-24 the Chief Conservator anticipates that a little over four lakhs will suffice to meet all requirements. Travelling allowances.

102. In 1922-23 an arbitrary cut to reduce the total grant of the year by no less than Rs. 1,19,500 below the actuals of the previous year, in spite of an increase of establishment and a rise in railway fares, produced the inevitable extravagance of the curtailment of travelling, i.e., the abandonment of necessary tours and inspections, with the result that there has been less supervision over expenditure, less check of subordinates and consequently undoubted loss of money and material. It is to be hoped that this mistake will not be repeated and that it will be realised that the extent of the charges, as well as the nature of the work, is such as to make travelling essential and the greater the amount of genuine camping the more economically will the department be administered. So far as can be judged the scrutiny of travelling allowance bills is close and has been more rigid recently.

103. The sanctioned rates are insufficient in many cases; officers will not travel nowadays if they lose money by so doing and it is probable that essential inspections are neglected on this account. The carriage of tents and kit by coolies, pack animals or over indifferent tracks is a most expensive matter and it is this rougher form of travel which the Forest officer has generally to contend with. It is for this reason that, if he is to do his work efficiently, he (and all ranks are referred to) should receive allowances on a higher scale than officials whose duties do not take them off

roads and out of populated country. But the native of the country is able to travel with less kit and at less expense generally than his imported confrere; the question then arises, and it is a general one, not confined to the Forest Department, whether the 'Overseas' element should not be introduced into allowances for journeys by road and halting allowances by some reduction of the rates admissible to Indians in the upper classes. Also, when travelling is undertaken by railway, allowances should be paid only according to the class actually travelled by and not according to the class admissible; bills should bear certificates, signed by the officer claiming, that he actually travelled by a particular class.

104. In the travelling allowance provision is included for about Rs. 1.5 lakhs on account of the conveyance allowance granted to rangers and the fixed travelling allowance of foresters. Rangers who maintain a means of conveyance are granted a sum of Rs. 15 per month—with the rise in wages and prices generally this is insufficient and there seems every reason to increase it (or as alternatives to abolish it altogether, or to demonstrate that it is sufficient), as is understood has been done in the case of police officers. An increase of Rs. 10 per month, i.e., to Rs. 25, and it is difficult to see how a pony, or a cart, can be maintained for less, would raise the expenditure by some Rs. 20,000.

105. On the other hand some reduction is indicated in the total of the fixed travelling allowances granted to foresters. It is known, and the question is to some extent already under investigation, that this allowance is sometimes given as a matter of course to subordinates who have no travelling to do, e.g., foresters in charge of depots, etc. A complete inquiry is therefore recommended and the withdrawal of the allowance except in cases in which there is bonafide travelling to be done. The saving to be expected cannot be forecasted and in some cases where the allowance is withdrawn there will be reasonable demands for local allowances in place of it to be met. What should be incurred by the payment of a just rate of conveyance allowance may, however, possibly be met by the reduction of the cost of the fixed travelling allowances.

106. Allowances to officers and subordinates of the Forest Department are on account of—  
Special allowances.

	Rs.	A.	P.	
(1) The Principal Forest College, one ... ..	150	0	0	per mensem.
(2) Instructors of the Forest College, two (one only employed at present).	100	0	0	"
(3) Junior instructors at the Forest College, two ... ..	75	0	0	"
(4) Officers promoted to the Imperial from the Provincial service (personal), four.	100	0	0	"
(5) Forest Research officer (Sylviculturist) ... ..	100	0	0	"
(6) Wynaad allowance for one officer ... ..	65	0	0	"
(7) Officers of the Provincial service holding major territorial charges, five.	50	0	0	"
(8) Personal allowance to 32 rangers and 14 forest guards and duty allowance to seven head clerks.	4,540	0	0	per annum.
(9) Half local and temporary allowances of the Assistant to the Chenohu officer.	62	8	0	per mensem.
(10) Wynaad and local allowances to subordinates ... ..	55,000	0	0	per annum.
(11) Duty allowance for typists ... ..	480	0	0	"

Making a total of Rs. 76,550 per annum. Of this, about Rs. 13,000 (items 4, 7, 8 and 11) is of a temporary nature and will disappear.

Allowances in the Agency, Parlakimedi and Balliguda are not taken into account.

The Principal of the Forest College as well as the officer who performs the duties of house tutor are given rent-free houses. This does not affect the forest budget.

107. There would seem to be no scope for reducing any of the allowances cited, the reasons for which they were originally granted remaining good. It is on the analogy of educational officers that the rent-free houses are given, the withdrawal of these and the other college allowances would result in very great difficulty being experienced in obtaining the officers required, close selection is necessary for this all important work of training rangers and forest officers do not take kindly to school-mastering, though all will no doubt admit that there are advantages to be gained by a period of duty at the college.

108. The Rs. 100 per mensem allotted in the ensuing year for four officers promoted from the Provincial to the Imperial service is to cover the cases of the Extra Deputy Conservators (a class now extinct) so promoted. Their class abolished, they naturally got no increase of pay in it and on promotion, when they entered the Imperial scale at the point next above that at which they drew as Extra Deputy Conservators, they obtained increases of pay varying from Rs. 5 to Rs. 50. It was realized that this was insufficient and by no means corresponding with the increases of pay obtained by every other class of public servant; it was therefore decided, with the concurrence of the Secretary of State, to grant personal allowances. The number of officers so situated was originally eight, it is now reduced to four. Extra Assistant Conservators, already, or to be promoted, are not eligible for this allowance.

109. The personal allowances of Rangers and forest guards are on account of compensation in particular cases for reduction on the old pay scale. They will be absorbed. Similarly the duty allowance of the seven head clerks is because they would have drawn on the new pay scale less than the total of the emoluments they received before its introduction. These allowances will disappear as the men concerned obtain promotion or, for other reasons leave the District Forest offices.

110. The Ranger assisting the Chenchu officer (the Collector of Kurnool) is entrusted with peculiar responsibilities and encounters them in difficult and unhealthy surroundings. An allowance is inevitable; the department pays only half of it.

111. The same may be said of the local allowances, which are the main item, and it is possible that these may have to be increased, if effect is given to the recommendation to withdraw the fixed travelling allowance of foresters in cases where no travelling is involved. These and conveyance allowances are discussed under travelling allowances (paragraph 104) to which head of account they are charged.

112. It is observed that provision is made in 1923-24 budget for only five provincial service officers holding 'major charges' being granted allowances; more than this number will undoubtedly be required, and the last orders of the Government of India and the Secretary of State on the subject very definitely state that provincial forest service officers in major charges shall draw an allowance of Rs. 50 per month. This they *must* continue to do so long as there is a classification of charges into 'major' and 'minor'. A solution of the financial difficulty cannot lie in denying these allowances and so provoking discontent; or in so manipulating the classification of divisions from time to time according to the class of the officer holding them, to bring about a saving under this head, as appears to be the intention of a recent Government reference.

113. The one officer at present employed on research is granted an allowance of Rs. 100 only. Under article 39 (iii) of the India Forest Code Local Governments are empowered to grant up to Rs. 150 and do, in fact, allot this limit in the cases of the sylviculturists in Burma, and the United Provinces, and also in the cases of Conservators holding charge of the utilization and research circles in Burma and the research circle in the United Provinces. The grant is covered by a general sanction of the Secretary of State conveyed in the Government of India, Revenue and Agriculture Department's circular No. 394-188-1, dated 26th June 1918.

It is doubtful if the grant of this class of allowance to Conservators is really necessary, and although it is true that Bihar and Orissa allot Rs. 100 only to its Sylviculturist it seems desirable that Madras should be more generous not only in respect of the one officer now holding a research post but also to any officers appointed to this class of post (including utilization) in future. For the time being at any rate, the service is an All-India one and the Government of Madras have been considerably handicapped in the past owing to the less liberal treatment accorded to its officers than to those serving in other provinces. An arrangement has recently been designed whereby the recruits taking the lowest places on the list will not automatically come to Madras; very few recruits come voluntarily, the reason being the unenviable reputation the local Government has earned in the matter of the treatment of its officers.

114. It is to be remembered that allowances for work outside an officer's normal duties have the advantage of securing the willing and energetic execution of those duties.



115. The annual administration report merely shows the cash deficit or surplus, no allowance being made for the differences, against the previous year, of the value of stocks of timber on hand, of advances to contractors, outstandings of revenue, or of the value of stores, tools, plant and building; while the whole of the capital expenditure incurred is charged off against the year. Also, items such as the cost of printing and stationery, pensionary charges, the cost of audit and accounts, leave allowances paid out of India and the cost of training probationers in England find no place in the accounts. The cost of the Forest College is even omitted although it is to be found in the report, the omission apparently being due to no Conservator being responsible for it in his tabulated statements. Paragraph 30 of the Chief Conservator's report for 1921-22 states that the year's work resulted in a deficit of Rs. 45 lakh, but a more correct appreciation of the facts shows as follows:—

	RS.	RS.
(1) Cash deficit (including Rs. 1,08,457 on account of the Forest College).	1,53,923	...
(2) Value of the stock of timber on hand, against the year.	1,15,976	...
(3) Liabilities of contractors and disbursers, against the year.	11,814	...
(4) Outstandings of revenue, against the year ...	2,55,342	...
(5) Cost of stationery ... ..	35,481	...
(6) Value of buildings, stores, tools and plant, in favour of the year.	...	1,80,327
(7) Difference in value of livestock, in favour of the year.	...	28,335
(8) Cost of printing and paper ... ..	13,349	...
Difference between the whole cost and interest (at 6·1 per cent) on capital works (purchase of cattle, stores, tools and plant, new roads and bridges, new buildings, new 'other works', settlement and compensation for land, surveys, working plans) Rs. 6,81,705—Rs. 41,584. ... ..	...	6,40,121
Pensions paid in India ... ..	79,125	...
Free grants of forest produce ... ..	...	56,261
Free grazing, also difference between grazing actually permitted at privileged rates and full rates ... ..	...	63,517
Profit of the year ... ..	3,03,551	...
Total ...	9,68,561	9,68,561

But even this omits (for lack of the figures) pension charges in England, audit and accounts, leave charges in England and the training of probationers in England and at Dehra Dun. Of personal knowledge these may be very closely assessed—pensions in England Rs. 65,000; leave charges in England Rs. 25,000; cost of training probationers (an abnormal number joined and were presumably charged off in full in the year) Rs. 75,000, or a total of Rs. 1,65,000 still leaving a surplus of some Rs. 1,39,000. There seems to be no reason why complete figures should not be obtained and supplied in future, the Chief Conservator of Forests' financial paragraph containing a table on the above lines in order to convey a more accurate impression of the year's results than is done at present. Pensionary charges should, of course, be on the actuals of the year. The table on page 52 shows details for the Indian charges; for the time being the English charges are high, an unusual number of officers continuing to live after retirement. It may be a matter of some financial satisfaction to learn that of casualties from all causes among Imperial Forest Officers in Madras, 31 per cent are by death.

116. The financial position is not unsound; there is no need for panic. No account is taken in the cash accounts of the improvements to the growing stock.

Though not assessable in rupees, there can be no doubt that on the whole the value of the forest estate is increasing in spite of obvious cases in which, due to insufficient protection and to an attempt to meet demands for grazing, etc., beyond the capacity of supply, the capital is decreasing.

117. The financial outlook for the future is promising, though it would be unwise to expect immediate results from the works now being initiated or under contemplation. The department has reached, after years of desperate struggle, a stage in development which marks the point at which definite expansion of its money-earning capacity is to be expected. Had any reasonable part of the three crores of rupees it has provided as surplus, since its inauguration, been provided for improvement and development, the position would now be more favourable, and it may be hoped that wiser counsels will prevail in the future. It cannot too strongly be emphasized, however, that the Forest Department must not be regarded primarily as a revenue-producing concern, as appears to be the modern trend of thought: its primary function is to preserve for posterity woodlands without which no country can exist for long. It is estimated that what may be called the 'protective' class of reserved forests in the Presidency, i.e., those areas protecting definitely the principal rivers and streams of the country and in which no revenue-producing work of any consequence is for the present being undertaken but excluding 'minor' forest areas which have a great protective value extend over some 11,000 square miles, cost to protect in establishment and petty items on roads, buildings, demarcation, and so on, some 9 lakhs of rupees (after reduction for some revenue produced) protection being afforded to no less than 7 million acres of cultivable land under major irrigation works alone. If the department is to be judged solely by its revenue, surplus or deficit, then surely it should be credited with the sum named, which is fairly a debit to land revenue and is in the nature of famine and land revenue insurance. Similarly, in like circumstances, it should receive some credit on account of the privileged rates it is forced to charge for certain of its products, e.g., grazing, fire-wood, etc., in certain tracts. Adopting the recorded figure of deficit, it is seen that the forests cost each head of population in the country less than 2 pies in 1921-22, surely a moderate enough figure for the benefits obtained.

118. But it is not argued that the forests should not produce a surplus, in spite of the debits just referred to; subject to wise use, they can and will do so; money must be spent not only on the productive areas, but no less on those which may never show a profit and which it is none the less imperative to maintain on that account.

119. The statement on page 38 gives details of revenue for the years 1913-14, 1919-20 and 1921-22, as well as the Chief Conservator's budget forecast for 1923-24. The increase under the total of the items of exploitation by Government agency amounting to Rs. 9,22,556, or 140 per cent, between the actuals of 1913-14 and 1921-22, will be noted. The principal increase is under sandalwood, an item of great value and costing a small proportion only of the resultant revenue exploit. Prices rose in 1914-15 and may reasonably be expected to remain up, though there is always the danger of competition from Western Australia, and there is probably graver danger of reduction of the stock by death of immature trees by a disease which has hitherto baffled diagnosis. On the other hand, there is undoubted and sustained increase of the younger stock, induced both by artificial means and by nature, in areas which have hitherto contained none, or little of this species. The lack of ability on the part of the tax-payer to recognize the significance of this fact to him is shown by a report from one district describing the destruction of seedlings by the people, who apprehend that the areas in which they occur may be placed under special protection.

120. Another considerable increase, amounting to nearly 200 per cent, is seen under departmentally exploited timber and a further very large increase was anticipated in the coming year, but will be reduced on account of the cut in expenditure effected by the legislature. The fall in 1921-22 was principally due to the disturbances in Malabar, the Nilambur division providing Rs. 2,63,722 against Rs. 6,59,419 in the previous year, the sales of timber from this source are still disorganized and it may even be found that in view of the size of teak provided by the final fellings, recently commenced in the plantations, local sales will not be the best means of disposing of the outturn. The necessity for an Utilization officer referred to elsewhere to explore and test new markets is again indicated. The Madras Presidency imported teak to the value of Rs. 75,00,000 (vide statement on page 51) in

1921-22; so there should be no doubt of the ability of the department to dispose of the whole of its, comparatively, small output. But for the time being, the market is dull for teak as well as other kinds of timber.

121. In 1913-14, Government sold 5,92,000 cubic feet of timber exploited by its own agency at an average rate of 7.4 annas per cubic feet, in 1919-20 and 1921-22 the figures were 7,15,000 cubic feet, at 22 annas, and 6,54,000 cubic feet at 19 annas, respectively. The cost of production of the whole amount extracted in the years named, excluding the cost of permanent establishment, on roads, buildings, stores, tools and plant, but including the feed and attendance of cattle, was 3.7 annas, 5.5 annas and 9.3 annas. It thus appears that the cost of production has increased by 150 per cent and the selling rate by 150 per cent.

122. The fall under departmentally exploited firewood and charcoal is due to the pursuance of the policy of transferring this work to the agency of contractors. An item, though one of little importance, showing a rise and then a fall, is minor produce; this is due to the high values attained during the war on some items the demand for which is, temporarily at any rate, reduced.

123. Turning to the items obtained by the exploitation of consumers and purchasers, a decline, with some recovery later, is observed under timber. Included in this is the sale of trees on darkhast lands and on reserves, or portions of them, disafforested; it must therefore be a fluctuating item but in the main a declining one as is the revenue under firewood and charcoal, which besides the sale-proceeds of standing crops of firewood in reserved forest, includes the proceeds of dead, wind-fallen, and trees removed on permits from unreserves. The total revenue under this exploitation head differs little from the figure of eight years previously, the ultimate decline, after an increase in the intermediate years, under minor produce and grazing, is attributed to the activities of non-co-operators and to the general condition of lawlessness into which the country fell, though the large increase noted under minor produce in 1919-20, as compared with 1913-14, was due to the enhanced value acquired by tanning materials during the war.

124. Grazing in 1921-22 shows a very small increase since 1913-14 and a fall, already partly accounted for above, as compared with 1920-21. An increase in the average fee charged, now standing at 8.2 annas per cow unit as against 3.6 annas in 1913-14, is set off by a decline in the numbers paying for grazing, from 3,057,709 cow units to 1,508,467 cow units. The goat has happily disappeared altogether, sheep are reduced by 66 per cent, cows and bullocks by 41 per cent and buffaloes by 38 per cent. Fees have been raised in certain areas with a view to reducing the incidence of grazing, standing at one cow unit per 2.3 acres in 1913-14, in spite of very large areas of inaccessible and unsuitable ground nominally open to grazing. The incidence is now 5.7 acres. So many factors have operated, namely, an increase in the fees; limitation in the numbers admitted to certain areas; the abolition of the goat everywhere and the sheep in some places; the disturbances in the country and the disreservation of 324 square miles, which was probably largely used as grazing ground and much overgrazed, that it is difficult to appreciate properly the effect of raising the fees as a factor in reducing the incidence of grazing. Privileged rates now range from 1 to 2 annas for a cow, 3 to 4 annas for a buffalo and 9 pies to 1 anna for a sheep. The normal rate is 3, 6, and 1½ annas for cow, buffalo and sheep, respectively, and the highest rates are (in East Salem) one rupee per cow, two rupees per buffalo and eight annas per sheep. Through free grazing and grazing at privileged rates Rs. 64,000 of revenue was foregone in 1921-22.

125. No less than Rs. 7,96,000 or 16 per cent of the total revenue from all sources, in 1921-22, was provided by unreserved lands not under the control of the Forest Department. Of this, Rs. 2,88,000 was on account of minor produce, Rs. 2,40,000 for timber and Rs. 1,35,000 for firewood. The average for the five years up to 1921-22 was Rs. 8,48,000. The revenue from this source is bound to decline as all land available for cultivation is taken up and the value of the tree growth is paid on it; in fact as the tree growth on the unreserves finally disappears; and it affords food for thought that no protection is accorded to minor produce areas which, in a completely undeveloped and unprotected state, provide the tax-payer with nearly Rs. 3,00,000 annually. The statement on page 41, among a number of

other facts, shows the amount of revenue from unreserves realized in the different districts; in no fewer than 12 of them is 25 per cent and over of their revenue so derived, the proportion running as high as 55 per cent in Anantapur. Though these facts are of some interest generally, they really have little bearing on the subject of retrenching on staff. Were the areas in question under the control of the department, which it is not suggested they should be, there would be a need for an *increased* establishment.

126. The revenue position affords no ground for despondency; an increase is anticipated in 1923-24 and it remains to examine what further increases are possible. Under the items exploited by Government not much more can be expected until carefully investigated schemes of commercial exploitation are in full operation. There must then be a very great increase, but this will take time to develop. It is unreasonable to expect immediate results, as some critics of the department appear to do, before the works have been commenced, and there is no need for despondency because the start has not been too promising. Experience must be bought, a system of finance devised whereby capital expenditure is not expected to be met from the revenue account, an adequate and qualified staff must be employed for works of exploitation. Considerable sums of money must be spent and above all returns must not be expected within a year. It would naturally be convenient could Government hand over its exploitation to private parties; but, in the stage of development the country now provides, it is impossible to find contractors with the necessary capital, or who will supply a qualified staff to open up the difficult areas which alone can provide the material for this extended commercial exploitation. Some might be forthcoming who would make a trial were they given all manner of concessions and the raw material at a nominal figure. This is not business, or in the interests of the tax-payer, and must be stoutly resisted if any such suggestion is ever made; other provinces have been stung by giving their raw material at concession rates for a period of years. If Government cannot find the whole of the capital required, some method of profit sharing might be examined were private parties able to help with the capital forthcoming. A disquieting and recent development in connexion with the question of contract and departmental working is that the local Legislature appears to prefer that revenue should be lost rather than that Government should exploit its own produce—contractors not being forthcoming.

127. It would be futile to rule that no work of larger expenditure should be undertaken until the success, or otherwise, of those already in operation is established. Because a particular project, say in Gōdāvāri, proved a failure, there seems no particular reason why another, say in Tinnevely, should not succeed, and the sound rule must be that no such schemes be in future put in operation until they have been thoroughly examined from all aspects and the best expert advice obtained on them. Preliminary investigation, eye estimates of the stand, and pious hopes, although affording reasons for the closer and more thorough examination of a project must never be regarded as grounds on which to embark upon large expenditure. Further, in estimating the prospects of schemes, it is very necessary to make due allowances for sickness, the expense of combating it, as well as the casual and inefficient nature of the labour which is available. Much has been made by critics hostile to the department of the losses hitherto incurred on what is called the Chenat Nair scheme, in spite of the fact that without trial nothing can be achieved and that the experience gained will be invaluable in the preparation of other projects and is cheap at the amount spent, even if Chenat Nair never produces a pie of profit. Also, in schemes of intensive exploitation, necessarily expensive owing to the nature of the country from which the material has to be extracted, it is essential that the fullest use be made of the whole of the material in the area under exploitation. This will mean increased capital expenditure in saw mills, or three-ply plant or pulping plant or all of them, for to obtain a full profit it must be possible to utilize everything obtained from the area under exploitation. Certainly the employment of a special officer on utilization, the necessity for which appointment is emphasized elsewhere in this memorandum, is essential.

128. Of the larger undertakings of the department so far subjected to the acid test of commercial accounting, Chenat Nair, in its infancy, not given an officer in independent charge until a few months ago, and really more a work of research than

anything else in its present state of development, exhibits a loss; Mount Stuart in South Coimbatore shows a profit of something like 28 per cent of its turnover—and the Russellkonda Saw Mill does not yet show a profit (markets are now being developed and better prices are being obtained). For the rest of those enterprises which may be said to fall under commercial schemes, Nilambur cannot on examination fail to be shown a success while it is clear, without any laborious scrutiny, that sandal working pays handsomely.

129. There appear to be better prospects of the sound financing of projects of exploitation and utilization than these have been in the past, all capital expenditure having to be met from revenue; this pernicious method being directly responsible for the existing lack of development. There seem to be two alternatives; the one whereby a scheme will be accorded a fixed capital on loan account, the capital being called up as required; the second whereby only a part of the capital would be allotted on loan account, the balance required, as development proceeded, being met from the earnings of the project. Of the two the former appears the better, provided there is some guarantee that the amounts required from time to time will be forthcoming. To fix a first sum to be earmarked as capital for any project at this stage appears, however, to be impossible.

130. Accounts will, in future, and a start has already been made at Chenai Nair, be maintained on a commercial basis for works of major exploitation. These may be defined as separate exploitation units. It does not seem necessary to maintain such accounts for all departmental works. At the same time it is essential that there be some ready means of ascertaining whether a work pays or not, although, in some cases, failure to show a profit will not afford a sufficient reason for the abandonment of the work. The country must be supplied with what it wants and very often the needs of the neighbouring population for inferior material must be met while it is to the advantage of the forest to get some aid in the process of restoration and improvement. As an example of this, although it is commercially speaking unsound to sell anything at a loss it may be mentioned that 40 per cent of the Mount Stuart output is sold at less than it costs to produce though the general scheme is a paying one. This inferior material of various species is required by certain classes who cannot afford to pay for teak and the profit made on the better class of timber more than compensates for the loss on the low grade material. It would be unsound to leave this material, which is required by the people, in the forest.

131. It is more than likely that cases could be found where the sale-proceeds of areas of small fuel worked by contractors were less than the costs of maintaining the area under forest and miscellaneous works to be carried out in connexion with the sale and working; but, none the less, the produce must be made available to the people. Similarly there are certainly considerable grazing areas which, though producing a not inconsiderable income, are sources of loss in that the capital value of the area is being reduced through abuse.

132. There is no working of any importance which is not controlled by a working plan or at all events a tentative scheme of some kind, and it is a matter of no difficulty to exhibit in the control journal a statement showing the financial results year by year. These must take account of establishment charges, a proportion only of the cost being debited where the establishment is concerned with other work, and 'overheads' on account of the District Forest Officer, his office, etc., and the Conservator should be required in his annual inspection of divisional offices to scrutinize these records and to note on the financial results of working, stating, where there has been loss, to what it is due and whether working should be suspended on this account. A test of profit or loss cannot be applied in any way which would be of value to various items such as grazing, miscellaneous bamboo working, etc., where it would be difficult to distribute the establishment charges, etc., but in the main check can, and should, be exercised. The general annual accounts of the department do not show definitely whether the produce exploited by Government agency has produced a profit or not, the conservancy and works and the establishment charges are not and cannot, without going into minutiae which would be out of place in such a publication, be properly distributed. What it is essential to ensure is that working shall be as economical as possible and that, except for definite reasons, all works of exploitation

shall show a surplus of revenue over expenditure after debiting to them a fair proportion of establishment and all other charges. It is believed that this can be ensured in the manner indicated.

133. Conservators should also be responsible for examining from time to time the position as regards exploitation by contractors. Too little is on record as to what their work costs them, and it is probable that in many cases a better profit could be obtained by departmental working. The department passed through a most uncomfortable stage when, on the abolition of the permit system, the departmental extraction of fuel and its retail disposal was undertaken pending the springing up of a class of contractors who bought the crops standing. No one can wish to revert to the practices of those days, but it is essential that, at any rate in respect of timber and the more important fuel works, the department should know whether it is receiving a fair price for its goods and be prepared to revert to departmental working if necessary. The mere facts of preparedness and knowledge of the conditions would enable the District Forest Officer to stick out for a fair price and to obtain it in nine cases out of ten. It is doubtful, at present, if he knows what is a fair price or what he could himself make.

134. For the rest, if the department is held to have become purely commercial the grazing fees may be raised, where this has not already been done, to a minimum of 8 annas, 16 annas, and 4 annas per cow, bullock and sheep, respectively. What additional revenue this would produce cannot be forecasted from the available records, enquiry in the districts would be necessary. Similarly, seigniorage may be increased where this has not already been done. In trade the limit of the ability of people to pay for what they need presumably fixes the price.

135. Turning to the expenditure side of the account, vide statements on pages 39 and 40, it is seen that conservancy and works, starting at Rs. 13.62 lakhs in 1913-14 amounted in 1921-22 to Rs. 19.48 lakhs, an increase of 43 per cent. The cost of timber exploited by Government has risen by 400 per cent (the revenue from this source, it will be remembered, rose in the same period, an unfavourable year for reasons already stated, by 200 per cent), sandal by nearly 200 per cent (the revenue rose by 190 per cent), firewood and minor produce declined, while the increase of 150 per cent in bamboos is in no wise reflected in increased revenue; the explanation of this is that the departmental extraction of bamboos is nearly entirely confined to Nilambur, for the floating of teak to the coast, where the bamboos, having accomplished their task are ultimately sold; the Mappilla disturbances interfered with the floating and thus affected the sales; also a certain amount of bamboo extraction is undertaken in Kurnool, more in order to keep the Chenchus out of mischief than with any idea of making a profit.

136. On the whole the departmental exploitation expenditure account increased by 100 per cent and the revenue by 140 per cent. The expenditure involved is largely on labour only, the other items directly chargeable to the various works of Government exploitation, such for example, as feed and keep of cattle, roads, buildings, fire-protection and so on not being sufficiently differentiated in the accounts to be applied. The principal increases under other items are by 150 per cent under feed of cattle due principally to the present very heavy cost of food stuffs; no less than 1,000 per cent under stores, tools and plant, accounted for by the Russellkonda Mill and equipment for exploitation generally, and there were some small increases under roads, buildings and other works.

137. Since its inception the work of the department has been considerably crippled for want of means for extracting timber and other produce, for getting about the forest and for buildings. Some 1,500 miles of roads and bridle paths (about one mile per 13 square miles of forest) and some 2,000 buildings of all kind (down to tanadars' huts) are quite inadequate, and it is more than likely increased expenditure in these directions would result in a less establishment being required. Energy and time is wasted in arriving at a work to be inspected, certain areas escape inspection altogether and will continue to do so more and more as the cost of travelling increases while to keep its servants in health by the provision of suitable shelter would be an economy to Government. It is largely in these directions that a part of the three

crores profit pocketed should have been spent. It is further an iniquity that the lower subordinates should not be provided with quarters instead of being left to cadge upon the villager in order to find somewhere to live, and it is no excuse that this obligation to the villager is discharged in that he is permitted, in exchange for the hospitality, to rifle the forest.

138. Among the decreases the most significant is that on fire-protection. The old methods which aimed at perfection, at the complete saving from fire of the more valuable and important forest, which is of course what is required, have been found after many disappointing years of trial to be ineffective on account of the extent to be dealt with, the paucity of establishment, and the persistent perverseness of the people who will not realize the damage they do the community by firing the forests and against whom really deterrent measures are not allowed, and the compromise of early burning by the department except in very special areas is being introduced. In effect, the department burns the forest when the least harm can be done rather than leave them to be burnt later in the year when the damage done would be at a maximum. It is an admission of failure, but no other course seems possible and as the system is developed the cost of fire-protection will decrease.

139. Sowing and planting, after a decline, shows a rise in the 1923-24 budget. Injudicious work by enthusiasts has resulted in considerable loss in this direction in the past; but the prudent spending of money in the restoration and the improvement of the forests is a work of the first importance and it is indefensible to cut down forest without being sure of replacing it.

140. The cost of establishment (salaries and contingencies), vide the statement on page 40 and the graph \* on page 52 (e) is striking. These charges have practically doubled since 1913-14. Examination of the table will show that the cost of the subordinate staff too, increased by over 150 per cent, now accounting for no less than 23.9 per cent of the total expenditure of the department. This is of course partly due to an increase of numbers and the conservancy and works account is reduced by the number of temporary men made permanent in the 1918 reorganization, but the increase of pay is the principal factor. The cost of the Imperial and Provincial (they are taken together as they are not differentiated in the accounts until 1921-22) services has advanced by some 9 per cent only. This will further increase as the cadre is filled and as the junior men, of whom the service is now largely composed, advance up the time scales, but the really serious increase must remain on account of the pay of subordinates. The only real way of retrenching then is on account of establishment. What can be done is discussed in earlier parts of the memorandum; briefly the position is that the forest administration cannot be regarded merely from the profit-making aspect, the department has been so starved in the past that it has not performed its full functions as it should, and the scope for material reductions in personnel is small. To transfer the minor forests to an agency such as that of the Collector and so to save on establishment is to adopt abandonment.

141. As is shown in paragraph 115, the paragraph in the Chief Conservator's annual report describing the financial results of the year's work may well be prepared on more illuminating lines. There should be no difficulty in obtaining the necessary figures, though it must be admitted that failure is to be recorded of an attempt to ascertain from the Accountant-General the figures for pensions, leave-pay, and the cost of training probationers, all incurred in England. The estimates entered are from personal knowledge. It is strange that the Local Government should not be provided with the details of expenditure charged to it. The Forest College report, too, should be consolidated in the general report forms and the Chief Conservator's account should be brought to form 83; in fact the forms must exhibit the whole of the work of and the whole of the expenditure incurred on the department.

142. This budget is presented to Government in considerable detail by means of explanatory notes found in appendices. The Chief Conservator's budget. Nothing more seems to be required; district abstracts would add considerably to a bulk which is apparently difficult enough to digest as it is.

143. It is feared that it has not been possible to recommend any very large reductions of expenditure though every possibility of so doing has been explored. The passing of the internal economy of the department under review may not, however, have been without value, and if some definite declaration of policy can be decided upon the work will not have been undertaken in vain. No country, with the hope of any future, can be so pressed financially that it cannot maintain its forests: no country can afford not to maintain them. Those of Madras will pay their way in the future, as in the past; and will, through wise use, show an ever increasing surplus, given the funds with which to develop; but profit-making should not be the one end of a forest administration, far graver issues are involved, cost what they may. Eleven thousand square miles of the reserved forests of the Presidency and in which, for the time being, no revenue producing works of importance are being conducted, are classed as primarily protective. In establishment and charges for works of a petty nature such as roads, buildings, fire-protection and so on, this area is estimated to cost Rs. 9 lakhs to maintain. The irrigable area under major works is no less than 7,000,000 acres, so that the value of the protective forests as an agent securing the country against famine and insuring the land revenue is easily appreciated. If the department is to be judged solely by its financial results then it must be credited with the sum named, and some account must be taken of the value of the minor forests, not included in the above classification as protective, as factors in protecting minor works. In such an event, too, the philanthropic activities of the department in the direction of free grants, and the supply of grazing and other produce at less than the market rates must be reviewed. The recorded figure of loss in 1921-22, which as is shown in paragraph 115, was not a loss at all, even after charging off items not previously taken into account, would only amount to a charge of less than 2 pies per head of the population—a small price for the benefits received.

144. As is shown in the statement on page 40, and better brought out by the graph \* on page 52 (e) the department has been heavily hit by the rise in the cost of subordinate establishment. Some small reductions are possible, but without establishment, which is not now on any too liberal a scale nothing can be accomplished. Every economy possible, without risking efficiency, must be carried out; but money must be spent to increase the revenues and to a greater extent than formerly in maintaining and improving the less valuable and deteriorating forests.

145. As stated before, the existing classification of forest areas, undertaken as a result of the Forest Committee's recommendations, is defective, in that it was by whole reserves, it was carried through at break-neck speed by as many officers as there were divisions and there was no general standard applied. The facts of forest administration might, it has been suggested, and particularly in regard to the financial aspect, be more accurately recorded and appreciated, were a re-classification carried out on different lines, and were the facts in respect of the different classes separately recorded. Were this accepted, the following main heads might be adopted:—

(1) *Purely protective*.—That is in which no work, other than of minor importance, is carried out and the principal object of which is the protection of water-sources (something on these lines has been done in connexion with the preparation of this memorandum—vide the estimate referred to in paragraph 143).

(2) *Remunerative*.—That is the forests from which a money return is obtained or is expected to be obtained—

(a) 'Scheme areas' (those to be worked by exploitation units, under the Forest Engineering branch, about to be formed).

(b) Sandal.

(c) Grazing.

(d) Mixed fuel and timber.

(e) Bamboos.

These must, to a certain extent, be difficult to separate.



(3) *Deteriorated and restorative*.—That is areas which, it is believed, could, and should be, restored as producing factors, or to better fulfil protective functions.

(4) *Ryots' forests*.—That is those, the principal function of which is to meet the rural populations' needs in the matter of small fuel and grazing; in fact the areas, though more precisely classified, which it is anticipated will ultimately come under panchayat management.

In some such way it might be possible to say what forests paid and what the sum was that others cost; even though, e.g., classes 1 and 4, it was necessary to keep them whether they paid or not. In the case of the 'ryots forests' the note of classification would record the actuals of revenue and expenditure under the administration of the Forest Department before transfer to the panchayats. The organization of these latter, and their control, has recently been handed over to a special agency, referred to elsewhere; regret has also been expressed that the officers of the department have been divorced from panchayat forest management and it may be hoped that as time goes on this may be reconsidered, for without technical advice the panchayat cannot ultimately fulfil its entire functions and the forest officer is the proper agent from whom to give help and advice.

Naturally, all forests, however classified, are protective and it must not be supposed that, if any classification on the above lines is adopted this fact is not to be taken into consideration.

146. (1) Place the Chief Conservator in the position of an attached officer to the department of Government dealing with forests. Gain in efficiency believed to be great and money saving Rs. 4,000 (paragraph 29).

(2) If considered essential, after consideration of the facts that the forthcoming Commission will deal with this question, reclassify divisional charges so as to make greater use of a lower-paid agency in their management. This is not recommended, although it may be considered expedient to adopt some such course, and in any case no appreciable decrease of expenditure could result from such a step for several years (paragraphs 45, 46, 47 and 48).

(3) Reduce the number of foresters by 15 per cent to 691 and by reducing pay save ultimately Rs. 73,000 (paragraphs 60 and 67).

(4) Reduce the pay of forest guards—if the pay of parallel classes of Government servants is to come under review—and allowing for the fact that forest subordinates should be paid on a slightly higher scale than others. Saving Rs. 17,000 (paragraph 67).

(5) Abolish attenders in Conservators' and the Madras Forest College offices. Saving Rs. 1,000 (paragraph 78).

(6) If there is any general intention to reduce the number of peons, certain of those in the department may be abolished. Saving about Rs. 3,500 (paragraph 79).

(7) Examine locally the question of fixed travelling allowances granted to foresters, the saving so obtained may however have to be devoted to additional local allowances and to an increase in the conveyance allowance given to rangers (paragraphs 104 and 105).

(8) The question of travelling allowances to be examined as a general one with a view to the reduction of the scale admissible to certain classes (paragraph 103).

(9) The whole question of clerks to be dealt with as a general one—by insisting upon better qualifications, by a close scrutiny of the work done, and the work which should be done, it is believed that efficiency would be increased and the numbers of clerks reduced. Typewriting allowances could be withdrawn (paragraphs 75, 76 and 77).

(10) Stipends and fees not to be paid on behalf of provincial service and ranger recruits under training (after existing members of old deputy ranger class have been absorbed or declared unfit for training) unless and until it is established that candidates are not forthcoming if they have to pay for themselves. Fees

charged for private, State and other Governments students of the Madras Forest College should be raised to Rs. 1,750 per annum as already recommended to Government (paragraphs 53 and 94).

(11) If the Forest Department is to be regarded solely as money-making concern, cease free grants, the grant of grazing and other produce at privileged rates and raise grazing fees (paragraphs 116 and 124).

(12) If the Forest Department is to be regarded solely as a money-making concern, credit it with cost of maintaining protective forests (paragraph 143).

(13) If the Forest Department is to be regarded solely as a money-making concern, the cost of the special panchayat staff should not be charged to it (paragraph 89).

(14) Increase number of rangers by adding to the leave reserve (paragraph 57).

MADRAS,  
21st March 1923.

R. D. RICHMOND,  
Conservator of Forests.

STATEMENTS AND TABLES

Revenue.

	1913-14.		1919-20.		1921-22.		Chief Conservator's budget, 1923-24.
	RS.	PER CENT.	RS.	PER CENT.	RS.	PER CENT.	
<b>I. EXPLOITED BY GOVERNMENT AGENCY.</b>							
Timber .. .. .	2,74,157	6.8	9,94,897	16.7	7,75,063	16.0	14,13,400
Firewood and charcoal .. .. .	1,46,036	8.6	88,117	1.4	57,399	1.2	33,400
Bamboos .. .. .	20,805	0.5	41,490	0.7	18,194	0.4	30,000
Sandalwood .. .. .	1,52,375	3.8	7,46,581	12.6	6,84,531	13.1	5,00,000
Grass and other minor produce ..	50,387	1.3	1,20,579	2.0	80,629	1.6	55,000
Total by Government Agency ..	6,43,260	16.0	19,91,664	33.4	16,65,816	32.3	20,34,800
<b>II. EXPLOITED BY CONSUMERS AND PURCHASERS.</b>							
Timber .. .. .	3,92,655	9.5	2,89,764	4.9	3,21,993	6.7	3,20,000
Firewood and charcoal .. .. .	7,91,394	19.5	7,60,621	12.8	7,04,254	14.6	6,50,000
Bamboos .. .. .	2,44,212	6.0	2,98,055	5.1	3,00,026	6.2	2,75,000
Grazing and fodder grass .. .. .	3,81,893	16.4	8,53,555	14.3	7,89,731	16.4	8,50,000
Other produce (minor produce) ..	7,44,103	18.4	11,69,625	19.6	5,50,776	12.3	7,50,000
Tree owners' fees (tapping) ..	1,04,204	2.6	1,43,495	2.4	98,426	2.0	
Commutation fees and other items ..	3,112	0.1	4,445	0.1	1,640	0.1	
Total by consumers and purchasers ..	29,61,573	73.0	35,19,560	59.2	28,06,346	58.3	28,45,000
Confiscated drift and waif wood ..	22,024	0.5	19,750	0.3	19,030	0.3	18,000
Fines and forfeitures .. .. .	2,41,411	6.0	2,52,068	4.2	2,77,905	5.7	2,40,000
Other sources (sale of disafforested lands, sale of elephants, condemned stores, rent of land and buildings, fees for registering property marks and time-expired permits, shooting licences and other miscellaneous items).	1,80,574	4.5	1,70,868	2.9	1,65,991	3.4	2,00,000
Deduct refunds .. .. .	..	..	..	..	37,688	..	..
	40,48,842	..	58,53,910	..	47,96,900	..	53,37,800

## Expenditure—Conservancy and Works.

	1918-14.			1919-20.			1921-22.			Chief Conservator's budget, 1922-24.
	Amount.	Per cent of A. Conservancy and Works.	Per cent of A+B+C (i.e.), all expenditure.	Amount.	Per cent of A.	Per cent of A+B+C (i.e.), all expenditure.	Amount.	Per cent of A.	Per cent of A+B+C (i.e.), all expenditure.	
<b>A. CONSERVANCY AND WORKS.</b>	RS.			RS.			RS.			RS.
Timber removed from the forest by Government Agency.	56,465	4.1	2.0	1,67,999	10.7	4.7	2,89,844	14.9	5.9	5,76,100
Firewood and charcoal removed from the forest by Government Agency.	93,636	6.9	3.2	47,009	3.0	1.3	41,384	2.1	0.85	17,900
Bamboos removed from the forest by Government Agency.	10,572	0.8	0.4	44,423	2.8	1.3	26,851	1.4	0.54	30,550
Sandalwood removed from the forest by Government Agency.	15,598	1.1	0.5	82,407	2.5	1.1	45,293	2.3	0.93	88,050
Grass and other minor produce ..	29,544	2.2	1.0	34,962	2.3	1.0	13,552	0.7	0.28	16,100
<b>Total ..</b>	<b>2,05,815</b>	<b>15.1</b>	<b>7.1</b>	<b>3,33,800</b>	<b>21.3</b>	<b>..</b>	<b>4,16,824</b>	<b>..</b>	<b>..</b>	<b>6,78,700</b>
Timber and other produce removed by consumers (demarcation of coupes, marking standards, advertising, also temporary establishment, permit clerks, tanadars, coupes and reserve watchers, etc.)	1,29,449	9.6	4.6	1,07,879	6.9	3.0	1,15,506	5.9	2.88	1,79,400
Confiscated drift and waif wood ..	2,821	0.2	0.1	1,450	0.1	0.04	2,098	0.1	0.04	1,600
Rent of leased forests ..	16,621	1.2	0.5	4,601	0.3	0.13	4,587	0.2	0.09	4,900
Purchase of cattle ..	9,664	0.7	0.3	29,318	1.8	0.83	21,337	1.1	0.48	43,100
Feed and keep of cattle ..	78,783	5.8	2.7	1,50,365	9.6	4.4	1,97,160	10.1	4.28	1,60,700
Stores, tools and plant ..	32,868	2.4	1.1	58,432	3.7	1.7	3,57,644	18.4	7.4	52,400
Roads and bridges, new works ..	71,646	5.2	2.5	1,50,233	9.6	4.2	96,400	4.9	2.2	1,69,600
Do. repairs ..	58,077	4.2	2.1	79,765	5.1	2.2	1,05,718	5.5	2.5	1,05,600
Buildings, new works ..	1,21,536	8.9	4.3	96,332	6.2	2.8	1,66,396	8.6	3.6	1,05,929
Do. repairs ..	56,058	4.2	2.0	64,075	4.1	1.8	85,791	4.4	1.9	74,271
Other works, new ..	29,111	2.1	1.1	10,797	0.8	0.8	8,199	0.4	0.2	15,890
Do. repairs ..	28,429	2.0	1.0	4,672	0.3	0.1	4,138	0.2	0.1	..
Demarcation ..	18,750	1.4	0.6	18,115	1.2	0.6	18,768	1.0	0.39	19,600
Settlement, compensation for lands.	30,104	2.2	1.2	37,537	2.3	1.1	10,228	0.5	0.21	4,450
Surveys ..	2,199	0.2	0.1	14,333	1.0	0.4	14,326	0.7	0.29	1,350
Working-plans ..	1,08,047	7.6	3.6	2,350	0.1	0.04	7,375	0.4	0.15	8,850
Sowing and planting ..	1,34,269	9.8	4.7	46,116	2.9	1.4	58,224	3.0	1.2	1,11,500
Fire-protection ..	1,77,029	12.9	6.2	1,14,954	7.3	3.3	1,11,850	5.8	2.31	88,000
Other works ..	11,865	0.8	0.3	1,26,072	8.1	3.7	1,24,468	6.4	2.5	30,750
Bates and taxes, Law and other charges.	..	..	..	21,846	1.3	0.6	31,118	1.1	0.43	29,000
Local allowances for high prices ..	..	..	..	94,958	6.0	2.8	..	..	..	..
Refunds ..	48,814	3.3	1.6	..	..	..	..	..	..	..
<b>Total ..</b>	<b>18,69,460</b>	<b>..</b>	<b>..</b>	<b>15,70,056</b>	<b>..</b>	<b>..</b>	<b>19,47,985</b>	<b>..</b>	<b>..</b>	<b>18,85,500</b>

## Expenditure—Establishment.

	1913-14			1919-20.			1921-22.			Chief Conservator's budget 1923-24.
	Amount.	Per cent of B+C (i.e., on establish- ment and contin- gencies.	Per cent of A+B+C (i.e., all expendi- ture	Amount.	Per cent of B+C.	Per cent of A+B+C.	Amount.	Per cent of B+C.	Per cent of A+B+C.	
<b>B. SALARIES.</b>										
Chief Conservator .. .. .	..	..	..	29,474	1.4	0.8	82,625	1.1	0.6	30,250
Conservators .. .. .	86,057	5.7	2.9	1,17,330	5.7	3.2	1,36,531	4.7	2.9	1,43,000
Superior officers appointed by Secretary of State.	} 3,52,736	28.8	12.4	3,44,577	16.8	9.4	1,61,057	5.5	3.2	3,56,600
Superior officers appointed in India (i.e., Provincial service).							2,20,497	8.0	4.5	2,05,120
	3,52,736	28.8	12.4	3,44,577	16.8	9.4	3,81,554	13.5	7.8	5,61,720
Subordinate establishment ..	4,55,399	30.8	16.6	6,30,340	30.7	17.4	11,58,604	40.0	23.9	11,42,300
Office establishment .. .. .	2,18,104	14.8	7.6	2,32,231	11.3	6.4	3,86,272	13.3	7.6	3,78,860
Local allowance for high prices ..	..	..	..	2,06,754	10.1	5.7	..	..	..	..
	6,73,503	45.6	24.2	10,69,315	52.1	29.5	15,44,876	53.3	31.5	15,20,960
Total salaries .. .. .	11,12,296	75.1	39.5	15,60,696	76.0	42.9	20,95,586	72.6	42.8	22,55,930
Deputation and other allowances (local and bill allowances, charge allowances).	..	..	..	18,286	0.9	0.5	59,110	2.1	1.2	88,520
<b>TRAVELLING ALLOWANCES.</b>										
Chief Conservator .. .. .	..	..	..	2,978	0.1	0.04	4,306	0.1	0.8	4,000
Conservators .. .. .	12,095	0.8	0.4	10,958	0.5	0.3	25,215	0.9	0.42	20,500
Superior officers .. .. .	54,594	3.8	1.9	78,624	3.5	2.0	1,08,908	3.7	2.2	1,05,000
Subordinate establishment ..	1,28,915	8.8	4.5	1,74,057	9.0	4.8	2,90,926	10.1	6.0	2,20,000
Office establishment .. .. .	38,611	2.7	1.4	60,092	2.9	1.7	84,772	2.7	1.7	64,000
Total travelling allowance ..	2,34,215	16.1	8.2	3,21,709	16.0	8.8	5,14,127	17.5	10.4	4,14,500
<b>C. CONTINGENCIES.</b>										
Rents, rates and taxes .. .. .	7,180	0.5	0.2	7,478	0.4	0.24	8,394	0.3	0.2	11,300
Postage and telegrams .. .. .	40,648	2.7	1.4	35,206	1.7	0.9	37,700	1.3	0.8	} 99,250
Other contract contingencies (office expenses, tour charges, furniture, maps, etc.) .. .. .	..	..	..	59,581	2.9	1.6	82,399	2.9	1.5	
Sundries (uniforms, clothing, medi- cines, books, etc.) .. .. .	84,143	5.6	2.9	45,137	2.2	1.2	97,115	3.3	2.9	87,200
Total B and C .. .. .	14,78,482	..	59	20,48,093	..	57	28,94,431	..	59	29,56,700 (60 per cent)
Add A .. .. .	13,62,460	..	48	15,70,056	..	43	19,47,935	..	41	18,85,500 (40 per cent) *900
Total expenditure .. .. .	28,40,942	..	..	36,18,149	..	..	48,42,366	..	..	48,43,100
Revenue .. .. .	40,43,842	..	..	59,53,910	..	..	47,96,900	..	..	53,37,800
Surplus or deficit .. .. .	+12,07,900	..	..	+23,35,761	..	..	-45,466	..	..	+4,94,700

\* Cost of stores in England.

Note.—1913-14—Commissioner and establishment not recorded

1920-21 not analysed, as there was then a change of 'year' and figures for the analysis and comparison of certain items are thus not available.

ENCLOSURES.

Analysis of revenue, expenditure, areas, etc., of Forest divisions, 1921-22.

(1) Division.	(2) Area of reserved forest.	(3) Class IV.	(4) Class V.	(5) Class IV under panchayats.	(6) Class V under panchayats.	(7) Length of artificial boundaries to be maintained in miles.	(8) Number of forest offences in 1921-22.	(9) Sub-Establishment and average area in square miles in each class.			(12) Number of clerks, permanent and temporary.	(13) Revenue.	(14) Revenue—how made up.	(15) Amount, and proportion to gross revenue, of revenue, from lands not under the control of the Forest Department.	(16) Expenditure.	(17) Expenditure—how made up.	(18) Surplus or deficit.
								(9) Ranges and Rangers.	(10) Foresters.	(11) Forest guards.							
Coimbatore, South	sq. M. 454	sq. M. 12	sq. M. 5	sq. M. ..	sq. M. 5	MILES. 228	414	4	22	43	15	RS. 3,53,302	65 per cent timber extracted by Government. 20 per cent other sources ..	RS. 9,520	RS. 2,66,229	31 per cent timber extracted by Government. 17 per cent feed of cattle. 12 per cent roads. 27 per cent establishment.	+
								114	21	10							
								5									
Coimbatore, North	886	44	..	44	..	752	826	4	28	89	14	3,40,511	63 per cent sandal .. .. 14 per cent grazing .. .. 8 per cent fuel extracted by purchasers.	17,794	1,51,281	10 per cent sandal extracted by Government. 7 per cent roads. 5 per cent other works. 67 per cent establishment.	+
								221	32	10							
								4									
Nilambur .. ..	128	..	..	..	..	115	..	2	16	29	14	2,92,016	98 per cent timber extracted by Government.	..	1,62,213	17 per cent feed of cattle. 16 per cent timber extracted by Government. 12 per cent bamboos extracted by Government. 22 per cent establishment..	+
								64	8	5							
								3									
Nellore .. ..	729	828	52	8	2	1,962	1,459	6	36	137	14	2,39,023	28 per cent minor produce extracted by Government. 21 per cent fuel extracted by purchasers. 31 per cent grazing .. .. 7 per cent fines and forfeitures.	22,065	1,36,649	5 per cent minor produce extracted by Government. 4 per cent buildings. 79 per cent establishment.	+
								121	20	6							
								6									
Vellore, South ..	482	4	53	..	34	915	2,120	4	27	77	14	2,25,094	44 per cent sandal .. .. 14 per cent bamboos extracted by purchasers. 12 per cent grazing .. .. 9 per cent fines and forfeitures.	29,677	1,18,817	14 per cent roads. 4 per cent sandal. 74 per cent establishment.	+
								120	18	6							
								4									

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Analysis of revenue, expenditure, areas, etc., of Forest divisions, 1921-22—cont.

(1) Division.	(2) Area of reserved forest.		(3) Class IV.	(4) Class V.	(5) Class IV under panchayats.	(6) Class V under panchayats.	(7) Length of artificial boundaries to be maintained in miles.	(8) Number of forest offences in 1921-22.	Sub-Establishment and average area in square miles in each class.			(12) Number of clerks permanent and temporary.	(13) Revenue.	(14) Revenue—how made up.	(15) Amount, and proportion to gross revenue, of revenue from lands not under the control of the Forest Department.	(16) Expenditure.	(17) Expenditure—how made up.	(18) Surplus or deficit.
	(9) Ranges and Rangers.	(10) Foresters.							(11) Forest guards.									
Tinnevely ..	SQ. M. 427	SQ. M. 14	SQ. M. ..	SQ. M. ..	SQ. M. 5	MILES. 448	1,232	6	18	90	17	Rs. 2,05,468	70 per cent fuel extracted by purchasers. 16 per cent minor produce by purchasers. 4 per cent grazing .. ..	Rs. 85,647	Rs. 1,32,318	17 per cent. 5 per cent forest settlement 5 per cent roads. 4 per cent buildings. 80 per cent establishment.	+	
Godavari, Lower ..	486	184	..	..	..	788	861	4	26	56	15	1,96,2	27 per cent bamboos extracted by purchasers. 25 per cent fuel extracted by purchasers. 18 per cent minor produce extracted by purchasers. 12 per cent timber extracted by purchasers. 9 per cent grazing .. ..	Rs. 19,109	Rs. 1,34,623	9 per cent; also revenue from Rampa. 12 per cent timber, etc., extracted by purchasers. 5 per cent fire protection. 70 per cent establishment.	+	
Salem, North ..	521	102	..	..	..	484	455	8	20	48	15	1,94,324	75 per cent sandal .. .. 9 per cent grazing .. .. 6 per cent minor produce by purchasers.	Rs. 10,267	Rs. 97,215	5 per cent. 12 per cent sandal. 6 per cent other works. 71 per cent establishment.	+	
Madura .. ..	660	..	5	..	5	1,566	1,856	6	29	97	15	1,86,448	44 per cent fuel extracted by purchasers. 20 per cent minor produce by purchasers. 11 per cent grazing .. .. 8 per cent timber removed by purchasers. 6 per cent fines and forfeitures.	Rs. 87,069	Rs. 1,46,211	19 per cent. 12 per cent roads. 8 per cent other works. 6 per cent buildings. 59 per cent establishment.	+	

Salem, South ..	377	..	74	..	60	1,064	2,524	5	25	95	15	1,73,481	29 per cent minor produce by purchasers. 18 per cent fuel removed by purchasers. 15 per cent grazing. 13 per cent timber removed by purchasers. 12 per cent fines and forfeitures.	52,810	91,338	8 per cent buildings. 7 per cent timber, etc. extracted by purchasers. 10 per cent establishment.	+
Salem, East ..	572	50	61	..	44	1,167	1,972	4	19	102	12	1,73,428	22 per cent grazing. 20 per cent fuel extracted by purchasers. 16 per cent minor produce by purchasers. 12 per cent timber extracted by purchasers. 10 per cent bamboos by purchasers. 11 per cent sandal. 9 per cent fines and forfeitures.	64,654	90,068	7 per cent other works. 32 per cent establishment.	+
Anantapur ..	717	382	58	..	21	1,787	953	6	16	112	13	1,69,882	47 per cent minor produce by purchasers. 26 per cent grazing. 8 per cent timber removed by purchasers. 7 per cent tree-owners fees .. 6 per cent fines and forfeitures.	93,399	91,596	37 per cent establishment.	+
Vellore, West ..	388	..	7	..	1	629	975	4	22	68	14	1,57,267	55 per cent sandal. 19 per cent grazing. 6 per cent bamboos by purchasers. 7 per cent minor produce.	11,460	69,920	6 per cent sandal. 90 per cent establishment.	+
Palghat .. ..	264	24	7	6	4	318	238	3	15	56	13	1,56,802	41 per cent timber extracted by Government. 20 per cent fuel extracted by purchasers. 8 per cent bamboos by purchasers. 7 per cent timber by purchasers	17,770	2,30,847	21 per cent timber extracted by Government. 21 per cent stores, tools and plant. 9 per cent roads. 9 per cent buildings. 9 per cent feed and keep of cattle. 22 per cent establishment.	-
Madhooor .. ..	824	17	209	..	4	1,446	1,476	8	39	152	14	1,36,062	30 per cent grazing. 28 per cent minor produce by purchasers. 14 per cent timber extracted by purchasers. 11 per cent fines and forfeitures. 8 per cent fuel extracted by purchasers.	41,180	1,58,698	7 per cent buildings. 8 per cent other works. 69 per cent establishment.	-

Analysis of revenue, expenditure, areas, etc., of Forest divisions, 1921-22—cont.

(1) Division.	(2) Area of reserved forest.	(3) Class IV.	(4) Class V.	(5) Class IV under panchayats.	(6) Class V under panchayats.	(7) Length of artificial boundaries to be maintained (in miles).	(8) Number of forest offences in 1921-22.	(9) Sub-establishment and average area in square miles in each class.			(12) Number of works, permanent and temporary.	(13) Revenue.	(14) Revenue—how made up.	(15) Amount, and proportion to gross revenue, of revenue from lands not under the control of the Forest Department.	(16) Expenditure.	(17) Expenditure—how made up.	(18) Surplus or deficit.
								(9) Ranges and rangers.	(10) Foresters.	(11) Forest guards.							
Wynaad ..	sq. M. 268	sq. M. ..	sq. M. ..	sq. M. ..	sq. M. ..	MILES. 1,208	21	5 8A 4	16 16 7	38 7	18	Rs. 1,34,996	71 per cent, timber extracted by Government. 18 per cent, timber extracted by Government.	Rs. 3,994	Rs. 1,31,848	21 per cent, feed and keep of cattle. 14 per cent, extraction of timber. 5 per cent, stores, tools and plant 43 per cent, establishment.	-
Vellore, North ..	458		69	..	23	1,044	1,771	8 151 3	10 45 6½	69 6½	10	1,24,926	23 per cent, minor produce by purchasers. 22 per cent, grazing. 16 per cent, fines and forfeitures. 14 per cent, fuel extracted by purchasers. 12 per cent, timber extracted by purchasers.	41,989	68,266	12 per cent, other works. 72 per cent, establishment.	+
Salem, Central ..	424	90	21	..	19	684	874	4 106 4	23 19 7½	56 7½	15	1,18,882	26 per cent, grazing .. 20 per cent, bamboos by purchasers. 15 per cent, minor produce by purchasers. 10 per cent, fuel extracted by purchasers. 9 per cent, timber extracted by purchasers.	19,934	79,074	6 per cent, other works. 81 per cent, establishment.	+
Nilgiris ..	498	12	..	..	..	1,611	270	4 12½ 5	16 31 7	70 7	13	1,09,948	32 per cent, timber extracted by Government. 30 per cent, fuel extracted by Government. 8 per cent, grazing. 9 per cent, fines and forfeitures.	229	2,30,347	24 per cent, feed and keep of cattle. 11 per cent, extraction of fuel. 4 per cent, roads 8 per cent, extraction of timber. 8 per cent, sowing and planting. 27 per cent, establishment.	-



	Karnool, West ..	8	61	6	7	..	916	979	7	40	74	21	1,09,649	30 per cent, grazing 27 per cent, minor produce by purchasers. 9 per cent, bamboos extracted by Government. 8 per cent, timber extracted by Government.	89,456 80 per cent.	1,59,059	per cent, fuel extracted by Government. 3 per cent, timber extracted by Government. 34 per cent, establishment	
12	Guntur .. ..	789	690	94	..	64	1,251	1,020	4	18	104	16	1,07,086	50 per cent, grazing .. .. 16 per cent, fuel extracted by purchasers. 15 per cent, minor produce by purchasers. 9 per cent, fines and forfeitures.	26,630 25 per cent.	97,662	9 per cent, other works 83 per cent, establishment	+
	Bellary .. ..	570	128	134	..	119	1,496	618	4	23	115	13	97,075	34 per cent, grazing .. .. 22 per cent, minor produce by purchasers. 21 per cent, tree-owner's fees.	41,792 43 per cent	78,639	5 per cent, buildings .. 85 per cent, establishment	+
	Mangalore, North..	860	48	..	89 acres	..	1,324	523	4	16	64	12	96,247	87 per cent, fuel extracted by purchasers. 24 per cent, timber extracted by purchasers. 15 per cent, timber extracted by Government.	88,997 85 per cent.	82,047	8 per cent buildings 6 per cent timber extracted by Government. 78 per cent, establishment.	+
	Kollegal .. ..	938	43	4	..	..	443	390	3	14	109	12	94,131	37 per cent, sandal. 37 per cent, grazing.	2,658 8 per cent.	87,412	4 per cent, roads. 4 per cent, sandal. 75 per cent establishment ..	+
	Karnool, South ..	760	190	2	..	2	682	476	5	37	70	17	82,628	40 per cent, bamboos extracted by purchasers. 13 per cent, grazing. 13 per cent, fuel extracted by purchasers. 9 per cent, minor produce by purchasers.	8,442 10 per cent.	1,14,510	9 per cent, fire protection. 6 per cent, roads. 77 per cent, establishment.	-
	Oddapah, West ..	762	212	43	13 acres.	29	1,309	948	6	32	70	14	70,823	27 per cent, grazing. 24 per cent, minor produce by purchasers. 13 per cent, fines and forfei- tures. 12 per cent, timber extracted by purchasers. 11 per cent, fuel extracted by purchasers.	21,545 80 per cent	90,101	6 per cent, buildings. 79 per cent, establishment.	-
	Ganjam .. ..	625	7	..	..	..	1,375	556	8	28	83	21	69,085	42 per cent, fuel extracted by purchasers. 13 per cent, timber extracted by Government. 12 per cent, grazing. 7 per cent, bamboos by pur- chasers.	8,543 12 per cent	5,21,270	45 per cent, stores, tools and plant. 12 per cent, buildings. 10 per cent, timber extracted by Government. 26 per cent, establishment.	--

Analysis of revenue, expenditure, areas, etc., of Forest division, 1921-22—cont.

(1) Division.	(2) Area of reserved forest.	(3) Class IV.	(4) Class V.	(5) Class IV under panchayats.	(6) Class V under panchayats.	(7) Length of artificial boundaries to be maintained (in miles).	(8) Number of forest offences in 1921-22.	Sub-establishment and average area in square miles in each class.			(12) Clerks permanent and temporary.	(13) Revenue.	(14) Revenue, how made up.	(15) Amount and proportion to gross revenue, of revenue from lands not under the control of the Forest Department.	(16) Expenditure.	(17) Expenditure, how made up.	(18) Surplus or deficit.
								(9) Ranges and rangers.	(10) Foresters.	(11) Forest guards.							
Kurnool, East ..	970	281	116		32	412	478	6	23	69	14	Rs. 65,342	55 per cent, grazing. 8 per cent, minor produce by Government. 9 per cent, timber extracted by Government.	Rs. 2,501	1,06,749	6 per cent, buildings. 6 per cent, roads. 5 per cent, fire protection. 67 per cent, establishment.	-
								161	42	14							
								6									
Kistna ..	265	?	11	..	5	547	694	3	15	36	10	64,572	21 per cent, tree owners' fees. 21 per cent, grazing. 17 per cent, fuel extracted by purchasers. 12 per cent, minor produce by purchasers. 11 per cent, fines and forfeitures.	27,504	57,306	8 per cent, other woods. 6 per cent, stores, tools and plant. 76 per cent, establishment.	+
								86	18	7							
								3									
Chingleput..	208	146	17	2	15	854	660	8	19	81	11	61,075	40 per cent, grazing. 23 per cent, fuel extracted by purchasers. 7 per cent, minor produce by purchasers. 7 per cent, fines and forfeitures.	23,761	79,078	15 per cent, buildings. 78 per cent, establishment.	-
								66	11	2½							
								3									
Mangalore, South..	439	118	..	..	..	1,191	272	3	12	51	11	60,728	28 per cent, timber extracted by Government. 14 per cent, timber extracted by purchasers. 12 per cent, minor produce by purchasers. 10 per cent, grazing. 10 per cent, fuel extracted by Government.	17,476	1,06,282	20 per cent, timber extracted by Government. 6 per cent, feed and keep of cattle. 5 per cent, sowing and planting. 56 per cent, establishment.	-
								140	46	8½							
								4									

Vizagapatam ..	310	7	18	..	..	564	495	8 108 4	15 21	39 8	11	49,385	20 per cent, bamboos extracted by purchasers. 28 per cent, minor produce by purchasers. 17 per cent, fuel extracted by purchasers. 10 per cent, grazing.	6,512 13 per cent.	60,173	9 per cent, timber extracted by purchasers. 79 per cent, establishment.	--
Godavari, Upper ..	832	..	..	..	..	484	159	6 139 7	18 46	66 12½	14	45,976	52 per cent, timber extracted by Government. 18 per cent, bamboos by purchasers. 13 per cent, grazing. 7 per cent, timber extracted by purchasers.	..	97,667	6 per cent, buildings. 5 per cent, fire protection. 69 per cent, establishment.	--
Cuddapah, North ..	596	25	..	..	..	560	608	4 149 4	20 80	78 7½	18	41,545	37 per cent, grazing. 20 per cent, fuel extracted by purchasers. 16 per cent, minor produce by purchasers. 9 per cent, fines and forfeitures.	4,161 10 per cent.	91,541	7 per cent, buildings. 6 per cent, fire protection. 81 per cent, establishment.	--
Cuddapah, South ..	462	29	..	..	..	326	366	4 115 4	44 11	80 6	18	36,322	24 per cent, minor produce by purchasers. 18 per cent, grazing. 13 per cent, fuel by purchasers 12 per cent, fines and forfeitures. 7 per cent, fuel extracted by Government.	6,209 17 per cent.	1,19,284	10 per cent, roads. 7 per cent, buildings. 70 per cent, establishment.	--

Comparative table of revenue, expenditure, staff, grazing, etc., for a period of ten years.

Headings.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1921-22.
1. Area of reserved forest, reserved land and leased forest.	SQ.M. 19,439	SQ.M. 19,466	SQ.M. 19,665	SQ.M. 19,639	SQ.M. 19,583	SQ.M. 19,535	SQ.M. 19,506	SQ.M. 19,394	SQ.M. 19,359	SQ.M. 19,304
2. Total outturn of timber and fuel .. .. . Average outturn per acre .. .. .	C.FT. 28,196,864 2.3	C.FT. 25,877,199 2.1	C.FT. 28,501,273 2.3	C.FT. 26,823,535 2.1	C.FT. 23,780,591 1.9	C.FT. 25,333,000 2.0	C.FT. 27,265,000 2.2	C.FT. 22,504,000 1.8	C.FT. 26,220,000 2.1	C.FT. 23,800,000 2.0
3. Revenue from timber and other produce removed by Government Agency.	RS. 14,25,719	RS. 10,04,959	RS. 6,43,260	RS. 6,60,893	RS. 7,20,612	RS. 9,59,974	RS. 13,55,241	RS. 15,79,084	RS. 19,91,664	RS. 15,85,816
4. Expenditure on timber and other produce removed by Government Agency.	RS. 6,60,256	RS. 3,17,487	RS. 2,05,815	RS. 1,32,442	RS. 1,47,272	RS. 1,46,638	RS. 3,59,301	RS. 3,43,011	RS. 3,33,800	RS. 4,16,824
5. Revenue from timber and other produce removed by consumers.	RS. 24,44,793	RS. 26,81,177	RS. 29,61,573	RS. 28,92,206	RS. 27,20,415	RS. 32,52,107	RS. 35,48,604	RS. 28,81,342	RS. 35,12,560	RS. 28,05,846
6. Total revenue from minor produce .. .. . Total revenue per square mile .. .. .	RS. 18,50,784 95	RS. 21,37,495 110	RS. 18,68,432 95	RS. 17,06,145 87	RS. 19,40,182 99	RS. 21,84,340 112	RS. 25,25,737 129	RS. 24,08,465 124	RS. 27,84,379 144	RS. 18,95,706 98
7. Total number of cattle grazed .. .. .	3,617,790	3,928,728	3,943,023	3,965,246	3,286,723	2,798,080	2,573,463	2,199,874	2,074,753	1,784,989
8. Number of cattle grazed free, at privileged rates or during the pleasure of Government.	221,592	192,615	213,781	233,997	246,503	323,734	272,818	236,302	167,887	179,212
9. Value of free grants .. .. .	RS. 72,265	RS. 70,079	RS. 84,987	RS. 82,364	RS. 64,112	RS. 1,03,450	RS. 91,816	RS. 64,992	RS. 69,228	RS. 56,261
10. Roads and buildings (new works) .. .. .	RS. 2,12,478	RS. 2,14,995	RS. 1,93,182	RS. 1,53,333	RS. 1,24,046	RS. 1,51,002	RS. 1,59,366	RS. 1,56,664	RS. 2,46,615	RS. 2,62,796
11. Roads and buildings (repairs) .. .. .	RS. 1,28,058	RS. 1,24,527	RS. 1,14,145	RS. 1,21,655	RS. 1,15,800	RS. 1,08,514	RS. 1,12,159	RS. 1,23,907	RS. 1,43,840	RS. 1,91,509
12. Livestock (without upkeep), stores, tools and plant.	RS. 55,702	RS. 41,784	RS. 42,527	RS. 46,047	RS. 41,637	RS. 36,400	RS. 44,914	RS. 72,248	RS. 87,750	RS. 3,76,981
13. Sowing and planting .. .. .	RS. 2,07,191	RS. 1,70,327	RS. 1,03,047	RS. 72,846	RS. 41,234	RS. 30,712	RS. 34,910	RS. 47,075	RS. 46,116	RS. 58,224
14. Actual number of officers—										
Chief Conservator of Forest .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	1	1
Conservators .. .. .	3	4	4	4	4	4	4	4	4	6
Deputy and Assistant Conservators .. .. .	28	28	30	29	28	28	26	26	25	38
Provincial Service .. .. .	21	27	31	30	38	32	38	43	40	39
Rangers .. .. .	156	160	160	163	164	165	172	168	201	201
Deputy Rangers .. .. .	178	176	173	219	219	287	262	263	739	813
Foresters .. .. .	241	253	253	256	294	304	328	349		
Forest guards .. .. .	1,327	1,372	1,366	1,422	1,493	1,521	1,554	1,644	2,092	2,722

Comparative table of revenue, expenditure, staff, grazing, etc., for a period of ten years—cont.

Headings.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1921-22.
<b>15. Cost of officers—</b>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chief Conservator of Forests .. ..	86,002	82,043	86,057	88,392	83,073	81,560	84,593	86,448	1,17,830	1,36,581
Conservators .. ..	3,83,354	3,68,929	3,52,738	3,74,253	3,67,847	3,67,156	3,45,949	3,19,428	3,44,577	1,81,087
Deputy and Assistant Conservators Provincial Service.										
Rangers .. ..	4,44,600	4,50,027	4,55,399	4,73,801	4,66,970	4,73,496	4,92,655	4,87,680	6,30,340	11,58,604
Deputy Rangers .. ..										
Foresters .. ..										
Forest guards .. ..										
<b>16. Office establishments.</b>	Number	961	967	959	1,009	1,004	1,043	1,128	1,107	1,097
(Clerk and peons).	Cost	2,08,857	2,17,101	2,18,104	2,28,778	2,20,465	2,32,786	2,39,799	2,27,924	2,32,221
<b>17. Travelling allowances</b> .. ..	2,26,842	2,29,174	2,34,215	2,44,374	2,50,173	2,55,302	2,72,427	2,60,677	3,21,709	5,14,127
<b>18. Contingencies—</b>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Rents, rates and taxes .. ..	7,808	6,704	7,180	6,618	27,945	6,362	6,282	6,402	7,478	8,394
Postage and telegrams .. ..	40,239	40,517	40,648	36,474	43,235	33,992	30,554	34,733	35,206	37,700
Sundries .. ..	64,136	91,860	84,143	94,665	41,164	1,10,177	71,861	83,540	1,04,718	1,79,514
<b>19. Total Revenue</b> .. ..	42,87,795	41,18,771	40,48,842	40,17,852	39,88,475	47,79,016	54,16,496	49,16,509	59,53,910	47,96,900
<b>Total expenditure</b> .. ..	34,46,441	30,42,157	28,40,942	29,36,651	26,07,949	27,84,374	29,19,596	31,81,939	36,18,149	48,42,858
<b>20. Surplus</b> .. ..	7,91,354	10,76,614	12,07,900	10,81,201	13,80,526	19,94,642	24,96,900	17,84,570	23,35,761	..
<b>Deficit</b> .. ..	..	..	..	..	..	..	..	..	..	45,466
<b>21. Net revenue per acre</b> .. ..	RS. A. P. 0 1 0	RS. A. P. 0 1 5	RS. A. P. 0 1 6	RS. A. P. 0 1 4	RS. A. P. 0 1 8	RS. A. P. 0 2 6	RS. A. P. 0 3 3	RS. A. P. 0 2 3	RS. A. P. 0 3 2	..

NOTE.—1920-21 not entered, as there was then a change of 'year' and figures for the analysis and comparison are thus not available.

Comparative table of areas, revenue, expenditure, etc., of the Madras Presidency and other major provinces.

Provinces.	(1) sq. mls.	(2) Area of reserved forests in square miles.	(3) Percentage of reserved forests to whole area.	(4) Territorial Conservators and average area.	(5) Territorial divisions and average area.	(6) Territorial ranges and average area.	(7) Deputy rangers and forests and area.	(8) Forest guards and area.	(9) Banned Imperial etc.	(10) Expenditure on communications and buildings per square mile.	(11) Total number of trees or of reserves of reserved forest.	(12) Length of boundaries.	(13) Out turn of timber and fuel per square mile of reserved forest.	(14) Value of output of minor forest produce per square mile of reserved forest.	(15) Value of forest produce given trees or at reduced rates per square mile of reserved forest.	(16) Revenue per square mile of reserved forest.	(17) Expenditure on conservancy and works per square mile of reserved forest.	(18) Expenditure on establishment per square mile of reserved forest.	(19) Total expenditure per square mile of reserved forest.	(20) Net revenue per square mile of reserved forest.	(21) Proportion of surplus to gross revenue.	(22) Special administrative posts.
Madras .. .. .	142,387	18,825	13.2	6 3187	35 587	154 122	761 24	2598 7½	64	26	1.2	84,397	969	94	2.1	254.8	103.6	153.7	267.2	-2.4	..	One Chief Conservator.
Punjab .. .. .	97,281	2,060	2.1	2 1080	15 137	68 30	170 12	940 2	39	84	3.4	10,197	5,547	623	1,437.3	2,422.9	600.2	524.1	2,124.3	298.6	12.3	One Chief Conservator. One Utilization Conservator.
Bengal .. .. .	78,668	4,869	6.2	1 4889	10 489	58 92	100 48	342 14	21	33	.5	3,005	8,277	78	22.3	388.4	145.4	118.0	263.4	125.0	32.1	One Chief Conservator. One Utilization Conservator.
United Provinces.	106,720	7,373	.9	3 2458	23 320	107 69	257 28	1007 7½	41	132	.4	14,788	4,729	255	79.5	1,172.7	757.0	247.2	1,004.2	168.5	14.3	One Chief Conservator. One Working plans Conservator. One Utilization Conservator.
Assam .. .. .	49,243	5,047	11.4	2 2823	12 470	26 217	120 47	544 10½	22	19	.1	4,409	444	21	138.6	229.6	62.3	118.2	176.5	54.1	23.5	On Chief Conservator.
Central Provinces.	99,948	19,640	19.6	3 6546	23 854	95 207	374 52	2520 7½	82	11	.4	89,788	1,534	139	66.3	210.4	42.7	95.5	138.2	72.2	34.3	On Chief Conservator.
Bombay .. .. .	123,220	12,076	9.8	4 8019	20 402	167 72	387 81	2759 4½	44	37	1.2	42,684	3,243	89	169.0	620.5	209.0	207.0	416.0	204.5	32.9	One Chief Conservator. One Utilization Conservator.
Burma .. .. .	296,911	29,924	13.2	7 4276	41 780	Not obtained	81	4½	119	14	.1	21,781	886	17	738.8	172.8	130.6	368.4	435.4	58.9	..	One Chief Conservator. One Working plans Conservator. One Utilization Conservator.
North West Frontier Province. Sihar and Orissa.	13,184	236	1.8	..	Not obtained	Not obtained	..	..	..	124	5.3	916	1,347	143	301.2	2,435.8	2,647.1	528.2	3,175.3	-739.5	..	..
	82,984	1,751	2.1	..	Not obtained	Not obtained	..	..	..	61	.8	4,875	1,510	54	167.2	514.2	316.2	256.7	572.9	-58.7	..	..

1921-22

1920-21

1923-24

1920-21

## Imports and exports, Madras ports, of timber and articles made of wood in 1921-22.

	Exports						Imports					
	To United Kingdom and other countries.		To Indian and Burma ports (other than Madras Presidency).		Total.		From United Kingdom and other countries.		From Indian and Burma ports (other than Madras Presidency)		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Furniture and cabinet ware.	TONS.	RS.	TONS.	RS.	TONS.	RS.	TONS.	RS.	TONS.	RS.	TONS.	RS.
..	..	4,029	..	*1,30,613	..	*1,34,642	..	2,02,910	..	26,163	..	2,29,073
Manufactures of wood other than furniture.	..	24,107	..	..	..	24,107	..	2,59,504	..	† 11,42,549	..	14,02,053
Teak .. .. .	295	50,405	‡ 1,463	1,38,251	1,756	1,38,656	15	3,327	39,414	74,92,010	39,429	74,85,387
Other timber ..	1,263	1,32,264	§ 25,619	13,47,975	26,782	14,30,239	3,548	1,81,854	1,600	1,75,791	5,148	3,57,145
Ebony and other ornamental woods.	..	24,377	..	..	..	24,377	..	153	..	..	..	153
Sandalwood ..	165	3,20,355	..	45,591	..	3,65,944	..	7,979	..	54,217	..	61,596
Firewood .. ..	..	96	2,953	30,323	..	30,419	¶ 968	16,905	**1,337	17,404	2,305	34,309
Tea chests .. ..	..	..	..	..	..	..	..	6,59,881	..	..	..	†† 6,59,881
Jarrah wood ..	..	..	..	..	..	..	413	49,546	..	..	413	49,546
Bobbins .. .. .	..	..	..	..	..	..	..	3,90,828	..	..	..	†† 3,90,828
Total .. .. .	..	5,55,633	..	16,92,753	..	22,48,386	..	17,71,287	..	88,98,134	..	1,06,69,421

\* To Bombay and Kathiawar.

† Principally Calcutta and Bombay.

‡ Principally to Kutch.

§ To Bombay and Sind.

¶ To Bombay.

¶ From Ceylon.

\*\* Principally from Bombay.

†† From the United Kingdom.

NOTE.—The above which is extracted from the return of the sea-borne trade of the Madras Presidency naturally takes no account of movements to and from other parts of India by rail. It is unlikely that raw material or manufactured articles imported will leave the province by rail except perhaps for Mysore and other local States. The very large import of teak is significant and none of it can be destined for re-export. 84,000 tons comes to the port of Madras alone. It is practically entirely from Burma.

Table of permanent clerical establishment.

Office.	Number of clerks.	Number of peons.	Cost.	
			Rs.	
(1) Chief Conservator's office	16	13	18,000	
(2) Conservators' offices	53	46	49,420	
(3) District Forest offices	250	136	1,57,570	
(4) Range Offices	157	80	74,950	
(5) Forest College	9	12	7,600	
(6) Research officer	2	6	1,840	
(7) Forest Engineer	7	9	5,220	
(8) Forest Utilization Officer	2	4	3,120	
(9) Inspector of Live-stock	1	2	720	
Total	497	308	3,18,440	

Table of temporary establishment.

	1919-20.		1920-21.		1921-22.		1922-23.		Class of establishment.
	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	
B-I. (a) Timber exploited by Government.	30	4,800	25	7,344	30	7,363	35	10,882	Depot keepers, depot gunastas, timber watchers.
(b) Firewood exploited by Government.	11	1,178	10	1,730	7	1,104	4	972	Depot watchers, depot clerks, coupe supervisors and watchers.
(c) Sandalwood ..	28	3,792	23	4,212	17	3,852	11	2,292	Special clerk, depot keepers, depot watchers, tannadar, dibbler.
(d) Minor produce.	5	483	5	785	5	687	2	228	Catechu watchers, minor produce maistri.
II. Timber exploited by consumers.	837	76,520	787	77,043	629	70,600	481	64,271	Watchers, tannadars, permit clerks, checking clerks.
III. Confiscated forest produce.	6	1,332	6	660	6	708	6	433	Drift-wood inspectors, drift-wood peons, drift-wood watcher.
VI. (a) Capture of elephants.	36	4,221	51	8,408	48	7,740	46	7,752	Jamadars; mahouts, kavadis, pit watchers.
(b) Feed and keep of elephants.	227	28,136	244	47,098	265	51,068	249	47,828	Mahouts, kavadis, cartmen, elephant jamadar.
(c) Stores, tools and plant.	29	4,264	26	4,640	31	5,807	26	5,275	Boat serangs, drivers, firemen, lascars, fitters and blacksmiths.
VII. (a) Roads and bridges.	8	1,999	6	2,736	19	4,332	4	2,046	Overseers, supervisors, maistris, permanent-way inspectors.
VII (b). Buildings ..	329	17,982	369	27,102	336	27,794	287	23,358	Bungalow watchers, rest house watchers, sweepers.
VIII. (a) Surveys ..	48	15,355	37	15,894	26	11,318	29	8,054	Surveyor draughtsman, surveyor, lascars chainman.
(a) Sowing and planting.	47	5,028	42	6,132	44	7,290	40	4,459	Gardeners, maistris, plantation watchers.
(g) Other works.	1,328	1,01,172	1,081	1,15,794	799	95,734	655	80,862	Reserve watchers, malis.
IX. (a) Other charges.	7	758	10	1,476	10	1,476	2	324	Tappal watchers, museum watchers.
C-I (a) Subordinate forest establishment.	698	1,24,850	86	11,712	39	11,262	28	8,628	Deputy Rangars, Foresters Forest Guards, Overseers.
C-I. (f) Office establishment.	339	48,577	316	55,283	298	57,137	224	48,546	Clerks, peons.
C-III. (a) Contract contingencies.	97	7,020	100	11,340	104	12,771	64	7,693	Office watcher, tappal carriers.
(b) Non-contract contingencies.	20	1,692	18	3,448	18	2,670	14	2,190	Hospital orderly; hostel watchers, masalohis, sweepers.
Total ..	4,130	4,43,657	3,142	4,01,783	2,729	3,80,708	2,207	3,26,083	

Statement of pensionary charges incurred in India during 1921-22.

Class.	Number of officers.	Cost.		
		Rs.	A.	P.
Imperial Service ...	2	10,843	12	0
Provincial service ...	14	40,249	14	0
Rangers ...	29	12,239	1	0
Deputy rangers ...	13	2,092	13	0
Foresters ...	20	1,662	6	0
Forest guards ...	38	2,384	10	0
Office establishment... ..	38	9,652	4	0
Total ...	154	79,124	12	0



## APPENDICES.

## I

*Report of Mr. C. F. George, Assistant Accounts Officer, on the Chenat Nair scheme.*

The exploitation of the Chenat Nair forests commenced in September 1919. The expenditure and receipts have been incorporated in the district and provincial accounts of the Forest department so that it is not possible to readily say what the expenditure and receipts have been for the period from September 1919 to 31st March 1922. The Forest Department have, however, made a detailed examination of the accounts for the period under consideration, and have prepared abstracts of receipts and payments, and these abstracts are the basis on which the attached balance sheet as on 31st March 1922, and the production account and profit and loss account for the period September 1919 to 31st March 1922 have been prepared. The figures in the abstract have not been audited, but the expenditure has been examined with reference to the figures booked in the Accountant-General's office under the Chenat Nair Forest scheme, and the differences have been reconciled, head by head, as shown in the reconciliation statement attached to this report. The receipts were mainly collected by the Conservator of Forests, VI Circle, and his accounts were examined in that connexion. These accounts as also those of the Conservator, V Circle, were examined with reference to expenditure incurred by them for live-stock, tools, plant and machinery.

2. As the result of the reconciliation was satisfactory, the Forest department figures have been adopted in framing the accounts now submitted subject to modifications and adjustments, the principal items being—

*Additions—*

<i>Expenditure—</i>		RS.	A.	P.
(i) Difference in value of live-stock	... ..	4,450	8	0
(ii) Share of District Forest Officer's salary and establishment charges		35,163	0	0
(iii) Share of Direction—Conservator and Chief Conservator.		23,442	0	0
(iv) Railway freight on timber sent to mines	... ..	20,627	10	0
(v) Value of land for Olavakode depot and rest-house.		12,730	2	7
(vi) Value of timber from Pollachi and Nilambur	... ..	3,525	12	0
(vii) Demarcating, sowing and planting operations	... ..	9,355	1	8
(viii) Increase in charge for interest	... ..	11,339	6	6
<i>Income—</i>				
(ix) Sales of timber John Taylor & Sons, increase	... ..	20,628	5	2
(x) Sale of timber to Chief Engineer, South Indian Railway.		445	13	7
(xi) Tolls recovered by district board on Dhoni-Olavakode road for half of 1919-20 and 1920-21.		1,500	0	0
<i>Assets—</i>				
(xii) Revaluation of stocks of timber felled on the basis of Messrs. Price Water-house & Co.'s report.		13,315	13	7
<i>Deductions—Expenditure—</i>				
(a) Value of buffaloes transferred to Wynad division	... ..	6,781	7	6
(b) Transfer of plant to other Forest divisions	... ..	1,629	0	5

3. The following items have been taken to debit of preliminary expenses:—

	RS.	A.	P.
Dragpath and slides	16,702	15	4
Tractor demonstration	1,855	13	4
Specimens and advertizing expenses	1,465	9	2
Dhoni depot	925	2	7

4. With these additions and alteration the position brought out in the accompanying account is as follows:—

	RS.	A.	P.
Loss on extraction of timber as per production account...	15,877	9	3
Total loss as per profit and loss account	1,15,051	6	11
Total capital invested by Government—Cash expenditure.	4,31,784	4	0
Liabilities to be paid	20,160	4	1
<b>Total</b>	<b>4,51,944</b>	<b>8</b>	<b>1</b>

which is represented by

*Fixed assets—*

	RS.	A.	P.
Roads	88,427	14	2
Buildings	44,746	7	5
Water-supply...	14,399	13	2
Live-stock	5,037	0	6
Plant and machinery	90,128	0	7
Tools	3,702	7	1
Other items	33,764	4	11

*Floating assets—*

Timber stocks	21,390	14	6
Cattle food	2,493	3	5
Sundry debtors	16,864	4	6

*Nominal assets—*

Preliminary expenses	75,938	4	11
<b>Total</b>	<b>3,36,893</b>	<b>1</b>	<b>2</b>

The difference between the capital and the assets is the loss of Rs. 1,15,051-6-11 brought out in the Profit and Loss Account.

5. I did try to investigate the loss in the production account, with a view to seeing if the total quantity of logs felled was accounted for either in sales or stock in hand and the result is given below :—

	c.ft.	c.ft.
Felling charges paid for ... ..	.....	255,531-950
Timber accounted for—		
Invoiced measurements to mines ... ..	66,412-790	.....
Cash sales ... ..	{ 1,592-103 1,200-000	.....
Fuel (out end of logs) ... ..	1,560-080	.....
Sales to South Indian Railway ... ..	310-680	.....
Stock in hand as per enumeration —		
Logs ... ..	62,143-860	.....
Converted timber ... ..	5,046-000	.....
Rejected timber—logs ... ..	8,814-080	.....
Total ...	<u>147,079-593</u>	<u>147,079-593</u>
Difference ...	.....	<u>108,452-357</u>

There is a report of rejections in valleys of broken or piped and hollow logs which it will not pay to extract from the forests, for 67,171-78 cubic feet and the rest is said to be timber used in slides, buildings, etc. The total quantity so used was not available. There was also wastage in conversion. On the figures above, the wastage on extraction was 27 per cent, and there was a further loss of about 7 per cent in the difference of measurements between those invoiced out by the Forest Department, and the measurements made by the mines. This reduction has to be accepted, as the Conservator has agreed to a 40 per cent reduction in the measurements of Hemicyclia logs to avoid their total rejection by the mines. If these sources of loss can be eliminated with the experience now gained, it should be possible to show a gross profit on the production account. There will also be a considerable saving in the cost of feed and keep of cattle, as the stock is now half the number that was previously carried. The charge for feed and keep in 1921-22 is very high compared with that of previous year. There will, however, be an increase in the working expenses for the tractors.

6. The profit and loss account shows that the overhead charges are high, and if they are spread over the timber sold to the mines, the South Indian Railway, and the cash sales, the rate per cubic foot is Rs. 1-39. There is no prospect of reduction in the total expenditure, as the depreciation charges on account of plant and machinery will increase, as also the charge for interest and there will be a debit for depreciation in buildings and probably for rent of land. I have raised no debit on account of rental of land, as I have not been able to ascertain what is a fair rate for such lands. The chief item in the Profit and Loss Account which calls for remark is the share of District Forest Officer's establishment charge and the share of direction. The first has been calculated on the basis of expenditure in the division, and the latter has been taken at two-thirds of that figure, as the expenditure basis with reference to the Circle and Presidency gave a charge of Rs. 62,081 for the Conservator and Chief Conservator, a sum quite out of proportion to the service rendered. The expenditure basis is not a suitable one for the Forest Department as the following figures for 1920-21 show :—

	Rs.
Works expenditure ... ..	18,08,985
Establishment ... ..	27,21,502
Revenue ... ..	52,78,086

Following these figures, the expenditure basis gives a charge for establishment of 1-8-0 for every rupee of works expenditure. This is obviously excessive, and the revenue earnings show that a good deal of the time of the Forest Officers is spent on revenue work. How much it is difficult to say. There is no doubt that the time basis would be best, but data is not readily available to allow of such distribution being adopted. I have also considered the question of distribution by the quantity of timber extracted, and by acreage of workable forests but neither of these have offered a solution. It is a question therefore for the Forest department to consider. It may be necessary at the beginning to adopt an arbitrary figure which can be subject to revision and correction as experience is gained.

7. Another point calling for attention in the Profit and Loss Account is the charging for demarcation, sowing and planting. In view of the decision contained in paragraph 2 (iii) of Auditor-General's letter No. 1297-Ad. M./725-21, dated 21st July 1922, to the addresses of all Local Governments, on the Chartered Accountant's report on forest development schemes, I have charged this expenditure in the Profit and Loss Account and this item will go on increasing as the areas exploited increase. The view taken by the Auditor-General is supported by Mr. Martin in his report, dated 26th May 1921 on the Chenat Nair Forests, page 4, paragraph 9. Here he treats the charge for regeneration as part of the cost of production, and this conservative view is a sound one for Government undertakings, as all capital expenditure on fixed assets carries a liability for interest, and this is a considerable item during the years that the trees of the new woods are maturing, and when the return, if any, is very small, I would here refer to the

Mount Stuart Working Circle report as a typical case which will bring out the full effect of the point under consideration. Here, the total expenditure on regeneration is taken at 70 an acre and the cost for 15,000 acres is Rs. 10,50,000. If this sum is capitalized, the scheme will have to pay interest say at 6 per cent from the 51st to 100th year, at Rs. 63,000 per annum. In the 50 years therefore revenue will pay Rs. 31,50,000 by way of interest. In addition, there will be the charge for interest on the sums expended from year to year on regeneration during the first 50 years of work. Revenue as a whole therefore stands to loss a considerable sum for the concession to capitalise the cost of regeneration.

8. There are other points that arise which may be considered here. A development scheme comprises —

- (i) Conservation and regeneration.
- (ii) Exploitation.

The former may be said to be an administrative measure, although the result of such efforts incidentally helps to improve the revenues. The latter is purely a revenue producing measure, and its activity is of a commercial nature, viz., the extraction of logs for sale at a profit. This work has in the past been largely done by contractors, and the Forest Department in supplanting them hope to secure all the profits accruing from this operation. If both operations are taken together we have a scheme following within the provisions of rule 2 (a) of the Local Government (Borrowing) rules. Exploitation alone will probably not fall under this rule and it could only be undertaken from borrowed money if it comes under rule 2 (a) (i), and then provision would have to be made for the amortisation of the loan which is equivalent to writing down the capital assets to a residual value, during the period of the operations—See rule (2) (a) (ii) *ibid.* On the whole therefore, it is financially sound to combine the two operations as a scheme.

9. Interest has been calculated at Rs. 5.1979 per cent, the last rate advised by the Auditor-General in connexion with productive public works. It has also been calculated in the manner indicated in note 1 to paragraph 323 of the Account Code, viz., on the capital expenditure on fixed and nominal assets to end of previous year, plus half the outlay during the year.

10. The items referred to in paragraph 3 above, as charged to preliminary expenses will be, written off over the period of the operations. All items except tractor demonstration will be written off in five years, the tractor demonstration will be written off in four years.

11. In the balance sheet, the amounts shown under sundry creditors represent the value of land acquired and made over to the Forest Department in 1921-22, but for which debit has not been received and for credit notes issued for which debits were not raised by the South Indian Railway in 1921-22.

12. Under assets, to the actual value of construction a proportionate share of establishment charges has been added, so that the assets are shown in the balance sheet at cost including establishment charges. The total amount debitable to the scheme on account of establishment charges was apportioned equally between capital and revenue, following the distribution made by the Chief Conservator of Forests in paragraph 34 of his letter No. 1995/21/1, dated 6th October 1921, to the address of Government in the Development Department. On an expenditure basis this distribution is fair.

13. The value of the timber supplied by Pollachi and Nilambur (Beypore) Forest Depots, has been taken into account, and added to the value of the buildings, according to the distribution given by the Extra Assistant Conservator in charge of the construction. In the absence of any detail statement of cost, showing the cost of extraction, it was difficult to determine a price for such timber and the rate of Re. 1 per cubic foot adopted is the best approximation that could be arrived at. There is some confusion in these timber accounts. According to the figures supplied me, based on the measurement books, the quantities received from Pollachi and Nilambur were 2,396 and 1,522 cubic feet respectively but according to the returns submitted by the South Coimbatore and Nilambur Forest Officers the quantities supplied were 2,161 cubic feet and 1,262.74 cubic feet respectively. According to my information the timber supplied from these two centres was all duly used up on construction of buildings, yet in form 10 in the District Forest Office, Palghat, there is an entry showing a return of 252 logs or 2,541.27 cubic feet from contractor Ponnamm Pillai in November 1921, and I understand this is teak timber lying at the old timber siding at Olayakode, and must have been received from either Pollachi or Nilambur. The matter is one requiring further investigation.

14. A special enumeration of the logs lying in the forests on 31st March 1922 was made, and the quantities shown as 'Timber stocks' in the balance sheet, are based on such count.

15. The plant and machinery is for the most part new and depreciation has been written off in respect of plant which has been used. The Exploitation Officer stated that with the exception of a Monkey Jack and Winch valued at Rs. 735-14-9, all the items were serviceable and likely to be used. Steps should be taken to dispose of the Monkey Jack and Winch referred to above.

16. Under sundry debtors, all the debts are good. The amount due by the Empire Engineering Company was recovered in July 1922 and all but Rs. 40-2-0 has been recovered from Messrs. John Taylor & Sons in 1922-23. A credit from the South Indian Railway is awaited against the amount due by the Chief Engineer.

17. To now come to the financial results for the period under consideration and the future prospects :-

	RS.	A.	P.	RS.	A.	P.
The production account shows an expenditure of ... ..	...			1,28,028	1	2
and the Profit and Loss Account ...	...			1,03,597	4	2
Total ...				2,31,625	5	4
From which should be deducted—						
Stock in hand ... ..	21,390	14	6			
Sales of fuel less cut end of logs ...	7,010	11	0			
Total receipts ... ..	4,423	6	6			
				26,825	0	0
Difference representing value of 71,075·573 cubic feet timber extracted and sold.				2,04,800	5	4
				RS.		
The rate per cubic foot ... ..				2,04,800·33		
				71,075·573		
And the average rate per cubic foot received from the mines is.				87,345·12		
				66,417·79		
				1·57		

18. If the wastage referred to in paragraph 5 above is eliminated or considerably reduced, and the overhead charges referred to in paragraph 6 are spread over a greater output so that the charge per cubic foot will be reduced, the position can be altered from one of loss to one of gain. This is what the management is trying to achieve, and with the help of a simple costing system which will shortly be installed, the revenue expenditure should be well under control. The management is being helped in the efforts by a demand from the mines of 143,500 cubic feet of timber for the year 1922-23 and it is only after this year's working that the position can be satisfactorily reviewed.

19. There are no working plans for these forests, and as the productivity of a forest scheme is largely dependent on the estimates of timber available in the forests, no useful scheme can at present be worked out. I understand that in the present workings the quantity of timber available has been considerably below the 40 tons per acre given in Mr. Martin's report of the 26th May 1921, on the Chenat Nair Forests, and it would probably be as well to wait till data is available on the basis of the area now being worked out.

20. The present system of Forest Accounts does not allow of control over expenditure either as a whole or on the basis of a unit of output. The activity is a commercial one having for its object the extraction of timber for sale to the public at a profit, and therefore the only system of accounting suitable is a commercial one. Messrs. Price Waterhouse & Co., have recommended a suitable system of commercial accounting which is being installed supplemented by a simple system of costing. In the present system of costing no attempt has been made to differentiate between the several species exploited, this being left for subsequent development after the costing system has taken root. The present system is based on the assumption that the Exploitation Officer will maintain a log location register and that the existing systems of mustering labour and paying them are suitable.

21. In a commercialised system the accounts are centralised on one set of books so that it is easy to draw up the financial results of the operations over a period and the position at a given date after an examination of these books. This concentration of expenditure will be obtained if the Auditor-General's sanction is obtained, to apply the provision of the rules in chapter 2 of the Account Code. Until such sanction is received, departmental officers should be asked to furnish certified extracts of expenditure incurred or money received on behalf of Chenat Nair Exploitation, but finally charged off in their accounts under the present account rules. The necessity for some such record was brought out in trying to collect the figures of the accounts now presented. Notwithstanding the fact that great care has been taken by the Forest Department in compiling the abstract on which the accounts are based, and that they have been scrutinized with reference to the figures booked in the Accountant-General's Office, there is no proof that the figures are correct from an auditor's point of view. The reconciliation statement shows that there was laxity in identifying expenditure relating to Chenat Nair Exploitation, and a good deal was charged off as ordinary district expenditure. In one particular case a tractor required for working the Nilambur forest was charged to Chenat Nair, and its cost Ra. 5,721-1-0 has had to be excluded in arriving at the cost of machinery and plant. If correct results are desired, such laxity in accounting must be put a stop to.

22. The introduction of a commercial system of accounts will not alter the financial powers and rules affecting Government transactions. The only changes that will occur in respect of Government commercial undertaking, will be the methods of finance, the method of accounts, and the system of audit. These are fully described in Chapter 2 of the Account Code and in Articles 142 to 144 of the Audit Code.

C. F. GEORGE,  
Assistant Accounts Officer,  
on Special duty.

	1919-20.	1920-21.	1921-22.	Total.		1919-20.	1920-21.	1921-22.	Total.
			RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<b>CI</b> Sundry creditors—					Roads—				
Revenue Deputy Collector for land acquired .. .. .	..	..	16,319 12 1	16,319 12 1	Dhoni-Olavakkot Road .. .. .	9,838 9 7	44,610 14 11	11,497 4 7	65,446 18 1
South Indian Railway—					Sappal Valley Road .. .. .	129 10 3	2,617 0 8	8,838 8 4	91,580 8 1
Railway freight on credit notes issued to end of March 1922 .. .. .	..	..	3,840 8 0	3,840 8 0	Inspection path to Sappal Valley Tractor Road .. .. .	..	..	263 6 11	263 6 11
Capital account--Government of Madras .. .. .	..	..	4,31,784 4 0	4,31,784 4 0	Railway siding at Olavakkot .. .. .	..	..	1,187 7 1	1,187 7 1
					Timber depot, Olavakkot .. .. .	..	..	14,240 8 11	14,240 8 11
					Sappal Main slide .. .. .	..	..	14,047 15 1	16,934 10 8
					Log pound .. .. .	..	..	2,886 11 7	1,550 2 8
					Water-supply .. .. .	94 8 0	13,676 2 11	1,008 14 8	1,008 14 8
					Buildings at cost—			699 2 8	14,899 18 2
					Rest-house, Sappal .. .. .	..	11 18 2	11,065 15 6	11,077 19 8
					Coolie lines, Sappal .. .. .	..	1,688 14 8	2,700 4 0	4,887 2 8
					Ranger's quarters, Sappal .. .. .	..	1,090 6 6	4,195 9 4	5,334 14 10
					Foresters' quarters No. 1, Sappal Do. No. 2, Sappal .. .. .	..	857 4 11	8,336 11 8	4,184 0 7
					Guard's quarters, Sappal .. .. .	..	1,255 8 6	2,380 10 9	2,330 10 9
					Rest-house, Olavakkot .. .. .	..	..	4,072 3 8	5,327 12 2
					Maistri's quarters, Sappal .. .. .	..	898 0 2	4,460 10 8	4,460 10 8
					Forester's quarters, Olavakkot .. .. .	..	..	2,720 6 1	3,618 6 3
					Temporary sheds—			2,699 3 1	2,699 3 1
					Sappal .. .. .	..	..	60 0 0	60 0 0
					Dhoni .. .. .	..	..	659 1 2	659 1 2
					Buffaloes' sheds and trough .. .. .	..	..	696 12 7	696 12 7
					Plant and Machinery at cost less deprecia- tion—				
					Tractors and Accessories .. .. .	..	..	70,725 5 10	70,725 5 10
					Ropes, pulley blocks, winches, etc. .. .. .	..	9,587 11 3	..	9,587 11 3
					Carts, wagons and trolleys .. .. .	..	6,023 7 7	..	6,023 7 7
					Other plant .. .. .	..	..	3,841 7 11	3,841 7 11
					Tools at re-valuation .. .. .	..	3,702 7 1	..	3,702 7 1
					Livestock—50 buffaloes at cost less depreciation .. .. .	..	2,738 3 8	3,804 2 10	5,087 6 6
					Cattle food .. .. .	..	..	2,493 8 5	2,493 8 5
					Timber stocks by enumeration—				
					Logs in forests .. .. .	..	..	17,905 1 7	..
					Converted timber .. .. .	..	..	2,610 7 2	..
					Rejected timber and fuel .. .. .	..	..	875 5 9	21,890 14 6
					Sundry Debtors—				
					John Taylor & Sons .. .. .	..	..	15,902 18 0	15,902 18 0
					Chief Engineer, South Indian Railway. Empire Engineering Company, Cawn- pore .. .. .	..	..	445 18 7	445 18 7
					Preliminary Expenses—			515 9 11	515 9 11
					Dragpath and main slides—balance of. Tractor demonstration— do. Specimens and advertising charges —balance of .. .. .	1,529 8 8	7,998 0 11	2,937 12 9	12,460 5 11
					Dhoni Depot—balance of .. .. .	..	..	1,599 11 10	1,599 11 10
					Loss .. .. .	..	..	166 10 2	1,104 10 7
								778 8 7	778 8 7
								1,15,051 6 11	1,15,051 6 11
Grand total ..	..	..	4,51,944 8 1	4,51,944 8 1	Grand total ..	11,185 6 10	1,08,201 6 0	3,32,557 11 3	4,51,944 8 1

The above balance sheet is really a statement of position as on 31st March 1922. The figures in it and in the attached Production and Profit and Loss Accounts have not been subject to audit. These accounts are based on figures prepared by the District Forest Officer, Palghat, which have been reconciled so far as expenditure is concerned with figures taken from the Accountant-General's books. The books of the Conservators of Forests, V and VI Circles, were examined to see that all receipts and expenditure have been included in these figures. The figures of the District Forest Officer have been amended in respect of certain items as detailed in my report dated 15th September 1922. Subject to these remarks the balance sheet does correctly represent the position as on 31st March 1922.

OOTACAMUND,  
15th September 1922.

O. F. GEORGE, A.S.A.,  
Incorporated Accountant.

CHENAI NAIR EXPLOITATION.

Production account for the period September 1919 to March 1922.

Dr.

Cr.

	1919-20.	1920-21.	1921-22.	Total.		1919-20.	1920-21.	1921-22.	Total.
To Working Expenses--	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	By--	RS. A. P.		RS. A. P.	RS. A. P.
Marking, girdling, felling and logging ..	157 4 0	4,991 13 7	4,771 11 1	9,920 12 3	Sales of timber, John Taylor & Sons .. .. .	92,117 15 0	..	..	..
Hauling and dragging ..	1,121 4 6	14,350 18 3	23,086 14 0	38,558 15 9	Less allowances for difference in measurements ..	4,772 18 0	..	87,345 2 0	
Sliding ..	..	2,982 14 6	3,747 2 6	6,730 1 0	Chief Engineer, S. Indian Railway ..	..	..	445 13 7	
Carting and loading ..	250 9 3	3,766 9 0	8,061 8 10	12,078 6 1	Cash sales .. .. .	..	..	1,742 14 10	
Depot work ..	..	1,354 2 0	1,108 9 10	2,462 11 10	Sales of fuel .. .. .	..	..	1,225 11 0	90,759 9 5
Tractor working expenses ..	..	..	1,013 5 3	1,013 5 3					
Conversion of timber ..	..	237 12 0	1,861 0 11	1,898 12 11					
Railway freight forward ..	..	..	20,627 10 0	20,627 10 0					
Feed and keep of cattle ..	824 5 8	9,278 5 3	24,634 10 9	34,737 5 8	Stock on hand.				
					In forest--				
					Feiled at head of Dhoni Valley				
					32,000 c.ft. at As. 3-6 per				
					c.ft. .. .. .	7,000 0 0			
					Logs adjoining old drag paths				
					3,201 c.ft. at As. 6-0 per				
					c.ft. .. .. .	1,200 5 0			
					1,644 c.ft. at As. 5-0 per				
					c.ft. .. .. .	513 12 0			
					3,260 c.ft. at As. 4-0 per				
					c.ft. .. .. .	815 0 0			
					3,399 c.ft. at As. 3-0 per				
					c.ft. .. .. .	687 6 0			
					3,344 c.ft. at As. 2-6 per				
					c.ft. .. .. .	1,303 12 0			
					<u>51,848</u>	<u>11,470 3 0</u>	..	11,470 3 0	
					At Dhoni--				
					10,295 c.ft. Deciduous timber at As. 10-0				
					per c.ft. .. .. .	..	..	6,434 14 7	
					Converted timber--				
					631 Kolemarams (1,682 c.ft.) at Rs. 1-8-0				
					each .. .. .	..	..	946 8 0	
					539 Chattams (721.6 c.ft.) at As. 12-0				
					each .. .. .	..	..	404 4 0	
					2,540 Kais (2,540 c.ft.) at Rs. 0-6-0 each ..				
					102.4 c.ft. Vellagil planks at Rs. 3-0-0				
					per c.ft. .. .. .	..	..	307 3 2	
					Fuel--				
					Rejected timber lying at Olavakkot depot--				
					441 logs 8,814.08 c.ft.				
					Fuel 1,690.25 ..				
					10,504.33 at Rs. 1 per 12 c.ft. ..	..	..	875 5 9	21,390 14 6
					By loss carried to profit and loss account ..	..	..	15,877 9 3	15,877 9 3
Tota ..	2,858 7 5	46,962 5 7	66,712 4 2	1,28,028 1 2	Total ..	..	..	1,28,028 1 2	1,28,028 1 2

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GENERAL STATE DEPARTMENT.

Dr.

Profit and loss account for the period September 1919 to 31st March 1922.

Cr.

—	1919-20.	1920-21.	1921-22.	Total.	—	1919-20.	1920-21.	1921-22.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To loss brought over from production accounts	..	..	15,877 9 3	15,877 9 3	By tolls realized by District Board on Dhoni—Olavakhode road ..	200 0 0	1,300 0 0	2,923 6 6	4,423 6 6
Repairs to roads .. ..	..	..	6,046 12 1	6,046 12 1	By net loss carried to balance sheet.	..	..	1,15,051 6 11	1,15,051 6 11
Maintenance of drag paths .. ..	..	1,129 11 6	1,467 12 1	2,597 7 7					
Maintenance of water-supply .. ..	..	..	57 6 0	57 6 0					
Depreciation—									
Plant and machinery .. ..	..	4,116 11 3	5,015 3 0	9,131 14 3					
Live stock .. ..	..	587 0 0	1,069 0 0	1,656 0 0					
Tools .. ..	..	57 0 0	58 8 4	115 8 4					
Share of preliminary expenses—									
Drag paths and minor slides .. ..	789 0 0	4,188 0 0	1,708 0 0	6,685 0 0					
Tractor demonstration .. ..	..	..	464 0 0	464 0 0					
Specimens and advertising expenses .. ..	88 0 0	412 0 0	91 0 0	588 0 0					
Dhoni Depot .. ..	..	317 0 0	..	317 0 0					
Temporary sheds .. ..	181 8 10	382 8 5	1,413 8 0	1,907 9 3					
Share of establishment—Executive .. ..	1,365 9 0	6,807 9 7	9,338 9 3	17,508 11 10					
Share of Deputy Conservator's establishment. .. ..	697 0 0	8,778 0 0	8,106 8 0	17,581 8 0					
Share of Conservator and Chief Conservator .. ..	464 10 8	5,852 0 0	5,404 5 4	11,721 0 0					
Anti-malarial work .. ..	..	968 6 6	..	968 6 6					
Miscellaneous .. ..	7 0 0	907 15 6	1,099 6 8	2,014 6 2					
Regeneration—									
Demarcation .. ..	..	427 0 2	..	427 0 2					
Sowing and planting .. ..	..	2,479 8 0	6,448 14 6	8,928 1 6					
Interest .. ..	290 8 6	3,547 14 4	11,102 6 8	14,940 8 6					
Total ..	3,858 0 0	40,858 0 3	74,768 12 2	1,19,474 13 5	Total ..	200 0 0	1,300 0 0	1,17,974 18 5	1,19,474 13 5

## II

*Report of Mr. O. F. George, Assistant Accounts Officer on the  
Mount Stuart Working Circle.*

The Mount Stuart Working Circle consists of the workable area of the Tekkadi leased forests and of the Mount Stuart forests exclusive of Karian Shola and the Bamboo Working Circle. The area under working is 15,208 acres. The present lease is for 99 years with the option of renewal by Government for similar periods on payment of an enhanced rental. The existing lease has 45 years more to run, and the rental is Rs. 5,000 per annum.

2. Adjoining this working circle there are two Government forests — one to the north-east, an evergreen forest (Karian Shola), comprising 3,500 acres which is ready for working but which it is not proposed to take in hand for four or five years yet. The other to the south is a natural teak and miscellaneous deciduous timber forest which will probably be worked when the Mount Stuart Working Circle is worked out, say, in 50 years time. The area available for working in this forest is likely to be 15,000 acres. These two forests have no direct bearing on the project under consideration, but they are to this extent inter-connected that the roads which are being laid down for the Mount Stuart Working Circle will also serve these areas, so that they will contribute towards the productivity of the Mount Stuart scheme.

3. The Conservator of Forests, V Circle, in his letter No. R.O.C. 2889/21-1, dated 7th December 1921, submitted a detailed report showing probable working expenses and revenue for this scheme for a period of 180 years. In his estimates of expenditure, however, the Conservator has omitted several important items, e.g.,

Cost of regeneration of forests.	Share of Direction.
Repairs to buildings.	Share of cost of working plans.
Depreciation on buildings.	Audit fee.
Share of District Forest Officer's pay.	Interest on capital.

I have corrected his estimates and set out the results in statement A attached. I have adopted his revenue figures except for the receipts on account of sale of elephants. I do not think elephant capturing should be mixed up with direct Forest revenue. It is more by way of a casual receipt. For that reason I have omitted all items connected with the operation from the estimates. In fact, I think a separate account shall be kept for the elephants and a fixed hire charged to the Forests for elephants lent for dragging operations. The statement is divided into the three periods of time adopted by the Conservator in his report under reference, and the results are summarized below:—

	Working expenses.	Revenue.	Surplus.	Deficiency.
	RS.	RS.	RS.	RS.
1st to 50th year .. .. .	106,50,000	126,31,000	19,81,000	..
51st to 75th year .. .. .	21,12,500	26,25,000	4,12,500	..
76th to 100th year .. .. .	21,12,500	20,75,000	..	37,500
<b>Total ..</b>	<b>148,75,000</b>	<b>172,31,000</b>	<b>23,56,000</b>	<b>..</b>

4. The deficiency in the last period of Rs. 37,500 may be neglected in view of the surplus in the first two periods. Moreover, this deficiency will not really exist if the two forests referred to in paragraph 2 above are brought under working and contribute towards the cost of repairs to the road and the charge for interest. A very small charge of an anna a cubic foot on all timber passing over the Mount Stuart Working Circle roads will give an yield of Rs. 6,25,000 as under:—

	Rs.
<i>Karian Shola</i> —	
3,500 acres at 20 tons per acre, $\frac{1}{2}$ Mr. Martin's estimate for Chenat Nair, 70 tons or 3,500,000 c. ft. at Re. 0-1-0 per cubic foot.	2,18,750
<i>Ulandi area</i> —	
1,30,000 c. ft. per annum assuming the output will be the same as the Mount Stuart Circle. For 50 years the output will be 1,30,000 $\times$ 50 = 6,500,000 c. ft. at Re. 0-1-0 per c. ft.	4,06,250
<b>Total ...</b>	<b>6,25,000</b>

As the Ulandi area operations will not commence till the Mount Stuart area is worked out, say, 50 years hence, half of Rs. 4,06,250 will fall in the third period and this will turn the deficiency of Rs. 37,500 into a surplus of Rs. 1,65,625.

5. The Conservator's report shows that as soon as the trees in the new woods are ready to be felled the revenue will show a considerable increase, and he gives the gross revenue at:—

	Per annum.
	Rs.
101st to 120th year .. .. .	6,13,500
181st to 180th year .. .. .	15,39,500



6. Based on the Conservator's figures, the Mount Stuart Working scheme may be treated as a productive forest work. Being a complete scheme comprising, exploitation and regeneration, it would probably come within the provisions of rule 2 (a) of the Local Government (Borrowing) rules (Appendix 6 of the Audit Code), and it could be financed for loans. As, however, all sanctions to expenditure from loans have to be audited by the Auditor of Government of India sanctions (note 4 to Article 148, Audit Code), it would be as well to obtain the opinion of the Auditor-General on this point. Interest has been taken at 6½ per cent as required by note 2 to Article 148 *ibid*.

7. The cost of regeneration has been charged to revenue instead of being capitalised. This follows the decision contained on paragraph 2 (iii) of Auditor-General's letter No. 1297-Adm. 725-21, dated 21st July 1922, to the addresses of all Local Governments in the Finance Department. Mr. Martin in his report, dated 16th June 1921, on the Chenai Nair Forests, page 4, has also treated the cost of regeneration as a charge against exploitation.

8. In the estimates under consideration, no provision has been made for superannuation and pension charges. This is included in the case of productive Public Works, and it would probably have to be added in this case too. The Auditor-General's advice may also be sought on this point. The surpluses are sufficient to meet such charges.

9. *Regarding rent.*—No provision has been made in the estimates for enhancement of rent on the renewal of the lease. A copy of the lease was not available at Coimbatore. It is stated to be with Government at Madras. This figure will require revision if the increase can be determined. In respect of the Government forests included in the Mount Stuart Working Circle no rental has been charged, as I have not been able to obtain information as to what would be a fair rent to charge.

10. *Share of District Forest Officer's Salary and Establishment and Share of Direction.*—In the absence of any sanctioned basis for determining the amount to be charged, the first item has been taken at one-fourth of the total annual cost, and the second item has been estimated at two-thirds of that sum. It is desirable to fix a basis for calculating these charges. The expenditure basis is not a satisfactory one, as a good deal of the time of a Forest Officer is taken up on revenue duties. The time basis would be the best, but data is not readily available.

11. The figures in connexion with interest payable are approximate and have been arrived at as shown in statement C. In practice, it will be calculated in the manner referred to in note 1 to paragraph 323 of the Account Code.

12. The capital expenditure incurred to 31st March 1922 on fixed assets, as far as it could be ascertained, is Rs. 1,15,224 as detailed in statement B attached. Many of the items are worn out and the present value of the assets to be taken over is stated as Rs. 47,470. A sum of Rs. 28,532 has also been spent on preparing the working plans. The new expenditure proposed is :—

....	Immediately.	As work progresses during first 50 years.	Total.
	RS.	RS.	RS.
On roads .. .. .	2,60,000	2,83,500	5,43,500
On buildings and water-supply .. .. .	67,120	42,880	1,00,000
Total ..	3,17,120	3,26,380	6,43,500

The work on the new Ghat road is in progress.

13. The work on the present exploitation scheme began in 1919-20, but except for the new Ghat road no expenditure on capital account has been incurred.

14. The actual results of the working for the three years are not available, but can be worked out. The results for 1921-22, as worked out by the District Forest Officer, is given at statement D. These figures have not been subjected to audit.

15. The present forest system of accounts is unsuitable for productive works, as the receipts and expenditure cannot be conveniently segregated. It is very desirable to maintain accounts as will bring out periodically the profit and loss on the undertaking, and the position at a given date. It is also desirable to work out from month to month, the cost per cubic foot for each stage in the extraction of timber, and the total cost per cubic foot, including overhead charges, of timber landed at Pollachi depot. These advantages can be readily obtained if a commercial system of accounts is adopted. If this recommendation is accepted, I shall arrange to visit Coimbatore again and to draw up the necessary forms. The establishment that will be required is one accountant of the type of the man at the Kerala Soap Institute.

OOTACAMUND,  
5th September 1922.

U. F. GEORGE,  
Assistant Accounts Officer.

## STATEMENT A.

Estimate of expenditure and revenue on exploitation and regeneration of the Mount Stuart Working Circle—See V Circle Conservator's Letter R.O.C. No. 2889/21-1, dated 7th December 1921.

Details.	Amount.	Details.	Amount.	Difference.	
				Surplus.	Deficiency.
	Rs.		Rs.	Rs.	Rs.
<i>Expenditure, 1st to 50th year.</i>		<i>Revenue, 1st to 14th year.</i>			
Cost of logging and felling 1,30,000 cubic feet.	8,125	Timber sales 1,30,000 cubic feet at Rs. 1-12-0 per cubic foot.	2,27,500		
Cost of dragging to road side 1,30,000 cubic feet at Re. 0-2-0 per cubic foot.	16,250	Sale of spokes and felloes 270 sets at Rs. 25 each.	6,750		
Cost of carting to Pollachi, including share of road maintenance at Re. 0-11-8 per cubic foot.	91,406	Sale of bamboos .. ..	3,250		
Cost of making spthas and felloes ..	1,170	<b>Total for one year ..</b>	<b>2,37,500</b>		
Fire protection .. ..	2,000	<b>Total for 14 years,</b>	<b>33,45,000</b>		
Rent of Tekhadi leased forests (subject to increase.)	6,000	Rs. 2,37,500 × 14.			
Repairs to buildings at 2 per cent of cost.	2,187				
Depreciation .. ..	2,016	<i>15th to 10th year.</i>			
Share of cost of working plans ..	570	As above .. ..	2,37,500		
Establishment charges .. ..	20,000	Sale of thinnings from new woods. 7,000 carts loads at Rs. 3 per cart "in situ."	21,000		
Share of District Forest Officers' salary, etc.	4,500	<b>Total for one year ..</b>	<b>2,58,500</b>		
Share of cost of direction .. ..	3,000	<b>Total for 36 years,</b>	<b>93,06,000</b>		
Cost of audit .. ..	500	2,58,500 × 36.			
Cost of regeneration of 800 acres (15,000/60) at Rs. 70 per acre.	21,000				
Interest on capital .. ..	35,218				
<b>Total for one year ..</b>	<b>2,12,940</b>				
<b>Total for 50 years, say, Rs. 2,13,000 × 50</b>	<b>106,50,000</b>	<b>Total for 50 years ..</b>	<b>126,81,000</b>	<b>19,81,000</b>	
<i>51st to 75th year.</i>		<i>51st to 75th year.</i>			
Rent of leased forest (subject to increase.)	5,000	Sale of thinnings—			
Repairs to roads, 87 miles at Rs. 250 and 18 miles at Rs. 100.	10,550	Fifth thinnings, 78,000 cubic feet at Re. 1 per cubic foot.	78,000		
Repairs to buildings (2 per cent on Rs. 1,25,799.)	2,516	Fourth thinnings, 78,000 cubic feet at Re. 1 per cubic foot.	18,000		
Depreciation on buildings .. ..	600	Sale of spokes .. ..	1,500		
Fire protection .. ..	2,000	Sale of bamboos .. ..	3,500		
Felling thinnings at Re. 0-4-0 per cubic foot, 78,000 cubic feet.	19,500	<b>Total for one year ..</b>	<b>1,01,000</b>		
Establishment .. ..	5,000				
Share of District Forest Officer and direction.	2,000				
Audit fee .. ..	260				
Interest on capital .. ..	86,920				
<b>Total for one year ..</b>	<b>84,286</b>	<b>Total for 25 years,</b>	<b>25,25,000</b>	<b>4,12,500</b>	
<b>Total for 25 years, say, Rs. 84,500 × 25</b>	<b>21,12,500</b>	1,01,000 × 25.			
<i>76th to 100th year.</i>		<i>76th to 100th year.</i>			
As above for one year .. ..	84,286	Sale of 4 thinnings a year, 78,000 cubic feet at Re. 1 per cubic foot.	78,000		
		Sale of spokes .. ..	1,500		
		Sale of bamboos .. ..	3,500		
		<b>Total for one year ..</b>	<b>83,000</b>		
<b>Total for 25 years, say, Rs. 84,500 × 25</b>	<b>21,12,500</b>	<b>Total for 25 years 83,000 × 25.</b>	<b>20,75,000</b>		<b>37,500</b>
				<b>23,93,500</b>	<b>37,500</b>
<b>Total for 100 years ..</b>	<b>148,75,000</b>	<b>Total for 100 years ..</b>	<b>172,31,000</b>	<b>23,56,000</b>	

STATEMENT B.

Mount Stuart Working Circle.

Schedule of fixed assets, etc., as on 31st March 1922.

Description.	Original cost.	Condition : year of erection.		Value at which to be brought on District Forest Officer's estimate.
		Year	Remarks.	
	RS. A. P.			RS. A. P.
<i>Tramways—</i>				
Permanent-way and rolling-stock materials.	51,000 0 0	1887	Worn out, with care it can be made to go for another 10 years. It is proposed to scrap it and substitute a system of roads for carting.	12,000 0 0
Transport and laying 7 miles, Lump sum.	9,000 0 0			
Total ..	60,000 0 0			
Extension Permanent-way $\frac{1}{2}$ of a mile materials.	18,000 0 0	..	....	....
Laying say .. .. .	1,000 0 0	..	....	....
	14,000 0 0	1921	....	14,000 0 0
Total tramway ..	74,000 0 0			Revised values.
<i>Buildings—</i>				
District Forest Officer's rest-house— Mount Stuart.	3,000 0 0	1885	37 years old, but still serviceable.	1,800 0 0
Rangers' quarters do.	3,250 0 0	1890	32 years old .. ..	1,200 0 0
Store shed do.	3,000 0 0	1890	....	120 0 0
Do. do.	545 0 0	1902	....	90 0 0
Clerks' and peons' lines do.	700 0 0	1890	....	700 0 0
District Forest Officer's clerks and peons' lines— Mount Stuart.	904 0 0	1898	....	300 0 0
Chatram for coolies do.	697 0 0	1893	....	250 0 0
Range office do.	689 0 0	1905	....	300 0 0
Foresters' shed do.	520 0 0	1893	....	175 0 0
Deputy Ranger's quarters do.	751 0 0	1899	Converted into Range office.	No value.
Mahout's lines .. .. .	1,798 0 0	1901	....	550 0 0
Rest-house at Tekkadi .. .. .	3,164 0 0	1911	....	3,000 0 0
Ranger's and Subordinate's quarters— Mount Stuart.	2,528 0 0	1911	....	2,200 0 0
Depot Buildings, Pollachi .. ..	1,000 0 0		Not known; acquired in ruins.	650 0 0
Timber depot .. { Buildings ..	1,100 0 0	1907	....	{ 500 0 0
.. { Lands .. .. .	420 0 0			
Ranger's and clerk's quarters, Sethumadai.	1,450 0 0	1892	....	580 0 0
Total buildings ..	25,799 0 0		Total buildings ..	12,375 0 0
Ghaut road (old) 3 miles .. ..	4,000 0 0	Over 70 years.	A new road under construction.	4,000 0 0
Hydraulic Ram .. .. .	6,380 0 0	1897	(Worn out) .. .. .	....
Buffaloes and bulls .. .. .	5,095 0 0	..	....	5,095 0 0
Total ..	15,425 0 0		Total ..	9,095 0 0
Total fixed assets ..	1,15,924 0 0		Total fixed assets ..	47,470 0 0
<i>Preliminary expenses—</i>				
Cost of working plans .. .. .	28,532 0 0	..	....	28,532 0 0
<i>Floating assets—</i>				
Tools and Stores .. .. .	13,572 3 0	..	....	13,572 3 0
Stock of timber at Pollachi 2,546 logs= 70,035 cubic feet at Rs.1 per cubic foot	70,035 0 0	..	....	70,035 0 0
Stock of timber in forests 358 logs= 8,226 cubic feet at As. 10 per cubic foot.	5,516 4 0	..	....	5,516 4 0

## STATEMENT C.

## Mount Stuart Working Circle.

Calculation of interest for first 50 years—

	RS.
<i>Capital—</i>	
(1) Assets as on 31st March 1922 at District Forest Officer's valuation ... ..	47,470
(2) Amounts required immediately—	
(i) for new Ghaut road ... ..	2,60,000
(ii) for new buildings ... ..	57,120
(3) Half cost of working plans ... ..	14,261
(4) Half cost of probable expenditure on roads during first 50 years ... ..	1,41,750
(5) Half cost of probable expenditure on buildings during first 50 years ... ..	21,440
Total ...	<u>5,42,041</u>
Interest at 6½ per cent ... ..	Rs. 35,232 per annum.

Calculation of interest from 51st to 100th year.

	RS.
<i>Capital—</i>	
Expenditure on roads ... ..	5,43,500
" buildings, say ... ..	25,000
Total ...	<u>5,68,500</u>
Interest at 6½ per cent ... ..	Rs. 36,952 per annum.

## STATEMENT D.

## Mount Stuart Working Circle.

Revenue and expenditure for the year ending 31st March 1922 as prepared by the District Forest Officer.

<i>Expenditure.</i>	RS.	<i>Revenue.</i>	RS.
A I-a. Timber extraction by Forest Department.	71,383	Sales of timber ... ..	2,02,563
A V. Rent ... ..	2,500	Balance of timber sent on consign- ment account to England.	20,000
A VI-a. Live stock ... ..	3,793		
A VI-b. Do. feed and keep ... ..	45,741		
A VI-c. Stores, tools and plant ... ..	3,412		
A VII-a. Roads (maintenance) ... ..	5,604		
A VII-b. Buildings ... ..	484		
A VII-c. Water-supply ... ..	593		
A VIII-a. Sowing and planting ... ..	238		
A VIII-f. Fire protection ... ..	1,450		
A VIII-g. Other works ... ..	3,068		
A IX-c. Miscellaneous—other charges.	1,128		
Total ...	<u>1,39,394</u>		
The following have to be added:—			
A. V. Rent adjusted against advances.	2,500		
Executive establishment ... ..	21,985		
Share of District Forest Officer ... ..	4,206		
Share of direction ... ..	2,804		
Share of depreciation on buildings.	500		
Interest at 5½ per cent on Rs. 1,15,224.	6,337		
	<u>1,77,726</u>		
Surplus ... ..	44,837		
Total ...	<u>2,22,563</u>		<u>2,22,563</u>

NOTE.—Opening and closing stocks have not been taken into account.

## III

*Copy of letter from the Accountant-General, Madras No. F. I-14/292, to the Chief Conservator of Forests, Madras, dated the 11th August 1922.*

I have the honour to forward herewith the audited Balance Sheet of the Russellkonda Saw Mills as on 31st March 1922, together with the Auditor's report for submission to Government for their orders.

2. The Managing Agents may be asked to incorporate the figures in the Balance Sheet in their books for 1922-23, and they should be advised of the adjustments to be made in the cost of the buildings in terms of item (iv) of the Auditor's report. Full details of the figures advised should accompany so that Auditor may verify the correctness of the same at his next audit.

3. A Supplementary note of points requiring your orders is enclosed, and I would request that a copy of the orders passed on each item may be communicated to me in due course. The note and the report bring out the fact that the accounts kept by the Forest Department for the construction of the buildings were incomplete and not altogether satisfactory, and that there was a serious omission in not raising debits for forest produce as supplies were made. The objectionable expenditure in connexion with the Superintendent's garden was also incurred by departmental officers, and according to paragraph 6 of the note there was a want of care in indenting for stores.

## ENCLOSURE.

*Auditor's report.*

In submitting the audited Balance Sheet of the Russellkonda Saw Mills as on 31st March 1922, showing the capital expenditure to that date, I have the following remarks to offer:—

*Liabilities.*

(i) *Capital Account of the Government of Madras.*—The total investment is made up of the following drawings from the Treasury:—

	RS.	A.	P.
By Messrs. Parry & Co. ... ..	2,26,068	8	5
By Conservator of Forests, Northern Circle ... ..	11,346	12	9
By Divisional Forest Officer, Ganjam ... ..	1,16,286	15	8
<b>Total ...</b>	<b>3,53,702</b>	<b>4</b>	<b>10</b>

These figures have been duly agreed with the figures shown in the books of the Accountant-General, Madras.

(ii) *Sundry creditors*—The chief items are—

	RS.	A.	P.
(a) Messrs. Parry & Co. Their bill for erection of the machinery.	17,327	11	8
(b) Messrs. Parry & Co. Their commission for the purchase and erection of machinery under clause 2 of the agreement.	5,000	0	0
<b>Total ...</b>	<b>22,327</b>	<b>11</b>	<b>8</b>

*Assets.*

(iii) *Machinery Block Account*—This account is closed for a total expenditure of Rs. 2,57,629-0-4 made up as under:—

	RS.	A.	P.
(a) Plant and machinery including freight paid in England and Messrs. Parry & Co.'s commission.	2,01,199	9	2
(b) Spares ... ..	9,258	13	1
(c) Steamer and Railway freight paid in India ... ..	13,198	11	0
(d) Erection including road haulage from Berhampur to Russellkonda by motor transport.	33,971	15	1
<b>Total ...</b>	<b>2,57,629</b>	<b>0</b>	<b>4</b>

Claims have been put forward for a refund of Customs duty (Rs. 6,392) and demurrage (Rs. 486-6-0) which if paid will go to reduce items (a) and (c) respectively.

(iv) *Buildings Block Account*—(a) A single account was kept by the Divisional Forest Officer, Ganjam, for buildings. It is therefore not possible to readily ascertain the cost of each building erected. The work was moreover done departmentally and as no detailed accounts of the materials were kept, it is not possible to pick up the expenditure by a mere analysis of the items appearing in Form 33. The materials were generally purchased for the buildings as a whole, some were manufactured or converted from forest produce, like lime, timber, metal, etc. The Chief Conservator has, however, given in Statement 'D' accompanying his report (No. 857-22/2, dated the 11th May 1922) to Government, the expenditure by buildings but there are no working details supporting these figures. It is understood that they were worked out by Captain Irwin, the then Forest Utilization Officer, with the assistance of the Ranger who supervised the construction throughout. The alternatives, therefore, are either to show the expenditure on Buildings as one item in the Balance Sheet, or to incorporate the details in statement 'D' referred to above, even though they do not admit of ready accounts proof. I have adopted the latter alternative as it is desirable that the accounts should show the fullest details possible.

(b) The total spent on buildings to 31st March 1922 was Rs. 1,08,197-9-10 but the accounts have not been closed, as the following adjustments have still to be made :—

#### Debits.

(1) Forest Produce. Since July 1920, all forest produce required, e.g., timber, stone, lime-stone, fuel, bamboos, thatching materials, have been supplied by the Forest Department, but no debit has so far been raised. The rates in the estimates show that they are for labour and materials, and a debit on this account is therefore due.

(2) Expenditure since April on barbed wire fencing including the cost of the wire.

#### Credits.

(1) At the conclusion of the work there were some small stones and live stock left over, and credits are due for these items. The total value is over Rs. 2,000 but it is doubtful if this will be realized. It is better, however, to face the loss, as I understand the small stores valued at Rs. 1,262, are not likely to be used in the near future.

(2) A Feuerheed's pump was obtained from Parry & Co., Calcutta, at a cost of Rs. 815-6-7 in connexion with the well sinking operations, and has been charged to Buildings. The pump is still available, and is being kept for future operations. Its value as on 31st March 1922 should therefore be credited to Buildings by debit to Tools and Stores.

(3) A sum of Rs. 469-6-9 was spent on planting out the Superintendent's garden, erecting sheds, pergolas and maintenance, which is really not capital expenditure. If Government approve of this expenditure it should be transferred to Preliminary Expenses, to be written off against future revenue as welfare work. The question of the future recurring expenditure, viz., two malees, one at Rs. 8-8-0 and one at Rs. 7, may also be considered.

(c) Another point requiring consideration is whether departmental charges for supervision should be added to the actual cost to bring out the true commercial cost to Government of the buildings erected. There was a whole-time Forest Ranger employed on the work, and he had subordinate establishment under him. The work of the entire establishment was supervised by the Forest Utilization Officer. It is equitable, therefore, that some charge should be made for these services, and probably, in the absence of data to build up true costs, it would be best to adopt the method in the Public Works Department and levy a percentage. Probably the percentage charged in the Public Works Department would be sufficient.

(d) The following sanction by the Conservator of Forests, I Circle, requires the approval of Government as the estimate is supplementary to the project sanctioned by Government and was therefore beyond the powers of the Conservator—S.O. No. 35 Captl., 21-22, dated 4th February 1922, for erecting barbed wire fencing round :—

	Rs.
(a) Superintendent's quarters ... ..	292
(b) Quarters for office staff ... ..	195
(c) Timber depot ... ..	343
Total ...	830

Before the estimate is submitted for the approval of Government it should be amended to include the cost of the barbed wire also, and a debit for this should be passed. The present estimate is for fixing only, the wire being taken from a surplus of 113 miles obtained from England, for a project which has since been abandoned.

(v) *Tools and stores.*—The amount at debit represents the value of small tools and stores in hand as per count on 31st March 1922 and it will be added to by the value of the Feuerhead's pump, transferred from the building account—see (iv) (b) (2) above.

(vi) *Furniture for office and Superintendent's house.*—Here too, there is a Forest Department sanction requiring the approval of Government. The original estimate sanctioned by Government in Development Department, Miscellaneous Proceedings No. 1388, Mis., dated 28th July 1921, was for Rs. 5,270 and this is been supplemented by a sanction in the Forest Department for Rs. 575 to cover the cost of freight and packing charges.

(vii) *Preliminary expenses.*—(a) The sum at debit represents revenue items, e.g., postage, telegrams, stationery and office expenses incurred at the factory during the course of erection of the mill. Though incidental to erection, they do not, however, represent any capital value and have therefore been charged to this account to be written off against future revenue. Similarly, half the cost of the mill establishment for March 1922 has been debited to this account to be written off in due course. The trial operations began on the 3rd of March, though the mill did not formally begin work till 1st April 1922. It is, therefore, not fair to burden capital with the entire cost of the establishment engaged and paid for in March 1922.

(b) If Government approve of the expenditure in planting out, equipping and maintaining the garden attached to the Superintendent's quarters being met from future revenue, a sum of Rs. 469-6-9 will be added to this account—see (iv) (b) (3) above.

(viii) A supplementary note dealing with defects in accounts and accounting procedure, but not affecting the position of affairs as brought out in the balance sheet, is attached. A separate note on the system of accounts will follow.

C. F. GEORGE,  
*Incorporated Accountant.*

Russellkonda Saw Mills—Balance sheet as at 31st March 1922.

Liabilities.	As per books of			Assets.	As per books of		
	Messrs. Parry & Co.	Forest Department.			Messrs. Parry & Co.	Forest Department.	
<i>Capital account—Government of Madras.</i>	RS. A. P.	RS. A. P.	RS. A. P.	<i>Machinery block account.</i>	RS. A. P.	RS. A. P.	RS. A. P.
Drawing from treasury against— G.O. Mis. No. 378, dated 8th March 1921.	..	..	..	Engine and boiler .. .. .	71,245 13 1	6,536 13 9	..
Parry & Co., against credits on Imperial Bank.	2,26,068 8 5	..	..	Band saws .. .. .	70,854 12 8	..	..
Payments by Conservator of Forests Northern Circle, in 1920-21.	..	11,346 12 9	..	Circular saws .. .. .	4,584 4 4	..	..
Payments by District Forest Officer, Ganjam, as per details on work bills.	..	2,390 6 10	2,39,805 12 0	Planing and moulding machine .. .. .	3,749 7 3	..	..
G.O. No. 1646, Revenue (Special), dated 13th September 1920.	..	..	..	Sharpening machine .. .. .	9,917 9 8	..	..
District Forest Officer, Ganjam, on work vouchers drawn between July 1920 and 1922.	..	1,07,761 9 4	..	Drilling machine .. .. .	158 15 8	1,063 15 3	..
Adjustment by credit to 'A' contingencies.	..	12 0 0	1,07,778 9 4	Halts and points .. .. .	1,334 15 7	3,745 15 9	..
G.O. Mis. No. 1388, Development, dated 28th July 1921.	..	..	..	Shaftings and pulleys .. .. .	20,169 8 4	..	..
District Forest Officer, Ganjam .. ..	..	5,698 15 0	5,698 15 0	Rails and cranes .. .. .	10,908 10 9	..	..
Conservator Northern Circle, No. 35, dated 4th February 1922.	..	..	..	Blacksmith's tools .. .. .	2,978 11 6	..	..
District Forest Officer, Ganjam .. ..	..	424 0 6	424 0 6				
	2,26,068 8 5	1,27,633 12 1	3,58,702 4 10	Total ..	1,89,852 12 5	11,346 12 9	2,01,199 9 2
<i>Summary creditors.</i>				Spares as per count on 31st March 1922 .. ..	9,258 13 1	..	9,258 13 1
Parry & Co., their erection bill.	RS. A. P.	..	..	Steamer and railway freight paid in India .. ..	13,187 12 0	10 15 0	13,198 11 0
Do. commission as per clause 2 of agreement.	5,000 0 0	..	..	Erection including road haulage by motor transport.	31,592 7 3	2,379 7 10	33,971 15 1
Total ..	22,827 11 8	..	..	Total ..	2,43,891 12 9	13,737 3 7	2,59,629 0 4
New Malabar Trading Company.	44 11 8	22,372 6 11	22,372 6 11	Buildings block account—details of costs by buildings taken from statement 'D' submitted by Chief Conservator to Government.	47,368 12 8	..	..
	..	..	..	Drill buildings.	..	..	..
	..	..	..	Drying and seasoning sheds .. .. .	5,909 2 9	..	..
	..	..	..	Saw mill office .. .. .	6,325 5 1	..	..
	..	..	..	Store-house .. .. .	2,883 9 8	..	..
	..	..	..	Mill well .. .. .	853 14 9	..	..
	..	..	..	Total ..	68,135 12 3	..	..
	..	..	..	Superintendent's house.	16,538 7 7	..	..
	..	..	..	Well for superintendent's house.	918 6 3	..	..
	..	..	..	Engineer's quarters .. .. .	5,426 12 1	..	..
	..	..	..	Foreman's .. .. .	3,632 4 10	..	..
	..	..	..	Head clerk's .. .. .	3,693 14 6	..	..
	..	..	..	Two clerks' .. .. .	3,981 11 8	..	..
	..	..	..	Cooly lines .. .. .	4,395 6 0	..	..
	..	..	..	Well for Superintendent .. .. .	153 8 0	..	..
	..	..	..	Latrines .. .. .	289 1 5	..	..
	..	..	..	Compound wall .. .. .	5,613 5 2	..	..
	..	..	..	Barbed wire fencing .. .. .	424 0 6	..	..
	..	..	..	Tools and stores as per count on 31st March 1922	2,030 12 11	..	2,030 12 11
	..	..	..	Furniture for office and Superintendent's house.	..	5,698 15 0	5,698 15 0
	..	..	..	<i>Preliminary expenses.</i>	RS. A. P.	..	..
	..	..	..	Revenue expenditure .. .. .	679 7 1	..	1,677 5 2
	..	..	..	Working expenses .. .. .	897 14 1	1,677 5 2	1,677 5 2
	..	..	..	Sundry debtors .. .. .	941 0 6	..	941 0 6
Grand total ..	2,48,440 15 4	1,27,633 12 5	3,76,074 11 9	Grand total ..	2,48,440 15 4	1,27,633 12 5	3,76,074 11 9

Claims have been made for the refund of customs duty paid, Rs. 0,392 and of demurrage paid Rs. 86-5-6. I have audited the above balance sheet and have obtained all the information and explanations I have required. I have examined the balance sheet with the books and vouchers and subject to the remarks in my report, dated 31st July 1922, I am of opinion that the balance sheet is properly drawn up so as to exhibit a true and correct view of the concern according to the best of my information and the explanation given me, and as shown by the books of the concern.



## IV

MEMORANDUM FROM S. COX, Esq., I.F.S., CHIEF CONSERVATOR OF FORESTS, TO H. TIREMAN, Esq., CONSERVATOR OF FORESTS, DATED THE 26<sup>TH</sup> MARCH 1923.

Mr. Richmond finished his report on retrenchment only a day or two ago.

2. The best course is for me to hand it over to you as it will rest with you to discuss it with the Retrenchment Committee and Government.

3. I have been in close touch with Mr. Richmond during the course of his work and I agree with his exposition of the case and with his general conclusions. It is not necessary therefore, nor have I the time, to write at any length and I have merely made the few notes which follow on some of the more important points. I may add that I have discussed the report with Mr. Wood and he also is in general agreement with Mr. Richmond's conclusions.

## ENCLOSURE

*Notes.*

Mr. Richmond deals in the first thirteen paragraphs of his report with the necessity of forest conservancy in a tropical country. Time and space has permitted only a brief statement on a subject which could fill volumes; but the case for forest conservancy cannot in this country be stated too often.

2. It is an unfortunate fact that few of the sternest critics of forest administration have any practical knowledge of the forests themselves; few have ever visited a forest and still fewer have ever examined the working of the administration in the forests themselves. While a certain amount of lip-service is paid to the necessity of forest conservancy, there is very little real appreciation of the need of it, and public opinion viewing with unconcern the wholesale destruction of Government and private forests wherever forest laws are not applied, is seldom prepared to assist Government in the very unpleasant task of protecting the permanent, as opposed to the immediate, requirements of the country side. The absence of public interest in the safety of the forests of this country is a deplorable fact which must be taken into account in these days of the rise of democratic institutions. The almost irreparable injury done to the parts of France by the misguided action of the early democrats should ever be remembered.

3. Mr. Richmond then deals with the past and present forest policy in this Presidency. The position is, as he states, one of great difficulty and complexity, especially in the case of the forests on which fall the daily demands of the people for timber, fuel, grazing and many other requirements.

4. Government have endeavoured to attain that very difficult objective, a satisfactory compromise, and between effective conservancy on the one hand and the demand for what are called 'immemorial privileges' on the other, have tried to steer a sympathetic course. It can be said for the policy that as years pass there is on the whole less friction between the villagers and the department and that, except in certain cases which, however, cover very wide stretches of country, the forests have slowly improved. They were in the case of those within reach of the villager in a degraded condition when taken over by the department. That more has not been done to improve them is solely due to the extreme difficulty of meeting the ever increasing requirements of the villager.

5. As Mr. Richmond says, the minor forests are, and have been for a long time past, unable to meet the demands made upon them. This is a fact which I have been trying to establish for the last four years with very poor success. But if those whom I have been unable to convince will only read Mr. Richmond's report carefully, and with the facts there set forth, will of their own initiative take up the investigation, I am certain that they will be forced to the same conclusion.

6. Why is it that in those countries where the forests are of the poorest quality there is the greatest outcry against the department? Why should we hear so constantly of forest extortion and the oppression of the villager in districts like Chittoor, Guntur, Anantapur and Bellary? Why are the relations of the department with the villager so satisfactory in districts like Ganjam, Kanara or Malabar?

The answer is perfectly simple. If you take a country where the rainfall is precarious, where the growth of forest is extremely poor and slow, where the forests are confined to stony ground and rocky hills, you start with the disadvantage that acre for acre the forest yield is far less than in happier circumstances. On the other hand the demands on the forest are greater. The people are poverty stricken; they are more exposed to scarcity and famine and they depend more on external help.

7. The kind of criticisms the department has to meet is that the forests are miserable, that they carry no valuable timber, that the Forest department only controls them for the sake of making revenue, that in practice the corrupt forest official is the only one who benefits from their existence, and that Government ought to order their immediate disreservation.

Such a line of criticism may be popular, but it can only be urged by shutting the eyes to quite obvious, if inconvenient, facts. The forests are often miserable enough but that they are so is due to poor soil, precarious rainfall, and overworking. Their value is still great in the conditions in which they exist. If it were not so, why should there be year after year the demand for opening them to free usufruct, and why should there be friction between the villager and the department if the former had no use for them?

8. In the face of the immense demand on these unfortunate forests the department can do no more than prevent their extermination and were the representatives of the villagers to take wider views, they would see that it is in such countries as I have described that forest conservancy is so essential to the well-being of the people and they would use their energies to preserve the forests rather than to hasten their destruction.

9. In paragraphs 24 and 25 Mr. Richmond deals with the possibility of introducing control through the agency of forest panchayats. It is a subject in which I have taken great interest. My hope, and I have some foundation for it in actual experience, is that the villager once assured of the continued possession and control of the forest near his village (provided he does not grossly misuse it), will gradually come to take an interest in its preservation and improvement.

My fear at the moment is that the system will be forced on unwilling or unready villagers as it has been in the past and will be extended more rapidly than is compatible with ultimate success. The best argument for forming a new panchayat is the existence of successful forest panchayats working in the neighbourhood, but to ensure successful working requires a very close preliminary investigation of the local facts and sympathetic nursing and encouragement by a trained staff during the early stages. There is a tendency at present on the part of some of the critics of the department to force the pace. I would be happier if I thought that this was due to a desire to get to grips with the difficult problems, of preserving the village forests. Too often I am afraid the underlying motive is the abolition of all control by the department in response to pledges and promises given to rural constituents.

10. Mr. Richmond lays some stress on the undesirability of dissociating the Forest department from a branch of work which is emphatically its business.

I am not apprehensive of such a result if the scheme be given a fair chance. For the time being one has to take into account the prejudices against the department and to employ a special staff, but in one form or another I look forward to the extension of the forest panchayat system to all the minor forests, to the gradual elimination of the protective establishment and the control of the system by the officers of the department as part of their regular work. The greatest difficulty to be met will be antagonism caused among the villages by the preferential treatment accorded to those which are fortunate to have forests under their control. This is, however, a difficulty of the future.

11. Turning to the question of retrenchment Mr. Richmond's report, I think, effectually disposes of the theory that the department is being run on extravagant lines, and establishes the fact that retrenchment on a large scale can only be found in the reduction of the pay of the existing staff. As a profit-earning department the finances have during the last few years been seriously affected by the rise in the cost of living and the increases of pay given to all branches of the establishment and especially to the subordinate ranks. These increases are not confined to the Forest department but have been extended to all Government departments.

If this fact had been more clearly understood, there would have been less support for the suggestion that the department was over-staffed or extravagantly managed.

12. It has been suggested that the department is over-weighted above and that there are too many officers of administrative rank. A perusal of Mr. Richmond's report gives little support to such a criticism. At the same time I agree that the future recruitment of officers to the Imperial Service requires careful consideration and that, as indicated in the report, some economy can be realized in the future by reducing the number of posts now ear-marked for the Imperial Service.

13. For the moment no economy of any practical importance is possible. The whole question being wrapped up in the much larger questions of the future of the Imperial Services and of Indianization and provincialization of the existing cadres, we have to wait until the recommendations of the Royal Commission are issued.

14. The only concrete proposal for retrenchment in the higher grades hitherto made is that for the abolition of one of the posts of Conservator. It is out of the question to abolish the VI Circle which is the heaviest of all, but I have carefully considered the possibility of reduction of the circles by one in view of the attitude of the Legislative Council to the Agency scheme. The proposals of Government sanctioned by the Secretary of State for forest development in the Agency involved the creation of five new forest divisions and was one of the strongest arguments for increasing the number of Conservators.

If the Agency scheme as a whole is now to be placed on the scrap-heap, it might be assumed that one post of Conservator can be abolished.

The difficulty, however, remains that whether the Agency scheme as a whole is scrapped or not, the necessity of developing the forests still remains. The management of the Balliguda

forests and the Rampa forests for instance cannot be left in its present state. It is absolutely necessary to take up their conservancy and development in the general interests of the Presidency. It may be desirable, and I think it is, to reduce the total number of forest division proposed for the Agency from six to four, but the Conservator will have exactly as much work to do in connexion with them whether there is an Agency Commissionership or not. Other very strong reasons have been given in Mr. Richmond's report against reduction, and on the whole I am unable to support the suggestion. The economy is very small while the loss of efficiency must be considerable.

15. The only branch of the establishment which appears to offer any scope for retrenchment is that of the Foresters and proposals to that end have been made in the report.

16. The Forest guards cannot be reduced in number. Their beats are already so large that forest protection is most difficult as every one with any practical experience of the working of the department is aware. It is perhaps better than it used to be, but forest theft is still rampant and only a small proportion of thefts are detected. The average beat of a forest guard in the Presidency covers about 5,000 acres of forest spread over perhaps 12 square miles of country. A moment's consideration of the difficulty of protecting the tree growths in the precincts of our own house will give an idea of the difficulties with which the forest guard is faced under present conditions.

17. Mr. Richmond has made suggestions for certain small economies in staff, in pay, and in allowances which in principle I accept. The difficulty, however, in most of these cases is that retrenchment of the kind proposed cannot be applied to one department of Government only. It must be based on some generally applied principle. For instance, if the pay of the Forest guard is to be reduced then there should be a similar reduction in the pay of the Police constable.

18. The only recommendation which I am very doubtful about is the proposal to attach the Chief Conservator directly to the Development branch of the Government Secretariat. I think his standing as the head of one of a great Government Department cannot be reconciled with a quasi secretariat position, and understudy to a Secretary to Government. In practice it would be difficult for him to preserve independence of action and authority.

19. Mr. Richmond has collected together an immense amount of information concerning the working of the Forest department. It is to be hoped that his report will be studied in detail before conclusions are finally formed.

20. The pendulum is apt to swing too far. It is only a few years ago that Government were convinced that the department had been starved for years in respect of staff and funds. Now the tendency is to look upon the Forest department as a money-making concern and to search for economies in every direction.

But the forests still remain. They have to be protected and they have to be developed, and unless the means of doing so are provided the interests of the country must suffer.

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**II.—REPORT OF THE CIVIL ARREARS COMMITTEE, 1922.**

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## REPORT OF THE CIVIL ARREARS COMMITTEE, 1922.

### I.—INTRODUCTORY.

1. *Preliminary remarks.*—While the growing statistics of arrears in the mufassal civil courts clearly indicate that there is need for more courts than now exist, constant complaints are also being heard that several courts have not enough of work to do. About the middle of June last the suggestion was therefore made to His Excellency the Governor that a small informal committee consisting of the Law Member, the senior Civilian Judge of the High Court and an Indian District Judge should consider the question of these arrears and report on the best methods of reducing the same and accordingly, with the consent of the Chief Justice, His Excellency the Governor constituted a committee consisting of (1) the Hon'ble Mr. K. Srinivasa Ayyangar, (2) Mr. Justice Oldfield and (3) Mr. C. Krishnaswami Rao, to inquire into the state of civil litigation in the Presidency, and make a report thereon. On 30th September 1922 Mr. C. Krishnaswami Rao resigned his seat on the committee and thereupon Mr. C. V. Viswanatha Sastri was invited to be a member thereof.

2. *Scope of the inquiry.*—There was no formal reference of any particular question or questions to the committee, but the committee was expected to address itself, and has in fact addressed itself, to the task of inquiring (1) whether congestion does or does not exist in our civil courts and (2) if it does exist, what improved methods of work or supervision can be suggested to enable them to do more work.

3. *Procedure adopted by the committee.*—On the 27th June last, the committee met at Ootacamund and had a preliminary discussion as to the procedure it should adopt. In accordance with the decisions arrived at at that meeting, the necessary statistics and B diaries were called for and collated, and an examination thereof was made first by Mr. Justice Oldfield and afterwards by the other members of the committee. In the meantime, on the 8th of August, Mr. K. Srinivasa Ayyangar had occasion to visit Coimbatore and took that opportunity to go into the state of arrears in the superior civil courts of that district. Finally, on the 7th October 1922, the members again met together at Madras and had a thorough discussion on the whole subject.

### II.—CONGESTION OR NO CONGESTION IN DISTRICT MUNSIFS' COURTS.

4. Appendix A contains figures for the decade ending 1921 showing the total number of district munsifs' courts, the total number of suits instituted in them, disposed of by them and pending in them and the total number of suits pending for over one year. From these figures it will be clear that, though the disposals of each year have steadily increased, the total pendency has not become reduced. At the end of the year 1921, it stood at the figure 60,076 original suits. This figure by itself would not be very discouraging as, on an average it would but represent less than half a year's work for the 167 district munsifs' courts then working. But the number of suits of over one year at the end of 1921 was almost thrice that at the end of 1912 and was the largest on the record. It is not improbable that most of these suits are of a difficult or complicated character and will involve protracted trials, and on this account represent an amount of work disproportionate to their number. It is also not improbable that as owing to the vote of the Legislative Council several courts working at the end of the year 1921 had to be abolished during the course of the present year, the total disposals at the end of this year might fall short of the disposals of last year and that consequently the arrears might increase appreciably.

5. In spite of these facts, the committee is not disposed to regard the figures of pendency in district munsifs' courts as particularly alarming. During the last decade, while the total institutions in all the district munsifs' courts were only 1,124,656 original suits, the total disposals were 1,144,164 original suits, and while the average institution per court was only 699.4 original suits a year, the average disposal was 711.5 original suits a year. In spite of this increased disposal over institution, the pendency of original suits at the end of the decade was 60,076 suits as against 48,918 pending at the beginning of the decade. The reason for this probably lies in the number of restored or remanded suits which are not included in the institutions. Making allowance for the existence in the future also of a fair number of such suits, the committee is still of opinion that the number of courts in existence in 1921 may reasonably be expected to be able to deal with the current work falling to be done by them especially if they adopt some of the recommendations of the committee in this report to expedite disposals.

6. But so long as the incubus of the heavy arrears of old suits exists in several of the courts, it is impossible that the courts can turn out their normal quantity of disposal. Several of the old suits may involve lengthy trials and cannot be taken up without allowing a large number of later suits to grow old and become long-pending. Furthermore the older suits are not equally distributed among all the districts and courts in the Presidency. On an examination of the figures, it is found that some districts have a larger number of such suits than others. Appendix B contains a list of pending suits and of pending suits of more than a year's duration in some of the districts in the Presidency. To enable the courts in those districts to keep abreast of their current work in future, it seems to the committee to be necessary to relieve them immediately of what may be called their existing load of debt.

7. The conclusions of the committee on the question of congestion or no congestion in district munsifs' courts are thus :—

(i) That it is necessary to have the number of courts which existed in 1921 at least for the present to cope with the suits instituted in them ;

(ii) that for the time being, however, there is great congestion of pending old suits in several courts and districts ;

(iii) that the existing courts are insufficient to deal simultaneously with their current work and dispose of their arrears and that discriminate relief is very necessary, and this can be done only by an immediate appointment of more temporary district munsifs to enable the permanent staff to clear off the long-pending suits.

### III.—CONGESTION OR NO CONGESTION IN SUB-COURTS.

8. Appendix C contains figures for the last ten years of the disposal and pendency of original suits in sub-courts. They show that while the disposal of suits has nearly doubled itself since 1912, the pendency has also done so. In judging of the pendency of work in sub-courts one has to take into account not only the number of suits and appeals pending in those courts, but also those pending in district courts. With their increasing quantity of criminal work, and in spite of relief given to them by the appointment of assistant and additional Sessions Judges, it is unfortunately a fact that District Judges at present do no appreciable amount of original civil work. Appendix D shows the decadal pendency of original work in the district courts up to the end of 1921. The result is that at the end of 1921 the total number of original suits which awaited disposal by the superior courts was nearly 5,000. Out of these nearly 2,000 were suits pending for over one year. It is said that in several districts there exist individual suits, the trial of which will occupy weeks and even months. Ignoring the quantity of pending appeals, the quantity of pending original work, viz., 5,000 suits, of which nearly 2,000 are more than a year old, is distinctly beyond the disposing capacity of the existing sub-courts remembering that they will have to deal with their current work also.

9. If the total pendency of original suits in the Presidency is thus great, that in individual courts is particularly noteworthy and calls for immediate remedy. Excluding Nellore, Coimbatore and Berhampur, for which additional courts have recently been given, we have the following figures :—

	Total number of pending suits.	Suits of over one year.
Sivaganga ... ..	244	135
Negapatam ... ..	167	61
Ramnad ... ..	153	71
Madura ... ..	144	32
Kumbakonam ... ..	137	61
Trichinopoly (two sub-courts put together as one of them has been abolished).	134	48
Bezwada ... ..	137	64
Ellore ... ..	139	54
Masulipatam ... ..	117	71

10. In several districts the number of pending appeals is also much more than is desirable or can be disposed of by the existing courts—

Ramnad ... ..	1,701
Tinnevely ... ..	1,465
Kistna ... ..	729
South Malabar ... ..	686

It will be noticed that in the districts of Ramnad and Kistna the number of pending original suits is also very great.





Some of the appeals are likely to be of great importance and involve lengthy hearings and it may be necessary to give occasional relief to District Judges in the matter of disposing of these appeals which cannot be done without extra establishment.

#### V.—RECOMMENDATIONS.

15. A fact which even a superficial glance at the statistics of civil courts brings to light is that the disposals of certain courts vary considerably from those of others. For instance in the year 1921, while the District Munsif of Namakkal was able to dispose of 1,602 original suits and 1,547 small causes and the District Munsif of Tiruppur of 2,025 original suits and 2,022 small causes, the District Munsifs of Mayavaram and Koilpatti were able to dispose of only 377 original suits and 1,807 small causes and 387 original suits and 1,005 small causes, respectively. Similarly, while the Sub-Judge of Coimbatore was able to dispose of only 159 original suits the Sub-Judge of Palghat could dispose of only 40 original suits. It is thus clear that no fixed standard of comparison can be laid down for the whole Presidency for estimating the nature of the litigation of each court. The comparative heaviness or lightness of a court will depend not on its file as compared with the average file of a court for the whole Presidency, but on the nature of its own litigation and its capacity to deal with it in a reasonable time.

16. The average disposal for a court calculated for a fairly long period, say for twenty years, during which it may be supposed that officers of varying calibre and disposing capacity would have presided over it, may be regarded as the normal standard of disposal for that court. As disposals generally vary with institutions even this average may, in rare cases where the work of the court was always light and was below the disposing capacity of the slowest Judge, not represent a normal quantity of work which could be disposed of by that court. But on the whole it would be a better index of the normal capacity of that court than the Presidency average. Having calculated the average for a court, if during a series of years the work of a court is found to have shown a tendency to go much above that average, it may be regarded as an over-worked court needing special measures for relieving it of its excess work. Apart from temporary expedients to get rid of the excess, such as the transfer of a slow officer and the posting of a specially efficient officer, there should be an immediate examination of the files in the other courts in the district with a view to finding out whether by a convenient readjustment of territorial jurisdictions or otherwise it may not be possible equally to distribute the existing current work of the district among the existing courts. The committee is aware that the High Court is ever watchful of the fluctuations in the litigation of each court and district in the Presidency and has often tried the expedient of an alteration in local jurisdictions for the purpose of reducing arrears. Under the circumstances the committee is not in a position to say at present how far a fresh examination of local jurisdictions of courts will result in a better distribution of the litigation of each district among its existing courts, but the committee feels that it would be worth while to undertake such an examination of jurisdictions if for nothing else at least for the purpose of instituting a standard of disposal for each court as the basis of judging about the work of officers presiding over it from time to time.

17. It may be that in particular districts it will be found that the total number of normal institutions in recent years is more than the total of normal disposal, that it cannot be adjusted by distribution among the existing courts, but that at the same time it is not enough to justify the establishment of an additional court. To provide for such a contingency the committee recommends that there should be a reserve of permanent officers over and above the number required for the permanent courts in the Presidency who could be sent from place to place as exigencies of litigation may require, either for the purpose of dealing with one or two particularly heavy suits pending on the file of a particular court, or for the purpose of disposing of the excess work which the officer presiding over an overworked court is unable to deal with. It may be possible to give such additional officers a lesser staff than what is given to temporary courts at present; but the officers themselves will be able to give no less effective relief than the present temporary courts.

18. In adjusting territorial jurisdictions afresh, the committee thinks it desirable that in cases in which local conditions permit, sub-judges should be invested with small cause jurisdiction up to Rs. 500 and required to try suits of a small cause nature of the value of between Rs. 200 and Rs. 500. At present, suits of this kind pay a lower court-fee than others and on the whole they are not of sufficient importance to justify the procedure of an elaborate importance trial and a right of appeal. The parties are not unlikely to appreciate a change whereby the determination of these suits will be expedited while their trial and disposal by a judge of the experience and status of a subordinate judge will be some justification for the removal of a right of appeal. If some additional work will be thrown upon the sub-judges, there would be the corresponding advantage of a reduction in the number of appeals from decrees passed by District Munsifs' Courts. At the same time, district munsifs would have much greater time to devote to the really serious and complicated litigation on their files.

19. The committee also thinks it desirable that there should be a substantial increase in the number of district munsifs invested with enhanced small cause jurisdiction. From the latest gradation list of district munsifs furnished by the High Court it is found that only about-

33 district munsifs are invested with small cause jurisdiction up to Rs. 200, while the total number of district munsifs is nearly 167. It was in 1915 that the minimum small cause jurisdiction of district munsifs was fixed at Rs. 100. The value of money has considerably fallen since then. Even in 1913 Mr. Phillips recommended that all district munsifs of over 'eight years' standing should be regarded as qualified for exercising extended small cause powers up to Rs. 200. There are at present about 80 district munsifs of eight years' service doing duty as district munsifs. There is no reason why at least district munsifs getting Rs. 500 and above should not be invested with small cause powers up to Rs. 200, and there are about 60 officers of that kind. An acting sub-judge on Rs. 650 is considered capable of exercising small cause powers up to Rs. 500 and district munsifs of about eight years' service may well be treated as fit to exercise the maximum small cause jurisdiction of a district munsif. The committee recommends that a majority of the district munsifs of eight years' standing and such other officers as the High Court may think fit, be invested with small cause powers up to Rs. 200. If this recommendation is accepted it would naturally involve as a corollary the transfer as far as possible of officers qualified to exercise extended small cause powers to courts previously presided over by and requiring officers with such powers.

20. The committee thinks that it would be worth while to investigate whether by empowering the special small cause judges in the mufassal to hear appeals, they will be able without prejudicing the trial of small causes for which they have been appointed to hear a substantial number of appeals or to give any appreciable relief to the superior courts in their districts. If the proposal can be given effect to, there is no doubt that it would be welcomed by the Judges themselves as it would afford them some variety of work and enable them to be in touch with law and legal decisions.

21. The following suggestions have been made to the committee, but as the committee does not possess sufficient data for expressing an opinion it is not prepared to make any recommendations on them. But in the interest of economy it may be useful to examine the suggestions:—

(1) Whether the experience of the last three years has justified the necessity for the existence of two district and sessions judges for the districts of Bellary and Anantapur and whether the sessions and superior civil work of the two districts cannot be performed equally efficiently and promptly by one district and sessions judge at Bellary and a sub-judge with assistant sessions powers at Anantapur. Mr. Phillips no doubt regarded the location of an assistant sessions court at Anantapur unsatisfactory, but a re-examination of the question may be made.

(2) Whether there is need for both a district court and a sub-court at Chittoor. The sessions work and the superior civil work of the district are shown in the following table:—

Year.						Number of sessions cases.	Number of original suits both in district and sub-courts.
1920	...	...	...	...	...	98	36
1921	..	...	...	...	...	61	38

(3) Whether it would be possible in the Godavari district to abolish a sub-court by giving increased small cause jurisdiction to the district munsifs.

(4) Whether it is necessary to have a sub-court at Tellicherry in addition to the district court to cope with the superior litigation of the North Malabar district.

(5) Though a new district court for the Tanjore district has recently been sanctioned, whether the civil litigation in the district could not probably be dealt with by the institution of another sub-court and whether the sessions work could not comfortably be done by one Sessions Judge.

22. The committee is not satisfied that the existing congestion in our civil courts is due to any outstanding defects in the existing rules of procedure. On the other hand a part of it may well be attributed to a failure on the part of several courts to strictly observe the existing rules.

23. It will be remembered that the framers of the new Civil Procedure Code thought it necessary to incorporate in Schedule I of the Code a special order on pleadings. Vague and general statements in pleadings from which it is difficult to ascertain definitely the real questions in controversy between the parties enlarge the issues, delay the trial and cause unnecessary expense to the parties and inconvenience and trouble to the Judge. The importance of a clear definition of the case at the very outset cannot be too strongly insisted upon as in their desire to economise time, courts are too apt to neglect the pleadings filed before them. It is therefore necessary to impress upon them that the time spent on a scrutiny of the pleadings is always well-spent. Some of the methods prescribed in the Code to get at a precision in the matter of pleadings are—

- (i) to call for a further or better statement of the nature of the claim or defence or further and better particulars;
- (ii) to strike out unnecessary pleadings;
- (iii) to order an amendment of the pleadings;

At present these powers are little exercised if at all. But if courts carefully exercise these powers, pleadings are likely to become more precise.

24. This, however, is not enough. It is essential that there should be a genuine attempt to narrow down the questions of fact and law on which there is real contest between the parties. To this end, the Civil Procedure Code contains various provisions which the committee is sorry to note are not as frequently employed as they should be. There are the provisions of Order X which enable a court at the very first hearing of a suit to ascertain from either party or his pleader whether he admits any allegations of fact made by the opposite party and to orally examine a party if it thinks fit. Then there are the provisions enabling a party to ascertain by interrogatories facts relevant to the suit and to discover and inspect useful documents in the possession or power of the opposite party. Such ascertainment of fact and discovery and inspection of documents must result in considerably narrowing down disputed questions. Lastly, there exist the rules in Order XII which provide for the admission not only of documents but also of facts. The intention of all these provisions of the Code is to enable a court at the earliest opportunity to sift the essential points in a suit from the irrelevant and non-essential points and to enable the parties to direct their attention to such points and none others. In most cases it may be easier to get admissions of facts and documents at the earlier stages of a suit than at later stages and hence it is all the more necessary that courts should encourage a proper use of the abovementioned provisions.

25. The Civil Procedure Code of 1908 makes it obligatory on either party to produce at the very first hearing of the suit all the documentary evidence in his possession or power on which he intends to rely on pain of such documents being rejected if produced at a later stage without good cause. The value which the framers of the Code attached to the production by the parties at the earliest possible stage of all the documents in their possession or power will be evident from the fact that in enacting the above provision, they expressly took away from courts the discretion which had previously existed of fixing a day after the framing of issues for the production of documents at present, courts are inclined to be unduly lenient on this point, owing partly to their consciousness that the utter exclusion of an important document from the record would be too great a punishment for a party's failure to produce it at the first hearing and partly to the embarrassment caused to them by the consent of the opposite party to the reception of the document produced late. To bring home to the minds of the parties the importance of the provision, the committee is even prepared to view with favour a suggestion that has been made to it that the court-fee payable on an application under Order XIII, Rule 2, should be considerably enhanced. Production of documents at the initial stages of a suit will prevent the fabrication of false evidence for the purpose of supporting many a false ground of claim or defence. Further, the late production of documents by one party always affords a plausible pretext to the opposite party to ask for an adjournment for the production of 'rebutting evidence' and has thus the effect of protracting the suit. Courts are not justified in disobeying the positive provisions of the Code.

26. The first hearing is intended to be a real hearing and many of the matters above referred to must be settled then. Order XIV, Rule 3, mentions the materials on which courts may frame issues. Those materials are—

- (a) allegations on oath by the parties or by any persons present on their behalf, or made by the pleaders of such parties;
- (b) allegations made in the pleadings or in answers to interrogatives delivered in the suit;
- (c) the contents of documents produced by either party.

Order XIV, Rule 4, empowers the court, before settling issues even, to examine a witness or inspect a document not produced in the suit. The responsibility of framing proper issues rests on the court, but at present there is far too much inclination on the part of courts to regard the issue hearing of a suit as a mere formality and to accept any issues which the pleaders, in their anxiety to cover as wide a field as possible, choose to agree upon. In all cases where on account of the obscurity of pleadings or the absence of particularity in them, courts find it hard to crystallize the exact points in controversy in the suit or to fix the onus on the right party, they should arrive at the precise points at issue. Matters which are really preliminary to the trial, such as misjoinder, nonjoinder and proper constitution of the suit should be settled at the first hearing. Clear points of limitation or *res judicata* or bar by statutes like the Pensions Act or such other preliminary points can also be judicially disposed of then.

27. In the Rules and Orders issued by the High Court for the guidance of civil courts in the mufassal, it has laid stress both on the provisions of the Code as to discovery, etc., and on the importance of framing proper issues. In its circular Dis. No. 368, dated the 22nd March 1910, the High Court invited 'the special attention of all civil courts to the provisions of Orders X, XI and XII of the first schedule to the Code of Civil Procedure 1908, which gives the courts extended powers in the matter of examining parties and obtaining admissions and discovery. These provisions should be freely used so as to limit the field of controversy in suits at an early stage as far as possible.' As to the framing of issues the High Court long ago pointed out in its proceedings, dated 13th March 1863, that 'the order of the court at the time of settling the issues should be in the handwriting of the judge . . . and it is to be

considered a material paper in the suit'. The committee considers that the time has come when the mufassal courts should be required to conform to these orders and with some supervision laxity on the part of subordinate courts in observing these provisions can be avoided.

28. Another cause of delay in the mufassal courts arises from bad postings of suits and proceedings. It is understood that in some courts the dates of hearing of suits not reached are fixed by the bench clerk after the presiding judge has left the court. In doing this the clerk cannot be expected to exercise the same amount of judgment and of strength of will as the judge would, in dealing with the requests on the part of pleaders and parties for dates suitable to themselves without regard to the work of the court. The duty of fixing a date of hearing for each suit on its file is that of the court and not of the bench clerk, and the failure of the court to discharge this duty has more than one undesirable effect. Cases should be posted so as to enable the parties to be ready at the hearing and to enable the court to dispose of the work posted for a day on the day for which it is posted. Bad postings lead to light work on some days and excessive work on others with the result that the work which, had it been evenly distributed on two days, would have been finished on those days, gets adjourned because it could not be taken up on one day and was more than could be finished on the other. Secondly, if the case was adjourned by the court, it would be possible for the court to ask the witnesses present to attend on the adjourned date and direct the party summoning them to pay the batta for the adjourned hearing; but, as it is, witnesses do not care to stay after the rising of the court and to ascertain the dates of the adjourned hearing of suit. Consequently they have to be summoned again for the next hearing with the attendant risk of non-service of summons and extra expenditure to the party by way of process-fees for summonses. Further, so long as the courts themselves do not take up the cases even for adjournment, they can have no idea of the probable duration of their trial or the nature of the contest therein. There is a system prevalent in some courts of adjourning suits to particular dates not for hearing, but for being reposted to and this is against law which requires that suits should be adjourned for production of evidence or for further hearing.

29. Connected with the question of proper postings of suits are the two important questions of strictness in granting adjournments and avoidance of piecemeal trial of suits. Order XVII, Rule 1, requires that there should be sufficient cause for adjournments and this provision should be strictly observed. The committee is fully alive to the risk to which a judicial officer in the mufassal exposes himself of becoming unpopular if he is too strict in the matter of granting adjournments, but it is a risk which no conscientious officer would fear to face and the universal acceptance of the principle by all the officers would reduce the chances of any particular officer being regarded with disfavour merely on this ground. Moreover, the present tendency of courts and particularly sub-courts to hear suits piecemeal must be immediately checked. It is unnecessary to dilate on the evils of piecemeal trials. Adjournments after partial enquiry give opportunity to the parties to tutor witnesses, to fabricate false evidence and even to shape their case so as to cure any defects noticed at the trial. The court loses its grasp of the case and is unable to promptly decide on questions of relevancy or to control cross-examination. At the time of writing judgment its impression of the witnesses is vague and its recollection of the details of evidence untrustworthy. The decision of the judge is often arrived at with great difficulty to himself and little satisfaction to the parties. When once a trial is begun, the code requires that except for reasons to be recorded it should not be adjourned, and this provision should be strictly followed, even if in doing so the courts are compelled to adjourn other work posted for a day. But with careful postings of cases which the committee has already recommended the necessity for adjourning other cases should not be very frequent.

30. The committee thinks that a more constant and closer supervision of the work of district munsifs by the district judges and that of sub-judges and district judges by the High Court is likely to result in a better adherence to the rules and orders already issued to ensure a speedy and fair trial of suits before the courts. The committee does not presume to lay down methods by which district judges and the High Court should control and supervise the work of the officers placed under them though, as mentioned above, the control which is exercised may, with advantage, be closer. For example, it should be possible to exercise that supervision without, on the one hand, giving offence to the officers concerned and without, on the other, interfering with their judicial discretion. At the time of hearing an appeal, the judge hearing the appeal could look at the delay which has occurred in the disposal of a suit and point out the delay to the district munsif or sub-judge concerned. When the quarterly returns are received by the district judge he might scrutinise the figures and see to what extent each subordinate court has handled the older suits on its file or has contented itself by a mere numerical disposal of easier and later suits to satisfy the superior authorities. If necessary, he may call for more frequent returns from his subordinate courts on the point.

31. To sum up, the recommendations of the committee are as follows :—

- (1) The immediate increase of the number of sub-judges and district munsifs temporarily for one year to clear off the existing arrears and to bring down the file to the normal.
- (2) The immediate examination court by court of the normal file and the normal disposal so as to arrive at an average for each court.

(3) The immediate examination of the file in each of these courts for the purpose of redistribution so as to give each court, as far as possible, equal quantity of work.

(4) After the file is reduced to the normal and the number of courts and judges fixed, a certain addition to be made to the cadre to afford relief under exceptional circumstances or in heavy courts which, however, do not admit of two judges.

(5) Investing, where local conditions permit, sub-courts with small cause powers up to Rs. 500 and district munsifs of eight years' standing and above with small cause jurisdiction up to Rs. 200 so as to cut down the number of appeals as well as the time required for original trial.

(6) A consideration of the question of granting appellate powers to the existing courts of small causes presided over by sub-judges.

(7) An examination of the need for a sub-court at Chittoor and the need for a district judge at Anantapur and Tanjore (East).

(8) After the files are reduced to the normal, for a more efficient and quicker disposal of suits, the committee make the following recommendations:—

(a) The first hearing of a suit should be a real hearing and not a formal hearing as it is now in most of the courts. At or before the first hearing the following matters should be looked into:—

(i) Whether the pleadings are precise, and if they are not, they should be made precise by striking out irrelevant or unnecessary matters and by amendments where the pleadings are obscure.

(ii) The real matters in dispute whether question of fact or law should be sifted and issues narrowed down only to these points.

(iii) The examination of the documents filed and oral examination, if necessary, of the parties or pleaders for the purpose of ascertaining the real matters in dispute.

(b) All questions relating to the constitution of the suit such as misjoinder, non-joinder and the multifariousness should be disposed of at the first hearing.

(c) Obvious or clear questions of law which will go to the root of the case or render unnecessary trial of many of the issues of fact should be framed as preliminary issues and disposed of.

(d) Judicious encouragement of resort to the provisions of law as to discovery, interrogatories and admissions of facts.

(e) Careful posting of cases so as to enable the parties to be ready at the time when the case is posted for hearing and also to enable the court to dispose of the work posted for the day on the day on which it is posted.

(f) Every case should be tried on the day on which it is posted. When once the trial is begun there should, as far as possible, be no adjournment except for unavoidable causes in the interests of justice.

(9) The recommendations as to more efficient and quicker disposal are already embodied either in the Civil Procedure Code or by rules framed by the High Court. In order to enforce their obedience closer supervision by district judges over munsifs' courts and by the High Court over district courts and sub-courts is necessary.

K. SRINIVASA AYYANGAR.

F. D. P. OLDFIELD.

C. V. VISWANATHA SASTRI.

#### APPENDIX A.

##### *District Munsifs' Courts.*

Year.	Suits instituted.			Suits pending.	
	Number of courts.	Suits instituted.	Suits disposed of.	Total number.	Suits of over one year.
1912	136	114,547	109,835	52,002	4,598
1918	144	112,775	111,880	55,428	9,412
1914	153	108,857	112,955	54,000	9,258
1915	158	106,441	110,622	52,011	9,435
1916	159	109,917	114,061	52,388	8,806
1917	158	108,692	142,274	52,072	8,860
1918	157	107,293	108,408	54,822	10,571
1919	162	123,164	120,312	52,301	10,582
1920	166	119,550	122,420	64,061	12,456
1921	167	113,416	121,402	60,076	12,941
Total of original suits instituted during the last ten years				.. .. .	1,124,656
Do. disposed of				.. .. .	1,144,164
Excess of disposal over institution				.. .. .	19,508

## APPENDIX B.

*District Munsifs' Courts.*

District.	Number of courts.		Total.	Over one year.
	Permanent	Temporary.		
Godavari .. .. .	5	3	3,161	1,174
Madara .. .. .	7	..	2,842	615
South Malabar .. .. .	13	1	4,596	772
Nellore .. .. .	4	2	2,271	561
Ramnad .. .. .	6	2	3,333	910
Salem .. .. .	5	..	2,304	629
Tanjore, East and West .. .. .	11	1	4,295	1,014
Tinnevely .. .. .	7	1	3,726	1,583
Trichinopoly .. .. .	6	..	3,551	1,205
Visagapatam .. .. .	6	1	2,526	608

## APPENDIX C.

*Subordinate Judges' Courts.*

Year.	Number of suits disposed of.	Number of pending suits.	
		Total pending.	Pending for over one year.
1912 .. .. .	1,850	2,156	651
1913 .. .. .	2,191	2,271	687
1914 .. .. .	2,327	2,329	779
1915 .. .. .	2,512	2,416	859
1916 .. .. .	2,849	2,438	773
1917 .. .. .	2,577	2,426	869
1918 .. .. .	2,351	2,590	1,001
1919 .. .. .	2,658	3,269	1,123
1920 .. .. .	2,981	3,872	1,601
1921 .. .. .	3,568	4,420	1,793

## APPENDIX D.

*District Courts.*

Year.	Suits.	
	Total pending.	Over one year.
1912 .. .. .	573	160
1913 .. .. .	482	186
1914 .. .. .	571	230
1915 .. .. .	658	248
1916 .. .. .	431	114
1917 .. .. .	421	141
1918 .. .. .	447	136
1919 .. .. .	523	143
1920 .. .. .	550	147
1921 .. .. .	548	148

## APPENDIX E.

*Disposals of Assistant Sessions Courts*

Year.	Number of Courts.	Number of cases disposed of.
1918 .. .. .	4	172
1919 .. .. .	6	271
1920 .. .. .	7	233
1921 .. .. .	7	250

## APPENDIX F.

*Institutions of original suits in Sub-Courts and District Courts.*

Years.							Sub-Courts.	District Courts.
1912	...	...	..	....	...	...	1,842	497
1913	....	...	...	....	....	....	1,977	476
1914	...	...	...	....	...	...	2,102	488
1915	....	...	...	....	....	...	2,242	522
1916	....	...	...	....	....	....	2,394	447
1917	...	...	...	....	...	...	2,156	422
1918	....	...	...	....	...	...	2,164	486
1919	....	...	...	....	...	...	2,754	572
1920	...	...	...	....	...	...	2,940	585
1921	...	...	...	....	...	...	3,506	589

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III.—INTERIM REPORT OF THE JUDICIAL RETRENCHMENT  
COMMITTEE.

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## INTERIM REPORT OF THE JUDICIAL RETRENCHMENT COMMITTEE.

### I.—PRELIMINARY REMARKS.

1. The Committee met on the 27th and 28th of April at Madras and on the 30th and 31st of May and the 1st of June at Ootacamund. This report contains a summary of the conclusions unanimously arrived at by the Committee at these meetings. They will be incorporated and amplified in the final report but are in the meantime communicated to the Government so that the Government may, if they consider it expedient, take immediate action on them.

### II.—COURTS—THEIR CONSTITUTION AND JURISDICTION.

2. The Committee considers that wherever Panchayat Courts have been constituted under the Madras Village Courts Act, 1888, as amended by Madras Act II of 1920, exclusive jurisdiction up to Rs. 25 should be conferred on such courts. Such exclusive jurisdiction prevails in the adjoining Indian States of Mysore, Travancore and Cochin and the Committee does not consider that the introduction of a similar measure will cause hardship to the litigant public or prove unpopular in this Province. Without this step it is impossible on the one hand to ensure the success of the Panchayat Courts or on the other to prevent the time of District Munsifs from being occupied by petty suits of an unimportant character.

Exclusive jurisdiction up to Rs. 25 to Panchayat Courts.

3. At the same time a larger number of District Munsifs than at present should be invested with small cause jurisdiction up to Rs. 200. In this respect the Committee is in agreement with the remarks contained in paragraph 19 of the report of the Civil Arrears Committee. At present, acting Sub-Judges on Rs. 650 can be invested with small cause jurisdiction up to Rs. 500 and there is no reason why select senior District Munsifs should not exercise small cause jurisdiction up to Rs. 300. For this purpose the Committee would recommend an amendment of the Madras Civil Courts Act so as to increase the maximum small cause jurisdiction with which a District Munsif can legally be invested, from Rs. 200 to Rs. 300.

Enlargement of the small cause jurisdiction of District Munsifs.

3-A. The Committee attaches great importance to the taking up by each District Judge of a reasonable share of the superior civil work and especially of original civil work in his district. To ensure this the Committee recommends that he be given relief in the manner suggested below.

Original civil work to be done by all District Judges.

4. In all districts where sessions work is comparatively heavy, Sub-Judges at headquarters and at suitable stations in the district should be invested with the powers of an Assistant Sessions Judge so that, wherever necessary, it may be possible for the Sessions Judge to transfer sessions cases to Sub-Judges. This would have the further effect of training a larger number of Sub-Judges than at present in criminal work and of making them better fitted to occupy the post of District and Sessions Judge.

More Assistant Sessions Judges to be appointed by conferring the powers of an Assistant Sessions Judge on a larger number of Sub-Judges.

5. At present the complaint is often heard that such time as a District Judge is able to devote to civil work is taken up with a variety of miscellaneous work over which under the existing law he alone has exclusive jurisdiction and that he has no time to devote to the hearing of important original suits or appeals. The Committee thinks there is just ground for such complaint, and recommends that wherever circumstances permit Sub-Judges should be empowered to try cases under the Succession Certificate Act and the Land Acquisition Act. If necessary District Munsifs should also be empowered to try cases under these Acts where the value of the subject-matter is below their ordinary pecuniary jurisdiction. In regard to Probate and Administration cases under the Indian Succession Act and the Probate and Administration Act, a liberal use should be made of the provisions of those Acts which enable the High Court to appoint such judicial officers as it thinks fit as District Delegates for the purpose of hearing non-contentious cases under the Acts. Sub-Judges and District Munsifs may be appointed as such District Delegates. At present Sub-Judges and District Munsifs have jurisdiction under the Provincial Inevolvency Act only in respect of petitions presented by debtors: it is only District

Methods of transferring certain kinds of miscellaneous civil work from District Judges to Sub-Judges and District Munsifs.

Courts that have jurisdiction under the Act in cases of petitions presented by creditors. This distinction seems to be unnecessary and insolvency jurisdiction should be extended to District Munsifs and Sub-Judges even in respect of petitions presented by creditors. To the extent to which relief is thus given, the result will be the substitution of a less costly agency for a more costly one.

Legislation to be undertaken for introducing the system of additional District Munsifs and Sub-Judges.

6. The Committee considers that the system of establishing temporary courts with a separate staff for the purpose of relieving congestion involves unnecessary expenditure to Government, and delay in the disposal of suits to the parties. In its stead, the Committee recommends the adoption of a system of additional Judges attached to existing courts and suggests that to this end legislation should be undertaken without delay. A Bill drafted for this purpose is said to be already under the consideration of Government and the Committee hopes that steps will be taken to ensure its being passed into law at the next session of the Legislative Council. When once the system is legalized, it may even be found feasible to amalgamate into one court two or more permanent courts of co-ordinate jurisdiction existing in one and the same station (e.g., the two Sub-Courts at Cocanada, the various Munsifs' Courts in Trichinopoly and so on).

Special Small Cause Courts in the mufassal to be abolished.

7. In this Presidency there are at present in existence three Special Small Cause Courts presided over by Sub-Judges and engaged exclusively in the trial of small cause suits up to Rs. 500. It is true that the file in each of these courts is over 6,000 a year but the Committee considers that three full-time Subordinate Judges are not required to dispose of this kind of work and that it is better that the small cause suits tried by these courts are distributed among the existing District Munsifs' and Sub-Judges' Courts in the district than that they should be tried by Sub-Judges detailed for the purpose. These Special Small Cause Courts have not given satisfaction to the public and it is a legitimate grievance that small cause suitors have to travel long distances to get petty suits tried. The Committee recommends that, as soon as the Bill referred to in the previous paragraph becomes law, the Special Small Cause Courts be abolished and that the Sub-Judges set free by their abolition be appointed to the existing courts of Sub-Judges in their locality as additional Sub-Judges and undertake regular civil work. As regards the small cause work of the abolished courts the arrangements in vogue prior to the establishment of the courts should be reverted to.

### III.—ESTABLISHMENTS IN MUFASSAL CIVIL COURTS.

8. The Committee finds that it is not possible under existing conditions to effect a reduction in the clerical establishments of District Munsifs' Courts. The possibility of reducing the clerical work in these courts, as well as in Sub-Courts and District Courts, will in due course be examined but the Committee is inclined to believe that such reduction as will be possible in District Munsifs' Courts will be just sufficient to give the necessary relief to the clerical establishments of those courts.

Methods of reducing the process-service establishment in the mufassal.

9. The Committee, however, thinks that it is possible to reduce the process-service establishment in the mufassal by the adoption of the following among other methods :—

(1) The writing and filing of processes by the parties themselves instead of their being written by process-writers attached to each court: the clerical establishment of the court should scrutinize the processes before issue.

(2) Emphasizing the power of courts to order witnesses to attend on the adjourned date of hearing without fresh summonses for such attendance.

(3) The handing over of witnesses' summonses to the parties themselves at their option for service on the witnesses subpoenaed by them.

(4) Increasing the minimum of processes to be executed by process-servers and amins with due reference to the facilities of communication, the distance to be travelled and so on.

### IV.—REDUCTION IN THE NUMBER OF EXISTING COURTS.

10. One of the recommendations made by the Civil Arrears Committee of 1922 was the examination of the need for a District Court at Anantapur, and one at Negapatam. As regards Anantapur they suggested that it might be worth while enquiring whether the sessions and superior civil work of the two districts of Bellary

Anantapur District Court to be abolished.

and Anantapur cannot be performed equally efficiently and promptly by one District and Sessions Judge at Bellary and by a Sub-Judge with Assistant Sessions Judge's powers at Anantapur instead of by two District and Sessions Judges at Bellary and Anantapur, respectively.' The present Committee has gone into the question and does not find sufficient justification for two District and Sessions Courts in the two districts. There are only two district munsifs' courts in each district and the administrative work of the districts is therefore light. The pendency of civil work is inconsiderable being on the 31st March 1923—49 original suits and 168 appeals in the Anantapur district and 36 original suits and 81 appeals in the Bellary district. The only question therefore is whether the sessions work of the districts requires two Sessions Judges and cannot be done by one Sessions Judge and an Assistant Sessions Judge.

The figures are:—

*Disposals.*

	Sessions Cases.			Criminal appeals and revision petitions.		
	Anantapur.	Bellary.	Total	Anantapur.	Bellary.	Total.
	Nos.	Nos.	Nos.	Nos.	Nos.	Nos.
1920 .. .. .	72	87	159	42	56	98
1921 .. .. .	75	67	142	48	52	100

Heavy as this file of sessions cases and criminal appeals and revision petitions undoubtedly is, it is necessary to remember that several of the cases will be of a nature triable by an Assistant Sessions Judge. If a Sub-Judge is located at Anantapur with Assistant Sessions Judge's powers, the remaining work falling to be done by the Sessions Judge of Bellary will not be more than he can cope with in addition to the small volume of civil litigation in his Court. The Committee therefore recommends the abolition of the Anantapur District and Sessions Court. The District and Sessions Judge of Bellary should be the District and Sessions Judge of Anantapur also. A Sub-Judge should be appointed at Anantapur with Assistant Sessions Judge's powers. When necessity arises though it is unlikely that such necessity will arise, a temporary Sub-Judge may be appointed at Bellary to clear off arrears, and even this arrangement would involve a saving. In view however of the possible congestion of sessions work after the recess the abolition of the Anantapur District and Sessions Court may take effect from the 1st August or some convenient later date. In connexion with this suggested concentration of sessions work at Bellary, attention must be called to the fact that the civil institutions in the courts of District and Subordinate Judges of Kurnool amounted only to 33 Original suits and 145 Appeal suits in the year 1922. To the required extent therefore the Sub-Judge of Kurnool could assist, if necessary, in relieving the Bellary file.

11. As regards the District Court of East Tanjore the question is less difficult. In view of the recommendations in paragraph 5 supra, which will have the effect of considerably relieving the District Judge of his miscellaneous work and having regard to the light sessions file in the whole of the Tanjore district (East and West put together), the Committee thinks that the permanent retention of the East Tanjore District Court is unnecessary. The Committee understands that the recent amendment of the Court Fees Act has had the effect of reducing the class of suits which are numerous and most troublesome in the Tanjore district, such as Reversioner's suits, adoption suits and oral will suits. One of the Sub-Judges in Tanjore may be invested with Assistant Sessions Judge's powers as before the bifurcation and, as for the administrative control of subordinate courts, that is always a matter depending on the personnel of the District Judge. Under the circumstances the District Court at East Tanjore may be abolished as soon as the period of its present sanction expires.

To facilitate such abolition, the Committee recommends that capable and experienced Judges, who can be expected to clear the district court and headquarter Sub-Court files of the existing arrears prior to the amalgamation of the two Courts, be posted to East and West Tanjore.

Also Negapatam District Court.

1918 ..	66
1919 ..	41
1920 ..	60
1921 ..	53
1922 ..	101

Posting of capable Judges to the District Courts of East and West Tanjore recommended.

Sub-Court, Chingleput, to be abolished.

12. The Committee considers that, in view of the existing state of work in the superior Courts of the Chingleput district, a Sub-Court at Chingleput is unnecessary. On the 31st March 1923, the total number of Original suits pending in both the District and Sub-Courts was only 56 and that of appeals, 87. The number of sessions cases disposed of in the Chingleput Sessions Court since 1918 has been as follows :—

1918	..	..	..	..	..	..	..	..	..	24
1919	..	..	..	..	..	..	..	..	..	28
1920	..	..	..	..	..	..	..	..	..	24
1921	..	..	..	..	..	..	..	..	..	25

If both the District Court and the Sub-Court should continue after the recess, neither of them is likely to have sufficient work ready to occupy them fully. The Committee therefore recommends that the Sub-Court at Chingleput be abolished immediately.

One of the two Sub-Courts at Nellore to be abolished.

13. The Committee understands that one of the two existing temporary Sub-Courts in the Nellore district is shortly to fall vacant and recommends that in that case the court be abolished. The other Sub-Judge should be able to cope with the arrears in both the Courts.

The Sub-Court at Tellicherry to be temporarily transferred to Palghat.

14. Judging from the figures for the North Malabar district quoted below, the Committee is of opinion that the continuance of both a District Court and a Sub-Court at Tellicherry is unnecessary, at any rate for the present. Pending further consideration of the question of its permanent abolition, the Committee suggests that the Sub-Court at Tellicherry be temporarily closed and that the Sub-Judge be posted to Palghat where, owing to the existence of arrears, the High Court has proposed the opening of a new temporary Sub-Court after the recess.

	Sessions cases.				Original suits.			
	1919.	1920.	1921.	1922.	1919.	1920.	1921.	1922.
District Court .. .. .	31	23	25	..	41	36	34	..
Sub-Court .. .. .	..	..	..	..	..	..	..	..

#### V.—RECOMMENDATIONS AS TO NEW COURTS FOR CLEARING OFF ARREARS.

15. At the request of the Hon'ble the Law Member, the Committee has examined the proposals of the High Court for the establishment of new Courts after the vacation for the purpose of getting rid of existing arrears. The Committee's recommendations are as follows :—

##### A. New Sub-Courts.

###### Proposals of the High Court.

District in which new Sub-Courts are proposed to be established.	Place in which the Courts are proposed to be located.
Coimbatore...	Coimbatore..
Cuddapah ..	Cuddapah ..
Kistna ..	{ Masulipatam ..
	{ Bezwada ..
South Malabar.	Palghat ..

###### Committee's recommendations.

The establishment of a new Sub-Court is not necessary. If the existing Courts in Coimbatore require relief, it may be given by the Sub-Judge of Ootacamund being asked to sit at Coimbatore for ten or fifteen days in the month for the purpose of dealing with the arrears in those Courts. The services of the existing staff may be utilized and no additional staff is necessary.

Cuddapah .. Cuddapah .. May be established till Christmas.

Kistna .. { Masulipatam .. } Approved.

South Malabar. Palghat .. The Committee notice that the sessions work in the North Malabar district is light and that the volume of superior civil litigation in the district does not warrant the continuance for the present of the Sub-Court at Tellicherry. The Sub-Judge at Tellicherry may therefore be transferred to Palghat after the 1st August 1923 and asked to dispose of the arrears there. Part of the staff of the Tellicherry

## Proposals of the High Court.

District in which new Sub-Courts are proposed to be established.	Place in which the Courts are proposed to be located.	Committee's recommendations.
Ramnad	Madura	The Committee considers that two Sub-Courts are necessary for clearing off the arrears in this district but that neither of them should be located at Madura. One of the courts may be located at Devakottai, and the other court at Sivaganga.
Tanjore, West.	{ Tanjore .. Kumbakonam }	The Committee thinks that if a reasonable share of the civil work in the district is taken up by the District Judge, whose sessions fine is light, and if the present Small Cause Court Judge, Kumbakonam, is transferred to the Kumbakonam Sub-Court there would be no need for any additional Sub-Court in the West Tanjore district. The Committee has also recommended that the special Small Cause Sub-Judges should be abolished and that they should be converted into regular Sub-Judges.
Tanjore, East.	Two courts at Negapatam.	The Committee thinks that a Sub-Court may be established at Negapatam for the purpose of trying the <i>Dargah</i> suit for three months or for such longer period as that suit may take. No other additional court is necessary.
Tinnevelly	Tinnevelly	The establishment of a new court till Christmas is approved.
Trichinopoly.	Trichinopoly.	No additional court is necessary.

The Committee thus recommends the opening of only seven new sub-courts for the periods specified above.

#### B. New District Munsifs' Courts.

As regards the High Court's proposals for the establishment of new District Munsifs' Courts, the Committee accepts them subject to the following remarks:—

(i) In regard to the courts proposed to be opened in the Tinnevelly district, the Committee considers that one of the two courts may be located at Srivaikuntam which after the opening of the Tiruchendur railway is only three miles from the nearest railway station, instead of at Tuticorin.

(ii) In regard to the new courts proposed for the Trichinopoly district, the Committee considers it undesirable to locate another Munsif's Court at Trichinopoly in addition to the courts already existing there. It recommends the immediate transfer of the Turaiyur Court now located at Trichinopoly to Turaiyur.

16. The Committee considers that the location of a large number of courts in one and the same station is not desirable as it gives rise to concentration of work in the hands of a few leading pleaders and to frequent adjournments in consequence. Courts should, wherever practicable, be located in the area from which the litigation which they have to deal with comes and not at any considerable distance from such area.

Too many courts not to be located in one place.

17. In respect of all the courts approved by the Committee, the Committee wants it to be distinctly impressed on the District Judges that they should watch the disposals and the pendency of the courts subordinate to them, and that the new courts should be abolished the moment when the necessity for them ceases.

18. The Committee would also suggest that in cases where a new court is to be located in a station which has already got a court of co-ordinate jurisdiction, no additional staff on the scale now allowed for temporary courts should be sanctioned but that the staff of the existing District Munsif or Sub-Judge should be made to do the work of the new court with such additional relief as may be necessary. The clerical work of the new court should be carried out on this footing until the Bill already referred to in paragraph 6 becomes law.

#### VI.—REMUNERATION OF THE LAW OFFICERS OF THE CROWN.

19. The Committee is of opinion that the office of the Official Assignee and the funds out of which he and his establishment are paid should be placed on a more satisfactory footing than at present. In particular it considers that the emoluments

Official Assignees' pay to be fixed.

of the Official Assignee may be fixed at a monthly salary of from Rs. 1,200 to Rs. 1,500 and that any person appointed to assist him may be paid a monthly salary of Rs. 350 to Rs. 500. The commission levied by the Official Assignee should be entirely credited to Government. The unclaimed dividends in the hands of the Official Assignee should be credited to Government in the same manner as the unclaimed sums of money paid towards Translation and Printing in the High Court.

A Government auctioneer to be appointed for the Official Assignee.

20. The Committee also considers that an Officer with a fixed monthly salary may be appointed to conduct the sales held by the Official Assignee. In cases where this officer has to go out of Madras to sell properties he may be allowed travelling allowance according to the ordinary travelling allowance rules applicable to Government servants. The commission levied by the auctioneers in respect of the sales held by the Official Assignee should be credited to the Government.

Official Receivers in the mufassal.

21. In regard to the corresponding post of Official Receiver, in the mufassal, the Committee is of opinion that a full-time appointment with a fixed salary may be created in districts, e.g., Tanjore and Tinnevely, in which such an arrangement would be economically advantageous. In other districts, the Committee suggests that the old system of appointing receivers in individual cases, to be paid by commission, may be restored.

Sheriff's office to be honorary.

22. The Committee considers that the post of Sheriff should be an honorary one. The entire proceeds from process fees, commission, etc., levied by the Sheriff should be credited to the Government. Processes should be served by an establishment attached to the High Court, the present establishment placed under the Sheriff being transferred to the High Court.

Public Prosecutor, Madras, to be paid a fixed salary.

23. The Committee also recommends that the Public Prosecutor, Madras, be paid a fixed salary of Rs. 2,000 per mensem instead of being remunerated as at present by means of fees for each case. The post carries with it liberty of private civil practice, and the salary suggested is sufficiently attractive.

#### VII.—REDUCTION IN SALARIES.

Puisne Judgeships of the Small Cause Court, Madras, to be included in the cadre of Sub-Judges.

24. The Committee considers that the two puisne judges of the Madras Small Cause Court may be included in the cadre of Sub-Judges but to be ordinarily recruited from the bar. To prevent any hardship to the Provincial Judicial Service, the Committee suggests that if a Judge of the Small Cause Court directly recruited from the bar is transferred to the mufassal, the Government should be at liberty to post a member of the Provincial Judicial Service in his stead. Officers serving in Madras should be given a Presidency allowance of not less than Rs. 200 per mensem.

Recruitment of District Judges from the bar not to be obligatory.

25. In view of this recommendation, the Committee thinks that it should not be obligatory on Government to appoint members of the bar to a fixed number of District Judges' posts, but that Government should have full discretion to select as District Judges the best men available either from the bar or from the subordinate judiciary. If necessary, the Secretary of State should be addressed on the point.

Registrar, Small Cause Court, to be included in the cadre of District Munsifs.

26. The post of Registrar, Court of Small Causes, Madras, should be included in the cadre of District Munsifs and ordinarily recruited from the bar. For the purpose of securing greater efficiency in the working of the Madras Small Causes Court, the Committee, however, considers that it is desirable to convert the present post of Head Clerk into that of Deputy Registrar, with a salary of Rs. 250—25—400 to be recruited in future either from the bar or from the Provincial Service.

#### VIII.—CONCLUSION.

The Committee is examining other proposals for retrenchment on which, without further information than it has at present, it does not desire to express a definite opinion. In particular, in regard to the possibility of a better adjustment of jurisdiction and equalization of work among the mufassal civil courts, the Committee is awaiting the statistics for 15 years and the opinions of District Judges have been called for. These and other matters, as well as the subjects briefly dealt with in this report, will be dealt with at length in the final report of the Committee which will be submitted in due course.

C. V. KUMARASWAMI SASTRI.  
T. DESIKACHARIAR.  
O. TANIKACHALA CHETTIYAR.  
R. W. DAVIES.

## JUDICIAL RETRENCHMENT COMMITTEE.

## APPENDIX.

Paragraph in the Report.	Description of proposal.	Estimated annual savings in round figures. RS.
2	Grant of exclusive jurisdiction up to Rs. 25 to panchayat courts ..	19,296
3	Enlargement of small cause jurisdiction of District Munsifs ..	6,432
4 and 5	Giving relief to District Judges by the appointment of more Sub-Judges as Assistant Sessions Judges and transferring certain kinds of miscellaneous civil work from District Judges to Sub-Judges.	8,148
6	Introduction of the system of Additional District Munsifs and Sub-Judges at stations where two or more courts of co-ordinate jurisdiction exist.	40,980
7	Abolition of the existing small cause courts in the mufassal and appointment of Sub-Judges working therein as Additional Sub-Judges.	34,872
9	Reduction of process-serving staff—	
	Peons .. .. .	60,000
	Amins .. .. .	36,000
10 to 14	Abolition of civil courts .. .. .	1,32,000
19 and 20	Revision of emoluments of the Official Assignee and Deputy Official Assignee.	24,000
21	Abolition of unnecessary Official Receivers in the districts ..	3,600
22	Sheriff's post to be honorary .. .. .	7,000
23	Revision of pay of the Public Prosecutor .. .. .	12,000
24 to 26	Revision of pay of the Puisne Judges and Registrar of the Court of Small Causes, Madras.	1,600
Total ..		3,85,928
		(or Rs. 3,86,000 in round figures.)

## EXPLANATORY MEMORANDUM.

*Paragraph 2 of the Report.*—During 1921, the number of small cause suits of the value of Rs. 20 and under, instituted in the subordinate civil courts of the Presidency, was as follows:—

	RS.
District Munsifs' courts .. .. .	20,453
Special small cause courts .. .. .	1,427
Sub-courts .. .. .	33
	21,913

The number of suits of the value of Rs. 20 to 25 which would be instituted in village-panchayat courts in case exclusive jurisdiction is given to them may be taken as approximately 5,000 suits. Thus, the total number of suits, of which courts of district munsifs and sub-judges would be relieved by the acceptance of the proposal of the Committee, would be about 27,000. To the extent to which ordinary civil courts are relieved of this work they would be able to devote their time to other work and this would prevent the growth of arrears and the consequent necessity of establishing new courts. It may roughly be stated that a full time judicial officer would be able to dispose of about 9,000 suits of this kind in a year. The savings effected by the proposal may be calculated to be the cost of three additional district munsifs' courts. This would amount to—

	RS.
(1) Cost of three district munsifs on Rs. 300 per mensem ..	10,800
(2) Cost of the establishments of three temporary munsifs' courts—3 × 236 × 12 .. .. .	8,496
	19,296



*Paragraph 3 of the Report.*—It would be difficult to estimate the saving which would be effected by giving effect to the proposal in this paragraph. It may, however, be arbitrarily fixed at not less than the cost of one additional district munsif's court, i.e.,  $(300 + 236) \times 12 =$  Rs. 6,432.

*Paragraphs 3-A, 4 and 5 of the Report.*—By giving relief to district judges in the various modes mentioned in these paragraphs, it will be possible to prevent the establishment of additional sessions courts and substitute for them the less costly agency of additional sub-courts. The saving effected by the proposals in those paragraphs may be taken as at least the difference between an additional sessions judge and an additional sub-judge for six months. The average cost of a district and sessions judge being Rs. 2,215 and of a sub-judge Rs. 857 per mensem, the saving effected by the proposal may be computed to be Rs.  $1,358 \times 6 =$  Rs. 8,148.

*Paragraph 6 of the Report.*—At present 9 sub-courts and 19 district munsifs' courts are located at stations where there is another court of co-ordinate jurisdiction. They can be abolished and the presiding officers of the courts can be appointed as additional judges of courts of co-ordinate jurisdiction working at those stations. Some of the courts are permanent and some temporary, but the savings that will be effected by abolishing the courts and by making the judges thereof work as additional judges of other courts would be at least 50 per cent of the establishment of the courts, which would come to Rs. 40,980 per annum.

*Paragraph 7 of the Report.*—If the three special small cause courts are abolished and the presiding officers thereof are posted as additional sub-judges of other existing courts, then it will be possible (a) to dispense with at least half of the cost of the existing clerical establishments of those courts, (b) to prevent the necessity of establishing at least two new sub-courts. In other words, the savings effected would be (a) by way of cost of establishment Rs. 12,000 and (b) by preventing the necessity for new courts, Rs.  $953 \times 2 \times 12 = 22,872$ . Total Rs. 34,872.

*Paragraph 9 of the Report.*—If the proposals in this paragraph are given effect to would be possible to dispense with at least 5 per cent of the process peons and 5 per cent of the amins.

The total number of peons employed in the process service establishments in the Presidency is 7,028, and 5 per cent of this number is roughly 350. The cost of 350 peons is Rs. 60,000. The total number of amins in the Presidency is 1,980, and 5 per cent of them would be about 100. The cost of their reduction would be Rs.  $30 \times 100 \times 12 = 36,000$ . Total Rs. 96,000.

*Paragraphs 10 to 14 of the Report.*—The Committee propose the abolition of the district court, Anantapur, district court, Negapatam, sub-court, Chingleput, and the temporary sub-court, Nellore. Against the sum saved by the abolition of the sub-court, Chingleput, will have to be placed the additional expenditure upon the opening of a new sub-court at Anantapur which the Committee have recommended. The net savings will be Rs. 1,32,000, made up as follows:—

	Rs.
District Court, East Tanjore .. .. .	60,000
Do. Anantapur .. .. .	60,000
Sub-Court, Nellore .. .. .	12,000
Total ..	<u>1,32,000</u>

*Paragraphs 15 to 18 of the Report* relate to new sub-courts for which provision has been made in the budget of this year. The savings effected by the proposals in this paragraph are not shown in the appendix as they are not permanent savings, but they may be estimated as follows:—There is provision in the budget for 1923-24 for 9 new sub-courts and 5 new district munsif's courts for 12 months each. The Committee approve of the opening of only 7 new sub-courts for periods of 9 months and less though they have recommended the opening of 8 district munsifs' courts for 9 months each. The net savings effected on account of the above recommendations are Rs. 48,000 in round figures. Even in regard to the new courts recommended by the Committee, they are not, in cases where they happen to be located at stations where there already exist courts of co-ordinate jurisdiction, to be given the full complement of staff usually allowed for temporary courts. The consequent savings on account of establishment calculated on the basis of half of the cost of existing establishment would be Rs. 13,590. The total savings from paragraphs 15 to 18 of the Report would therefore approximate to Rs. 61,600.

*Paragraphs 19 and 20.*—The average income earned by the Official Assignee from his commission may be taken to be Rs. 31,600 per year, and that earned by his auctioneers as Rs. 11,200 per year. The pay of the Official Assignee is to be fixed at Rs. 1,200 to Rs. 1,500—average pay Rs. 1,350 per mensem—which comes to Rs. 16,200 per annum. The pay of the auctioneer may be fixed at Rs. 300 per mensem. The saving would be Rs. 23,000. The Deputy Official Assignee was formerly paid Rs. 750 per mensem and is now paid Rs. 500 per mensem. The pay proposed for him by the Committee is Rs. 350 to Rs. 500 per mensem. The saving on this account will be about Rs. 900 per annum. The total saving in the Official Assignee's office would be about Rs. 24,000.

*Paragraph 21 of the Report.*—The proposals in this paragraph may make it possible to save the expenditure on 3 official receivers in the mufassal. The cost of 3 official receivers and their establishments is Rs. 3,600.

*Paragraph 22 of the Report.*—The average amount of fees realized by the Sheriff in the execution of decrees, etc., is about Rs. 8,000 a year. The amount of contribution made by Government to the Sheriff is Rs. 6,000 per annum. Against this, the pay of the establishment and cost of contingencies would have to be debited, which come to about Rs. 584 per mensem. The net saving effected would be about Rs. 7,000 per annum.

*Paragraph 23 of the Report.*—The average income of the Public Prosecutor, Madras, is Rs. 3,048 or Rs. 3,000 in round figures. If the salary is to fixed at Rs. 2,000 as proposed, there would be a saving of about Rs. 1,000 per mensem or Rs. 12,000 per annum.

*Paragraph 24 to 26 of the Report.*—The pay of 2 puisne judges of the Presidency Small Cause Court is Rs. 1,000—50—1,250 (average pay Rs. 1,125), while the pay of a sub-judge is Rs. 600—850—1,000—1,200 (average pay Rs. 857). The presidency allowance proposed is Rs. 200 per mensem; the difference in the cost is Rs. 136 a month. The total saving would therefore be about Rs. 1,600 per annum.

According to the proposals in paragraph 26, though the pay of the Registrar would become reduced, that of the head clerk would be increased and so there would be no saving effected.

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**IV.—REPORT OF THE POLICE COMMITTEE**

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## POLICE COMMITTEE, MADRAS.

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### A.—G.O. No. 43, Judicial (Police), dated 25th January 1923.

The financial position in which the Government find themselves at present has necessitated a careful review of the administrative machinery in all departments and an examination of all possible paths of economy. So far as the Police department is concerned, the Government would be extremely reluctant to do anything that would tend to weaken the forces of law and order. On the other hand they are most anxious to get forward with measures which recent events have shown to be necessary, the most important of which is the formation of adequate striking forces and to accelerate the building programme; and, as matters stand at present, it must be realized that there is no prospect of being able to provide the funds required for these projects without effecting substantial economies in other directions.

2. An examination of the statistics of the department since the Police Commission reveals the fact that the cost of the Police is now more than  $3\frac{1}{2}$  times what it was in 1905—the figures having risen from Rs. 49,39,617 to Rs. 1,76,97,158 in 1920-21. In the same period there has been steady increase in the number of grave crimes while there has been no marked improvement in the percentage of detection. It is true that there may be circumstances, such as the increase in the population, which these statistics do not, and cannot, take into account and it is possible that crime is better reported; but there certainly are *prima facie* grounds for holding that the results obtained are not commensurate with the great increase in the cost of the department. Hitherto it has been considered sufficient justification for a proposal to say that it followed the recommendations of the Police Commission; but the Government consider that such an argument can no longer be accepted without question and the time has come, quite apart from financial considerations, to review the whole position and examine how far the changes introduced in accordance with those recommendations have proved successful in practice and how far they have failed to fulfil anticipations, both as regards the prevention and the detection of crime.

3. If economies are to be effected to an extent commensurate with the needs of the situation, drastic measures will be needed; and to illustrate the possibilities in three directions the Government have drawn up three memoranda containing suggestions with regard to (1) the superior ranks of the department generally, (2) the lower ranks, from Inspectors downwards, and (3) the City Police. These they propose to lay before selected officers, with experience of the working of the present system, for detailed examination. These officers, whose names are appended to this order, will be requested in the first place to submit, within one month, direct to the Chief Secretary written reports discussing the proposals made in each memorandum and making any fresh suggestions which they may think useful; and in the second place to meet as a committee over which the

Chief Secretary will preside and to which the Inspector-General will be added and two members of the Finance Committee of the Legislative Council will be asked to lend their assistance. The recommendations of the committee will be submitted to Government—

Mr. E. A. Davis, I.C.S., District Magistrate, Tinnevely.

Mr. H. H. F. M. Tyler, O.I.E., I.C.S., District Magistrate, Kistna.

M.R.Ry. J. Narayana Reddi Garu, Second Presidency Magistrate, Madras.

Mr. P. Hannington, Commissioner of Police.

Mr. J. Moore, Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D.

Mr. F. Sayers, Superintendent of Police, Railway Police, Trichinopoly.

M.R.Ry. Diwan Bahadur T. Venkoba Rao Avargal, District Superintendent of Police, Chingleput.

M.R.Ry. N. Ramanuja Ayyangar, Acting District Superintendent of Police, Ganjam.

(By order of the Governor in Council)

R. A. GRAHAM,  
*Chief Secretary.*

To the members of the committee.

„ Inspector-General of Police.

„ Finance (Retrenchment) Department

## APPENDIX.

## I

## Superior Officers.

*Deputy Inspectors-General.*—Before the Police Commission reported there were only three Deputy Inspectors-General, each in charge of a range. The Commission recommended that a more extended use should be made of this superior supervising agency; and as results of its recommendations the appointment of Commissioner of Police, Madras, was assimilated to that of a Deputy Inspector-General and a fifth Deputy Inspector-General was placed at the head of the Railway Police and Criminal Investigation Department. Later, in 1914, a sixth post of Deputy Inspector-General was created, at first temporarily, and there are now four Deputy Inspectors-General in charge of the four ranges into which the Presidency has been divided.

2. Police Order No. 92 lays down that the Deputy Inspector-General should control, instruct and advise Superintendents while being careful not to supersede them in any of their proper functions; and in a circular issued by the late Mr. Gillman when Inspector-General, Deputy Inspectors-General were instructed that their inspections should be made with two objects—(1) to inform the Inspector-General as to the manner in which crime is being handled in the district and (2) to control, advise and instruct the Superintendent. There is no doubt that, if the instructions are carefully kept in mind, the Deputy Inspector-General can be a useful link between the District Superintendent of Police and the Inspector-General. In circumstances like the present however something more is necessary and the Government wish to have examined the question whether it is not possible to abolish the four Deputy Inspectors-General in charge of ranges. The District Superintendent of Police of the present day works in close accord with the District Magistrate and is, or should be, an officer of sufficient experience to be trusted to administer his district without any more detailed control and supervision than he can get from the Inspector-General; and though an intermediate officer is useful for the purpose of co-ordinating action taken in neighbouring districts, it should be possible to get satisfactory results by encouraging District Superintendents of Police to consult one another to a greater extent than they do at present with regard to matters affecting each other's districts, such as organized gangs of criminals. At present much of the time and energy of a Deputy Inspector-General are occupied in dealing with appeals from orders passed by District Superintendents of Police and it would obviously be impossible to lay on the Inspector-General the burden of all the appellate work now done by Deputy Inspectors-General. The Government believe however that, apart from this consideration, the time has come for some further decentralization of work, involving an increase in the District Superintendent of Police's powers and some curtailment of the present excessive volume of appeals against his orders. They would be glad of suggestions to this end and towards the reduction of scriptory work in all police offices by the adoption of better methods. Under a proper system of decentralization it might be possible to reduce the number of Deputy Inspectors-General to one who would be stationary at the Presidency headquarters, would assist the Inspector-General in disposing of such appeals as would be still admissible, would act as his deputy when he was on tour and would also control the Railway Police and the Criminal Investigation Department.

3. *District Superintendents of Police.*—The only reduction in the number of district charges that the Government have to suggest is that the District Superintendent of Police, Nilgiris, should be abolished and his place taken by an Assistant Superintendent of Police, the present Nilgiris district being added to Coimbatore for police purposes.

4. Otherwise the superior district staff does not appear to be capable of reduction. This is not a time however when a proposal to relieve the District Superintendent of Police of divisional charge can well be brought forward and the District Superintendent of Police must in each district remain in direct charge of one division of the district, but, as is explained more fully below in dealing with Assistant Superintendents of Police and Deputy Superintendents of Police, there appear to be grounds for increasing the number of divisional charges so that the District Superintendent of Police, while keeping in direct touch with crime in his division, will have time adequately to supervise the work of his Assistant Superintendents of Police or Deputy Superintendents of Police and help them with his assistance and advice. In addition to officers with district charges there are two officers of the rank of District Superintendent of Police (excluding officers of the City Police for the present) at headquarters. There are the Assistant Inspector-General of Police and the Personal Assistant to the Deputy Inspector-General of Police, Railways and Criminal Investigation Department. Under the scheme set forth above by which one Deputy Inspector-General will be retained to be in charge of the Criminal Investigation Department and assist the Inspector-General at headquarters, the Government consider that these two officers might be dispensed with. They do not propose to abolish the present Deputy Superintendent of Police who is Manager of the Inspector-General's office or the Assistant to the Deputy Inspector-General, Criminal Investigation Department, and if further assistance is necessary in these two offices they suggest that it could be adequately supplied by the appointment of an Assistant Superintendent of Police and a Deputy Superintendent of Police whose functions would be similar to those of an Under Secretary in the Secretariat.

5. *Assistant Superintendents of Police and Deputy Superintendents of Police.*—There are at present 36 Assistant Superintendents of Police and 39 Deputy Superintendents of Police

(exclusive of 7 temporary Deputy Superintendents). Of these 7 Assistant Superintendents of Police and 25 Deputy Superintendents of Police held divisional charges and 18 Deputy Superintendents of Police were Personal Assistants to District Superintendents of Police. Many of the Assistant Superintendents of Police are acting District Superintendents of Police. Under the general scheme for the reduction in the numbers of Inspectors and Sub-Inspectors, which is set forth in Memorandum II, the work of supervising the ordinary investigating agency will fall mainly and more directly than it does at present on these officers. To permit of this supervision being really effective, the Government are inclined to the opinion that the ordinary divisional charges will have to be reduced in size and they would be prepared as a general proposition to accept the necessity for creating one extra division in each district. The question will have to be examined with reference to the needs of each district and the size of the existing divisions. On the other hand, all Personal Assistants, as such, should be abolished. This is a proposal which already has the support of the Inspector-General (see his letter No. R.C. 936-Acct., dated 4th November 1922) and was a change advocated by the late Mr. P. B. Thomas in his letter No. 749-Acct., dated 4th March 1919. The Government have not dealt with the cases of those Deputy Superintendents of Police who are engaged in other than district work (with the exception of the Deputy Superintendent of Police in the Inspector-General's office, see above paragraph 4), but they would like to have the case of each of these Deputy Superintendents of Police considered separately and to obtain opinions as to whether any of them can be dispensed with.

6. To sum up, the proposals under this head are as follows:—

- (1) Abolition of four Deputy Inspectors-General.
- (2) „ of one District Superintendent of Police in district charge.
- (3) „ of two officers of the rank of District Superintendent of Police.
- (4) Possible increase in the numbers of Assistant Superintendents of Police and Deputy Superintendents of Police to fill divisional charges and to take the place of the officers under item (3).

## II

### The Subordinate Staff—Inspectors, Sub-Inspectors, Head Constables and Constables.

*Sub-Inspectors and Head Constables.*—Perhaps the most important recommendation of the Police Commission was that which led to the introduction of the Sub-Inspector as the grade in the department responsible for the investigation of crime and the displacement of the head constable as the officer in command of the station. It was based on the belief that the creation of a comparatively highly paid grade of officers drawn from a superior stratum of society to that from which the constable or head constable is ordinarily recruited would do much to preserve the purity of the administration and redeem its reputation for corruption and at the same time result in better investigation and therefore better detection of crime.

2. It must be admitted that these anticipations have not been fulfilled. The statistics of grave crime show an increase instead of a decrease, the percentage of detection has not improved, the value of property stolen has grown larger and larger and the amounts recovered have not materially increased. In fact, the percentage of recovery in 1921 was as low as 14.5. It is true that there may be independent reasons contributing to this state of affairs, but successive administration reports reveal the fact that the Government have adequate reasons not to be satisfied with the work of Sub-Inspectors as a class. The report for 1918 mentions their 'lack of initiative and inability to collect information'; that for 1919 characterizes their work as 'not on the whole very satisfactory' and comments on their 'carelessness and apathy'; while the report for 1920 regrets that the Government are not getting the class of men that is wanted and that the standard is distinctly inferior to that of the men originally recruited. On the question of corruption the Government regret that it cannot be said that the reputation of the force has very greatly improved, though it is no doubt better than it was twenty years ago. There are, in short, adequate grounds to justify a reconsideration of the utility of the class of Sub-Inspectors as a whole, both for financial and administrative reasons. In proposing a reversion to the old system of placing head constables in charge of police stations, the Government have been influenced by these and certain other considerations.

3. In the first place, now that the pay of head constables and constables has been raised they consider that it should be possible to get a better type of man to join the ranks of the police force; and in the second place they are inclined to think that, apart from the question of integrity, the head constable actually makes a more efficient and capable investigating officer than the Sub-Inspector.

4. The fact that criminals are, generally speaking, drawn from the lower strata of society in the Presidency renders it perhaps easier for officers of the class of constable or head constable to obtain information about crime and criminals. On the other hand, the superior status of the Sub-Inspector makes it more difficult for him to get an intimate knowledge of the class of men with whom he has to deal and they are bound to be more reticent in his presence than would be the case with men more of their own class. In fact, the Government believe that in practice the bulk of the actual work of investigating is still done by the head constable or the constable, though under the present system he feels, and indeed has, no responsibility in the matter. The Government therefore do not see why it should not be possible to take facts as



they exist and work out at least an equally effective and honest administrative machine at a considerably lower cost. They realize that an immediate and wholesale return to the old system would be impossible and they recognize the value of the superior status of the Sub-Inspector from the point of view of supervision and the prevention of corruption and illegal methods of extorting confessions. Their suggestion therefore is that, as before, the head constable should be the Station-house officer directly responsible for the investigation of crime in his station, but that he should be subjected to a far greater measure of supervision than was the case under the old organization before the Police Commission. A proportion therefore of the existing Sub-Inspectors will be retained and will be deputed according to requirements by the District Superintendent of Police and the Assistant Superintendent of Police or Deputy Superintendent of Police to supervise the work of two or more stations. They will be required actually to investigate or, with the help of the Station-house officer, to control the investigation of grave crime in these stations, and will possibly be known by some new title, such as 'Investigating officers'. This body of men will be drawn in the first instance from the existing Sub-Inspectors and will also in future be open to direct recruitment from the educated middle classes. But in order to provide an incentive for good work in the lower grades the promotion of capable and reliable head constables might be encouraged to a far greater extent than is the case at present. Such promoted men with a practical experience of investigating work combined with a proportion of men of a higher social and educational standard should in course of time constitute all that is required in the way of what may be called the subordinate supervising staff.

5. *Inspectors.*—As a corollary of this proposal the Government consider that it should be unnecessary to retain the Circle Inspector as a supervising agency and all superior supervision should be exercised by the Assistant Superintendent of Police, Deputy Superintendent of Police and District Superintendent of Police, who, as sketched in Memorandum I, would, with smaller divisional charges, be able to devote greater attention to this branch of work than they do at present. The Government are of course aware that the experiment of abolishing the Circle Inspector has been tried already with disappointing results in Kurnool and Trichinopoly (see G.O. No. 2426, dated 23rd October 1919), but they are inclined to think that the comparative failure of the experiments was partly due to the personal element in these two instances and they cannot persuade themselves that the duplication of the subordinate supervising agency is justifiable on principle.

6. There are at present 1,007 police stations and 371 outposts in the Presidency. Under the proposals sketched above it should be possible to eliminate about half the existing number of Sub-Inspectors and most of the Inspectors. But in order to deal with cases of special difficulty the Government are inclined to think that there ought to be in each district a small specialized detective staff organized somewhat after the manner of the Criminal Investigation Department. This staff might be composed of one Inspector, two or three Sub-Inspectors and a few constables. It should consist of picked men; it would be under the control of the District Superintendent of Police and would perform the same functions for the district as the Criminal Investigation Department now perform for the whole Presidency.

7. Allowing the necessary personnel for these special staffs and also the number of Inspectors required for the reserves, for prosecuting work and for work as Town Inspectors in large towns, the net result of these proposals would be that the number of Sub-Inspectors might be reduced from 1,250 to about 750 and the number of Inspectors from 290 to about 80 or 100.

8. These are the main outlines of the Government's proposals under this head, but there are several subsidiary matters which they think might be further examined.

9. *Constables.*—The first is the need for continuing writer head constables in police stations. The Government do not see any reason why the requisite number of such writers should not be procurable from the rank of constable, many of whom are now literate. If this could be done, it should be possible to save about 1,000 head constables and 1,000 constables from the existing strength of the force would take their places.

10. In the second place, the Government are inclined to think that the system of time-scales is unsatisfactory so far as the lower ranks of the police are concerned. The old system of promotion by grades provided an incentive to good work which is lacking under the present system and they would like the Committee to examine the possibility of a reversion to that system with special reference to the question of how far it would affect the pay of the lower ranks of the service.

11. Finally, the Government would like an examination of the question of reducing the present number of police stations and outposts. They do not expect that very much can be done in this direction so far as stations are concerned, but they have reason to think that there are a certain number of unnecessary outposts which might well be abolished.

12. To sum up, the proposals under this head are—

- (1) Reversion to the old system of the head constable station-house officer.
- (2) Creation of a class of special investigation and supervising officers, each of whom will control the work of two or more station-house officers.

- (3) Abolition of about 500 Sub-Inspectors.
- (4) Abolition of about 200 Inspectors.
- (5) Abolition of about 1,000 station writer head constables.
- (6) Creation of a specialized detective staff in each district.

### III

#### The City Police.

The Government recognize that the problems of the city differ a good deal from those of the mufassal, but at the same time they do not see why the organization of the City Police should not follow the lines of an ordinary district more than it does at present.

2. *Superior officers.*—From this point of view they consider that the proper allotment of officers should be a Commissioner of the rank of District Superintendent of Police assisted by as many Assistant Commissioners as may be required. The officers selected should be picked men, preference should be given to those who have experience of city work and they should receive extra pay to compensate them for the extra cost of living in headquarters; but within these limits they suggest that the cost of the present organization might well be reduced.

3. In the first place, they doubt whether there is sufficient justification for retaining two Deputy Commissioners of the rank of District Superintendent of Police and they propose that each of the two ranges should be put in charge of an officer of the rank of Assistant Superintendent of Police or Deputy Superintendent of Police who would be styled Assistant Commissioner. They also consider that there should, as at present, be an Assistant Commissioner at headquarters to assist the Commissioner, to supervise the Intelligence department and to attend to the work of licensing. To correspond with this proposal they do not think that it should be necessary for the Commissioner to retain the rank of Deputy Inspector-General and they would give the appointment to a selected senior District Superintendent of Police with a Presidency allowance to bring his pay somewhere near that now drawn by a Deputy Inspector-General. They are, however, aware that before the amalgamation of the Commissioner's office with the regular grade of the Police the pay of that officer was higher than that of the District Superintendent of Police and they admit that there may be reasons not to reduce the status of the Commissioner on account of the classes of people with whom he has to deal.

4. *Inferior staff—Inspectors.*—For much the same reasons as are given in Memorandum II, the Government doubt whether it should be necessary, as a matter of principle, to retain any of these officers. In any case, considering the special facilities for communication and locomotion that exist in the city, the Government consider that the number of divisions might well be reduced and they suggest that 50 per cent of them might be abolished.

5. *Sub-Inspectors.*—It is the practice in Madras to have a European and an Indian Sub-Inspector for each station. Such an arrangement is *prima facie* extravagant and, as a matter of principle, the Government consider that it should be sufficient for each station to be in charge of a single Sub-Inspector. They believe that in Calcutta, where the European population is much larger, it is by no means the invariable practice to attach a European or Anglo-Indian Sub-Inspector to every station and they are aware that the Commissioner has recently found some difficulty in recruiting suitable Europeans or Anglo-Indians and has been permitted, in consequence, to recruit Indian Sub-Inspectors in their place for a year. They suggest that it should be possible to reduce the number of Sub-Inspectors by half, posting the Europeans to stations in the European residential quarters of the city and the Indians elsewhere.

6. Lastly, the Government consider that the number of police horses might be reduced. Their upkeep is expensive and it is by no means easy to obtain suitable animals nowadays. They recognize the value of mounted men in regulating traffic and processions, etc., but they think that as an ordinary means of locomotion a horse is an unnecessary luxury in a place like Madras. They understand that the Commissioner already has this question under consideration and has certain proposals to make.

7. In conclusion, the Government wish it to be understood that their proposals for reducing the City staff on the above lines are prompted largely by a recognition of the fact that there is a corresponding need for increasing and strengthening the police for special work of all kinds such as the regulation of traffic and so on, and unless substantial economies can be effected in the ordinary organization, there is little chance of being able to finance such projects.

8. To sum up, their proposals under this head are as follows:—

- (1) Abolition of one officer of the rank of Deputy Inspector-General.
- (2) Abolition of one officer of the rank of District Superintendent of Police (one Deputy Commissioner).
- (3) Addition of one officer of the rank of Deputy Superintendent of Police (Assistant-Commissioner).
- (4) Abolition of eight Inspectors.
- (5) Do. of 24 European Sub-Inspectors.
- (6) Reduction in the number of police horses.

**B.—Written views of the Members of the Committee.****I**

Letter from H. H. F. M. TYLER, Esq., C.I.E., I.C.S., District Magistrate of Kistna, to the Chief Secretary to Government, No. 5-IV-14, dated Ohilakalapudi, the 19th February 1923.

[SUBJECT.—*Police—Organization—Retrenchment.*]

[Reference—G.O. No. 43, Judicial, dated 25th January 1923.]

In accordance with the orders\* contained in the above Government Order, I submit my remarks on the proposals contained therein.

**I—SUPERIOR OFFICERS.**

1. Proposals under this head are abolition of the offices of (1) four Deputy Inspectors-General of Police, (2) one District Superintendent of Police in district charge, (3) two officers of the rank of District Superintendents of Police, (4) possible increase in numbers of Assistant Superintendents and Deputy Superintendents of Police.

2. As regards the proposal to abolish the four Deputy Inspectors-General of Police in charge of ranges, I do not consider that this is a sound proposal. It is perfectly true that the Deputy Inspector-General of Police has to a great extent failed to fulfil the duties of co-ordinating the practices of different districts. As Inspecting officer, however, I think he has a real value. The annual inspection by the Deputy Inspector-General of Police is of undoubted benefit in keeping all ranks up to the mark. I think that the entire abolition of the Deputy Inspector-General of Police would lead to a serious loss of efficiency. Moreover without the assistance of the Deputy Inspector-General of Police, I doubt if the Inspector-General of Police would be in a position to form an adequate opinion on the work of his District Superintendents of Police. He would inevitably form his opinion of his officers very largely as the result of statistics. There would be a loss of personal touch between the district officers and headquarters, which I think it is important to maintain. It might however be possible to reduce the number of range Deputy Inspectors-General of Police to two by relieving them of much of the appellate work which, as remarked in Appendix I of the Government Order, occupies a great deal of their time and energy. This could be effected by a corresponding increase in the powers of the District Superintendent of Police which I consider in itself to be highly desirable. I would do away with the right of appeal against the award of blackmark or reprimand by the District Superintendent of Police. In the case of District Superintendents of Police of over 15 years' service, I would allow no appeal from the constabulary, save in cases of dismissal, nor from officers of the rank of Sub-Inspectors and upwards save for reduction or other serious punishments. I think it is for consideration whether an officer of the rank of District Superintendent of Police could not perform the duties of the Deputy Inspector-General of Police in charge of the Criminal Investigation Department.

As regards the proposal to abolish the post of the District Superintendent of Police, The Nilgiris, and the replacement by an officer of the rank of Assistant Superintendent of Police, I see no objection.

3. As regards the increase in the number of Assistant Superintendents or Deputy Superintendents of Police for divisional charges, this is a question which requires consideration with reference to the conditions of different districts. In the case of Kistna district if the Personal Assistant to the District Superintendent of Police is abolished, his place should certainly be taken by an officer of the same rank to hold divisional charge. Generally speaking if District Superintendents are to have greater powers and responsibilities it will probably be necessary in the case of most districts to increase the staff of Assistant or Deputy Superintendents of Police in order to relieve the District Superintendent of Police.

**II—SUBORDINATE STAFF.**

1. The most important proposal contained in this appendix is the reversion to the old system of head constable station-house officer and the creation of special controlling officers of the rank of Sub-Inspectors to supervise the work of two or

more station-house officers. This proposal seems to me to be radically unsound. The station is the unit upon which the whole Police administration is based. The proposal in effect could not fail to mean a division of responsibility for the efficient working of the station. This seems to me to be sufficient to condemn it. The station must remain the unit and responsibility for the efficient working of the station should not be divided. The proposal to abolish the Circle Inspectors also appears to me to be of doubtful expediency. I think experience has shown that the circle is an important link in the chain and the Circle Inspector is or ought to be the backbone of the police administration. I think it is extremely doubtful whether the additional Assistant Superintendents or Deputy Superintendents, whom it is proposed to create, will be able to supervise efficiently the work of the inferior staff unless they are so numerous that in effect there will be no saving by the abolition of the Circle Inspectors.

2. As regards the proposal to appoint a special detective staff, while this might be of value in some districts and under certain circumstances, in general, I think the creation of this staff would be an unnecessary luxury.

3. The proposal to abolish writer-head constables in police stations appears quite feasible. It would probably be found possible to obtain the requisite number of writers from the ranks. If this is done, I think a small allowance should be attached to the post.

4. As regards the question of reverting to the old system of promotion by grades, I consider that the existing time-scale is more suitable for actual conditions. The majority of the men in the force can never expect to rise above the ranks, and for this class of men regular increments of pay as provided under the existing system seem desirable. The existing system provides adequately for 'keeping back men who misbehave while the system of rewards provides the necessary incentive to good work.

As regards the actual result of this proposal the following figures have been supplied by the District Superintendent of Police for Kistna district. Under the old system 33.41 per cent of the constables were in the first grade on Rs. 8 per month and 66.59 per cent were in the second grade on Rs. 7 per month. The following figures show the percentage of the actual strength at present in each class:—

Class.	Percentage.
First .. .. .	22 19.70
Second .. .. .	20 34.69
Third .. .. .	19 33.56
Fourth .. .. .	17 12.95

It is not easy to make a comparison between the two sets of figures. If, however, we assume that the present first and second class correspond to the old first grade and the present third and fourth class to the old second grade, it will be seen that under present system 54.39 per cent of the strength is in the higher grade while 45.61 is in the lower grade. Any reversion to the old system involving loss of emoluments or prospects to men already in service would cause a great deal of discontent while if applied to future appointments it would be likely to have an adverse effect on recruitment.

### III

Having criticized the proposals contained in the appendix to the Government Order, I now come to a consideration of what seem to me to be sounder proposals for effecting the object in view, namely, reduction of expenditure. As I have noted above I think that the station must remain the unit of Police administration and that there should be no division of responsibility for the efficient working of the station and I have also stated that I consider that the circle should be retained. This system on the whole has worked with reasonable smoothness as an administrative machine and I doubt if any *prima facie* case has been made out for a change of system. I consider that any reduction of cost should not interfere with the essential features of the existing system. The solution of the problem is suggested by the fact that, though the police station and the circle seem essential units, they vary considerably.

as executive charges. There are probably many circles which could be managed by efficient Sub-Inspectors and many stations which could be managed by head constables. I would propose therefore that circles and stations should be classified into first and second classes. First-class circles would be in charge of Inspectors and second-class circles in charge of senior Sub-Inspectors, while first-class stations would be in charge of Sub-Inspectors and second-class stations in charge of head constables. Sub-Inspectors in charge of second-class circles and head constables in charge of second-class stations should receive a small charge allowance. In practice I think this system would work well. The second class stations and circles would provide a convenient stepping stone to higher rank and provide an incentive to good work among the ranks affected. It is impossible to foretell the financial result of the application of this scheme to this Presidency. In this district, a notoriously heavy one from the police point of view, the District Superintendent of Police informs me that it should be possible to treat about 25 per cent of the circles and 33 per cent of the stations as second class. In the Agency and in the districts where crime is light, the percentage so treated should be much higher. The result of such a scheme would be preservation of the existing administrative system, little loss of efficiency, substantial reduction of cost and improved openings for all ranks from Sub-Inspectors downwards.

## IV

As regards the City Police, I have no personal experience and I do not feel able to make any useful comment on the proposals until I have had an opportunity to discuss the question in committee.

## II

Letter from M.E.Ry. J. NARAYANA REDDI GARU, B.A., Second Presidency Magistrate, Georgetown, Madras, to the Chief Secretary to Government, dated the 21st February 1923.

With reference to G.O. No. 43, Judicial (Police), dated the 25th January 1923, calling for written reports discussing the proposals made in each memorandum drawn up by Government and making any fresh suggestions that may be considered useful, I have the honour to state that, as a general proposition, so far as the Police Department is concerned, its integrity and efficiency have to be maintained at any cost and that, under any circumstances, the forces of law and order should not be weakened in the present state of the country; subject to these considerations I shall offer my views on the memoranda drawn up by Government and make a few fresh suggestions which I think useful.

## MEMORANDUM I—SUPERIOR OFFICERS.

2. *Deputy Inspectors-General.*—There are now six Deputy Inspectors-General and I heartily support the Government's proposal that the number should be reduced to one who would be stationary at the Presidency headquarters, would assist the Inspector-General in disposing of such appeals against the order of a District Superintendent of Police as would be still admissible, would act as his Deputy when he is on tour and would also control the Railway Police and the C.I.D. To effect this reduction, there must be further decentralization of work, especially in regard to the District Superintendents of Police's powers and the curtailment of appeals against his orders; under paragraph 249 of the Madras Police Orders, there is the right of one appeal against any punishment, except a fine not exceeding As. 8 in any one case, forfeiture of leave unaccompanied by a black mark, punishment drill, extra guard duty and fatigue duty; paragraph 227 of the same orders shows that the District Superintendent of Police is the lowest authority who can impose the following punishments:—

Inspector	.. ..	Reprimand and warning.
Sergeant	.. ..	Reduction in grade, suspension, severe reprimand and warning.
Sub-Inspector	.. ..	Reduction in the grades of the cadre, suspension, severe reprimand, reprimand and warning.
Head constables and constables.		Dismissal, reduction in rank and grade, suspension, deprivation of increment, black mark and forfeiture of privilege leave.

I consider that there should be no appeal against the orders of the District Superintendent of Police in the following cases :—

Inspector	..	..	Reprimand and warning.
Sergeant	..	..	Severe reprimand.
Sub-Inspector	..	..	Do.
Head constables and constables.			Suspension, deprivation of increment, black mark and forfeiture of privilege leave.

This would considerably reduce the present excessive volume of appeals against the orders of District Superintendents of Police. I am not personally acquainted with the details of scriptory work in all Police offices and I regret I am therefore unable to offer any useful suggestions in regard to its reduction by the adoption of better methods.

*District Superintendents of Police.*—The only possible reduction in the number of district charges is that suggested by Government in paragraph 3. The Government propose that the two officers of the rank of District Superintendent of Police at headquarters, viz., the Assistant Inspector-General of Police and the Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D., might be dispensed with; I agree; but it is proposed to retain the Assistant to the Deputy Inspector-General, C.I.D.; I do not know what the grade of this officer is and what duties he is performing.

*Assistant Superintendents of Police and Deputy Superintendents of Police.*—There are now 46 Deputy Superintendents of Police, both permanent and temporary; of these, 25 hold divisional charges and 18 are Personal Assistants to the District Superintendents of Police; the latter should be abolished and they can be utilized for the extra divisions that may be created; the Government have abolished Personal Assistants to Collectors, except in a few very heavy districts; there is no reason why District Superintendents of Police should have any Personal Assistants; as the number of Inspectors is to be materially reduced, it is necessary to have more Police Divisional officers to effectively supervise the work of the investigating agency; there are only three Deputy Superintendents of Police who are engaged in other than district work; one of them is the Manager of the Inspector-General's office; he may be retained; the other two are, I suppose, in the C.I.D. and I think one is enough; the other may be utilized for district work; we have enough Inspectors for the C.I.D. and further, each district will have in future a special detective staff.

#### MEMORANDUM II—THE SUBORDINATE STAFF.

*Sub-Inspectors and head constables.*—(1) The investigating officer or the officer in charge of the station, whether he is a Sub-Inspector or a head constable, will form the backbone of the police administration and the reputation of the department will chiefly depend upon him; so, it is of the utmost importance that a proper officer should be selected for charge of the station; the Sub-Inspector was introduced and put in charge of the station in the place of the head constable for two reasons, i.e.—

(a) to preserve the purity of the administration and redeem its reputation for corruption;

(b) to secure better investigation and therefore better detection of crime.

As regards (b), it must be admitted, as the statistics of grave crime show, that the Sub-Inspector has not been quite a success; this is due to various causes; the Sub-Inspector enters the department with high ideals and with the sincere desire of doing his work honestly and efficiently; but he is hampered by the head constable on the one hand and by the corrupt Inspector of the old school on the other hand; the head constable is jealous and the fact that he has lost his prestige and emoluments by being deprived of the station charge is still rankling in his mind and he always tries to throw obstacles in the way of the Sub-Inspector unless the latter makes himself a puppet in his hands; this is especially the case in the case of weak and inexperienced Sub-Inspectors; again, there is the corrupt Inspector; he does not like the honest and straightforward work of the Sub-Inspector and he would encourage the head constable with whom he can share the proceeds of corruption; he would try to discourage the Sub-Inspector as much as possible and would not lend his advice and guidance to him; the consequence is that, in the first three or four years of his service at any rate, the Sub-Inspector feels quite helpless and

allows his work to be done by a corrupt head constable under the guidance of an unscrupulous Inspector, though he is nominally the investigating officer; if the Circle Inspector is removed and if also the writer head constables are abolished, as proposed by the Government, I have no doubt the Sub-Inspector will show a better record of his work in regard to prevention and detection of crime; he will work directly under the superior and sympathetic supervision of the Assistant Superintendent of Police or Deputy Superintendent of Police or District Superintendent of Police; he will not be impeded by the petty and corrupt ways of the head constable and the Inspector.

(2) It may be that after the introduction of the Sub-Inspector, the grave crime has not decreased and the percentage of detection has not improved; there may be independent reasons contributing to this state of affairs; it is more than compensated by the improvement in the purity of the administration which has taken place since the introduction of the Sub-Inspector; there can be no two opinions that the present reputation of the force is far better than what it was twenty years ago and it is certainly due to the Sub-Inspector; I attach the highest importance to the purity of Police administration and the reputation of its force, and to secure them, we must, for some time to come, make some sacrifice in the matter of prevention and detection of crime; in course of time, after the Inspector and the writer head constables are removed, the Sub-Inspector, with his better education and higher social status, is sure to make an efficient and capable investigating officer. If we revert to the old system of placing head constables in charge of Police stations, it is certain that the reputation of the Police force will become bad again and that the purity of the administration will disappear; the Government realize that an immediate and wholesale return to the old system would be impossible and they recognize the value of the superior status of the Sub-Inspector from the point of view of supervision and the prevention of corruption and illegal methods of extorting confessions; a Sub-Inspector deputed to supervise the work of a number of stations can do practically nothing in the way of preventing corruption and illegal methods of extorting confessions; I have been a Magistrate for more than 28 years and have known the days when head constables were in charge of Police stations; they were adepts in the art of pitching upon old offenders or of extorting confessions from the persons whom they implicated; these malpractices have almost disappeared and it is chiefly due to the Sub-Inspector; now, we rarely hear of a case in which confession is extorted; if we revert to the old system, the head constable will receive the first reports in grave crimes and he will at once proceed to the scene of offence and start investigation; he is a man drawing Rs. 30 or 35 per mensem and it is impossible to expect him to do his work honestly and straightforwardly in cases in which rich parties are involved and when hundreds, sometimes thousands, are offered to him as a bribe; he would spoil the cases in the initial stages and obstruct the work of the superior officers at the later stages; the Sub-Inspector or Inspector subsequently deputed for the investigation of these grave crimes would not be in a position to do any useful work; the courts will attach much importance to the first reports and first statements recorded by the head constable and hence the cases fail; we cannot ask the head constable to keep quiet till a superior officer comes for investigation from some distant place; immediate and prompt action is necessary in the case of grave crimes and the head constable cannot be trusted to take it; and the new 'investigating officer' cannot obviously take it for at least two or three days after the offence is committed.

(3) Again, the head constable in charge of a station is ignorant of English and he will write his long case diaries containing much irrelevant stuff in his vernacular language; I have enough experience of these rigmarole diaries and it is rather too much to expect a District Superintendent of Police or Assistant Superintendent of Police or even a Deputy Superintendent of Police to go through all the case diaries received from a large number of stations in his division and offer any useful advice or guidance; on the other hand, the Sub-Inspectors write their case diaries in English and their work can easily be checked; the chief point that we have to bear in mind is that the head constable will spoil the cases in the initial stages, and that later on even a Sherlock Holmes cannot undo the mischief he has already done.

(4) Under the above circumstances, I am strongly opposed to the reversion to the old system of placing head constables in charge of Police stations; there might

have been a little increase in grave crime and decrease in detection after the introduction of the Sub-Inspector and I do not see why the Sub-Inspector alone should be held responsible for it; other causes might have contributed to it; above all, we must see to the purity of the administration and the reputation of the Police force and there can be no doubt that they have greatly improved under the new system; I therefore respectfully urge that the Sub-Inspector should be retained as an officer in charge of the Police station and if my proposal is accepted, the 'Investigating officers' mentioned in paragraph 5 of the Memorandum are not necessary.

*Inspectors.*—The Circle Inspector may go; the superior supervision will be done by the District Superintendent of Police or Assistant Superintendent of Police or Deputy Superintendent of Police, who will hold smaller divisional charges and consequently, should be able to devote greater attention to this branch of work than they do at present; again, as suggested by Government, there may be a small specialized detective staff for each district to deal with cases of special difficulty; but I would earnestly press that the Police Divisional officer should, in future, personally investigate all murder cases, heavy and serious dacoity cases and very serious riotings involving loss of life; they should be relieved of much of their present and useless scriptory work.

*Constables.*—I think there is no need for continuing writer head constables in Police stations; many of the constables are now literate and it should be possible to procure the required number of such writers from the rank of constable; I am not in favour of the system of time-scales so far as the lower ranks of the Police are concerned and we may revert to the old system of promotion by grades; head constables are now placed in three classes—

<i>Mufassal.</i>				RS.	<i>Madras City.</i>				RS.
Third class	..	..	..	27	Third class	..	..	..	35
Second class	..	..	..	31	Second class	..	..	..	38
First class	..	..	..	35	First class	..	..	..	42

These classes may continue; the head constables in Madras City get some allowance for house-rent and dhobi also.

The present time-scales for constables are as follows:—

*Mufassal.*—A constable starts on Rs. 17; after five years, he gets Rs. 18; after ten years, Rs. 20; and after 17 years, Rs. 22.

*Madras City.*—A constable starts on Rs. 22; he gets an increment of one rupee after every three years of service up to Rs. 28 and then, after four years, he would get Rs. 30.

I would put the constables under the following three grades:—

<i>Mufassal.</i>				RS.	<i>Madras City.</i>				RS.
Third grade	..	..	..	17	Third grade	..	..	..	22
Second grade	..	..	..	20	Second grade	..	..	..	26
First grade	..	..	..	22	First grade	..	..	..	30

The grade system will surely serve as an incentive to good work, which is lacking under the present system; a constable now thinks he would get his increment as a matter of course and unless his work is specially bad, I suppose he gets it; on the other hand, under the grade system, he would try to get into the higher grade by doing good work. I regret my inability to offer any suggestions in regard to the reduction of the present number of Police stations and out-posts; I must leave them to the officers of the department.

#### MEMORANDUM III—CITY POLICE.

*Superior officers.*—It seems to me quite unnecessary to have an officer of the rank of a Deputy Inspector-General as the Commissioner of Police in Madras City; a senior District Superintendent of Police with a Presidency allowance will do; he may have an Assistant Commissioner as his Personal Assistant, as at present; there is absolutely no justification for retaining two costly Deputy Commissioners of the rank of District Superintendent of Police, the Southern Range, can be put in charge of a European Assistant Superintendent of Police and the Northern Range in charge of a senior Deputy Superintendent of Police, both of them being styled Assistant Commissioners; the present Deputy Commissioners do no investigation at all and



though I have been in Madras for nearly three years, I have not come across a single case investigated by them; the new Assistant Commissioners should do some investigation work in regard to at least grave crimes.

*Inferior staff—Inspectors.*—For the reasons given in Government Memorandum II, it is quite unnecessary to retain any of these officers and they may all go; considering the special facilities for communication and locomotion that exist in the City, and also the small and limited area of the City ranges as compared with the large area of the divisions in the mufassal, I think the Assistant Commissioners should be able to do what the Inspectors are now doing; I am for the entire abolition of the division charges in the City.

*Sub-Inspectors.*—My experience is that there is not enough work in each station even for one Sub-Inspector; the European Sub-Inspectors may be abolished and only those that are required for stations in the European residential quarters may be retained; each station should have only one Sub-Inspector.

2. As regards the Police horses, I have no information as regards their present number and the duties for which they are utilized; so I cannot offer any useful suggestions in regard to their reduction.

### III

Letter from F. SAYERS, Esq., Superintendent, Government Railway Police, Trichinopoly, to the Chief Secretary to Government, dated Trichinopoly, the 23rd February 1923.

I have the honour to forward herewith the report called for in paragraph 3 of G.O. No. 43, Judicial (Police), dated 25th January 1923.

1. Before attempting to discuss in detail the proposals put forward, I must state that some of these contained in one of the memoranda are so closely dependent on those contained in another that I cannot discuss them separately. I shall however follow the memoranda as closely as I can.

2. According to the recommendations of the Police Commission the cost of the Madras Police should have been raised from Rs. 32,97,276 to Rs. 63,67,265 and that of Bengal from Rs. 43,74,652 to Rs. 78,53,448. I presume therefore that these figures are probably directly proportionate to the present costs of the forces in these provinces. If this is so then I shall also presume that any retrenchment in this Province should be about proportionate to that suggested in Bengal. The latter figure is Rs. 3,39,824, and I therefore think that a retrenchment of about Rs. 6,00,000 would be about double what ought to be expected in this Presidency, whereas my rough calculations from the proposals now made by Government would go to show that more than double this figure is aimed at, i.e., about Rs. 14,00,000—in other words retrenchment at more than four times the rate adopted in Bengal. I do not think that such is possible and at the same time even a pretence at efficiency being made.

3. It is said that the time has come when the dicta of the Police Commission need not be accepted without question, but at the same time, I take it, that, allowing the strong position which the Commission holds—and rightly, considering their experience and opportunities of testing and weighing evidence on all points of Police administration—very strong reasons must be given for running contrary to them.

4. The proposals now put forward have a threefold object, namely, (1) retrenchment, (2) efficiency and (3) provision of striking forces, and in dealing with them I shall take it for granted that I am expected to state exactly what I think in this preliminary report and shall do so with the assurance that anything I may say will not be taken as unwarranted criticism of the tentative views of the Government.

5. The increase in the various ranks of the force between 1906 and 1921 is shown in the following table:—

Year.	Deputy Inspector-General.	District Superintendent of Police.	Assistant Superintendent of Police.	Deputy Superintendent of Police.	Inspector.	Sub-Inspector.	Sergeant.	Head constable.	Constable.
1906 ..	5	39	33	40	390	583	103	2,618	20,284
1921 ..	6	33	35	41	298	1,483	152	3,573	23,873
Increase ..	1	4	..	1	— 92	900	49	955	3,589

The force during this period reached its average strength so far back as 1909 when it was increased by about 6,500, but in 1921 the strength dropped by about 3,500. It is clear, therefore, that the actual increase in strength is now only about 3,500 over what it was in 1909. This increase is chiefly in the rank of constable. The rate of the cost of the force has however increased neither in proportion to the strength nor anything else, but has been at the rate of 7·5 lakhs per year.

6. The cost is said to be more than three times what it was in 1905, but I would point out that the cost of everything is about three times what it was in 1914. The cost of the force in 1914 was Rs. 95,02,675 and to be in keeping with the general state of things it ought now to be Rs. 2,85,08,025 whereas it actually falls short of this by Rs. 1,08,10,867. I do not put forward these figures to show that no decrease is now possible but to point out that retrenchment must be reasonable.

There is another interesting point of view to be taken into consideration and that is that almost half of the total increase since 1905 is accounted for in 1919 and 1920 and it was in these years that the pay of the force was brought up to the present standard in order to meet the increased cost of living.

#### MEMORANDUM I—SUPERIOR OFFICERS.

7. (a) *Deputy Inspectors-General*.—It is suggested that the Range Deputy Inspectors-General should be abolished. In order to make this a practical proposition on paper, arguments have been used which involve the distribution of the work now done by this officer between the District Superintendent and the Inspector-General, while at the same time the last mentioned officer is to do the work of the Criminal Investigation Department plus that done by the present Personal Assistant in that department. He is also to be deprived of the help of the Assistant Inspector-General, but to be given the help of one Deputy Inspector-General to do all this work. The District Superintendent can do no share of this work beyond keeping himself in touch with his neighbouring Superintendents and it follows, therefore, that the Inspector-General and one Deputy are to do the work of the Inspector-General at present plus that of six Deputies plus also that of two Personal Assistants of the grade of District Superintendents. I am distinctly of opinion that this is not possible unless the Inspector-General and his Deputy are super-supermen.

The present work of the Deputy Inspector-General is (1) to inform the Inspector-General how crime is being handled and (2) to control, instruct and advise the District Superintendents in his range. In order to do this, he must constantly be on tour inspecting the work of one or other of the districts in his range. At present each Deputy Inspector-General has six or seven districts in his charge and in order to inspect a district properly it takes him from six weeks to two months. It stands to reason that an officer with an average of 24 years' experience of district work in the way of dealing with crime and criminals must be a great help, guide and control to an officer with about eight or nine years' experience of an Assistant Superintendent's work and I doubt very much whether the Inspector-General whose time is mostly taken up with the larger administrative work of his office could devote sufficient, if any, time towards anything which could be called individual control, instruction or advice to 27 or 28 District officers spread over an area like the Madras Presidency.

It is said that much of the present time of a Deputy Inspector-General is taken up in dealing with appeals. I do not know the actual numbers of appeals dealt with; but I do know that the number of District Superintendents' orders reversed on appeal hardly justifies the taking up of the time spent in dealing with them, if looked at from purely that point of view. I look at the time thus spent from another point of view also, namely, the informative character of the work in so far as the Deputy is concerned. It brings him into close and individual touch with men of all ranks of every district in his charge.

Even supposing that the number of appeals from each district were 52 per year, and this, I believe, is a very outside figure, it would only mean that the Deputy Inspector-General has to deal with an average of one appeal per week from each district, which is not excessive when one considers that a District Superintendent deals with as many punishment rolls in original in the space of a few months.

I would however be in favour of stopping all appeals against the orders of a District officer in cases involving punishments of not more than six months' reduction

in the case of head constables and constables. I would allow appeals otherwise to stand as they are at present with the exception that I would not allow appeals to the Inspector-General against the orders of his Deputy awarding any punishment less than dismissal. This would increase the responsibility of the Deputy and give him more power and at the same time considerably reduce the work of the Inspector-General.

Besides the fact that I do not think that the work could be done efficiently in the manner suggested, there are other reasons why I consider the Deputy Inspector-General to be a very necessary link in the chain of administration. The chief one I would urge is that such appointments are the natural goal of persons enlisted in the department under the distinct understanding that they will one day be eligible to hold such posts if found fit for them. Any falling away from such a contract, for financial reasons or others, would in my opinion react most unfavourably on all officers at present in the force and would certainly act as a preventive of others of the same class coming into it. We are recruited from the same class as the other services and all of these have administrative appointments to which they can look forward as some sort of fitting crown to their labours in the executive. This is more a question for the Indian Police than for any individual in it, but at the same time I think it only right that I should not let this point of view be lost sight of at this stage. It will also be a question for the Provincial Service at no very distant date.

I have no intention of using this as an opportunity for propaganda on behalf of the service, but I merely mention the facts as having a very considerable bearing on the whole efficiency of the department. The question will certainly have a very great bearing on the number of applicants for proportionate pensions, and this will leave even the district charges with the proposed added responsibilities very undermanned by a suitable class of officer.

What the Commission says on this point will bear repeating. "In all provinces these officers are too few in number. Some of their most important duties are entrusted to Commissioners and District Magistrates and many of them are entirely neglected. They are practically confined to work of a comparatively unimportant character and their usefulness is consequently impaired. . . . These appointments should be regarded as the highest prizes absolutely reserved for the Police department and officers holding them should be eligible (like Superintending Engineers) for the special pension of an additional Rs. 1,000 a year provided for in the Civil Service Regulations." This recommendation of the Commission will be accepted now or at any other time without question, I believe, although some other recommendations may be open to question.

The idea of decentralization contained in the above remarks of the Commission should be given more effect and the Deputy Inspector-General should be made a real Deputy. At present the Inspector-General and his office are over-burdened with unnecessary work. There are numerous returns and reports, etc., which go to the Inspector-General which should stop with the Deputy and it should be the duty of the latter to collate the information on all points from his range and keep the Inspector-General thoroughly up to date with all administrative questions.

(b) *Deputy Inspector-General, C.I.D.*—As already remarked, I do not think that the proposals which involve this officer doing his own work and some of that of the Inspector-General and those of his present Personal Assistant and the Assistant Inspector-General are at all feasible. Even if an Assistant Superintendent were to be put in the chief office to assist this officer in these multifarious duties, he would have to be given an allowance which would bring his pay somewhere very near that of the present Assistant Inspector-General and the loss in efficiency would not be commensurate with the saving of money. The duties of the Personal Assistant to the C.I.D. Deputy are at present one man's work and, if any reduction is to be made in this office, I would certainly be in favour of abolishing the present Assistant to the Deputy, as, I believe with an officer of the standing of a Superintendent in the office, this class of officer is entirely unnecessary. This type of officer is neither sufficiently well educated or intelligent to understand any work in the C.I.D. office which would entitle him to the status he holds. In the interests of efficiency the

work of the office must be done by an officer who can have a true perspective of the values of reports received and a knowledge of law and procedure to enable him to be a real Assistant to the Deputy Inspector-General. There is no reason why work of this sort should be done twice in the office and it must be done by an officer of the class I have mentioned. If a manager is required for this office he can be got at a more reasonable figure than the present Assistant.

I am therefore of opinion that the Deputy Inspector-General, C.I.D., and his Personal Assistant as well as the Assistant Inspector-General must remain as they are at present.

(c) *District Superintendents.*—The only other and separate case to be considered under this head is that of the District Superintendent of the Nilgiris.

It is quite true that the work there is not too heavy or responsible for the average Assistant Superintendent, but if this district is given to an Assistant, he will also have to be given a hill allowance which will not be less than what he would get at present as an acting District Superintendent. Therefore no money would be saved. The proposal also involves adding this area to the Coimbatore district. I do not know what the reasons were for its being taken from this district some time ago, but I am sure they are still extant. Apart from this the present district of Coimbatore is roughly about the size of Wales which is surely a large enough area for one officer to administer. The suggested change would also mean that the Superintendent would have to deal with two District Magistrates and the office would have to be removed to Coimbatore. This would add considerably to the clothing and pay point of view. If the office is to remain as it is and the Assistant virtually to do the work of the District officer in connexion with it, I do not consider that it would be reasonable to ask him to do this and at the same time deprive him of the status, especially as no economy would be thereby effected. Unless it were clearly demonstrated to me that there would be a saving by the proposal I would every time be in favour of efficiency.

(d) *Assistant and Deputy Superintendents.*—The question of this rank is so intimately bound up with that of the subordinate ranks of Inspector and Sub-Inspector that I shall under this head only deal with it where possible to separate the two questions and leave all other aspects to be discussed under the other heads.

I think that all Personal Assistant Deputy Superintendents may be abolished, and I consider that one District Superintendent and two Assistants, either Deputy or Assistant Superintendents, are adequate for the average district. In some districts, of course, only one Assistant will be required and in some none.

The other officers of this rank to be considered are those not engaged in district work proper. They are according to the most recent list as follows:—

(i) One attached to the C.I.D. He could be abolished, I believe, and his place if necessary be taken by an Inspector. The latter officer can, in my opinion, do the work better than a gazetted officer.

(ii) One at headquarters, Bellary. He is, I presume, a sort of Personal Assistant to the District Superintendent and as such he may be abolished.

(iii) One is temporary Assistant to the Deputy Inspector-General, C.I.D., and the same applies to him as to (i) above.

(iv) One is in charge of Madura town. He can be abolished or, if thought necessary, he may be retained and the Town Inspector abolished. Both together are unnecessary.

#### MEMORANDUM II—SUBORDINATE OFFICERS.

8. (a) *Inspectors.*—The proposal is to abolish them as such and to have a small detective agency at headquarters. This suggestion is included in another advocating the increase of the number of subdivisions in the district, and another to have the number of Sub-Inspectors. It practically means that an Assistant or Deputy Superintendent would have to do the work of an Inspector. As remarked in the Government Order itself, this system was tried in some districts and was found a failure. It is said, however, that it may have failed owing to the personal element. I cannot see what, if any, guarantee or even hope there is for its success in the future as the personal element is always with us, but on a Presidency scale, I fear,

it would be more emphasized than diminished. Further, so far as my memory serves me, when this system was previously tried, it was given the best possible conditions for success as all the officers engaged on it were specially selected. I do not think that its failure was due so much to the personal element as to the fundamental misconception of the scheme. One class of man cannot do the police work of another. I entirely agree with the Commission on this subject: "No class of officers employed on police work can be expected to perform it satisfactorily, unless they are supervised by officers whose experience and character fit them to detect and check abuses." And again "The promotion of Sub-Inspectors would give that class of officer such reasonable prospects as would attract good men."

I do not know whether the present suggestion means that at some future date vacancies in the ranks of the Deputy Superintendents are to be filled up by promoting Sub-Inspectors or whether the latter's horizon is to be bounded by the present scale of pay of that rank. I do not think that the former is any more feasible than the latter, and even if quasi-suitable men are to be got for the Sub-Inspector's rank there must be some hope for them of greater things in their career.

There are hundreds of ways in police work in which Deputy Superintendents are not so efficient as Inspectors and there is a tremendous amount of work done by Inspectors which could not be done at all by Deputy Superintendents. I regard the Inspector as the backbone of the force. He is the indicator by which the District Superintendent is able to guide the whole machine. The Police without the Inspector would to my mind be like an engine without a governor or pressure gauge, no matter whether fitted with most excellent pistons or not—in other words most ineffective and for practical purposes useless. Even now, when an Inspector is promoted to the rank of Deputy Superintendent, he loses at once that intimate personal touch with his men and investigating officers which when transmitted at the other side is so useful to a district or an Assistant or a Deputy Superintendent. Personally I would rather run a district without Divisional officers than without Inspectors. As a matter of fact there is no duplication of supervision under the present system. The work of a Divisional officer is entirely different from that of an Inspector, and, although the former is useful along with the latter, he is, in my view, practically useless without him.

I do not look with favour on the idea of a small detective agency at headquarters—whether in the absence of Inspectors in the district or not—and I regard it as redundant. In police work I think that it is generally admitted that these outside agencies are not nearly so successful as 'the men on the spot,' except in very rare cases in which the District officer can at will form a 'special party' without any addition to his district staff.

The suggestion to increase the number of divisional charges may be dealt with under this head also. I take it that this suggestion is made more with a view to providing places for the surplus Deputy Superintendents involved in another proposal than with a view to economy or efficiency. At the present time a District Superintendent has ample time to devote to his district as a whole. His own direct charge is, so far as my experience goes, not too large or heavy to prevent his inspecting some circles in his Assistant's subdivisions every year as he may think necessary. In fact I believe that every District officer does this now. He also meets his Assistants frequently and is in constant touch with them. I do not therefore think that it is either economical, tending towards efficiency or even remotely necessary to increase the number of subdivisions.

(b) *Sub-Inspectors*.—It is suggested that the Sub-Inspector should be abolished as a station-house officer and that head constables should do this work under the Sub-Inspector's supervision and that the latter should supervise two or three stations.

This is simply a reversion to the pre-Commission system. At present the Sub-Inspector has all his work out for him to attend to the duties of one station. If he is divided between two or more he can do nothing, and loses all responsibility for investigation. I would view with alarm and even horror any suggestion of reversion to the old head constable as a station house officer. I doubt even if it would have the saving grace of being economical. We should have to supply an average of at least

two stations for every one now existing on account of the area of the present Sub-Inspector's charge. I am in entire agreement with the views of the Commission on this point. I shall quote some of them just as reminders that they were arrived at after the Commission had heard all the evidence there was to be heard on the question: "They ought not to be employed as investigating officers. They ought not, therefore, to be put in charge of police stations." Again, "where the investigation work of a station is more than one officer can be expected ordinarily to deal with, a second Sub-Inspector should be appointed, so as to prevent the head constable being employed in this way." This goes so far even as to suggest that, even under the Sub-Inspector's supervision, a head constable should not investigate. Again, "head constables are everywhere described as ignorant and inefficient. They cannot be otherwise, in respect of such work as investigation, on any reasonable scale of pay." Here I shall allude to the suggestion that, now that the scale of pay of constables and head constables has been raised, it ought to be possible to get a better type of man. When one considers the reasons for the raising of the scale of pay and the fact that the constables and head constables are still the same men drawn from the same class, I do not think that this argument is sound. In this connexion I must also refer to the very different argument put forward in the next paragraph of this memorandum: "The fact that criminals are, generally speaking, drawn from the lower strata of society in the Presidency renders it perhaps easier for officers of the class of constables or head constables to obtain information about crime and criminals." This I do not think runs parallel to the suggestion that a better man is available at the present price. As a matter of fact the present pay of a constable is not above that of the average unskilled labourer in the Presidency and that of a head constable is not above that of a cooly gang maistry. It is just the fact that head constables are drawn from a class which is in closer touch with the general run of criminals that necessitates a guiding hand at very close quarters and this cannot be supplied by a Sub-Inspector whose time is divided between two stations. The Commission goes further and says: "Sometimes an allowance is made to the head constable in charge of a station, as if that would turn a low-paid servant, generally recruited from the lower strata of society, into an honest and efficient officer. The system has failed and is condemned. The Commission regard this as the measure of reform most urgently required."

Now, the Sub-Inspectors as a class are stated not to have come up to the expectation "that the creation of a comparatively highly-paid grade of officers drawn from a superior stratum of society to that from which the constable or head constable is ordinarily recruited, would do much to preserve the purity of administration and redeem its reputation for corruption and at the same time result in better investigation and therefore better detection of crime." Taken as a proposition for the whole Presidency this may be correct but what happens in the individual district, which causes crime and detection to remain stationary is that a District Superintendent has to run his district as a sort of see-saw. Where he finds the drone Sub-Inspector he removes him and puts a good one in his place; but the drone has to go on and spoil another station while his late one is being put right by his successor. The cardinal mistake with regard to Sub-Inspectors is not that they are not a very great improvement on the old head constable, but that a great many of them—about 30 per cent—were kept in the department when they should have been removed. Some of them should never have got out of the school and many should not have been confirmed after their probationary period was over. There are many factors which tended towards this, but the chief of them was a kind of fear that, if a large percentage failed to qualify, it would not have been they who would have suffered, but the officers responsible for their training. Another factor was a sort of misplaced soft-heartedness which would not deprive a man of his post unless he did something positively bad—if he were a mere neuter he was allowed to remain, and now the department as a whole is groaning under his weight. My experience is that a good Sub-Inspector is a very capable detective and keeps down crime within his station limits and this has been proved time and again by transferring a good man to a troublesome place. I would be in favour of giving a month's notice to quit to those now in the service who have a bad reputation and who are certified by their defaulter sheets and history sheets to be useless, and start again adding to the good ones on sounder lines than was done in the past. This would be cheaper

in the long run than keeping all the drones and paying their pensions later on even if they had now to be compensated for the loss of their appointments. I presume that, if it is possible to abolish 500 Sub-Inspectors for one reason, it is possible to do so for another.

On the point of figures for crime increasing and those for detection remaining stationary, I would point out that at least one half of the actual crime in the time of old head constables was not reported or registered. It was not reported because the villagers did not have any faith in the station-house officer and also did not want the station-house officer and his satellites quartered on the village for days on end making everybody, including the village magistrate, dance attendance on them, and the mere fact that crime is much more freely reported now shows that these two abuses have to a considerable degree subsided. Further, a mere glance at statistics will show that the crime then reported was not dealt with properly, but a great deal of it was reported to be false or treated as mistake of fact or law. Add to this the undoubted fact that about 90 per cent of crime is now reported and a deduction will show that the figures for detection are at least not less than they used to be, but more probably almost twice what they were in relation to actual crime, as opposed to registered crime.

Times have considerably altered since the days of the old head constable and the latter would now be lost in charge of a station—a mere nobody. Motor traffic, widely distributed daily papers and the ubiquitous cinema have all had their effect on all parts of the country and to my mind the question is not one of reverting to the old head constable, but rather one of advancing another step to meet the times that are undoubtedly coming in crime as well as in other things. One of my own Sub-Inspectors is at present handling a crime with one end in Ernakulam and the other in Guzerat, with side issues in Calcutta and Bombay! Another and a most important fact to consider is that in the old days there were practically no qualified lawyers in out-station Magistrates' Courts but only 'private pleaders,' whereas nowadays there is no court without its High Court Vakils who quote the Law Reports on every point in a case and an officer of the grade of head constable would not be able to carry on court work under modern conditions at all.

Again, figures for grave crime and recovery of property show such great fluctuation for individual districts as to prove that such figures cannot be taken as a guide to the value of work turned out by a particular rank of officer. I find that the total grave crime varied by one quarter in Jeypore between 1905 and 1906 and by nearly one half in South Kanara; that there was a decrease of over one-third in Cuddapah between 1909 and 1911 and a decrease of nearly one-third at the same time in Madura; that there was a decrease of nearly one-quarter in Kurnool between 1915 and 1916 while the Agency shows an increase of over 150 per cent in 1921 over 1920 and at the same time The Nilgiris show a decrease of one-third.

The figures for the recovery of property in individual districts are equally queer. Anantapur showed a recovery of 34.3 per cent in 1905 but only 9.4 per cent the next year. Ramnad shows 21.1 per cent in 1910 and only 8.6 per cent in 1911. Vizagapatam gives 33.2 per cent in 1915 against only 11.1 per cent the next year and 7.7 per cent in 1914. The Nilgiris show 64 per cent in 1920 and drops to 17.2 per cent in 1921.

I quote these figures merely to show that, neither from the amount of statistical crime nor from the percentage of recovery of property can any sane view be formed of the work of Sub-Inspectors as they are at present. In all the cases of figures mentioned above it must be presumed that the station-house officers in those districts remained the same men and therefore I hold that it is not right or fair to form an opinion of them which is in any way based on figures, to say nothing of the fact that if one did so one would only be misleading oneself. In the administration reports year after year we have the considered opinion of the Inspector-General on this class of officer and this evidence is more to be relied upon than statistics which on their face are no criterion at all. I think therefore that the work of the present Sub-Inspector must be judged by the opinion of his superior officers and if I am right in this the preponderating weight of evidence would retain him as the right kind of station-house officer.

(c) *Head constables.*—The suggestion is made to replace the station writer head constable by constables. I would not go so far as this but I would meet the proposal half way. There is a lot in what the Commission says on this subject, namely, "The station writer should never be below the rank of head constable, i e., he should never receive less than Rs. 15 per month but should receive no special allowances. His duties are very important, and complaints of the inefficiency and corruption of the constable-writers are universal." I admit that most people outside the practical working of a station do not realize the importance of the writer. He is one of the chief sources of good or evil. He must be capable of doing his work and if he is to do work which the general run of constables cannot do, he must be paid accordingly. He has frequently to detail duties in the absence of the Sub-Inspector and head constables and has very often to register cases and, as everybody knows, the fate of many cases depends upon the earliest records. He must therefore have a status above that of a constable. On this point, therefore, I would suggest a means of getting improved efficiency at a lesser cost. To do this I would make a constable of any grade, who was fit for the work, a station writer but would give him the rank of 'Naik' while he held the post and an allowance of Rs. 5 per month. I would place him in the same grade along with officers in charge of guards (except reserves, and out-posts and section officers) and allow all these officers to draw the allowance so long as they hold their posts. I have had experience of the working of the 'Naik scheme' in Coimbatore and had to condemn it, but if this class of officer were removable from his appointment at the will of the District Superintendent without appeal, it would tend towards greater efficiency and in fact the Naik would be very much better than the present head constable doing these duties who is not removable except by reduction to the ranks for a specified period and then only for positively bad work which is always hard to prove sufficiently well to avoid his getting back on appeal. This scheme would work out as a sort of perpetual probation for all this class and would be the means of finding really reliable men for the post of head constable who would still be required as assistants to Sub-Inspectors. I have not got the figures showing the numbers of such officers in each district but at a rough calculation it would mean the saving of the pay of about 1,000 constables—most probably more.

There is another suggestion to abolish the time-scale of pay in the subordinate ranks of the force. I think this is an excellent idea so far as the rank of Sub-Inspector is concerned, but I do not think that it could be applied to constables. The present system works very well in the latter rank, and it would be too detailed for a Superintendent to have to select constables for promotion without a time-scale as at present. If the Sub-Inspectors were put on the same modified time-scale of pay as the constable, it would be most effective. The results in the past have led to excessive outlay on this rank generally because it was taken for granted that when a vacancy arose in one of the higher grades it necessarily had to be filled up. The net result of this was that when the grade of Sub-Inspector was running only for a few years we had all the higher grades filled by men of approximately the same age as those below them, and only a small proportion of those so promoted were ever likely to be promoted to the rank of Inspector and the consequence was a block which had recently to be cleared by introducing the time-scale of payment. A peculiar phase of the latter introduction has been that Sub-Inspectors who would have remained in the lowest grade are now almost as well off as the men who originally earned promotions. I would make the Sub-Inspector's grade into five divisions but would make a proviso that he would have to serve for a certain number of years in each grade—as the constables have to do now before becoming eligible for promotion at all. I would meet all meritorious service by monetary rewards rather than by promotion except for the exceptional Sub-Inspector who might be selected from any grade in that rank for promotion to the rank of Inspector. This would effect a considerable saving in the future.

(d) *Constables.*—I shall deal with this rank under my general ideas for retrenchment.

#### MEMORANDUM III—CITY POLICE.

9. (a) *Commissioner.*—I do not agree with the suggestion that the Commissioner should be a senior Superintendent. If anything, his position is more important than



that of other Deputy Inspectors-General because he carries the whole weight of the administration on his own shoulders with practically no control or supervision by the Inspector-General. As remarked in the Government Order itself, there is a very strong reason for not reducing the status of this officer on account of the class with whom he has to deal. The Police Commission reported very strongly on this point, and said: "It is clearly manifest that the powers of the Commissioner in respect particularly of discipline and control, ought to be much larger than those of a District Superintendent," and also "Whatever decision may be arrived at on this question (namely, the subordination of the Commissioner to the Inspector-General) the Commissioner should be graded with the Deputy Inspectors-General of the Province." I am distinctly of opinion that it would be unfair to ask any man to do the work and undertake the responsibilities of the Commissioner on 'nearly the pay of a Deputy Inspector-General'.

(b) *Deputy Commissioners*.—I also do not agree with the proposition that an Assistant or Deputy Superintendent is the proper rank for a Deputy Commissioner in the City. It is a most responsible post as has only very recently been fairly well demonstrated. There is a continuous succession of happenings in Madras which demand a more responsible officer than an Assistant Superintendent to deal with them. Further, there would be little or no saving by the proposal, as, an Assistant in Madras would certainly have to get an allowance which would bring his pay up to that of the rank of Superintendent and would also have to be given a rent-free house and car allowance if he were to live at all. Besides, the proposal also includes the addition of another Assistant Commissioner and it is quite clear that an Assistant Superintendent plus an Assistant Commissioner cost more than a District Superintendent.

(c) *Inspectors*.—I hold the same views of Inspectors in the City as I do in the mufassal which I have expressed elsewhere. It might however be possible to reduce their number by a redistribution of the work owing to the facilities of communication. I would suggest that one Inspector be reduced in each range.

(d) *Sub-Inspectors*.—I entirely agree with the suggestion that Indian and European Sub-Inspectors are not required in any one station in the City. I would go further and say that I do not consider it necessary to have a European Sub-Inspector in the European residential quarters of the City or vice versa, but I would post a man of either race to the place where he has a forte for the work to be done. It is quite possible for one Sub-Inspector to do all the work of any City station on account of the limited space he has to cover and the conveniences he has to do it.

(e) *Horses*.—A certain number of horses are most certainly necessary for police purposes in Madras. Their value in regulating processions and traffic and in dealing with mobs is incalculable. I do not regard them as a means of locomotion but as a cheap substitute for hundreds of constables. In this connexion I should think that a motor van would be a cheap substitute for the present pair-horse 'Black Maria' with its attendant driver and syces.

#### GENERAL SUGGESTIONS.

I am taking it for granted that all retrenchment must be made without interfering with efficiency or weakening the forces of law and order. The only method of doing this is by getting rid of all drones and luxuries. Of the latter there are but few in the department, but there are some of the former. An allusion has been made to the provision of adequate striking forces and it will depend upon the location and strength of these bodies whether any part of the present Reserve Police will become a luxury. No idea has been vouchsafed of the number, strength or location of these forces and I am therefore not in a position to give any opinion on this point.

However, as the force stands at present, I recommend the reduction of the Tinnevely Reserve by one Sergeant, five head constables and fifty constables and the entire abolition of the Tuticorin Special force, consisting of one Inspector, two Sergeants, six head constables and sixty constables. I presume that one of the striking forces will be located somewhere near Malabar and if this is so these reductions suggested in Tinnevely and Tuticorin could be absorbed there at once. There are sufficient Malayalis in these two forces to enable this to be done.

I should regard more than two Assistants in any district as luxuries. This I have mentioned elsewhere.

Amongst the drones of the department I should place Personal Assistants to Superintendents, Section officers and out-post head constables and a very large number of constables. I should say that every station in the Presidency could very well spare an all over average of two constables apiece. As there are said to be 1,007 stations in the Presidency this would mean a saving of 2,014 constables. In final calculations it would be possible to adjust the differences between districts. There is, in my opinion, far too much beat work done at the present time. It serves no useful purpose. The value of regular highway patrols is also very doubtful. If men were not used for the performance of these 'Mamul' duties I am sure that the savings suggested could be made.

With regard to the City Police, my short experience of work there showed clearly that reductions could be made. There is not only diarchy in this régime but also triarchy. There is a tremendous duplication of work as the force is now run. I can see no justification for the posts of Assistant Commissioner. I suppose one officer of this sort is necessary to look after the licensing generally, but in the executive line I would confine him to that work. I would abolish the other Assistant altogether. He is merely a Personal Assistant to the Deputy Commissioner and does a lot of work which should be in the Deputy Commissioner's own hands. Any District Superintendent ought to be able to do the work of a Deputy Commissioner without any further help in the Gazetted ranks. The work is not nearly so arduous as that of the ordinary District Officer and communication is so easy at any time of the day or night direct with Inspectors and stations.

I am also of opinion that the present large reserve is entirely unnecessary for the City. There can be no work for them in normal times. Their introduction began as a punitive measure and when those punitive measures were found to be no longer necessary, they should have been disbanded. The circumstances which led to their enlistment were peculiar and not likely to recur, and even if they did, a Punitive force could be raised in a week. If there were an emergency in the City requiring extra armed police, these could be supplied as before from the mufassal and if the emergency were likely to last for any length of time, a special force could be raised in a very short time. The raising of such a force and putting it on the rates of the disturbed area would have a far greater utility in preventing disorders than keeping a force always ready at the expense of the general taxpayer. Besides, my experiences during my stay in Madras led me to form the opinion that the City reserve were not nearly so useful in dealing with mobs—their primary object—as those who came in from the various up-country reserves. The reasons for this are not far to seek or difficult to guess. I would, therefore, reduce this force by two Sergeants, 10 head constables and 100 constables, and keep the remainder strictly as an Armed Reserve.

I also do not think it necessary to have a separate Intelligence Department force in the City. The various parts of the town are attached to one station or another, and it is the work of that station to keep the Deputy Commissioner informed of what is going on within its limits and there is no necessity for such things to be reported direct to the Commissioner or to his Assistant. If the Deputy Commissioner thinks that anything should be reported to the Commissioner, he is a responsible officer, just as a District Superintendent in the ordinary district, and he can very easily do so. There is at present a constant drag between this Intelligence Department party and the ordinary Station staffs and between the same party and the Presidency C.I.D. There is a divided responsibility which does not tend towards efficiency but unhappily to the reverse. When investigating cases in connexion with the mill disturbances in 1921 I was continually running up against trouble of this sort. I can sympathize with the outlook of all parties but I would abolish the independent party.

Amongst the general suggestions, that regarding the abolition of out-posts lends itself to research. I am sure from my general experience of the districts where I have served that a great many of them might be abolished, but this is a matter which can only be decided by the Deputy Inspectors-General in consultation with the various District officers. It depends entirely on what the nature of the work to be done at each is.

I can find no justification for thirteen orderlies attached to the C.I.D. office. There cannot be any work for such a number of men for this size of office. I would reduce them to six which ought to be ample.

With regard to the reduction of scriptory work, the only suggestion I have to offer is that the recommendation of Mr. Williams in his report on the working of District Police offices that the audit of pay bills should be taken over by the Accountant-General, be adopted. So far as I can see there is no necessity for the detailed check in the Police Chief office. The work has to be done again in the Accountant-General's office. If this suggestion were adopted, a great reduction in the Chief office staff could be effected. The Audit staff of the Chief office is a costly affair consisting of four Superintendents and 29 clerks. The pay of a senior Superintendent is Rs. 200—10—250 and of a junior Rs. 125—5—175; that of upper division clerks, of whom there are 14, is Rs. 65—4—125 and that of lower division clerks, of whom there are 15, is Rs. 40 to 80. I imagine that a large portion of this staff could go if the Accountant-General took over the audit work which is rightly his. I therefore recommend the reduction of this staff by three Superintendents, ten upper division clerks and nine lower division clerks.

I have only one other suggestion to make and that is that the entire force of 'Village Police' should be abolished. They cost about Rs. 21,00,000 per annum and do not do one rupee's worth of Police duty. They are much more of a handicap to the regular Police than a help. Their whole-time is spent in doing the revenue work of the villages and therefore, if they are necessary for this work, they should be borne on the Revenue Department budget.

The attached table shows the reductions suggested by me and the roughly estimated amount to be saved thereby.

## ENCLOSURES

(1)

*Reductions suggested in my report shown under each rank.*

	Deputy Superintendent of Police.	Inspector.	Sub-Inspector.	Sergeant.	Head constables.	Constables.
C.I.D. .. .. .	3	..	..	..	..	7
City .. .. .	1	2	24	2	10	100
Districts .. .. .	20	..	..	..	..	2,014
Tuticorin .. .. .	..	1	..	2	6	60
Tinnevely .. .. .	..	..	..	1	5	50
Total .. .. .	24	3	24	5	21	2,281

(2)

*Savings effected by the proposals made.*

<b>Executive force—</b>		<b>Rs.</b>
Deputy Superintendents .. .. .		12,000
Inspectors .. .. .		775
Sub-Inspectors .. .. .		3,000
Sergeants .. .. .		500
Head constables .. .. .		630
Constables .. .. .		44,620
Difference of pay roughly estimated between 'Naiks' and head constables.		10,000
	Total saving per month ..	71,525
	Total saving per year ..	8,58,300
	Add cost of clothing where necessary—roughly ..	38,000
	<b>Grand total (Executive) ..</b>	<b>8,96,300</b>
<b>Ministerial establishment—</b>		
	Pay of staff abolished in Chief office .. .. .	24,720
	<b>Grand total ..</b>	<b>9,21,020</b>
<b>Ryotwari talaiyaris—</b>		
	Pay per year which should be borne by the Revenue Department.	21,00,000

## IV

Letter from J. MOORE, Esq., Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D. to the Chief Secretary to Government, dated the 24th February 1923.

I have the honour to submit my report under G.O. No. 43, Judicial (Police), dated 25th January 1923. This is a proposal roughly to abolish—

	RS.
Five Deputy Inspectors-General—average monthly pay .. ..	9,650
Four District Superintendents of Police—average monthly pay .. ..	4,656
About 200 Inspectors—average monthly pay .. ..	42,000
„ 500 Sub-Inspectors—average monthly pay .. ..	45,250
„ 1,000 station writer head constables .. ..	29,000
	<hr/>
Total per mensem .. ..	1,10,556
„ annum .. ..	13,26,672
	<hr/>

These proposals are advocated entirely with a view to economy. Incidentally, the question of efficiency has been raised, and I will deal with it later, but the real object, as I have said, is economy, and that immediate. Before dealing with the specific points in the reference, I wish to remark on the question as a whole. I will say at once that it fills one with the greatest apprehension. Nowhere is it stated that the officers of the Imperial Police are to be compensated in any way for the several appointments it is proposed to abolish, and the existing and accruing rights derived from them. This means that I am asked to give my views on proposals, which, if effected, would abolish practically all the prospects of myself or any other officer in the department. It is true I have heard rumours that officers are to be compensated by raising the pay of Superintendents by the amount saved, but, in whatever way this is done, it cannot compensate officers for the appointments, to which they look forward, and in which they hope to save a little in order to add to their present most inadequate pensions. Nothing is said about the extra pensions sanctioned for Deputy Inspectors-General's appointments. These difficulties might be got over by the grant of suitable bonuses to senior officers but there remains, and always will remain, the case of all other Superintendents, down to the most recently joined Assistant Superintendent of Police or Deputy Superintendent. If these proposals come into force, the present Deputy Inspectors-General would have to revert to District Superintendents of Police and hence nine Superintendents of Police would have to revert to the rank of Assistant Superintendent of Police and several of them would not even have charge of a district in leave vacancies. What compensation can possibly be offered to these junior officers? Absolutely none. The senior Assistant Superintendent of Police now has 13 years' service and the Superintendent nine places above him, who would have to revert has 15 years' service. Some of the first nine Assistant Superintendents of Police would possibly act as District Superintendents of Police and get into the senior increment scale, but a large number would have to revert to the junior scale, which would entail a heavy monetary loss. Further, the elimination of these high appointments would mean that officers would have to serve on till they are superannuated, and early retirements would be fewer than they are at present. Even now, no retirement can be expected before 1925, so we shall have Assistant Superintendents of Police of 17 years' service, and as the officers now in the senior grades of District Superintendent of Police are mostly men in the early forties, we should, in due course, have officers in the grade of Assistant Superintendent of Police qualified for full pension. The Police Commission were of opinion that Assistant Superintendents of Police should become Superintendents after eight years' service. Can one wonder therefore at the present discontent and apprehension?

The information supplied in the Government Order is so meagre that it is impossible fully to remark on the subject. What is ultimately to happen to the pay of the present holders of the appointment of Deputy Inspector-General and to their increased pensions? What will be the position as regards pay of Deputy Inspectors-General who revert to District Superintendents of Police and of District Superintendents of Police reverting to Assistant Superintendents of Police? In any case, I cannot see any possibility of compensating adequately any of the latter or the District

Superintendents, for the loss of nine appointments. I assume that the proposals do contemplate compensation. Supposing the pay saved from these nine appointments is added to the pay of officers, as they will stand after the abolition, it will not adequately compensate them for the loss of the appointments, but, even so, where is the economy? It is well known to Government that Police officers are highly dissatisfied with their present emoluments and prospects. In my position as Honorary Secretary of the Madras Branch of the Indian Police Association, I can vouch for the fact that the feeling on the subject throughout India is intense and that there are urgent and continual demands for more pay and pension and a guarantee for the payment of the latter, and that more than one Local Government has urged on the Government of India the absolute necessity of granting substantial concessions in these directions, yet here we are offered a stone in reply to our demand for bread. I have not the least hesitation in stating that these proposals, if given effect to, will result in making the Police force thoroughly discontented from top to bottom. Though I have confined my remarks above to the superior officers, they apply with equal force to the lower ranks, since the proposals entail a drastic reduction among the grades of Inspectors and Sub-Inspectors, and constables would be vitally affected by the loss of the present increment scheme. The last named will be especially affected, as shown in more detail later, by the abolition of Deputy Inspectors-General, who alone adequately can see that they are not victimised by the idiosyncracies of young and inexperienced District Superintendents of Police. In other words, the only result of the proposal will be that Government will drive the force, which even at present is far from contented, into a state of absolute dissatisfaction and sulkiness—feelings which will take years to subside. I need not dilate upon how this will react on efficiency. The present proposals will all lead to less supervision. It is well known that the London Police are the most efficient in the world. Its strength is much greater in proportion to the population and the number of supervising officers is much greater in proportion than it is at present in this Presidency, yet it is proposed now to diminish supervision in Madras, which is much less advanced, and contrary to what experience and its results has shown to be necessary.

Besides the above general points I should like to offer a few remarks on the legal and moral effects of these proposals to tamper with the existing and accruing rights of the force. Every officer of the Imperial Police, when recruited, entered into an agreement with the Secretary of State wherein it is stated that the officer has the right to appeal to the Secretary of State if he considers that his prospects have been tampered with. Under this clause, therefore, this question ought to be referred to the Secretary of State with such representations as each and every officer may have to offer. The proposals are of such a drastic character that I do not think that the Madras Government or the Government of India would be justified in coming to a conclusion on the rights or wrongs of them, even if this committee supported them. Moreover, the rights and prospects of the Services are supposed to be protected by the Reforms Act, so that Government has no right to deprive the Imperial Police of any of them without consulting the Secretary of State and even then, only after adequate compensation.

I have said that the question fills me with the greatest apprehension. The matter does not end with the present proposals. The mere fact that they have been put forward, can but make officers of the department feel that they have no security as to the way Government will deal with them in the future and that if it proposes thus to juggle with their prospects at this early stage of the Reforms, their prospects are indeed black, for not only will they know that there is no likelihood of keeping their present positions, but they will be sure that even their pensions are not safe. These proposals show that despite the outcry in the press against the Royal Commission to consider the present hardships of, and to secure the rights of, the Services, the Secretary of State was more than justified in appointing it.

It may be thought from the above that I do not appreciate the present financial stringency; this is wrong, and I will show later that large savings can be effected without tampering with the existing and inherent rights of the force, but I think it is incumbent on me to state that there is a considerable volume of opinion prevalent in the department that the present stringency is due to Government's own extravagance in paying village magistrates, contrary to the recommendations of the

Salaries Committee, which it appointed to consider the question, and in enhancing subordinate clerks' pay by Rs. 5 per mensem more than the same committee advised, for Government has, so far, published no statement showing why it has thought fit to go beyond the recommendations. The natural and business-like method is to start retrenchment from the bottom and the fact that I can put forward proposals to this effect should absolve me from the accusation of offering merely destructive remarks. I will now deal with G.O. No. 43 in more detail.

First of all Government is desirous of forming adequate 'striking forces' and accelerating the building programme. I do not know what is meant by a 'striking force', but gather that Government want something more than the present reserves, though I cannot see why. Such occurrences as the Malabar rebellion and the present fituri are exceptional and I doubt if any 'striking force' would have been successful in preventing them. Large bodies of men cannot be kept doing nothing on the possible chance of another rising occurring at some indefinite date, though I admit that if the force is rendered discontented from top to bottom, such things are more likely to occur. I consider that the present armed reserves are quite adequate. All that is required is for Government to provide means for them to get to the scenes of trouble with all speed, and for this purpose, I see no reason why the Superintendent should not be empowered to commandeer any motor buses for the purpose.

The acceleration of the building programme is to depend on the economies effected, but I see no prospect of it from the proposals put forward and I have no expectation that any savings effected will be spent on the force.

Attention is drawn to the fact that between 1905 and 1920-21, the cost of the Police has risen from about 50 lakhs to about 177 lakhs, whilst there has been no marked improvement in detection. In the first place it is wrong to suppose that all this money is spent on the Police. A perusal of the last Police budget shows that a sum of over 21 lakhs is put down to them for the payment of ryotwari talaiyaris. This money does not even pass through police hands and the Force gets absolutely no work out of these talaiyaris. The whole thing is a ramp perpetrated at the expense of the Police because Government does not wish to admit that the cost of its revenue collection is becoming too high. Again the Railways pay a large sum annually for the Railway Police, yet this is not credited to the Police budget. There have already been large economies in the Presidency during the last three years which seem to have been ignored. It is not so much, however, the actual cost which appears to be the cause of complaint, but the fact that there has been no improvement in detection pari passu with the rise in cost. This is an unfair comparison, for much of the increased expenditure since 1905, is money which Government ought to have spent on the force from the time it was first formed. Moreover, if the force in 1905 had been paid at present rates, which have increased, due to rise in cost of living, it would have cost then about 120 instead of 50 lakhs. Bare crime and detection statistics are most misleading; factors such as increase of population, increase in the cost of living, feelings of general lawlessness encouraged by political agitators and lack of firmness by the authorities, the better education and greater intelligence of criminals, have to be taken into account. I am confident that there has been no increase of crime per head of the population. It is always admitted that in the old days all crime was not registered, due to the fact that too much was made of 'detection.' With a view to encourage registration, all detection statistics have been done away with, and this, coupled with the fact that men are not now dependent for promotion on the work they turn out, but can confidently look forward to their increments, renders it all the more surprising that the statistics are as good as they are. Moreover these statistics are considerably better than can be shown by that highly efficient body of men, the English Police.

#### MEMORANDUM I—SUPERIOR OFFICERS.

*Deputy Inspectors-General.*—The necessity for officers of this rank was shown very early in the history of the department, and the tendency has been to increase their numbers, as the Inspector-General has found it impossible personally to supervise the work of the department without their assistance. It is a common idea

that Deputy Inspectors-General spend most of their time disposing of appeals but, though their work in this direction is heavy, it is an erroneous one. The rights to appeal should certainly be decreased, and I will make suggestion in this direction below, but even if the powers of District Superintendents Police are increased, the best of them require supervision in this respect and it would be impossible for the Inspector-General to dispose of all the appeals even with the help of a Deputy Inspector-General, more especially when it is proposed to burden him with numerous other duties. The main purpose of a Deputy Inspector-General is to tour his range, and this must be done thoroughly to find out what is going on. He has to instruct and guide his Superintendents and co-ordinate their work. Mere meetings of neighbouring Superintendents could never have the same effect. These meetings would very soon deteriorate to a routine at certain more or less defined intervals and could only affect neighbouring districts, so far as they would have any effect at all, and we should soon have as many different Police systems in force in the Presidency as there are districts, with the resulting hopeless confusion. A Deputy Inspector-General on the other hand should be in touch with what is happening in each district and pass on the information to the Superintendent concerned. The District Superintendents of Police working in close accord with the District Magistrate could not help co-ordination or uniformity and though Government optimistically assert that the District Magistrate is or should be an officer of sufficient experience, etc., experience shows that this is by no means the case. The spectacle of junior and inexperienced District Superintendents of Police and District Magistrates in the same district is not an uncommon one, and without an officer of the position of a Deputy Inspector-General to control and advise in far more detail than the Inspector-General could manage, that district will be found to fall into disorder. It must be remembered that work in a subdivision is, to a very limited extent, a training for the work of a District Superintendent of Police, and I think that it will be generally admitted that no officer with less than about five years' experience as a District Superintendent of Police can be sufficiently efficient to run a district on his own. In fact, this is a very modest estimate. The removal of Range Deputy Inspectors-General would deprive Superintendents, especially junior ones, of the experience of senior officers, who have seen conditions in several districts, and I know that Deputy Inspectors-General's inspections generally have taught me a lot. As in every walk of life, the personal equation is the main consideration in the usefulness of a supervising officer and no one can deny that a Deputy Inspector-General, if he is the right man, is essential, especially in this Presidency, where the districts are so large and the District Superintendent of Police has more independent charge than in other provinces. The rank of Deputy Inspector-General is a selected one, and I feel it incumbent on me to say that members of the force have felt sometimes that Government does not bear this in mind sufficiently when making appointments to it. Because a man's work as Superintendent has been satisfactory, it does not necessarily follow that he is the best man to be a Deputy Inspector-General and it would be better if Government paid more attention to selection for this grade. Deputy Inspectors-General are even more necessary now than in the past, owing to the change in the political situation. The lot of the District officer is daily becoming more difficult. Members of the Legislative Assembly abuse their position by threats of questions in the Council in order to gain their own ends. The Inspector-General has neither the time nor opportunity to hear or inquire into such cases and the District Superintendents of Police have only the Deputy Inspector-General to look to for support. With the indianization of the Services we are getting and shall get more frequently officers of the Police and Indian Civil Service of different nationality and there are bound to be instances where the Deputy Inspector General will be necessary to keep them together.

It would be impossible, without disastrous effects, to do away with Range Deputy Inspectors-General. They already have heavy jobs and their work is increasing. The Inspector-General could not possibly have the necessary supervision without them. He is overworked as it is and instead of adding to his burden, he could, with advantage, derogate some of his powers to Deputy Inspectors-General, especially in the matter of appeals. In the army a Colonel can give two years' rigorous imprisonment, but the Inspector-General, who is head of a far larger body

of men, has not anything like equivalent power. I am confident that no practical policeman will undertake the responsibility of the Inspector-General's post unless he has Deputy Inspectors-General, whose powers might be increased as follows:—There should be no appeal against the award of a black mark by a District Superintendent of Police, unless it entails reduction or dismissal, and then only to the Deputy Inspector-General. No appeal of a constable or head constable should lie beyond the Deputy Inspector-General.

A Superintendent should be empowered to dismiss a Sub-Inspector, who should be able to appeal against all punishments, except reprimands, to the Deputy Inspector-General, but no further.

Punishments of Sergeants should be awarded as at present, but no appeal should lie beyond the Inspector-General, and even then only against those punishments awarded by the Deputy Inspector-General.

As regards Inspectors, I consider that the present punishments, which can only be awarded by Government, should be delegated to the Inspector-General, and that an appeal to Government should only lie against such punishments. Similarly, the punishments now awarded to Inspectors by the Inspector-General should be delegated to Deputy Inspectors-General and appeals against them only should lie to the Inspector-General. The Superintendent should have the same power as at present, but appeal against his awards should only lie to the Deputy Inspector-General.

I now come to the Deputy Inspector-General, C.I.D. and Railways.

It is proposed that this officer should be stationary in Madras and, in addition to his present work, should assist the Inspector-General in disposing of appeals and act as his Deputy when he is on tour, whilst the Assistant Inspector-General and Personal Assistant to the Deputy Inspector-General, C.I.D. and Railways, are to be an Assistant Superintendent of Police and Deputy Superintendent of Police respectively instead of Superintendents. To be frank, such a proposal is absurd and utterly impossible, and only shows that whoever initiated these proceedings is completely ignorant of practical police work.

The Deputy Inspector-General, C.I.D. and Railways, already has more than enough to do, and it is ridiculous to imagine that he could take on the routine duties suggested, even though he is not allowed to leave Madras. I have shown above that it is absolutely essential that Deputy Inspectors-General should be kept in the mufassal. Here again the same remarks apply to the Deputy Inspector-General in connexion with the Railways. If he is to be in charge of them, what use can he be if he cannot tour on them? If Government considers it necessary for such an officer thus to be in charge of them, it must be just as necessary for there to be some such stationary officer in charge of the present ranges. In G.O. No. 65, Judicial, dated 19th January 1922, it is stated 'the present system of two Superintendents, who work solely in the Railway under the control of the Deputy Inspector-General of Police, Railways and C.I.D., has so far been satisfactory and the Governor in Council does not advocate any change.' Yet here are radical proposals put forward 12 months later. What does it mean? Even from the C.I.D. point of view it is essential that the Deputy Inspector-General should be a touring officer, in order to supervise investigations. Supposing we had another case similar to the Ashe murder, and it is not improbable, how could a stationary officer superintend the inquiry? The late Mr. Thomas had to spend months in camp on that case, and cases are constantly occurring which require the Deputy Inspector-General's presence in camp. Such being the case, the proposal to make this officer an Assistant to the Inspector-General is worthless, and, apart from this, I doubt if it would be a sound plan to have a Deputy Inspector-General as Assistant Inspector-General. It seems to me that it would be likely to cramp the Inspector-General's personal independence since he is to act for him when he is in camp. It is absurd to imagine that a mere Assistant Superintendent could take the place of the Assistant Inspector-General, for it is obvious that this post requires a man of high standing, great experience, and tact. When the Inspector-General is in camp the Assistant Inspector-General has often to take on very serious responsibilities and act on his own initiative.



I now come to the proposal to place a Deputy Superintendent of Police in charge of my office. I have shown that the Deputy Inspector-General must be a touring officer. It follows, therefore, that his Personal Assistant must be an officer of standing, experience and tact, for like the Assistant Inspector-General he must take very important decisions and action at a moment's notice when the Deputy Inspector-General is in camp. The late Mr. Thomas, who had experience as Deputy Inspector-General, C.I.D., and Inspector-General, told Government that he considered the Personal Assistant's office more important than that of Assistant Inspector-General. Moreover the proposal to fill the post by a Deputy Superintendent of Police or even Assistant Superintendent of Police is impracticable, for he would not be of sufficient seniority to place over the Assistant, and it is more than probable that he would be drawing less pay, so there would certainly be lack of harmony in the working of the office.

The C.I.D. was started on the recommendation of the Police Commission, and ever since its inception, the Deputy Inspectors-General in charge of it have repeatedly drawn attention to the fact that the Personal Assistant is overworked. The latter's work is of a very confidential character and accuracy and promptness are most essential in it; he has a position of great responsibility as he deals direct with Government, the Director, Intelligence Bureau, and other provinces. A senior officer is undoubtedly absolutely necessary for the post. I found the work extremely difficult when I first took charge of the office, but I am still often very thankful to have a Deputy Inspector-General to consult on delicate matters, and I am confident that a Deputy Superintendent of Police or Assistant Superintendent of Police could not do the work, and I don't think Government realizes how understaffed this office is as compared with those in other Provinces.

Though I have no experience of the Southern districts, I think it would be impossible to do away with the Superintendent of Police, the Nilgiris, for when his post was started it was considered that Coimbatore district was even then too heavy a charge for one Superintendent, and since then the population, both European and Indian has doubled, it is now the headquarters of the Madras Command and it would be impossible for a junior officer to cope with the responsibilities of it.

I propose dealing with the question of Assistant Superintendents of Police and Deputy Superintendents of Police under Appendix II because their numbers will depend so much on the number of Inspectors and Sub-Inspectors.

#### MEMORANDUM II—SUBORDINATE STAFF.

Before I put forward any opinions under this head, I should like to say that I do so with considerable deference, for ever since Sub-Inspectors were introduced as a result of the Police Commission, nearly all my service in the mufassal has been spent in the Agency, where conditions are so different from those in the plains. I quite agree with Government that the anticipations about Sub-Inspectors have not been fulfilled, so cannot understand Government's desire to retain any of them, but think that it would be best to abolish them altogether. Disappointment is constantly expressed about the class of officers enlisted for this post. I quite agree that he is of the wrong type, but I think too much has been made of his educational standard. Because a man's education is good and he can write English, does not mean that he is more honest than one who can only write the vernacular, and I think a great mistake has been made in insisting on a knowledge of English. Such men are not in touch with the people like the old Station house officer. Head constables were and are inclined to think too much of themselves. The Sub-Inspector is the investigating officer and as such thinks it is his duty merely to control the investigation and expects his head constables to do all the spade work for him. Too much emphasis has been laid on this point, that the Sub-Inspector is the 'investigating officer,' a further result being that the Inspector has lost a lot of his former sense of responsibility and is not so good a policeman as he used to be. My own opinion is that we should gradually abolish Sub-Inspectors and go back to the old system of Inspectors and head constables. Assistant Superintendents of Police and Deputy Superintendents of Police would then remain

in charge of their present subdivisions and Personal Assistants should take charge of the Superintendent's range so that the latter officer could devote his whole time to the general supervision of the district. When the experiment was tried of doing without Inspectors, it was found that an Assistant Superintendent of Police could not control more than two circles, so this would certainly be the maximum under Government's scheme if several Sub-Inspectors are also to be abolished. If therefore 205 Inspectors are abolished, we should require 101 Assistant Superintendents of Police and Deputy Superintendents of Police as compared with the present 36 and 39, or a total increase of 26, which is about the number Government states that it is prepared to sanction. According to my calculations the abolition of 200 Inspectors and 500 Sub-Inspectors would mean a saving of Rs. 10,47,000 per annum, but from this the cost of 26 additional Deputy Superintendents of Police, i.e., Rs. 1,49,448 would have to be met, leaving a net saving of Rs. 8,97,552 per annum.

There are 1,551 Sub-Inspectors, whose average pay is about Rs. 18,61,200 per annum, so that my proposals, so far, are better by some 9½ lakhs or say 8 lakhs if one includes Government's proposal to abolish five Deputy Inspectors-General and four District Superintendents of Police. This amount probably understates the case, as in Government's scheme I have not allowed for the creation of any Assistant Superintendents of Police, but only for Deputy Superintendents of Police.

I have said above that the Inspector is not as good a policeman as he used to be. By this I do not mean that the actual material is not so good for as a matter of fact I think it is better, because only Sub-Inspectors are promoted to the rank who have proved their fitness, but, owing to the insistence that the Sub-Inspector is the 'investigating officer' and the order to disregard figures of detection, the Inspector, immediately he attains such rank, throws everything on to his Sub-Inspectors and it is extremely difficult to bring him to appreciate his own responsibilities.

I do not approve of Government's proposal for special investigating staffs. There would be delays in taking up cases, great jealousy would be created and the Station staff would disclaim all responsibility.

Writer head constables as such should be abolished, but the present total number of head constables should be retained, for they will be required if Sub-Inspectors are abolished. One head constable should generally be present at a station and it should be the duty of the one who is there to do the writing work.

I agree that the system of time-scale is unsatisfactory for the lower ranks, but think it inadvisable to alter it now, for such action would create great dissatisfaction. However, if any Sub-Inspectors are retained, I think they should obtain their increments in the same manner as constables do and not annually.

I think it should be possible gradually to do away with at least fifty constables in every district. A visit to every station invariably shows that constables are continually employed in serving summonses and executing distress warrants in non-police cases. These are duties which should be carried out by the village magistrates, who are now paid Government servants, and in a far better position to execute them. I would also suggest that the supply of sandals should be abolished forthwith, and, except in towns, the Railway Police and Reserves, the supply of uniform also, though the men in the Hills and Agency might be given a cumby and cardigan jacket at stated periods. If one runs across a constable unexpectedly in a district, one generally finds him carrying his sandals, if he has them with him, and he is seldom wearing his full uniform. I can see no reason why he should not be supplied with a good belt and turban only as in Native States.

From my own experience, I doubt if any more stations or outposts can be abolished. I referred to ryotwari talaiyaris being abolished above. I have not much experience of ghat talaiyaris, but from what I have had, I have little use for them and think they might be abolished, which would mean a further deduction of some 1¼ lakhs per annum.

#### MEMORANDUM III—CITY POLICE.

I have no experience of City work, but every policeman must see that the Commissioner must be a Deputy Inspector-General and his Deputy Commissioners must be Superintendents. If Government's proposals were adopted, it would mean

that the Commissioner's work, which is a heavy job, would be trebled. If his Deputies were Assistant Superintendents of Police, they would have to be senior ones, and would, very likely, be acting Superintendents repeatedly, and there would be no continuity of policy and much expense in transfers. Moreover, they would have to have bigger allowances which would bring their pay up to that of Superintendents, so why not have pukka Superintendents in these posts?

The Commissioner of Police is really higher in precedence than a Deputy Inspector-General, as it would be absurd to have a Superintendent, who would really be higher than the one Deputy Inspector-General it is proposed to keep, but draw less pay. Considering the numerous classes of persons the Commissioner of Police has to deal with his seniority cannot be touched. Moreover he has magisterial and other necessary functions laid down by law which place him in quite a different category.

As I have said I have no knowledge of City work, but I should have thought that recent experience of the grain riots, mills riots and disturbances during His Royal Highness the Prince of Wales' visit had proved sufficiently the absolute necessity of mounted men, and I deprecate any decrease in their numbers.

To sum up, my proposals for economy are—

- (a) Delete ryotwari talaiyaris from the Police budget and credit it with the sum paid for the Railway Police.
- (b) Abolish ghat talaiyaris.
- (c) Abolish Sub-Inspectors.
- (d) Abolish about fifty constables in every district.
- (e) Discontinue the supply of sandals.
- (f) Abolish the issue of clothing other than a turban, except in towns, Reserves and Railway Police.

These proposals would bring about a reduction in the Police budget of nearly 35 lakhs.

## V

Letter from P. HANNINGTON, Esq., Commissioner of Police, to the Chief Secretary to Government, dated Madras, the 27th February 1923, No. 193/I.D.

With reference to G.O. No. 43, Judicial (Police), dated the 25th January 1923, I have the honour to submit the following reports:—

As regards the increase of cost of the Police service, I think I am right in saying this is due more to the increased cost of living than to any other cause. We see the same result in all departments and in all private concerns and in the Indian Railways. The Police department being a non-revenue bearing concern, the increase in cost is more noticeable than in other concerns. The fallacy of statistics of detection was very fully discussed by the Police Commission and any idea of judging the department on such figures may, I think, be dismissed at once.

Granting that there has been an increase in crime, this may be due to the period of general unrest we are passing through or to the increased cost of living augmenting criminal classes, but I do not think there are any grounds for contending that the result is due to a less efficient police.

As a fact I think it is generally admitted by those who have had to do with the Police during the last 25 years that there is no comparison between the work of our present police and that of 20 years ago. The Police of that time could not have coped with our present day conditions.

As regards the detailed proposals given in the appendix, I do not agree that the abolition of Deputy Inspectors-General is possible. By curtailing routine inspections and reducing the number of appeals, it might be possible to do with one less range but I consider the Deputy Inspector-General is far too useful an officer to be abolished. His position in co-ordinating work is most important and he is an important link between Superintendents and the Inspector-General of Police. Both officers find him essential.

The proposal to have one Deputy Inspector-General at headquarters working under the Inspector-General and to, in addition, do the duties of Deputy Inspector-General, C.I.D. and Railways, Assistant Inspector-General and Personal Assistant to the Deputy Inspector-General of Police, C.I.D. and Railways, is, in my opinion, not practicable. These are all specialized work requiring special training. While the Personal Assistant to the Deputy Inspector-General of Police, C.I.D. and Railways, is responsible for routine work which is always heavy, the Deputy

Inspector-General of Police (1) keeps in touch with Railway Administrations, (2) personally conducts investigation in important cases either on railways or elsewhere, and (3) in times of unrest has the personal conduct of all important political crime. As far as I see, these three items must always be his charge and the work involved may be light or heavy according to circumstances. When heavy, he will certainly have no time to assist the Inspector-General of Police. At all times he must be an officer ready to go at short notice to any part of the Presidency he may be required. I am unable to understand what control of Railways or crime investigation work can be expected from a man sitting at headquarters even if he had nothing else to do. However, it is proposed in addition to this to place on him the work of two hard-worked and specially selected officers, namely, the Assistant Inspector-General of Police and the Personal Assistant to the Deputy Inspector-General of Police. I do not think that except for the abolition of one Range Deputy Inspector-General of Police the higher ranks of the force should be touched. Where I think some reduction could be made in the number of Deputy Superintendents, the appointment of Personal Assistants to Superintendents appears to me to be one which might be abolished or only kept in the heavier districts.

As regards the subordinate staff, I have not myself worked in the mufassal for a number of years and have no very definite opinion. However, I cannot agree to the abolition of Inspectors. The experiment tried in this connexion in Trichinopoly, Kurnool and Coimbatore has demonstrated its utter impracticability. It will not be possible to do without this class of officers. Experienced Inspectors-General of other provinces are, also, of this view.

I can say that from my limited experience I have not found the Sub-Inspector the failure he is described to be in paragraph 2-II. In my opinion, the reputation of the Force has greatly improved and now compares favourably with other Government Departments whose work is not so constantly in the public eye.

I had many years' experience of the old Station-house officer and I would be sorry to see him again entrusted with the responsibilities he used to have and which it was found in the majority of cases he was not competent to deal with.

Sub-Inspectors are handicapped in the discharge of their duties by want of co-operation on the part of head constables and constables working under them. The incremental scale of pay sanctioned for these men accounts for their indifference and apathy. The fact that they can get the higher rate of pay in the usual course gives them no incentive to work hard to merit recognition by their immediate superior, the Sub-Inspector. The substitution of the graded system of pay for the present time-scale of pay for the constabulary might, I think, bring a change for good.

As regards the present pay of head constables and constables leading to a better type of men joining the Force, as I have already pointed out, the increase is only proportionate with the increased cost of living. Similarly other departments and firms are paying higher wages, but the class of employees remain the same and I do not think it can be said a better type of work is being turned out. In my opinion, if a saving is necessary, it must be made from the bottom and not by disorganizing the Force from the top.

A saving might be effected by abolishing village talaiyaris who after all are of little use to the department. Ghat talaiyaris might go and probably some Special forces and reserves might be reduced in numbers. Perhaps the number of constables in the mufassal might be reduced by curtailing beats and other duties and a reduction could be made in the number of outposts.

Before I conclude, I wish to bring home once again the fact that the expenditure under the Police head has not at all increased to the extent to which it is supposed to have reached. The Government Order under review starts with the assumption that the cost of the Police department which stood at Rs. 49 lakhs in 1905 has risen to Rs. 176 lakhs in 1921. It is no doubt so on paper, but it is not really the case. It will be seen from the enclosed statements that if the same Police Force as was employed in 1905 had continued, the cost of the department would have been now Rs. 1,18,94,301. The increase is mostly due to economic reasons as has been pointed out by me in paragraph 1 supra. Column 3 in the statement B gives the figures of actual increase in the number of Police officers. The extra expenditure now incurred on account of this increase is roughly Rs. 50 lakhs. The Commission in 1905 expected an increase of Rs. 30 lakhs in cost consequent on the proposals recommended by them. If all their recommendations were given effect

to in 1905, the cost would have been much higher now. It is, therefore, fallacious to argue that the expenditure has increased now. It may be interesting to note in this connexion that the cost borne by each individual in this Presidency for the maintenance of the Police Force is 7 annas a year—probably the lowest world record, at any rate the lowest in India.

Other items of expenditure which are not legitimately Police are shown under 'Police head.' If the Revenue Department can be made to pay for the guards furnished to the treasuries, the Jail department for the guards employed for sub-jails and prisoner escort and the Judicial Department for the policemen supplied for serving processes and subpoenas, the expenditure under 'Police' would be considerably less. There appears to be no reason why these items of expenditure and the cost of village talaiyaris which amount to Rs. 25 lakhs should be debited to the Police.

#### MADRAS CITY POLICE.

As regards the City, I do not think that any sweeping economies can be introduced without seriously affecting the efficiency of the Force.

To begin with the Commissioner of Police. It is admitted that his pay will have to be somewhere near that at present drawn by him; so the economy will not be very real. On the other hand, there are serious disadvantages in reducing his status.

The work of a Commissioner of Police is very different to that of a Superintendent of Police in the Mufassal and there is a good deal of work done by the Police in the City which, in the mufassal, is done by the District or Divisional Magistrates. The Commissioner of Police is *ex-officio* a Presidency Magistrate and Justice of the Peace, remands prisoners and performs several important duties of a District Magistrate. He is also a President or Vice-President of various committees. In fact, his duties and responsibilities are very similar to that of a District Magistrate in the mufassal in addition to which, this being the Presidency town, he is much more constantly before the public.

If the proposal to abolish the appointment of Collector of Madras materializes, part of his duties as Protector of Emigrants, Passport-issuing Officer, etc., will devolve on the Commissioner. The latter will be, then, the only responsible civil executive officer in the City during the exodus of Government to the Hills. He has to deal with other heads of departments on terms of equality and with heads of business firms and in my opinion any lowering of his status will be wrong and add to his difficulties in carrying on the work of the City efficiently.

As regards Deputy Commissioners. I do not consider that the work could be done by Assistant Superintendents. Their work is very important, differs very considerably to police work up-country and requires selected officers. In fact, an officer to be efficient must specialize in City work.

Allowing that it is possible to find selected Assistant Superintendents who could do the work, they would be only the best of the Assistant Superintendents and probably senior men shortly due for promotion to District Superintendents, so that by the time they had learnt the work and became really useful in the City, they would be moved away. The proposal throws an additional burden on the Commissioner who, it is proposed, will himself be an officer of lower status. I am strongly against the proposal.

The duties of City Inspectors are many and varied and their divisions are at present quite large enough. He has a personal responsibility for everything occurring in his division—the supervision of all crime investigation and the work of the men under him. In important cases he must see the case through, both the investigation and trial in courts. These are the officers who are in constant touch with Deputy Commissioners who must rely on them for information. They are a most important factor in the Police administration of the City and to abolish them or reduce their numbers would be a most dangerous experiment. Among other duties they are the coroners for this City and in the ordinary way they are personally constantly referred to and in communication with the general public of their division. Their abolition is, in my opinion, impossible.

*Sub-Inspectors.*—In my opinion European and Indian Sub-Inspectors should be placed on one cadre, it being left to the Commissioner to enlist either according to requirements or the suitability of the applicants. This, however, will not affect the actual number of Sub-Inspectors required in the City. In most stations the work cannot be done by one Sub-Inspector. In addition to crime investigation, there is

much other work which requires the attention of a Sub-Inspector—patrolling, dealing with rowdyism, keeping in touch with factories, workshops and numerous other things for which work a European Sub-Inspector is found most useful. The number of Sub-Inspectors as a whole might perhaps be slightly reduced without specifically stating that they should be European or Indian—2 Court Sub-Inspectors for instance who do no police work. Consequent on the abolition of a Magistrate, the Prosecuting Sub-Inspectors have lighter work and can take the place of Court Sub-Inspectors. The reduction, however, cannot be large without interfering with the efficiency of the Force.

A staff of 5 head constables and 30 constables is now allotted to both the courts for process-service, etc., of whom eight men are exclusively employed for serving municipal processes. If the courts can undertake to get private processes served through their peons, the present strength of policemen supplied to them can be reduced considerably.

A comparison with Calcutta or Bombay is not very useful inasmuch as the systems are different. It is a fact that the number of European Sub-Inspectors in Calcutta is small but the total number of Sub-Inspectors and Assistant Sub-Inspectors is large (255) and there are in addition 56 Inspectors and 12 Assistant Commissioners as against our 14 Inspectors and 2 Assistant Commissioners. In Bombay, every station is in charge of an Inspector and there are 10 Superintendents who rank as Assistant Commissioners.

As regards City Police horses. Some reduction can be made by only horsing selected Sub-Inspectors—also instead of using horsed prison vans, 2 motor prison vans could be procured. Our Mounted Force in the City is not large and there are many occasions when they are of the greatest use. It often occurs that a few mounted men can do the work that it would require a large number of dismounted men to cope with. I also find that the price of remounts from Australia has considerably fallen now and there is not now the same difficulty in getting suitable horses at a reasonable rate.

Police guards costing about Rs. 56,442 are supplied to offices and courts, exclusive of those supplied on payment to private parties. The duties of some of them cannot be considered as legitimate police duties. It is a matter for detailed consideration whether some of them can be done away with, or the department to whom they are supplied made to pay their cost.

In conclusion, I am strongly against tampering with the organization of the City Police which is a force which has been gradually brought up to its present state of efficiency. The proposals affect this efficiency from top to bottom and it is the general public who would be the first to feel the effect if the proposals were effected.

To summarize, my broad proposals are—

*District Police.*

- (1) to reduce the number of Range Deputy Inspectors-General by one.
- (2) to cease debiting the talaiyaris' pay to the Police budget and examine the question of considerably reducing their number to effect economy from the tax-payers' point of view ;
- (3) to examine the question of abolishing ghat talaiyaris, where practical ;
- (4) to examine the question of abolishing Special forces and reducing the numbers of the Armed reserve in some districts ;
- (5) to examine the question of reducing the number of constables in the District Force by rearranging duties and taking away such duties which are not legitimately police, also by abolishing some out-posts ; and
- (6) to examine the question of reducing the number of Personal Assistants to Superintendents.

*Madras City Police.*

- (1) No appreciable economy is possible without seriously affecting efficiency. (The effect of attempting to show economy in 1918 by reducing the strength was fully realized during the food riots, mill disturbances, oil strikes, kidnapping scare and so recently during His Royal Highness the Prince's visit.)
- (2) The question of showing very small economy by abolishing two Court Sub-Inspectors and by dispensing with some guards might be considered.
- (3) Suggestion to have a single cadre of Sub-Inspectors.
- (4) Substitution of the graded system of pay for the present time-scale of pay for the constabulary.

## ENCLOSURES.

## A

Statement showing departmental expenditure in 1905-1906 and at current rates.

Heads.		At rates prevailing in 1905-1906.	At current rates.
		RS.	RS.
Imperial	Police { City .. ..	25,200	37,128
officers	.. { Mufassal .. ..	4,80,600	7,78,848
Provincial	Police { City .. ..	23,400	34,488
officers	.. { Mufassal .. ..	..	..
Inspectors	.. { City .. ..	23,520	38,880
	.. { Mufassal .. ..	4,84,560	10,23,800
Sergeants	.. { City .. ..	7,560	18,900
	.. { Mufassal .. ..	18,000	45,900
Sub-Inspectors	.. { City .. ..	28,320	44,400
	.. { Mufassal .. ..	..	..
Head constables	.. { City .. ..	27,456	61,200
	.. { Mufassal .. ..	5,11,608	8,80,404
Constables	.. { City .. ..	1,29,888	3,63,972
	.. { Mufassal .. ..	16,60,104	43,54,812
Office establish- ment.	{ City .. ..	7,116	9,690
	{ Mufassal .. ..	1,62,672	3,54,363
Police talaiyaris.	....	4,516	11,856
Total ..		85,94,520	80,58,141
Other items ..		12,78,720	38,36,160
Grand total ..		48,73,240	1,18,94,301

## B

Analysis of rise in cost of the Police department.

	1905-1906.	1921-1922.	Difference.
	LAKHS.	LAKHS.	LAKHS.
Total cost .. ..	48.73	168.23	119.50

## Details.

Main heads.	Sub-heads.	Rise in numbers.	Rise in cost. LAKHS.	Total. LAKHS.
Pay of officers ..	Imperial Police officers.	4	3.71	78.28
	Provincial do.	39	2.18	
	Inspectors .. ..	—90	2.40	
	Sergeants .. ..	78	1.27	
	Sub Inspectors ..	1,471	14.81	
	Head constables ..	858	6.74	
	Constables .. ..	7,311	45.38	
	Malabar Special Police.	685	.61	
	Police talaiyaris ..	1,031	1.18	

Note.—The cost of the above is roughly Rs. 60 lakhs.

Allowances .. ..	Duty and Local .. ..	..	..	32
Travelling allowance. ....	Travelling allowance..	..	9.35	..
	Railway warrants ..	..	6.33	15.68
Clothing .. ..	....	..	..	3.72
House-rent .. ..	Rents, Rates and Taxes.	..	..	3.13
Arms, Ammunition and Accoutrements.	....	..	..	1.91
Minor expenditure ..	Contingencies—General.	..	4.26	..
	Service Postage and Telegram Charges.	..	.88	..
	Malabar Special Police.	..	.80	5.94
Petty Construction and Repairs.	....	..	..	.39
			Total ..	109.37
City Police .. ..	....	..	..	7.57
Office establishment.	....	..	..	2.56
			Grand Total ..	119.50

## VI

Letter from E. A. DAVIS, Esq., I.C.S., District Magistrate, Tinnevely, to the Chief Secretary to Government, dated the 1st March 1923.

I have the honour to submit my report in conformity with the instructions issued in G.O. No. 43, Judicial (Police), dated 25th January 1923. I regret the delay which is due to the fact that owing to an extraordinary pressure of other work which could not be left it was impossible to take up the matter till the last few days. The question of the City Police discussed in Appendix III of the Government Order has not been touched upon in detail as I have no experience of the actual working. I doubt however whether, having regard to the conditions under which the superior officers work in Madras, the reductions proposed in that appendix are prudent; and no reduction in pay or status whether of the European or Indian officers seems feasible without materially affecting their efficiency. My remarks on the other points will be found in the three sections appended. Owing to the stress under which they have been written, it has been impossible to find time to formulate my views as concisely or with the precision I should have wished, but I trust the reasons for which I am in agreement or disagreement with the various proposals in the memorandum will be sufficiently plain.

## SECTION I.

2. *Deputy Inspectors-General*.—The proposals in the first instance deal with the superior grades in the Police department. But before taking up the special case of this department, I think it is necessary to consider the general principles underlying the present system of recruitment for the public services. These were enunciated in the Report of the Public Services Commission in England, in so far as my recollection goes, 1842. Unfortunately I have not the report available but the underlying idea was recruitment at an early age with assured prospects of a competence during service, a pension thereafter, and a few well-paid posts to be filled by selection. The committee considered that in this way a certain number of really able men would be attracted to *and retained* in Government service at a remuneration less than their market value, which would be more than any Government could afford to pay. That is, to put the matter bluntly, it was expected that the assured prospects would entice a certain number of young men of more than average ability into the service, and that when that ability was developed, the system of deferred pay (or pensions) together with a few posts on a substantial salary would operate to prevent them seeking to better themselves elsewhere.

The system of recruitment for the superior services in India is in theory the same, i.e., security of tenure, pensions and a certain number of more highly paid posts to attract and retain men of ability. The cadre for the various departments is of course here recruited departmentally and the system does not presuppose except in the case of a few 'training appointments' as they may be called, that transfers from one department to another will be made.

Now it is to be observed that the whole basis of this system of recruitment is that there shall be selection for the higher posts and in no other way can the lethargy which is inseparable from the security of Government service with a pension after service, be combated. If the higher paid posts are non-existent, there is no attraction for any young man of ability and initiative to enter the service. If selection for the higher posts is not rigorously enforced, there is a premium on a dead level of performance and no incentive to initiative. In fact the evil may go further and an actual disgust of the conditions of service may be engendered. For the incompetent are just as quick as the competent to resent the authority of the incompetent.

3. With these preliminary remarks I shall proceed to examine the effect of the abolition of the posts of the Deputy Inspector-General of Police. The only superior post which will then remain open to members of the Police department will be that of the Inspector-General. This post is also open to members of the covenanted service and having regard to the close connexion between the Police and the Magistracy in this country it is no doubt desirable that this should occasionally be so. But it follows that for the great majority of Police officers there is no prospect of escape from the routine to which they have been accustomed all their service,



except by promotion to Deputy Inspector-General. The value of this promotion is not merely to be gauged by the increase in salary it connotes, for it really means much more than this to an officer at the end of his service. It affords a very welcome change of work and atmosphere, a weight and authority in matters concerning his department which cannot appertain to one among many of co-ordinate rank, and several other amenities in the conditions of service which though seemingly trifles are attractive in themselves.

The appendix to the Government Order is silent as to the effect on the prospects of Police officers as to pay and pensions resulting from the abolition of these superior selection grade posts. The adoption of such a drastic change on officers now in service will be considered later. It must however be taken that so far as officers recruited after the adoption of the proposals are concerned, there will no longer be the special posts which the committee of 1842 considered essential in order to encourage ability and initiative. Officers of ability will no doubt continue to be recruited. For whatever the conditions of service, some men of ability will find their way into it. But the absence of selective superior posts will have exactly the same effects as a long continued block in promotion, and the *average standard of ability* must decline, while even those of superior ability will become discontented. In every service, however, there are a few men of exceptional ability, who set the standard for the rest. And it is to secure the full use of this ability and give it incentive to develop that selection posts are necessary, and this is one of the chief reasons for having them. I am therefore strongly disposed to think that the abolition of these posts will almost immediately reduce the standard of ability in those recruited, and will in no short period result in a deterioration of the work of the department apart from any result of the loss of supervision exercised by the Deputy Inspectors-General at present.

As regards the men already serving, I am at a loss to understand how the proposals can be given effect to in such a way as to relieve the *present* financial position without a substantial breach of faith which will be all the more galling to those concerned because it is probably without a remedy. For the existence of these posts was one of the attractions of the service when most of those now in service were recruited; and although young men at the time of recruitment may only have a hazy idea of the nature of the actual appointments open to them, they (and their parents) are guided by the general estimation in which the department is held. Consequently the wholesale abolition of the more attractive posts, which can be held, must have a disastrous effect on morale, unless it is proposed to give compensation for the loss of prospects. If it is proposed to give compensation, then there can be no present effect on the financial position; and the main argument for a drastic reduction, viz., immediate economy, must be abandoned.

4. I now turn to the question whether the post of the Deputy Inspector-General is necessary apart from the need for 'selection' grade posts in the department in order to attract ability. As to this my reply is an emphatic affirmative. In Appendix I to the Government Order the argument advanced in favour of the abolition of the post of the Deputy Inspector-General is that "the District Superintendent of Police. . . is, or should be, an officer of sufficient experience to administer the district" without immediate supervision. With all respect this is a plausible, but inaccurate statement of the case which will not bear the slightest examination. The insertion of the words "or should be" in themselves indicate a doubt whether it has been so in the past; and there is no warrant for assuming it can be assured in the future. In no walk of life is it possible to be certain that persons selected for efficiency in subordinate posts will display equal efficiency in the more responsible posts for which selected, nor that the efficiency will be displayed continuously in the new appointment unimpaired. Apart from that, a conscientious officer may from various causes (such as inexperience, etc.) tend to neglect important portions of his work; and this is more particularly the case when the main work is routine, of a rather monotonous character. It is here that supervision is required even assuming an equal initial standard of capacity in the discharge of duty. But nothing can be more contrary to the truth than to assume an equal standard of capacity. It is quite true that in the Police, as in any body of men selected with care, there are those who can be trusted to work efficiently without supervision.

The present method of recruitment, however, affords no means of securing this characteristic in all officers recruited; and is indeed merely devised, as stated in the initial paragraphs of this report, to secure a number of persons of ability sufficient to maintain a suitably high average standard in the service at the least cost to the tax-payer. It would be invidious to suggest any percentage of any service as unable to maintain the required average standard without expert supervision; but it is permissible to suggest that it is by no means negligible. And the lower the age at which a service is recruited, the higher the percentage will tend to be, though on the other hand there is a greater probability of securing and retaining the services of a few men who develop exceptional administrative ability, at much less than their market value. This is the case with the Police; and with the method of recruitment in force I do not believe it is possible to maintain the required standard without making use of the men of exceptional ability to supervise. The only other alternative is to use such drastic selection for the post of Superintendent as (even if it were within the bounds of possibility) would render recruitment extremely difficult, unless pay were raised, and would render the service discontented. But whatever the percentage of men able to maintain a continuous high standard without supervision, it may be safely predicated that the majority, with more or less supervision according to individual temperament, can maintain the required standard. The question is whether the Inspector-General alone would have the time to exercise the necessary supervision. And I think not. Supervision to be real must take the form of detailed inspection of a district in addition to the ordinary supervision provided by returns. In fact returns, except for purely statistical purposes, are a delusion except to indicate where inspection is required. I take it that a *thorough* inspection of six districts is about as much as one man could be expected to do in a year, concomitantly with other work of a miscellaneous character, if the inspections are to have any value. Assuming a certain number of men of such recognized capacity that no useful purpose is served by an inspection (and there are always some such), there is a residue as indicated above, for whom supervision is a necessity. It may be left to those better acquainted with the personnel of the police to determine what the average number of that residue is; but if it is put at twelve, it is probably within the mark. And it is a physical impossibility for the Inspector-General to inspect twelve districts in a year thoroughly with a view to supervision over all branches and the maintenance of a general standard. In fact looking to the numerous important administrative duties and questions of policy connected with a large department which require his personal attention, his inspections must probably be confined to obtaining a bird's eye view of the problems peculiar to each district and a general impression of his subordinates. But when, as above, a *thorough* inspection is spoken of, something quite different to this general view is meant. The inspection contemplated is an inspection in which the whole administration is gone into from every aspect. I venture to say that this necessity is not always kept in view. I am anxious to avoid as far as possible detailed criticism of the methods of another department and therefore do not give instances. But my impression is that these reports have tended to become stereotyped and to avoid their real function, viz., supervision of the District Superintendent's work and not that of his subordinates. Of course the reports seen by me have not been numerous and my impression may be wrong; or the reports seen may have been supplemented by confidential communications to the District Superintendent of Police which it was inadvisable to send into the office. But an inspection which does not fulfil its purpose is not merely valueless, but positively harmful, as giving a tacit sanction to a wrong state of affairs. Further for an inspection to be useful there must be a certain amount of originality coupled with a thorough technical knowledge. It is only by inspections conducted on these lines that the requisite standard of the Police force in the various districts can be maintained; and in the absence of such inspections there must inevitably be a falling off in the general standard in many districts. The only remedy for this falling off, when there is no supervision, will be that most undesirable makeshift transfer. Granted the necessity for supervision by direct inspection, the question is how many supervising officers are required. The kind of complete inspection I have in view could not take less than a month, and would probably take more. It is not to be expected that an officer of long service and experience should spend more than

six months in the year in the arduous work of a thorough overhauling of a district administration; and I am inclined to think that not more than four could be undertaken without impairing the quality of the inspections. It is also necessary to allow for consultations on particular matters relating to other districts in the course of the year. Hence assuming that at least twelve districts in the Presidency would require a thorough inspection each year in order to maintain the required average standard, then three posts of Deputy Inspector-General should suffice. If the number is less than twelve, then a further reduction might be made. If the number were more, it would indicate that proper care was not being taken in selection for the post of District Superintendent and the remedy would lie in more careful selection in that respect.

5. My conclusions on this matter are therefore that the appointment of the Deputy Inspector-General cannot be abolished without grave discontent if no compensation is given to those at present serving for loss of prospects. If compensation is given, the immediate financial relief to the State is not apparent. The abolition of the posts will further affect recruitment deleteriously in quality, and tend to accentuate the conditions under which the posts are most necessary.

Lastly I am unable to accept that there is no need for supervision of the kind which ought to be provided by the Deputy Inspectors-General. If the results of such supervision have not been always so apparent as they should have been, the fault lies in the way appointments are made to the post.

#### SECTION II.

6. *District, Assistant and Deputy Superintendents.*—Turning now to the office of the District Superintendent of Police, there is not in my opinion any necessity to relieve the District Superintendents of divisional charges in spite of the abolition of the post of Personal Assistants. Districts are much smaller than they used to be, as also the divisional charges directly under the Superintendent. So far as the office work is concerned, unless the character of the work has much changed in the last twenty years, it is not nearly so heavy as that in an average revenue divisional office. The work however is very different from that of an Assistant Superintendent's office, particularly as regards the Accounts section; and judging from my own experience of one or two months as Superintendent in charge of a district, the control of the office must present difficulties to an Assistant Superintendent for some time after he first assumes district charge. When, however, he is acquainted with it, there is no ground for holding that he cannot do the modest amount of inspection appertaining to his own division as well as exercise general supervision over the district as a whole. As regards the Assistant Superintendents and the Deputy Superintendents, so long as they have independent charges, the District Superintendent's supervision should be *mutatis mutandis* very much the same as that of a Deputy Inspector-General over the District Superintendents. That is to say in the case of an officer of experience and approved capacity, interference will be at a minimum, with more attention when it is demonstrably necessary.

7. So far as actual inspection and supervision are concerned, no good case seems made out for considering the subdivisive charges too large, even were the altered conditions formulated in Appendix II brought into force. It is true that under the altered conditions, there may be a need for extra supervision in one division at a particular time. But if this is really the anticipation, the contingency can best be met by abolishing subdivisive charges altogether and locating the whole of the superior staff at headquarters to be used as occasion demands. This system would have the advantage that they would be in constant touch with the District Superintendent and their services could be utilized where most necessary. It would be for the Deputy Inspector-General at his inspections to see that duties were properly allotted and inspection and supervision throughout the district provided for.

#### SECTION III.

8. *Subordinate staff.*—Proceeding to Appendix II, this contemplates a radical alteration in the organization of the subordinate staff.

The appendix starts with a condemnation of the Sub-Inspector as a class and, as I read it, compares even their honesty not very favourably with that of the old head constable. My own experience of four years in the Police came to an end just as the Sub-Inspectors were being recruited and consequently I have had no direct experience of their work. I have had however considerable opportunities of observing it as a magistrate and I do not altogether agree with the conclusions drawn in the appendix. The old head constable had his good points. He had risen from the ranks which in itself required initiative; and relegation to the ranks was not a very difficult matter. Consequently on important cases he had every incentive to do his best; while the Inspector's supervision in cases was usually much closer than now. The Inspector, it is true, may not have done much himself, but he was often in much the same position as the head constable and knew his men. Detection was never good but, given time, crimes such as gang dacoities or robberies were perhaps better dealt with. In the ordinary village crimes, such as murder, theft and so on, the head constable was at his worst. These cases, if detected at all, usually detect themselves and it is mainly a question of the evidence and putting it before the court. In these matters the Sub-Inspectors as a class seem to me a far better body of men.

9. Looking back over the results of the change, I think it must be recognized that the way the change was effected was a mistake. The best use was not made of the material already available; and every officer serving in the Police, when these changes were formulated, must be aware of the consternation at the loss of prospects and the humiliation felt by many of the better subordinates whether Inspectors or station house officers. With this feeling prevalent, the new Sub-Inspectors came on the scene with no practical knowledge of police work, whatever their training. The prospects on paper for these new Sub-Inspectors were fairly good as compared with persons similarly situated in other departments. But the majority found themselves in nominal charge of men more competent to do the work than themselves and directly under men of the Inspector class who viewed the change with dislike and apprehension. It can now be realized that it was too much to expect these young men without experience to effect a complete change in the morale of the department under these conditions. Many of them, to begin with, had no aptitude for the work while almost all lacked that knowledge of the conditions of work which the old head constable had learned in the ranks. The head constables who have managed to get into the Sub-Inspectors' grade are however the picked men of their class, men of experience and proved energy; and it is not extraordinary that in actual execution of work these men compare favourably with the new-comers. But this fact is not a correct guide to the comparative worth of the Sub-Inspector of to-day and the station-house officer prior to 1906. The latter as a class were not of a very high standard of intelligence or character. But as a class they were under-paid, and with better prospects it would have been quite feasible to secure men of better qualifications ready to go through the ranks and so acquire experience. This having regard to the results would have been the better course; but it is to be remembered that at the time there was very wide spread feeling against the police and a drastic remedy was thought necessary. The extent of the feeling at that time seems to be overlooked; and that it is not so prevalent now must in fairness be placed to the credit of the Sub-Inspectors as a class. As events have turned out it would however probably have been better to proceed in the reorganization somewhat on the lines indicated in the last three sentences of paragraph 4 of Appendix II. That is the nomenclature of the station house officer should have been retained but a very considerable increase of pay given. Recruitment to the new grade should have been mainly from the existing staff of old head constables with a proportion open by direct recruitment to *head constable's* posts (not station house officers) to men of better education. Had this been done some at least of the difficulties experienced would have been avoided; and in the time which has elapsed since the reorganization better results might have been obtained.

10. The present proposals are a reorganization backwards and involve practically the disbandment of the Sub-Inspectorate in addition to an alteration in the system of police work. While, however, the alterations proposed in the methods of work and supervision seem deserving of consideration, it is not possible to contemplate the wholesale reduction in the force now suggested without the gravest

misgiving. If it is merely proposed to effect the reduction gradually by not filling vacancies as they occur, because the staff is superfluous, there would not be so much objection although no doubt some men would suffer greatly in prospects. No doubt some reduction in establishment seems feasible and might be effected by reorganization on some such lines as are suggested in the memorandum. But stripped of all camouflage, the present proposals amount to reducing the pay and prospects of the whole force. And I am not prepared to subscribe to the proposition that a lower wage ought to secure better work, which seems to be the underlying tenor of the memorandum. If really a better wage has resulted in worse work, then the result must be attributed to those responsible for the recruitment and training of the staff.

11. The defect in the present system appears as pointed out above that sufficient use is not made of the old head constable type which has served its apprenticeship in the ranks. The present system of recruitment while certainly improving the standard of intelligence of the Station-house officer class (or Sub-Inspectors as now styled) and, as I think, the general reputation also, allows too great a proportion of the unenergetic type who would never rise above head constables if they had to pass through the mill. The remedy appears very much as indicated in the last three sentences of paragraph 4, Appendix II, which with some slight modifications would meet the case. I assume for the moment that the Sub-Inspector grade is continued. There should then be no direct recruitment of Sub-Inspectors who would be found entirely by promotion from the head constable grade. There should, however, be direct recruitment of a fixed percentage of vacancies to the head constable grade; and those so recruited left to earn their promotion in the ordinary way. There will thus be good enough prospects for an energetic and intelligent young man, while the indifferent will soon find their level and resign. Whether it will be necessary to start the Sub-Inspectors on so high a pay as at present assuming promotion as the rule from the head constable grade seems to me doubtful, more particularly if the time-scale is abolished. And a new intermediate grade might be made abolishing a certain percentage of the posts in the higher grades as vacancies occur. The nomenclature to be adopted for the Station-house officer does not seem of much importance whether the work is done by head constables or Sub-Inspectors. Presumably a head constable doing the work would receive a 'station charge' allowance as used to be the case; and it would be best to keep whichever name the men preferred.

12. *Inspectors.*—So far as Inspectors are concerned, their duties at present are stated in Police Order No. 140 as to 'supervise the police work of his circle in all its branches' but Police Order No. 142 lays down that he 'shall not,' except for special reasons, enter upon the investigation of crime. I have never been able to appreciate the soundness of this latter order. Before the reorganization ability to handle crime was one of the chief considerations in making promotions in the Inspectorate; and circles being on the whole smaller, Inspectors were very properly expected to handle all the important crimes. Detection and prevention of offences being after all the chief duty of the police, it is too much to expect that promotions will not still depend to a large extent on ability in this direction. How far the order that Inspectors should not investigate is followed generally, I am not in a position to say. But if followed to any considerable extent (and it certainly affords an excuse for Inspectors to become lazy in investigation), there is no need to look beyond this immobilization of the best detective ability of the force for poor results in detection. The old Inspectorate in fact stood to the new Deputy Superintendent grade much in the same relation as the old head constable to the Sub-Inspector. He was a better detective and more active than the present-day officer because as a rule he had to work his way up by the display of these qualities. But his powers of supervision and the standard of probity taking the class as a whole were not so high. And *prima facie* it would have been better to keep him as a detective. That this was not done was due apparently to the fear that the new staff should be corrupted by the methods of the old; but the result has not been satisfactory. The suggestion in paragraph 5 means a reversal of Police Orders No. 140 and 142 so far as Inspectors are retained; and their chief duty will be investigation. With this I am in accord as I consider that the investigation of all difficult and organized crime should be in the hands of those who have shown themselves competent to deal with it. It is, however, impossible to lay down a hard-and-fast rule as to the number required.

in each district as conditions vary, though I am sure that one officer of this class for each district will be insufficient. In any case I regard the proposal to reduce the Inspectorate on the scale proposed (200 out of 297) with disfavour. My arguments are much the same as in the case of the Deputy Inspectors-General. The rank apart from the pay imparts the prestige of approved service with the possibility of yet further advancement. And I should prefer that all investigating officers selected for special ability in their work should be accorded that designation. They should, however, be relieved of supervision except as regards preventive work (patrols, etc.), as much as possible and the requirements of each district fixed with due consideration to the prevalence of the kind of crime with which such a staff would have to deal. In some localities where gang dacoities or organized crime was frequent, it would be necessary to station such an officer within the locality. Elsewhere as in delta tracts it would seem quite sufficient to have one or two available at headquarters to be sent to any part. But I doubt if in any district it would be possible to do with less than four or five in all and nothing like the reduction proposed seems reasonable if efficiency is to be maintained. As in the case of Sub-Inspectors, it might be considered whether the initial pay of Inspector is not too high and a lower rate introduced.

13. *Rural stations.*—A further measure of economy suggests itself in a very considerable reduction in the number of stations as they exist. The ordinary rural station now consists of one or more Sub-Inspectors and head constables with a varying number of constables, while in the villages is a body of talaiyaris with certain nebulous police duties, the cost of which is debited to 'Police.' Speaking in general, the staff of these stations has no real value as regards crime except in putting up and prosecuting before the courts the ordinary village cases calling for no detective skill. Without the presence, not too far away, of some one able to do this work, many cases will not be reported at all. The other principal items are beat work of a kind and the serving of processes; and the strength of the station is usually quite insufficient to deal with any really serious state of affairs. I would therefore suggest the wholesale abolition of the present rural station and its replacement by a Sub-Inspector with two constables. One of the two constables would have the work of station-writer and station 'watch' being always present at a fixed place during fixed hours. The other would be practically an orderly. The duty of the Sub-Inspector would be to deal with all ordinary crimes of a simple nature, the Inspectorate dealing with the more difficult. At convenient centres, generally taluk headquarters, a somewhat larger force than at present would be maintained for emergency duties in any part. The Sub-Inspectors should, as far as possible, be located where there was a telegraph office in order to be able to summon assistance; and every effort should be made to secure telegraphic communication with places so unconnected where it was considered imperative to post a Sub-Inspector. Further in places where it was considered necessary to keep a responsible officer, but the crime did not justify the expense of a Sub-Inspector, a head constable with a small charge allowance might be posted; and from these head constables the Sub-Inspectorate would be recruited. Processes such as summons and bailable warrants should be served by a special staff attached to courts; while arrest warrants where necessary (and they are not numerous) should alone be executed by the Sub-Inspectors or by sending a constable or constables from the central station. Beat work should ordinarily be done by the village police who should be reduced in number and put into uniform, though still as far as possible selected from the residents of the village where they work. Being posted in their native villages, it will not be necessary to give the same pay as to members of the more regular force. On these village police also would fall mainly the duty of patrolling the roads under the direction of the Sub-Inspector to whose station they were attached.

14. Under some such scheme it would be possible to reduce the number of the lower ranks (head constables and constables) now employed without loss of efficiency; while there would be a very great saving in the cost of building and maintenance of buildings, and in many other items. Supervision which would under this scheme fall entirely on the superior staff would no doubt present difficulties but as such officers almost invariably have motor vehicles nowadays, the difficulties are not what they would have been twenty years ago.

15. With this change in policy coupled with a recognition of the fact that the rural Sub-Inspector (or Station-house officer if he is called so) cannot ordinarily be expected to deal except with the simpler class of cases, a very considerable reduction in the number of regular stations can be effected. Nor do I think it would be necessary to locate Sub-Inspectors in all the places where there are stations now. It would often suffice, where there is a telegraph office, merely to have a local constable who would telegraph particulars of the case to the appropriate investigating officer on the rare occasions when a case occurred.

16. From these rural Sub-Inspectors would be selected those who showed special ability for the investigating staff, which dealt with the more important cases. This staff would, as already indicated, consist mainly of Inspectors, but there would have to be two or three Sub-Inspectors attached to the Inspectors partly to assist and partly for training. No extra pay would be required, as a return to the system of grades will afford ample scope for recognition; while being placed on the investigating staff will be a necessary stepping stone to promotion to Inspector.

17. *Towns.*—For large towns where at present it is considered necessary to have a separate Inspector for supervision of general work (and here of course regular stations must be retained), I would suggest that while the designation Town Inspector should be retained, the post should be held by a senior Sub-Inspector who would receive a special allowance in recognition of his increased responsibility. This allowance would be attached to the post; and consequently there would be no difficulty in making a change when an officer, though not actually culpable, was not up to the responsibility.

18. *Prosecuting staff.*—As regards the prosecuting staff, it may be suggested that it would lead to economy and despatch of work if the services of local pleaders were enlisted on a small retaining fee and a daily fee instead of having a permanent staff. It is not possible for me to estimate the cost of the present system as, in addition to the actual pay, there is the travelling allowance which is often very considerable, pension charges and charges incurred by courts in giving adjournments to meet the convenience of the staff, which in most districts is inadequate. Probably for Rs. 25 a month retaining fee and Rs. 5 for each day actually employed in court, the services of a vakil capable of conducting the less important cases could be obtained; and, if so, would possibly in practice be found cheaper than the present method. In really important cases, it would be better even now to employ a recognized pleader who could also see the case through the Sessions Court if necessary; for it is very seldom that the prosecuting staff is really good, a point on which a Magistrate can express better than a Police officer.

19. *Treasury.*—If the proposals summarized in the foregoing were adopted, taking the Tinnevely district as an example, I suggest it might be possible to reduce the Inspectors from ten to six (or seven if the Prosecuting Inspector is retained). As regards Sub-Inspectors, there are 52 with 38 stations. The Sub-Inspectors include the prosecuting staff and additional Sub-Inspectors for some stations. Under my proposals the number of stations proper would be reduced to about 15 at the most; nor is there any necessity to retain two Sub-Inspectors anywhere if the embargo on head constables investigating (Police Order No. 163) is removed. Of the remaining 23 stations, probably not more than 15 justify the location of a Sub-Inspector while in the remaining 8 and in the out-posts (18) it will be sufficient to have a head constable empowered to investigate. There should thus be 30 Sub-Inspectors for ordinary work. Adding 3 as special investigating officers, it would require 33 of this grade or 36 including prosecuting staff as against 52 shown in the last Administration Report, in which, however, I believe Sub-Inspector writers were included. The reduction would thus actually be 16. There would have to be as shown at least 26 head constables empowered to investigate and possibly a few more should be added to assist in specially heavy localities and for special investigation. Head constables selected for this work should receive a special allowance while retained on this kind of duty over what is allowed to the ordinary

head constable on guard or routine duties. There would on this showing be about 40 head constables in receipt of the allowance and these would be the men who were practically receiving training for Sub-Inspectors. On the other hand, 38 station writer head constables would no longer be necessary. In constables, assuming that the rural stations and out-posts (41 in all) to be replaced by a Sub-Inspector (or head constable) and two men are now manned by an average of five men each, there will be a saving of 123 men. Adding five men to the central *rural* stations (8 at most), there is a net saving of 83 men.

The total saving would be 4 Inspectors, about 16 Sub-Inspectors and about 80 men with possibly a slight addition to the head constable grade in number and the cost of an investigating allowance. These figures are of course only a rough forecast and would require more careful investigation in detail than I can give before finally adopted. But they at least indicate roughly the means by and probable extent to which I think economies can be effected by a change in methods. The effect of these proposals is no doubt a reduction in the initial pay of the investigating force, and may seem contrary to the principles enunciated earlier. But, assuming that the results of the present system have not been commensurate with the cost as regards investigation, it is not because the *good* investigating officers have been paid too much but because persons who have not established their efficiency have been placed too easily in well-paid places from which they cannot be removed. The lower pay now proposed in the initial stage, viz., head constable plus investigating allowance will afford a means of rectifying one of the principal defects of the present system.

#### CONCLUSION.

20. In many respects my proposals are substantially in agreement with the memorandum, more particularly as regards the handling of crime. Where they are strongly at variance is as to the reduction to be effected in the existing staff. That some reduction is possible by an alteration in methods, I have long believed. But whatever form that alteration may take, I do not believe that the actual reduction can go much below that indicated without serious results and even this reduction ought to be introduced gradually. On these matters I labour under some disadvantage in not knowing the exact extent or urgency of the financial position or the economies being effected elsewhere. But, on general grounds, I am convicted that almost any expedient, even that of a temporary reduction of pay, is better than the wholesale throwing out of employment which is proposed in the memorandum. One of the great drawbacks of Government service is that it tends to unfit a man for other work. One of the chief advantages hitherto attaching to it is that it is secure. The measures proposed have the effect, and that on the most important service, of subtracting from Government employment its chief advantage while emphasizing its chief disadvantage. This following on somewhat hasty improvements in pay, which cannot be met now, cannot fail to destroy all confidence in the foresight and stability of purpose of those who control these matters. The effect will extend far beyond the Police department, and will be so serious that it is impossible to regard the matter as pertaining to the Police department alone. Admitting that even a wholesale mistake was made in the reorganization, the mistake was by the State; and remembering the widespread discontent regarding the police which caused the reorganization, the hurried and complete reversion to the old system cannot be regarded as warranted by a prudent consideration of the past. The present proposals go even further, for the Inspectors who furnished the best element of the old force are almost entirely abolished and 'the superior status of the Deputy Superintendents makes it more difficult for him to get an intimate knowledge of the class of men with whom he has to deal.' The reduction in pay and prospects of the upper subordinate staff will consequently have in my opinion a most deteriorating effect on police work in general and will lead to a renewal of the outcry in the early years of this century. It is also to be condemned on general grounds of policy unless the change is effected so slowly as to prevent any immediate great financial relief; and so strongly do I feel on this point that I should not feel justified in subscribing to such proposals being immediately put into force unless satisfied that no other remedy was possible.



21. For convenience I summarize my views—

- (1) The post of the Deputy Inspector-General cannot be abolished with safety. The number of such post should be limited to three and officers required for special duty (such as C.I.D.) should be specially selected Superintendents.
- (2) The Deputy Inspectors-General should be chosen by rigid selection, length of service being a quite secondary consideration.
- (3) No increase in the number of divisional charges is necessary ; and, if the District Superintendent is relieved to any further extent of divisional charge, the size of districts may well be increased, as I am not prepared to accept that the average District Superintendent is overworked.
- (4) Divisional officers (Assistants and Deputy Superintendents) should not ordinarily be required to investigate crimes though they should supervise investigation and see it is not shirked. All complaints against the Police, drill, discipline, stores, etc., should be dealt with directly by them instead of through the intermediary of an Inspector.
- (5) The Inspectorate should be retained though a fairly large reduction (possibly 40 per cent) may be made by a change of methods. The main and indeed sole duty of Inspectors will be the detection and prevention of the more important classes of crime. While the superiors of Sub-Inspectors and as such bound to take cognizance of defects which come to notice in the course of detective work and so on, they will have no general responsibility in that respect.
- (6) The majority of rural stations should be abolished, investigating officers capable of handling ordinary rural crime being located where required with the minimum of central stations proper.
- (7) Investigating officers would be (i) Sub-Inspectors, (ii) head constables with an investigating allowance.
- (8) Sub-Inspectors to be recruited solely from the investigating head constables with direct recruitment to head constables' posts alone in a certain proportion.
- (9) Initial pay of Inspectors and Sub-Inspectors to be reduced if grade system is restored.
- (10) Head constables to be mainly recruited from the constabulary.
- (11) Complete alteration in the village police system.
- (12) Abolition of the obligation to maintain a horse in all ranks of the subordinate staff. This will do away with the need to grant horse allowance.
- (13) Abolition of prosecuting permanent staff and substitution of vakils.

## VII

Letter from M.R.Ry. T. VENKOBΑ Rao Avargal, District Superintendent of Police, Chingleput, to the Chief Secretary to Government, dated the 2nd March 1923.

I have the honour to submit my report called for in G.O. No. 43, dated 25th January 1923.

2. Before proceeding to discuss the various proposals and suggestions made in the three memoranda attached to the Government Order under report, I think it necessary to submit for the consideration of the Government a few, and what I would consider, important facts.

3. It has been pointed out that the cost of the Police department has considerably increased, and it is now more than three and a half times what it was in 1905. This increased cost is found not only in the Police department, but also in all other departments under Government. There may be a difference, as regards the degree in increase, but the undoubted fact remains that there has been increase everywhere. This increase is due largely to the enhanced pay sanctioned to the superior and subordinate officers and men of the department. The increase in pay had to be given as the cost of living had increased. It was an absolute necessity. It cannot therefore increase the efficiency of the department proportionately. It would be pertinent, if it is asked, whether the increased cost has in any way increased the efficiency in other departments. Additional appointments, not only in the subordinate service, but also in the superior ranks, were made which

contributed also towards increase. Rewards to private individuals and Police officers are now much more liberally and freely granted than what was done prior to 1905. There are other reasons which went to increase the cost of the department, viz., construction of new buildings to house the men of the subordinate service, grant of house-rents, dhobi allowance, scavenging fees and higher rate of travelling allowance and conveyance allowances and the like. The increased cost is unavoidable and cannot be helped. It is said that, notwithstanding the increased cost, there has been a steady increase in the number of grave crimes reported. It is, because of various reasons, that people, who did not care to complain in previous days, now think it fit to report cases to the Police. The prices of articles and food-stuffs have considerably increased. What was worth one rupee in pre-Commission days is now worth three rupees, if not more. Men, who might not have cared to complain on account of trifling value of property lost, might now complain on account of the rise in the value thereof. Further, they have got greater confidence in the present-day Sub-Inspectors than what they had in the old set of head constables. It has also been pointed out that results have been far from satisfactory. Facilities for committing crime and for disposal of stolen property have become greater, and success in tracing criminals and property has become more a matter of chance. Retrenchment can be effected, only so long as it does not impair the efficiency. Reduction in the number of superior officers and subordinate staff on certain lines is suggested, and it will be dealt with.

*Abolition of the four Range Deputy Inspectors-General.*—This is one of the most important retrenchments that has been proposed. There are at present four Range Deputy Inspectors-General in this Presidency— one range consisting of only Tamil districts (Southern Range), another only Telugu districts (Northern Range), the third consisting of mostly Telugu and little of Tamil (Central Range) and the fourth consisting of Malayalam, Kanarese and Tamil districts (Western Range). Besides these four, there are two other Deputy Inspectors-General—in all six Deputy Inspectors-General. As it is still an open question if the post of the Inspector-General of Police should be given only to a Police officer, and, unless and until it is laid down that it is reserved exclusively for the Police officers, there are only six superior appointments, namely, Deputy Inspectors-General to be coveted by the District Superintendents of Police. If the Deputy Inspectors-General of Police are abolished, and the Inspector-Generalship should be reserved for one outside the department, there is little or nothing in the department which a District Superintendent of Police—good all round—can look for. He has to remain satisfied with only one selection grade, pay of which is only Rs. 1,450 plus Rs. 250 overseas pay—Rs. 1,700 in all. Thus, there is only one appointment on Rs. 1,700 for 34 District Superintendents of Police and 36 Assistant Superintendents of Police to look for. The pay, in the ordinary scale including overseas pay, does not exceed Rs. 1,600. Naturally, therefore, an officer recruited for the Indian Police has little or no attraction. But what is the case of Indian Civil Service? There are not less than 160 Indian Civil Service Officers in this Presidency. About 50 per cent of them get more than the pay of the last grade Deputy Inspector-General. Whereas the percentage of officers in the Indian Police, getting more than Rs. 1,750 and above, is only ten. This speaks for itself, and needs no further comment. The existence of the grade of Deputy Inspectors-General in a sufficiently large number, at any rate, to meet our present-day requirements, is absolutely necessary. It is admitted by Government that a more extended use should be made of the Deputy Inspectors-General as a supervising agency. In my opinion, necessity for such a use still continues. The recommendation of the Police Commission were given effect to in 1906. It is now barely 16 years. Even according to the Government, the Sub-Inspectors, who are the pivot of the Police department, have not sufficiently advanced and gained experience to do things quite independently. There are still a large number of Sub-Inspectors who require continual help and supervision. It may be said that there are Circle Inspectors above them, and over them, the District and Subdivisional officers.

There are at present nine Assistant Superintendents of Police acting as District Superintendents of Police and six Deputy Superintendents of Police of short service and seven Inspectors acting as Deputy Superintendents of Police. It cannot be said

that they do not require any guiding hand. They are sure to be benefited by the instructions which the Range Deputy Inspectors-General would give them. Especially in these days of political agitation and non-co-operation they require the help of the Range Deputy Inspectors-General. It would be too much to expect the Inspector-General of Police, and the Deputy Inspector-General of Police who is proposed to be stationed at Madras, to assist the Inspector-General of Police, to exercise as adequate a supervision over the District Superintendents of Police, Assistant Superintendents of Police, and Deputy Superintendents of Police in a range as the Range Deputy Inspector-General can do. They have to deal with about 100 officers. Instructions issued by them may not be so timely as those of the Range Deputy Inspectors-General. Further their knowledge of the locality cannot be as good as that of the Range Deputy Inspectors-General. There are Tamil, Telugu, Malayalam and Kanarese speaking districts. The nature of crime and criminals of these districts vary. It is to control crime the Range Deputy Inspectors-General are essentially required. The Inspector-General and his Assistant Deputy Inspector-General cannot effectively do it. They will have a much wider area than that of a Range Deputy Inspector-General. A Range Deputy Inspector-General can proceed to the spot more expeditiously, and be present for guiding and controlling action. With his knowledge of men and local conditions he will be of great use to the District Superintendent of Police. But, it has been pointed out that consultation of the District Superintendents of Police of neighbouring districts to a greater extent than they do at present, may render the existence of the Deputy Inspectors-General unnecessary. It must be borne in mind, and it must not be overlooked that, however much the District Superintendents of Police may heartily co-operate, there is still a feeling of jealousy lurking in the minds of subordinate ranks, which, however small, retards to a great extent the smooth sailing and harmonious working, which is essential in the matter of investigating cases, affecting more than one district. If there is a Deputy Inspector-General at the spot, who is common to the two districts, that feeling of jealousy, referred to as likely to exist, may disappear, and men of the two districts will work together as if they are of one district. Range Deputy Inspector-General may be said to be a Post office in respect of certain routine matters, but, looking to the far more important work which they can do, I must submit that the Range Deputy Inspectors-General are quite necessary. It all depends upon the officer. If he does not interest himself in the more important work of controlling crime, he is certainly a Post office and it cannot therefore be said that the appointments may be done away with. The inspections of the Deputy Inspectors-General have their own value. He is in a better position to see how districts in his range work and can therefore bring about uniformity in the maintenance of records and other important matters as far as possible.

It has also been pointed out that the District Superintendents of Police of the present day must be men of experience, and, inasmuch as they work in close accord with the District Magistrates, the need for the continuance of the officers of the cadre of the Deputy Inspectors-General will become less. A District Magistrate can confine himself only to his jurisdiction, namely, his district. He can do nothing in another district. He can, however, communicate with the District Magistrate of the district where action is needed. But this would mean delay. Where prompt action is necessary, there ought to be an officer who has jurisdiction over the two districts. The District Magistrates have multifarious work to attend to. They have very little time at their disposal to bestow that attention on police matters that is needed. On certain purely police matters the District Magistrate may not be able to instruct the District Superintendents of Police. An officer of the rank of Deputy Inspector-General quite conversant with the working of the Police, will be better fitted to put the District Superintendent of Police in the way. The Inspector-General of Police can do it. But, he too has little or no time. I am therefore of opinion that, in the matter of instructing the District Superintendent of Police, a Deputy Inspector-General will be a more useful officer than a District Magistrate.

I do not think the Range Deputy Inspector-General can be said to be overburdened with appellate work. Each Range Deputy Inspector-General has, at the

most, about 150 appeals to dispose of in a year. He may be said to take less than two days to dispose of one appeal. Rarely he gives any personal hearing. He does not examine any witnesses. If he finds anything wanting, he refers it to the District Superintendent of Police. In some of the appeals even the records are not called for and they are disposed of summarily. Time spent on appeal work is short and most of the appeals are simple ones. If Government should, however, think that the Range Deputy Inspectors-General have really much of appeal work, I would submit that appeals may, with advantage, be curtailed: (1) there must be no appeal if a deferred black mark is confirmed; (2) Subdivisional officers must be empowered to award black marks. In such cases appeal would lie to the District Superintendent of Police, and there would be no second appeal. There must only be a first appeal to the Range Deputy Inspector-General against the award of black mark by District Superintendent of Police, entailing reduction or dismissal and a black mark with fine; (3) District Superintendents of Police may be empowered to dismiss Sub-Inspectors and severely reprimand Inspectors. There will only be a second appeal against such orders.

In the result I submit that the Range Deputy Inspectors-General cannot be abolished at present, and that their retention for some time longer is absolutely necessary to make the force more efficient.

I would, however, propose the abolition of the Deputy Inspector-General of Police, Railways and C.I.D. The work of the C.I.D. may very well be left to be performed by the District Police itself. Complicated cases in organized crimes are not so great in number as to require a special staff of one Deputy Superintendent of Police, nine Inspectors and an equally large number of Sub-Inspectors that are now attached to the C.I.D. When the local District Police cannot rise itself to the occasion, and successfully deal in such cases, it will not be difficult for the Range Deputy-Inspector-General, whose existence is justified by his control of crime in the range, to depute a suitable staff from his range. The figures of crime dealt with by the C.I.D. during the last three years will show whether the staff is really necessary and whether the local District Police cannot successfully cope with it. When the work can be transferred to the local District Police, the Deputy Inspector-General has only to attend to Special Branch matters. But, he is now assisted by a Personal Assistant who is a Superintendent. There is also an Assistant to the Deputy Inspector-General. Cannot these two, if not one of them, attend to that work? I think they can. The Deputy Inspector-General has two Railway Police districts which may conveniently be transferred to the Range Deputy Inspectors-General. This proposal of mine, whereby additional work will be thrown on two of the Range Deputy Inspectors-General, will be an additional ground for maintaining the present number of the Range Deputy Inspectors-General.

*District Superintendents of Police.*—The suggestion to convert the Police district of the Nilgiris into a Police subdivision under the charge of an Assistant Superintendent of Police can be adopted. But I am afraid that the District Superintendent of Police, Coimbatore, who has already two subdivisions, Erode and Dhārāpuram, and direct charge of one subdivision, will be over-burdened with very heavy work. Assistant District Superintendent of Police of standing and experience must be put in charge of this Police district as reconstituted and an experiment made. Perhaps this district will be the only one in the Presidency which will have three subdivisions, not to speak of the division in direct charge of the District Superintendent of Police.

It is suggested that the post of the Assistant Inspector-General of Police may be abolished in view of the proposal to attach Deputy Inspector-General to the Inspector-General of Police. I have already stated that this proposal does not commend itself to me. Then there must be a competent officer in charge of the Office of the Inspector-General of Police, he must not only be an officer of executive experience, but also a good office-hand. It is suggested that the Assistant Inspector-General may be replaced by an Assistant Superintendent of Police or Deputy Superintendent of Police. I may at once say that an Assistant Superintendent of Police or Deputy Superintendent of Police is not likely to be a good office-hand, for, they have no offices of their own and have no proper office training. An Assistant

Superintendent of Police or Deputy Superintendent of Police with little knowledge of the proper working of an office, cannot relieve the Inspector-General of his work in certain departments of the office and may, I am afraid, prove a burden to him. The Assistant Inspector-General must be an officer of equal status with District officers with whom he will have to correspond demi-officially and officially on all minor matters. He must be an officer who will take responsibility and that, in the right direction, during the absence of the Inspector-General on tour. He must be an officer capable of giving valuable advice on certain matters. I am not therefore for the post of the Assistant Inspector-General being abolished.

Then, the question how far the post of Personal Assistant to Deputy Inspector-General of Police, Railways and C.I.D., may be dispensed with, will be considered. As I have already stated, there is another responsible officer, Assistant to the Deputy Inspector-General. I do not think that two officers are necessary. One of them may very well go. I have suggested the abolition of the Deputy Inspector-General, C.I.D. The only work that one of the officers to be retained will have to do is that connected with the Special Branch. This work can very well be done by the Assistant to the Deputy Inspector-General no doubt under the supervision of some responsible officer. I would suggest that the Special Branch be attached to the office of the Inspector-General of Police, and that the Assistant works under the supervision of the Assistant Inspector-General. This is another reason why I say that an officer of the rank of the District Superintendent of Police as Assistant Inspector-General is necessary. The work of the Assistant Inspector-General of Police is bound to become a little heavier than now. But he has an officer of the grade of Deputy Superintendent of Police to assist him. In this connexion it is worth considering if the present staff employed in the office of the Inspector-General cannot be reduced. There has been a duplication of work in the Inspector-General's office in respect of bills which may very well be left to the Treasury Deputy Collector and Accountant-General. How far this staff may be reduced may require looking into. I only refer to this to point out that no additional Assistant Superintendent of Police or Deputy Superintendent of Police is required for the office of the Inspector-General.

In the result I am of opinion that only one officer of the rank of District Superintendent of Police may be abolished.

*Assistant Superintendents of Police and Deputy Superintendents of Police.*—I quite agree that Personal Assistants to District Superintendents of Police are unnecessary and may be abolished. Those who are now Personal Assistants may be put in charge of subdivisions. In fact, even now they are in charge of a few circles assigned to them by their District Superintendents of Police, which may be called an unauthorized subdivision. According to Police Order No. 109, Volume I, it is open to the District Superintendents of Police to do so and it is being done. There is therefore nothing new in the suggestion, and the proposal may most advantageously be adopted. The number of officers required for subdivision charge under the proposal scheme cannot be fixed at present. In the first place, the number of Inspectors and Sub-Inspectors to be reduced as per memorandum II has to be determined. This can only be done more satisfactorily, if all the districts in the Presidency are reallocated, circles reformed and stations retixed. Even as it now stands, a rough idea as to whether there will be any increase and, if so, how many, may be given. There are 75 officers of this grade, nine of whom are acting as District Superintendents of Police; six Assistant Superintendents of Police and four Deputy Superintendents of Police absent on leave; five Assistant Superintendents of Police, two Deputy Superintendents of Police on special duty; and six Assistant Superintendents of Police are probationers; and one Deputy Superintendent of Police is attached to the C.I.D. Of the 75 officers, at least about 30 will not be available for the divisional charge, which leaves a balance of 45 officers. There are at present 32 subdivisions. From the little knowledge I have of some of the districts, I may say that, about a dozen extra subdivisions will be more than sufficient and, for these subdivisions, the required number of officers is available from the balance left after meeting all contingencies. Facilities for travelling during recent years both by rail and by road, especially in the latter by means of motor-car, etc., have become great, and the extent of the division—even large—need not be a consideration for splitting

it up. I have already suggested the abolition of the C.I.D. and the Deputy Superintendent of Police attached to that department may be abolished.

In this connexion, it will be pertinent to suggest that, in future, a larger percentage of Inspectors may be promoted to the grade of the Deputy Superintendents. At present half the number of sanctioned cadre is filled in by the promotion of selected Inspectors, and the other half by direct recruitment, or by promotion from other departments. This was ordered at a time when Indians could not be appointed as Assistant Superintendents of Police. Now that Indians are being nominated, and there is competitive examination, direct recruitment of Deputy Superintendent of Police is no longer necessary. Government may, however, make a few direct appointments in exceptional cases. Subordinate officers are specializing themselves for promotion in their own department and it is rarely that an officer of one department is promoted to serve in other department, and the Police department, which consists of very few appointments in the gazetted ranks, should not continue to be an exception. The proposal in the memorandum is to place in course of time Sub-Inspectors under the direct supervision of the Subdivision officers, instead of under Circle Inspectors as at present. Deputy Superintendents promoted from the Inspectors' grade are better fitted to exercise that supervision properly than those who are either directly recruited or got from other departments. Throwing open more appointments of Deputy Superintendents of Police to the Inspectors will be a great incentive not only for Inspectors but also for Sub-Inspectors to strive their best to earn their promotion.

#### MEMORANDUM II.

*Sub-Inspectors and head constables.*—With due deference to the remarks of the Government, I submit that a reversion to the old system of placing head constables in charge of police stations will be a retrograde step. In the first place, the present-day head constables are a less efficient class of people than the old set. Though better paid, they have not got the intelligence of the old class of men. They simply mark time. They do what they are told. They seldom take any initiative and they have no interest in work. Most of them are not English-knowing men. Even if prospects of promotion are held out to them, I am afraid they may not rise up to our expectations. Unless a better class of men with educational qualifications are enlisted as head constables and promoted, the proposal suggested is not likely to work satisfactorily.

Even granting that head constables are really being employed in the actual or independent investigation of cases, and that the Sub-Inspectors play but a second fiddle, as is observed by Government, it is not understood why they (head constables) have not been able to show better results, at any rate, as satisfactory results as old set of head constables are said to have produced. It is true that, in some cases, first investigation is held by the head constables. This has been found unavoidable in a few instances, on account of the absence of the Sub-Inspectors on other duties from the station. But the Sub-Inspectors do take up the subsequent investigation, scrutinize the head constable's record of investigation and send up final report in the case. When once the investigation is taken up by Sub-Inspectors, head constables are used only for the purpose of arresting an accused and producing some witnesses before the Sub-Inspectors. They afford little or no help to the Sub-Inspectors in this direction. The brunt of investigation work lies on the Sub-Inspectors. The officer in charge of the station is the unit of Police administration and, if at all he has to command any confidence with the public who are getting more educated, he himself should be educated at least as an average citizen. The ordinary Secondary School-Leaving Certificate, which is the minimum educational test, gets Rs. 35 to start with in any department of the Government, but this is the maximum of head constables' pay. Even an ordinary Secondary School-Leaving Certificate passed man will therefore think twice before he applies for a head constable's appointment. If an offer is made to him and if he is given the choice, he is more likely to prefer service outside the Police department. In the investigation of cases, he has to deal with an educated public, and in courts he has to face an intelligent bar. He has also to be in touch with the Magistracy. I

may confidently assert that head constables of this stamp cannot be had at present in the department—head constables who can be trusted with the onerous duties of the investigation of cases and who can show better results. The general public do still view the head constables with a certain amount of suspicion—as a corrupt set of men prepared to do anything to suit their ends. Do we still hear, to the same extent that we heard prior to the pre-Commission days, deliberately concocted cases, torture cases and gang dacoities? I may say with confidence—No. What the reason is, is not far to seek. The present-day Sub-Inspectors are slowly wiping out the bad name which the old set of head constables whom they had replaced bore, by their straight dealing and honest working. Even criminals have greater confidence in the Sub-Inspector than in an head constable, though of their own class, in that they feel safer when dealing with an educated Sub-Inspector.

Even in the pre-Commission days of the head constable station-house officers, the guiding factor was actually the Division Inspector who directed and controlled the investigation of cases. But the present-day Sub-Inspector Station-house officers, who are recruited from more or less the same class of persons, as the old Division Inspectors and who have the same qualification, investigate cases quite independently without looking for any guidance from the Circle Inspector. The work of the present-day Sub-Inspector Station-house officers may not be quite satisfactory. Most of them are still inexperienced and have much to learn. Circle Inspectors do not help them to the extent they should. They throw the entire responsibility upon the Sub-Inspector Station-house officers and do little *suo motu*. Men of inferior standard are being recruited. Graduates and under-graduates who were anxious to enter the department, and did enter at the time when the scheme was introduced, do not come up at present. That the Sub-Inspector Station-house officers have nevertheless done their best to show some improvement can be gleaned from the observation of the Hon'ble Justice Sir William Ayling, an eminent civilian of over thirty years' experience of Criminal Justice in this country. "One remark, I feel constrained to add. This is a case of purely circumstantial evidence in which the officers responsible for the prosecution must have felt some doubt as to whether the court would draw an inference of guilt from the facts they were in a position to prove by means of true evidence. *It is satisfactory to note the absence of any attempt to improve the case or bolster it up by additional false evidence.* It may be said that no honest and capable Police force should be under any temptation to do such a thing. *No doubt it is a tendency with which the Police in this country are and have been constantly charged, and, in the past, not without any substantial grounds.* A case of this kind, and it is by no means the only one which has come under my observation in recent years, is a concrete testimony to the morale of the force as regards investigation and presentation of cases, and a gratifying indication that popular suspicions in this matter are based nowadays less on facts than on tradition." A more satisfactory and fitting testimony cannot be had. If, according to memorandum, a Sub-Inspector Station-house officer has been found not quite fit to handle crime within the limits of one station, certainly, he cannot be made the head of two or more stations with head constable station-house officers under him. It is possible—also probable, that, if this proposal is given effect to, head constable station-house officers will be the first to take up investigation in all cases, and this is condemned by Government.

I consider, therefore, that the Sub-Inspector should continue to be in charge of the Police station. I would go further and say that he need not be allowed head constable as an assistant to render general assistance in the investigation of crime, as has been laid down in the Report of the Police Commission, if only to remove the impression that the head constable is actually investigating. What the Sub-Inspector really needs is a few intelligent constables with prospects of promotion. They are more intended to carry out the orders of the Sub-Inspectors and to follow up a clue under the Sub-Inspector's express directions, and I am therefore of opinion that the proposal to place the Sub-Inspectors (investigating officers) in charge of two or more stations, and to make the head constable station-house officer directly responsible for the investigation of crime, in his station under the supervision of his 'investigating officer' Sub-Inspector does not commend itself to me.

The number of stations can be materially reduced by increasing the area of jurisdiction. The present-day Sub-Inspector with motor facilities can move about more quickly in his limits. The ordinary area of a station which has been fixed to be about 150 square miles may be increased to about 250 square miles, or according to the volume of crime, reported in the area to be dealt with by the Sub-Inspector.

The present-day Sub-Inspector must be relieved of all routine work. He must be given a competent English-knowing man to prepare and maintain records, to submit returns, and to exact work from the staff, etc., during the absence of the Sub-Inspector. He must also investigate crime within a certain distance of the station which does not entail his absence for a long time when the Sub-Inspector is not available. He must, therefore, be of much higher status than the first-grade head constable. To be consistent with the position he holds in the station, he may be called 'Assistant Sub-Inspector' just as is the case with the Bengal Police. The percentage of directly recruited head constables must be raised. A large percentage from among those directly recruited and the remaining from among the constabulary who had shown, by way of work, their fitness to become Assistant Sub-Inspectors, may form the new cadre of Assistant Sub-Inspectors. Thus there will be no need, therefore, for general duty head constables, as Sub-Inspector who will be relieved of the station routine work, etc., can look after investigation work himself. This suggestion will not entail any additional cost. Even if it does, the increased cost may be met by having only writer constables who must necessarily be English-knowing men. They must have some incentive to work, and I would therefore propose some small allowance not exceeding Rs. 7. I should not be understood to say that head constable's grade should be abolished altogether. There must be head constables for charge of sub-jail and treasury guards, for the working of the Hackney Carriage Act, and for towns as section officers. The number required for these purposes will not be great.

To illustrate what I say, the area of Chingleput district is 3,326 square miles. There are at present 8 circles, 33 stations and 17 out-posts. If the recommendations of the Commission had been adopted, there ought to have been only 5 circles and 22 stations, unless the volume of crime was great, and unless there was something geographically impossible, to form stations and circles of the area laid down. Even making a wide margin, 6 circles and 25 stations will be ample. Thus, there will be a saving of 2 circles and 8 stations for the Chingleput district, which means 2 Inspectors, 8 Sub-Inspectors, 16 head constables and at least 80 constables. Worked out on these lines, roughly, about 50 Circle Inspectors, 200 Sub-Inspectors, 400 head constables and 1,200 constables for the whole Presidency may be found quite unnecessary. This will entail a saving of—

	A year.
	RS.
50 Inspectors at the rate of Rs. 200 a month .. ..	1,20,000
200 Sub-Inspectors at the rate of Rs. 80 a month .. ..	1,92,000
400 head constables at the rate of Rs. 30 a month .. ..	1,44,000
1,200 constables at Rs. 20 a month .. .. ..	2,88,000

If this is considered too much, it will not be difficult to reduce it to 25 Inspectors, 50 Sub-Inspectors, 100 head constables, 1,000 constables for the whole Presidency.

I am inclined to think that the prosecuting staff can appreciably be reduced without in any way affecting the work. In my opinion the staff sanctioned in 1920 is quite unnecessary. One Prosecuting Inspector and an Assistant to him in the grade of a senior Sub-Inspector will do for each district. Circle Inspectors, who had not taken part in the investigation, should also take up the prosecution of cases in courts.

Having proposed the area of a station to be extended, I should recommend an increase in the allowance of Sub-Inspectors in charge of stations.

*Circle Inspectors.*—The present-day Circle Inspectors are more or less a sort of 'Post office' between the Sub-Inspector and the District Superintendent of Police. As I have already pointed out, they do little or nothing by themselves. They are always ready to throw blame upon their Sub-Inspectors. The number of Inspectors, who may be said to be of any real use to their Sub-Inspectors, is very small.



I would recommend the abolition of the whole of the Circle Inspectorate, but, in view of the fact that there are still Sub-Inspectors who require continual help and supervision, I would only suggest a fair reduction in the number. At the same time I would like to have their duties more properly defined, and to see the Inspectors realize their responsibilities to relieve the Sub-Inspectors of a portion of the investigation work, especially in grave crimes, and to attend courts and conduct cases whenever the prosecuting staff are not available.

There are Town, Reserve and Prosecuting Inspectors who cannot be done away with. Excluding them, there are at present 178 Circle Inspectors. One half of them may very well be abolished. The remaining one half must be utilized in places where they may be of real use. More Circle Inspectors may be needed especially in criminal districts—Coimbatore, Madura, Ramnad, Tinnevely, Cuddapah, Bellary, Kurnool, etc.

I am not in favour of having a special detective staff. The District Superintendent of Police is supposed to know his men. Whenever there is a need, he can very easily pick out the men whom he wants and whom he considers best fitted to deal with the matter. He can take any number of such men and make the best use of them.

*Constables.*—The number of constables may be reduced as I have already pointed out. The incremental system has proved itself detrimental to good work. The constable has only to see that he does not get a black mark or any punishment which would stand in the way of his getting an increment. Without doing any work a constable rises to the highest class. But however much good work a constable may do, he has to be satisfied with an increment once in five years and perhaps some money rewards now and then. If promotions are held out for good work, surely constables will do their best to earn it. I am therefore in favour of the grade promotions being introduced among the constables as in the case of head constables.

#### MEMORANDUM III—CITY POLICE.

*Superior officers.*—The Commissioner of Police, besides being the head of the police within the City, performs some of the functions of the District Magistrate. Though his area is small, yet the force under him is double that employed in an average district. He has to deal with a more educated population and to move in higher circles. The Government observe that the pay of the Commissioner-Superintendent, including his allowance, should be about the pay of Deputy Inspector-General. If so, I do not see why the Commissionership should be reduced to a Superintendent's grade. I am, therefore, of opinion that the Commissioner of Police must be of the rank of Deputy Inspector-General.

Two Deputy Commissioners of the rank of District Superintendent of Police seem to me to be more than necessary. The two ranges may be placed in charge of an Assistant Superintendent of Police or Deputy Superintendent of Police and he may be called 'Assistant Commissioner'. As it now stands, he has no powers to reward or punish his men. Everything will have to go up to the Commissioner whose work will certainly become much heavier. It is, therefore, suggested that an officer of the rank of District Superintendent of Police, who will continue to be called 'Deputy Commissioner,' will exercise the powers of the Superintendent over the two ranges, subject to the general control of the Commissioner.

One of the two Deputy Commissioners may therefore be abolished. There are at present two officers of the rank of District Superintendent of Police and two officers of the rank of Deputy Superintendent of Police.

The number of Inspectors may be reduced as proposed.

Two Sub-Inspectors for each station are indeed superfluous and I agree the number of Sub-Inspectors may be reduced by half. I can only make a general statement about the necessity or otherwise of maintaining horses. A good percentage of the number of horses may be reduced, as I do not consider that they are absolutely necessary. A small percentage for regulating traffic and processions will do.

The retrenchment proposed in the Government Order would be—

	A year.
	RS.
5 Deputy Inspectors-General at the rate of Rs. 2,250 a month ..	1,35,000
4 District Superintendents of Police at the rate of Rs. 1,000 a month .. .. .	48,000
200 Inspectors at Rs. 200 a month .. .. .	4,80,000
500 Sub-Inspectors at Rs. 80 a month .. .. .	4,80,000
1,000 head constables at Rs. 30 a month .. .. .	3,60,000
Total ..	<u>15,03,000</u>

This retrenchment is proposed with a view to provide funds for the formation of adequate striking forces and towards the acceleration of the building programme. I have no idea as to the probable amount which is required for the purposes, but, I think I will not be wrong if I say the amount proposed to be retrenched will suffice.

Without any retrenchment the object in view may be gained. The budget of this department is saddled with a sum of about 20 lakhs—the cost of the village police. Police get little or no return for this large expenditure. The village police are paid and controlled by the Revenue Department. The Police have no control over them and cannot extract any work. If this amount is given to the Police department it will be equivalent to the cost of maintaining about 6,600 constables or 300 constables in each district or 600 talaiyaris in each district under the control of the Police, in which case the number of the constabulary may be appreciably reduced.

My proposal would entail the saving of—

	A year.
	RS.
1 Deputy Inspector-General at the rate of Rs. 2,250 a month ..	27,000
2 District Superintendents of Police at the rate of Rs. 1,000 a month .. .. .	24,000
25 Inspectors at the rate of Rs. 200 a month .. .. .	60,000
50 Sub-Inspectors, Rs. 80 a month .. .. .	48,000
100 head constables, Rs. 30 a month .. .. .	36,000
1,000 constables, Rs. 20 a month .. .. .	2,40,000
Total ..	<u>4,35,000</u>

Add to this the cost of village police, about 20 lakhs transferred to the Police, which will be Rs. 24,35,000. The total exceeds proposed retrenchment which will give a net saving of about 9 lakhs.

### VIII

Letter from M.B.Ey. N. RAMANUJA AYYANGAR Avargal, acting District Superintendent of Police, Ganjam, to the Chief Secretary to Government, dated Chatrapur, the 4th March 1923.

I have the honour to enclose herewith my report.

#### MEMORANDUM I—SUPERIOR OFFICERS.

*Deputy Inspectors-General.*—There are at present six Deputy Inspectors-General—four Range Deputy Inspectors-General, one Deputy Inspector-General, C.I.D., and the Commissioner of Police.

(a) *Range Deputy Inspectors-General.*—The question of abolition or reduction of the Range Deputy Inspectors-General depends to a very large extent on the amount of delegation of the powers of the Deputy Inspector-General to the District Superintendent of Police which the Government are prepared to make. If the District Superintendent of Police is held solely and fully responsible for the administration of a district, as, I think he ought to be, and no appeal of any kind is permitted, then I consider the Range Deputy Inspectors-General might altogether be abolished.

But, I think, that at least one appeal should lie in cases of serious punishments such as specific reductions, suspensions, dismissals, etc. It would obviously be impossible for the Inspector-General to dispose of such appeals for the whole Presidency without assistance.

Another point to be considered is the case of a district which is manned with a junior District Superintendent of Police and a junior District Magistrate. In a case of this nature which is perhaps not frequent the advice and guidance of a Deputy Inspector-General for the junior District Superintendent of Police might be valuable.

Thirdly, there is, I think, also a moral, if not a legal, obligation on the part of the Government to the present generation of officers who enlisted on the understanding that one or two prize posts would be open to them.

I would not, therefore, abolish the Range Deputy Inspectors-General altogether but reduce their number. In doing so, I have two alternative proposals to make.

First, to reduce the Deputy Inspectors-General to three instead of four as in the old days. This would give the Deputy Inspectors-General a wider range and greater scope of co-ordination.

It might, however, be said that the ranges would become too large for the Deputy Inspectors-General for inspection, I think, inspections of stations might well be left to the District Superintendents of Police themselves—the Deputy Inspector-General's inspection being confined to the Headquarter office and the reserve from which a good idea could be obtained of the state of the district.

The second alternative, should financial conditions absolutely demand it, is the reduction of the Range Deputy Inspectors-General to two—one for the Northern and Central Range and the other for the Western and Southern Range, who would be stationed at Madras and act as real deputies to the Inspector-General, dispose of appeals, and generally assist him in his work. In this case co-ordination would be out of the question. As recent experience has proved especially in the non-co-operation troubles, the District Superintendent of Police has had to act on his own without waiting for any orders from the Deputy Inspectors-General that might emanate as a result of co-ordination. Co-ordination too would be impossible in such emergencies. I would therefore favour more decentralization of powers.

It should also be remembered that the Deputy Inspector-Generalships were introduced, as has already been said, as prize posts to draw a decent class of recruits. By the retention of two Deputy Inspectors-General, this idea would also be served.

With the reduction of appealable punishments and the annual inspection of stations of the Deputy Inspectors-General and the cessation of co-ordinating work, this division of the Presidency into two ranges may not throw a too heavy burden on the Deputy Inspectors-General.

Besides, the days of jealousy between neighbouring Superintendents are gone and a new generation has grown up which would act in emulation rather than in envy and would look up more to its neighbour for assistance in emergencies as well as in ordinary work, which it appears to me is the natural thing to do.

(b) *The Deputy Inspector-General, C.I.D.*—In my humble opinion this office may be dispensed with. A senior Deputy Superintendent of Police may be placed in charge of the C.I.D. This raises two questions—

- (i) The control of railways.
- (ii) The cost of living in the City.

In the first alternative, I would transfer the control of the Railways to the Range Deputy Inspectors-General; and in the second I would leave the Railway District Superintendent of Police same as the District Superintendent.

As regards the cost of living, I would give the District Superintendent of Police in charge of C.I.D. a free house and a City allowance.

(c) *The Commissioner of Police.*—I think the Commissioner of Police ought to be an officer of the rank of the Deputy Inspector-General; because, I believe, he exercises powers greater than that of a District Superintendent of Police and in many matters deals with the Government.

(2) *District Superintendent of Police.*—(a) I think the District Superintendent of Police, The Nilgiris, may be abolished and his place taken by an Assistant Superintendent of Police; but from a study of statistics of crime, I think, that Coimbatore district is already very heavy and I would suggest that the Nilgiri subdivision be attached to one of the two Malabars if geographical conditions permit it.

(b) The C.I.D. being placed in charge of a District Superintendent of Police, he would need a Personal Assistant and I would give him an Assistant Superintendent of Police with an allowance of at least Rs. 200 to cover the extra cost of having to live in the City.

(c) I am in favour of the abolition of the present Deputy Commissioners of the rank of the District Superintendents of Police in the City of Madras. I believe that two Assistants can adequately discharge the duties that are at present being discharged by Deputy Commissioners holding higher ranks.

I would also give the Commissioner an Assistant Commissioner for office work of the rank of a Deputy Superintendent of Police.

(d) I do not consider it advisable to abolish the Assistant Inspector-General of Police. He ought, I think, to be retained and should be a fairly senior officer; for when the Inspector-General is out on tour, this officer would probably have to pass urgent orders on his own in matters of a routine character.

(3) *Assistant and Deputy Superintendents of Police.*—(a) I am entirely in favour of the abolition of Personal Assistants to District Superintendents of Police and the creation of extra divisions in the district according to the needs of each district.

(b) Barring the two offices of District Superintendent of Police and Assistant Superintendent of Police, C.I.D., and the present Assistant to the Deputy Inspector-General, C.I.D., the other gazetted staff of the C.I.D. would appear to bear reduction. As, however, I have not had experience of the detailed working of the Office of the C.I.D., I make this suggestion with a certain amount of hesitation.

#### MEMORANDUM II—SUBORDINATE STAFF.

(a) *Inspectors.*—I am inclined to the view that Circle Inspectors may be abolished and more divisions created. I have had the honour of working the scheme in Trichinopoly in the years 1916–18 and in my humble opinion, I think, much success was obtained. I enclose herewith a note I made at the time and I have had no reasons to change my opinion since then. The number of Inspectors in City Police might also bear reduction with the better facilities for communication and locomotion which exist at the present day.

In this connexion I would recommend a further increase of the Prosecuting staff which at present still continues inadequate.

(b) *Sub-Inspectors and head constables.*—I think the present class of Sub-Inspectors should go, and the class of constables and head constables improved.

I would have no more direct recruitment of Sub-Inspectors and go to the old system of head constable station-house officers. I would, however, raise the pay of the station-house officer to a maximum of Rs. 30, Rs. 35 and Rs. 40. With this small increase in pay to the station-house officer and a clear channel open to rise to the gazetted ranks through the creation of the newly proposed rank of 'Investigating officers' of which I approve, whose pay I take it will be that of present Sub-Inspectors, we should be able to get a class of officers to enlist in the lower ranks not inferior to that of the later-day Sub-Inspectors.

This cadre should form a good recruiting ground to the higher ranks.

(c) I do not think that there is any need for a special detective staff at the headquarters as I doubt if they could be used to any very great advantage.

(d) *Constables.*—I approve that station writers may be of the rank of the constable and that the present head constable writers may be removed.

I do not agree that the time-scale of pay should be done away with. Promotion by merit, however, conscientiously done, has an element of chance. The possibility of rising to be a station-house officer and an 'Investigating officer' should provide the necessary incentive for good work.

#### MEMORANDUM III—GENERAL.

I do not recommend the reduction of any police stations or out-posts which exist at present. On the contrary, I consider that the police agency should be more widely distributed than at present, if successful results are to be obtained.

I should make the existing out-posts equally good investigating centres, now that the head constables will be placed in charge of the stations and be empowered to investigate cases.

In this connexion, I would revert to an old question which has been discussed threadbare but which nevertheless deserves reconsideration under altered circumstances—the subject, namely, of the village police. The main reason why the village police was not abolished seems to have been a desire to maintain the ancient polity of the old village system. Now that the old village system has gradually broken down and even the village magistrates are no longer borne on the old feudal tenure and are made stipendiary Government servants, there is no reason why an inefficient idling talaiyari should continue to remain as he is at present, no more than a village munsif's domestic servant.

I would recommend the abolition of the village talaiyari once again and with the money saved establish more out-posts with head constables in charge and make them fully responsible for the investigation of cases which occur within their limits.

One or two directions in which retrenchment could be effected suggest themselves to me.

The Railway Police, I believe, is a little overstaffed and is capable of a small reduction in strength.

I should also recommend the abolition of service labels, telephone and telegraph charges as was proposed by Mr. Williams in his report for the reduction of work in offices.

His report on the subject of reduction of work in Police offices is complete and I would strongly adhere to the suggestions contained therein.

#### ENCLOSURE

#### *Note made on the new Police scheme of working without Inspectors in the Trichinopoly district in the years 1916-1918.*

From what I have seen of the work, I should say I like the scheme myself. It is more interesting work, and, as it nicely combines both administrative and executive work, good results are bound to follow, a desire for good administration acting as an incentive for doing one's very best.

The persons chiefly affected by the new scheme are (i) Police officers of the grade of the Deputy Superintendents, Inspectors and Sub-Inspectors and (ii) the public at large.

The Deputy Superintendents seem to like the work generally but they apprehend that in course of time their present status may become greatly lowered and they might dwindle down to mere glorified Inspectors. There is also a misgiving that, as they come in closer contact both with their subordinates and with the people, there is a likelihood of motives being imputed to the officers by aggrieved parties both among the subordinates and public with the result that an officer may frequently find himself in the uncomfortable position of figuring as an accused before a higher authority to explain his conduct which hitherto was more or less never questioned. This, it is feared, might lower the prestige of the officer in the eyes of his subordinates.

These apprehensions are, of course, ill-founded, as it depends considerably on the individual officer concerned whether he maintains his prestige or no. It is the individual that invests an office with dignity and not the place the person. It also depends to a great extent on the trust that is placed in an officer and the support he receives from above. It is needless

to say that, if a person cannot be absolutely trusted, he is least qualified to be a Deputy Superintendent holding a responsible post. Though the apprehensions are groundless, yet as the feeling exists with a few that persistent allegations might shake that trust, mention is made of the existence of misgivings.

As regards the Inspectors, the feeling among them is of a mixed nature. The seniors high up in the lists would welcome the scheme as it gives them a chance of promotion. The juniors think that the scheme works a hardship on them. They would have a stop put to direct recruitment and man the whole cadre of Deputy Superintendents from the existing Inspectorate. Deserving as their case may be, their suggestion, if followed, would make the whole of the new scheme nugatory, for it would then mean the same personnel working under a different title.

The Sub-Inspectors, on the other hand, seem to feel more happy under the direct supervision of the Deputy Superintendents. Their only grievance is that their chances of promotion have in the new scheme become few and far between.

But these are all grievances of individual classes and have little relevancy to the broad question, whether the new scheme is superior to the old order of things and whether it contributes more to the greatest good of the greatest number than the old did. This takes us naturally to the two questions how the public are affected by it and what are the advantages that have been noticed.

The public seem to like the new work and appreciate it. They get better treatment from most Deputy Superintendents than they used to in the old days and they more readily respond to a call of help from a superior officer. Here again the amount of help that they render is proportionate to the rectitude, *bonhomie* and tact of the officer and the trust he enjoys at the hands of his superiors. The recent public prize giving to the several villagers and village officers which was held in Trichinopoly demonstrates the confidence which an officer can command. The noticeable improvement brought about in every way in Trichinopoly town cannot but have a wholesome influence on the public and raise the prestige of the much-abused constable in their eyes. It is, perhaps, accepted on all hands now that a police constable's lawful orders are more readily and willingly obeyed in this town than it used to be.

It is needless to go into the details of every step by which this improvement was brought about. In a word it is due to the new scheme and the motive power behind it.

Other advantages which have been noticed and which are sure to reflect beneficially on the public directly or indirectly are—

- (1) Quicker despatch of work.
- (2) Considerable diminution in the scriptory work of Sub-Inspectors, setting them free to devote more attention to their executive work.
- (3) More prompt and thorough inquiries by Sub-Inspectors.
- (4) Better opportunities of judging the work of Sub-Inspectors by coming in closer contact with them.
- (5) Greater freedom given to Sub-Inspectors and more initiative on the part of Deputy Superintendents with the resultant quick and effective action.
- (6) Considerably improved discipline in even out-stations.

These in the long run are bound to improve the very tone of the police and make them more popular.

There is, however, a feeling among some Deputy Superintendents that their scriptory work is still large and that a considerable portion of it might, with advantage, be cut down. The Deputy Superintendents had till recently been saddled with account work of which they have by the orders of the Inspector-General been relieved. They are still, however, saddled with stores work. Nothing but a mere multiplication of work is gained by these transactions being made through the Subdivisional officers. They should be freed from such work to ensure a still greater efficiency in the matter of prevention and detection of crime. The advantages of setting the Deputy Superintendents free in this matter are manifold and so obvious that it is only necessary to mention it for ready acceptance.

## C.—Proposals regarding Railway Police.

### I

**Memorandum No. 848/A-1, Judicial (Police), dated 6th March 1923.**

[Police—Organization—Retrenchment—Possibilities of—G.O. No. 43, Judicial (Police),  
dated 25th January 1923.]

In addition to the lines of inquiry indicated in the above Government Order it has been suggested that reductions might be made in the staff now employed in the Railway Police. Mr. Hannington  
Mr. Moore  
Mr. Sayers is requested to offer his opinion, at a very early date, as to whether this suggestion could be given effect to without impairing the efficiency of the force and, if so, to what extent and in what manner reduction could be made.

**R. A. GRAHAM,**  
*Chief Secretary.*

To P. Hannington, Esq., Commissioner of Police.  
„ J. Moore, Esq., Personal Assistant to the Deputy Inspector-General of Police, C.I.D.  
„ F. Sayers, Esq., Superintendent, Government Railway Police, Trichinopoly.  
Copy to the Inspector-General of Police.

### II

Letter from J. MOORE, Esq., Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D., to the Chief Secretary to Government, dated 8th March 1923.

In reply to your Memorandum No. 848/A-1, Judicial (Police), dated 6th March 1923, I have the honour to inform you that I have no experience of actual work in the Police on the Railways, but from what I can see from my present position, I consider it would be impossible safely to reduce the staff. The South Indian Railway does no watch and ward work and it is only recently that the Madras and Southern Mahratta Railway has attempted any, which amount is so small that it cannot be taken into consideration. The Bengal-Nagpur Railway has a very small Police staff considering its length of line so the present staff cannot be reduced.

### III

Letter from F. SAYERS, Esq., Principal, Police Training School, Vellore, to the Chief Secretary to Government, dated 11th March 1923.

In reply to your Memorandum No. 848/A-1, dated 6th March 1923, I have the honour to report that in my opinion the only possible retrenchment I could suggest in the Railway Police, Trichinopoly, is the reduction of the two Sergeants at Madura and at Dhanushkodi. From the point of view of the Superintendent, Railway Police, these two officers are of no use. Whether the Sergeant at Dhanushkodi is of any real use to the Criminal Intelligence Department, Madras, I am unable to give an opinion but I should say he is not.

2. If these officers are to be dispensed with, urgent orders should issue to the Superintendent, Railway Police, Trichinopoly, to cancel the arrangements for their quarters which are about to be started if not actually begun already.

3. I went into the question of reduction of staff and reduced the budget by about Rs. 4,000 per annum last year and my proposals have only just come into force.

4. With regard to the Railway Police, Madras District, I am not in a position to give an opinion but I imagine that about an equal amount of reduction would be possible there.

## IV

Letter from P. HANNYNGTON, Esq., Commissioner of Police, Madras, to the Chief Secretary to Government, dated 15th March 1923, No. 440-I.D.

With reference to Government Memorandum No. 848/A-1, Judicial (Police), dated the 6th March 1923, I have the honour to report that I cannot see where any particular reduction can be made in the staff of the Railway Police employed in this Presidency.

I am not now in personal touch with the Railway administration but from my past experience I feel sure that any sweeping reductions would be an unwise step.

As regards the superior grades, in addition to the staff now employed there has been for some time shown on the cadre two Assistant Superintendents and two Personal Assistants. These have never been employed though the want of Assistant Superintendents has been felt at times. To my mind the chief point that requires consideration is the Railway contribution to the maintenance of the Railway Police. At one time the Railways paid to Government seven-tenths of all Railway Police charges. Now there is a fixed charge. The Madras and Southern Mahratta Railway pay Rs. 1,90,000 and the South Indian Railway, Rs. 1,55,000. The total expenditure is—Madras and Southern Mahratta Railway, Rs. 3,41,068; South Indian Railway, Rs. 3,28,000. This is considerably less than the seven-tenths which was originally contributed. I believe I am right in saying that this fixed charge was agreed to after the sitting of the Railway Police Committee whose report was issued in 1921.

This Committee went very elaborately into the question of what were genuine police duties and what duties the Railway Companies should be responsible for. The result of these discussions is shown in Appendix P of the Civil Account Code, paragraph F. 26 (v) and (vi).

As it was decided that the Railway Company was responsible for 'Watch and ward' duty, a reduction was made in the charges from the Railway to the Government and a fixed charge agreed to.

Chapter IV of the Report of the Railway Police Committee goes into the matter fully.

It is therefore evident that the reduction in the contribution was made on the understanding that the Railway Companies took over with their own staff certain very important duties.

They have not done this and the duties of the Police continue just as difficult and onerous as before.

All the duties referred to in F. 26 (4) are still done by the Police as it was found in practice that the Railways did not do these duties, and a large number of the Police staff are employed in watch and ward work of all descriptions.

The Inspector-General of Police, Madras, Mr. Thomas, has been shown to have been perfectly right when he told the Railway Committee that watch and ward should be done by the Police. Experience has shown this, and I consider the time has come when the Railway Companies should again be called on to pay their proper contribution seven-tenths.



## D.—Further Remarks of the Members of the Committee.

### I

Letter from J. MOORE, Esq., Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D., to the Under Secretary to Government, Judicial Department, dated 28th March 1923, No. 240/T.

Your demi-official No. 725/A-2, Judicial, of 26th instant.

I have no further remarks to communicate.

### II

Letter from H. H. F. M. TYLER, Esq., C.I.E., I.C.S., District Magistrate of Kistna, to the Chief Secretary to Government, dated Chilakalapudi, 2nd April 1923, No. 4-5-20.

[Police—Organization—Retrenchment.]

[Reference—G.O. No. 43, Judicial, dated 25th January 1923.]

I submit the following additional remarks after the perusal of the printed opinions of the members of the Committee:—

(1) *Abolition of Deputy Inspectors-General of Police in charge of ranges.*—In paragraph 2 of my letter, dated 19th February, I suggested that it might be possible to reduce the range Deputy Inspectors-General to two. After reading the opinions of the other members of the Committee, I am of opinion that there should be not less than three range Deputy Inspectors-General of Police.

(2) Several of the members have referred to the effect on departmental officers of the abolition of some of the higher posts. There can be no doubt that the abolition of some of the higher posts will not unnaturally be regarded as a breach of faith by officers now in service and that one result of this reduction in their prospects will be to add to the difficulty of finding Englishmen who are prepared to enter the Police service. At a time when a Royal Commission has been appointed of which one of the purposes is to deal with the existing difficulty of finding a sufficient number of Englishmen for the Imperial Services, the moment seems most inopportune for the Madras Government to take steps which must inevitably have the opposite effect. I think that this point should receive very careful consideration of the Government in passing orders on the subject of police retrenchment.

(3) *Talaiyaris.*—Several police officers have raised the question of the head to which the pay of talaiyaris should be debited. At best this is a matter of book adjustment and the transfer of this debit from the Police to the Revenue Department will not effect any real saving. Substantial reductions in the village establishment have recently been made and no further reductions can be made. It may be true that the Police Department gets little work from village talaiyaris but it has to be remembered that a large part of the duties of the village headmen are of a combined police and magisterial nature. The amount of work done by the village headmen for the Police Department is very considerable and it might legitimately be said that part of the pay of the village headmen should be debited to the Police Department. This question, however, as I have stated above, is of a somewhat academic nature and the mere change of the head of the account to which the pay or any portion of the village establishment may be debited will not effect any real retrenchment.

### III

Letter from P. HANNINGTON, Esq., Commissioner of Police, Madras, to the Chief Secretary to Government, dated 2nd April 1923, No. 193/I.D.

[Reference.—Demi-official No. 725A-2, Judicial, dated the 26th March 1923, regarding Police Committee.]

With regard to the different recommendations in respect of the City Police, I have to offer the following remarks.

*Abolition of the Intelligence Department.*—This is Mr. Sayers' recommendation which he bases on his very brief experience of the disturbed area in the City during a couple of months when the Mill riots took place—admittedly an unusual occasion. During this crisis, the public had lost confidence in the Division Police and as events proved, the intervention of the I.D. even at that time removed the tension and improved a most unsatisfactory situation. The skilful and efficient manner in which they put up the 150 and odd Mill cases elicited the approbation not only of Mr. Pelly but also of the Magistracy and the public. The Mill riots, therefore, have more than ever established the necessity for an independent and unbiased agency such as the I.D. in the City Police. I do not know what grounds Mr. Sayers has for his statement that there is conflict of opinion between the Division Police and the I.D. and between the I.D. and the C.I.D. Anyone with experience of City work knows this is not a fact and as Commissioner I am not aware that there is any scope for divided responsibility as the functions and duties of the I.D. are distinct from those of Division Police and the C.I.D. I attach a list of these functions and duties and cannot do better than quote extracts from a memorandum prepared by Colonel Weldon who as Commissioner of Police was responsible for the creation of an I.D. in the City Police in 1887 long before the C.I.D. was ever thought of. Colonel Weldon was a good prophet. The growth of political feeling in the country during the last 35 years is well known and the administration of the City in its present conditions should be insufficient without the I.D. All the political work in the City is done by the I.D. and it is with its help I am able to keep the Government as well as the Provincial C.I.D. informed of what is going on. In addition, the I.D. takes up a number of the more difficult criminal investigation in which their special knowledge of the City makes it possible to obtain better results than would be the case if the C.I.D. took them up.

*Rank of Deputy Commissioners.*—Messrs. Narayana Reddi, Venkoba Rao and Ramanuja Ayyangar suggest that these officers should be of the rank of Assistant or Deputy Superintendents. In support of his suggestion, Mr. Reddi argues that Deputy Commissioners do no personal investigation in the City. Such an argument is obviously puerile. Personal investigation by superior officers whether in the City or in the Mofussal takes the form of supervision over the work of subordinates who are in immediate charge of cases and whereas the supervision exercised by superior officers in the mofussal over the conduct of investigation of crime is restricted, there is no such restriction whatever in the City where practically every crime of any importance is investigated under the personal and immediate control and guidance of the Deputy Commissioners. To justify the employment of Assistant Superintendents in the City on the ground that these officers could be required to do more investigation would be no more sound than to argue that Sub-Magistrates with second-class powers would be quite enough for the City in the place of the highly-paid Presidency Magistrates for the trial of cases, a large proportion of which do not call for the exercise of higher powers under the Criminal Procedure Code. In any measure of reform, efficiency should go hand in hand with economy. If Assistant Superintendents were employed in the City, we should never be able to command the experience that is necessary or secure continuity of personnel which is essential.

Mr. Venkoba Rao is for the employment of Assistant or Deputy Superintendents in charge of ranges and as he wishes to restrict the powers of punishment of these officers, he would have a Superintendent as Deputy Commissioner in the place of Headquarters Assistant Commissioner. Such an arrangement would be most unsatisfactory, not only because the officers in charge of ranges would be unable to maintain discipline but also because the proposed Headquarters Deputy Commissioner would have an impossible amount of work to do which will include the disciplinary work of the existing Deputy Commissioners and the work of Headquarters Assistant Commissioner which by itself is already quite heavy for one officer.

*Abolition of one Assistant Commissioner.*—Mr. Sayers' suggestion to abolish an Assistant Commissioner means reduction of the supervising staff by one officer. He is quite incorrect in stating that there is not sufficient work for both Deputy

Commissioner and Assistant Commissioner. The provision of superior officers in the City is already inadequate. We have only 6 as against 15 in Bombay, 19 in Calcutta and 9 in Rangoon. A case was made out in 1919 for one more Assistant Commissioner for the Northern Range but owing to financial stringency the proposal had to be dropped. This has involved considerable sacrifice to the existing Northern Range officer who is overworked. The need for an Assistant Commissioner in the Northern Range is felt more than ever and what has kept me back from once more pressing the proposal of 1919 is the knowledge that it would be futile at the present juncture.

..

Mr. Sayers seems inclined to abolish the post of Headquarters Assistant Commissioner if it were not for the fact that an officer was necessary for licensing work. It is evident that Mr. Sayers has no adequate idea of the functions of the post and I do not understand what he means when he talks of the tremendous duplication of work. Many years ago, the Commissioner had an Indian Deputy Commissioner to assist him in his multifarious duties and later on the duties of this Deputy Commissioner were divided between two Assistant Commissioners—one to assist the Commissioner in his executive work such as the I.D., licensing work, etc., and the other to assist him in administrative matters. This system continued until 1905. The Police Commission recommended that the Commissioner should have an officer of the rank of Superintendent to assist him in the above duties but Mr. Horne who prepared the Reorganization Scheme in 1905 advocated the employment of an Indian Deputy Superintendent for the said combined duties, as he considered that the interests of administrative efficiency would be adequately served by this step in the hope that competent officers could be found in the cadre of the Provincial Service. This the Government approved. In other Presidency towns including Rangoon, which is not half as large as Madras, the Commissioner has a Superintendent as his Assistant. The duties of the Headquarters Assistant Commissioner are so important that they are well worth the pay of a Superintendent. He fulfils in a great measure in relation to the Commissioner the same functions as Assistant Inspector-General of Police does to the Inspector-General of Police and the Personal Assistant, to the Deputy Inspector-General of Police, C.I.D. But for our having been able to secure competent officers in the Provincial Service such as Messrs. Parankusam, Bhavanandam and Kallimulla, with necessary qualifications for the post, there should have been no difficulty in making out a case for the employment of a Superintendent and this fact proves how considerations of economy have always been the guiding principle in these matters.

The other suggestions in regard to the reduction of the subordinate establishment in the City are impracticable except to the extent that I have already reported in my letter to Government. In this connexion, I feel constrained to remark that these suggestions emanate from officers who have had no real acquaintance or first hand knowledge of the practical working of the City Police. As steps towards economy they may read very well on paper, but I can unhesitatingly say that they are bound to seriously impair efficiency.

As regards Mr. Sayers' remarks on the City Reserve, I was not here at the time, but my information is that they were quite useful and did the difficult work required of them satisfactorily. Mr. Sayers only arrived at a late stage of the disturbances. It is, of course, a fact that at that time the Reserve was small and not properly organized and it is on this account that Government have since taken steps to put them on a better footing with the result that in future we will not be dependent on the assistance of up-country Reserves which in any case would probably arrive too late.

As at present arranged I can only attend the first meeting of the Committee but I consider it necessary that the interests of the City Police should be represented on the Committee by some one who is thoroughly conversant with the conditions as they exist at the present day. I would, therefore, suggest that Mr. Bhavanandam Pillai who has had longer experience of the City than anyone else may be given a place on the Committee in addition to my successor Mr. Filson. If examination of witnesses is considered desirable, I would suggest the names of Messrs. Pelly and

Happell if they are available, besides the Deputy Commissioners and Assistant Commissioners now in the City Police. Mr. P. L. Moore's opinion would be weighty as he has been both Inspector-General of Police and President of the Corporation.

## ENCLOSURES

(i)

*Intelligence Department.**Crime—*

1. Investigation of all important and complicated cases either transferred from divisions by Deputy Commissioners or specially ordered by the Commissioner.
2. Investigation of all cases relating to forged currency notes, counterfeit coins, bit funds, lotteries—in short all cases which require skilful handling.
3. Raiding of gambling houses and opium dens.

*Arms—*

1. Inspection of fire-arms shops.
2. Checking of fire-arms returns and verification of sales of arms.
3. Prevention of smuggling of fire-arms.
4. Making confidential inquiries into the status, character, etc., of applicants for fire-arms and reporting on their eligibility or otherwise to possess arms.
5. Conducting prosecutions for infringement of the rules of the Arms Act.
6. Reporting the loss or theft of fire-arms and ammunitions to the Personal Assistant to the Inspector-General of Police, C.I.D., Peshawar, and also to the C.I.D., Madras, for publication in the *Criminal Intelligence Gazette*.

*Political—*

1. Attending political meetings and submitting reports with special reference to the tone and character of the speeches.
2. Scrutiny of transcribed speeches with a view to find out if they are actionable. If objectionable and seditious, writing to Government and obtaining their sanction to prosecute the offenders.
3. Putting up political agitators under section 108, Criminal Procedure Code, whenever desirable.
4. Keeping a sharp look-out for proscribed and seditious literature; searching printing presses and book depots for proscribed publications and seizing them.
5. Shadowing of political suspects; noting their arrival and departure at railway stations; spotting them and placing them under surveillance; engaging spies to watch their movements and doings and reporting on their activities to the C.I.D.
6. Compiling history sheets of all political suspects and sending them to the C.I.D. for inclusion in the Presidency Classified List.
7. Moving with all classes of people with a view to ascertain the state of feeling and views with regard to the current politics.
8. Always in touch with the *Khilāfat* and non-co-operation activities and reporting on them. Also on the look-out to see if any seditious leaflets are distributed among troops.

*Labour—*

1. Watching the Labour movement and reporting its developments.
2. Attending labour meetings and reporting their proceedings—particularly to what extent the influence of political agitators has been brought to bear upon labourers.
3. Obtaining information and giving previous intimation of threatened strikes.
4. Compilation of the list of labour unions in the City, giving names of their office-bearers, their activities, their strength, their influence, etc.

*Press—*

1. Checking of the receipt of all newspapers and periodicals published in the City and sending one copy to C.I.D. or to the Translators to Government as the case may be.
2. Issuing notices to printers for non-receipt of papers and prosecuting them for non-compliance to the rules of the Press Law Repeal and Amendment Act, if repeated warnings produced no effect.
3. Scrutiny of all newspapers and periodicals with a view to taking action, if objectionable.
4. Making confidential inquiries into the character, antecedents and status of printers and publishers before making declarations and sending reports to the Presidency Magistrates and also to the C.I.D.

5. Checking of the quarterly press returns sent by the Chief Presidency Magistrate.
6. Checking of the Annual Return of newspapers and periodicals and reporting on their tone, character and influence.

*Miscellaneous—*

1. Visiting hotels to check the arrival and departure of foreigners and examining their passports; sending a weekly list of foreigners to the C.I.D.
2. Reporting on suspicious foreigners with a view to deporting them from India under the Foreigners Act.
3. Furnishing particulars of all political and quasi-political institutions to the C.I.D.
4. Keeping a vigilant look-out for enemy aliens, Bolshevik agents and other emissaries from the Indian revolutionaries abroad.
5. Watching of all suspicious characters with a view to running them in.
6. Inquiring into applications for passports from Indians going abroad and reporting on their character, status and political leanings in order to decide whether they should be given passport or not.
7. All secret and confidential inquiries regarding persons and matters on references received from C.I.D., Government House, Collector of Madras, and other heads of departments.
8. Looking after the safety of His Excellency the Governor at public places and functions and also of other high personages such as the Viceroys, the Dukes and the Princes during their stay in Madras.

(ii)

*Extracts from Colonel Weldon's Memorandum.*

Every Commissioner of Police, who has held office during the past eighteen years, has felt how sorely tried he has been when called upon to undertake important inquiries on behalf of Government, or to deal with grave crime which has proved beyond the capabilities of the ordinary divisional police or patrol constables. This arises not so much from the want of intelligent men—for such are procurable at a price—as from a defect in organization which does not allow an intelligent man the leisure absolutely necessary for a careful examination and test of the materials on which he is required to form an opinion and base his action. There are so many beats requiring so many constables; and so many stations with so many head constables to take charge of them, keep the records, write reports (chiefly of what has not been done), make returns, check the beats, and keep the peace. There are no Superintendents, as in Calcutta and Bombay, and only one Inspector for each of our large divisions. These officers must be prepared to attend to everything, from the decent interment of a famine-stricken pauper to the delicate handling of an accomplished political emissary. If some arrangement could be guaranteed whereby events requiring professional attention would only come one at a time, an attempt might be made to deal with them more or less satisfactorily, but human affairs are not so ordered, and we must take them as they are. When the Commissioner has to make some special inquiry he endorses the order to Inspector *A* or head constable *B* of the division in which the inquiry has to be commenced. This officer has his hands already filled with matter which must be attended to whatever the result of this particular inquiry may be. Inspector *A*, at his wits' end to meet all the demands on his time, moves head constable *B*, who stirs up constable *C*, who—having just returned from a four-hour night patrol—probably tells some relative to go and see what it all means. The next thing to be done is—nothing; that is, to wait patiently and see if the whole subject will not be overlooked, crowded out of memory by the hundred and one incidents of subsequent times; but if superior authority becomes importunate, then some report has to be 'manufactured'. On a little pinch of superficial fact the imagination of desperation runs riot, and a crude, untrustworthy return is made.

2. The point I wish to make is that the Commissioner should have at his disposal a few intelligent men, well trained, and well supervised; and who, being relieved from mere routine duties, would be available to undertake special cases requiring special treatment. In other words, our weak point is in the Intelligence Department. We want more brains to use rather than more stomachs to be fed.

The detective officer, from his constant practice, is acquainted with all that goes on around him. He knows every professional criminal, and by keeping him constantly in view prevents much crime by his very presence. He gets information of contemplated transgressions, and here again he steps in as a preventive officer. When crime does occur, the increased chances of punishment, consequent on the employment of a trained detective force, is itself a powerful deterrent. The best detective is the man who is sufficiently educated to know what is, and what is not, evidence; who will not waste his time in pursuit of shadows, and who, knowing what to do, has time to do it

Had there been an efficient Intelligence department at work, it is very probable that the Commissioner would have received a hint of something suspicious going on at the Teynampet house when the forgers established themselves there. Again, when Jaganatha Rao committed that gross fraud at Bellary under the name of Srinavasa Rao, any ordinary detective, who had time given him, would easily have traced the criminal. Previous impunity encouraged him to make a bolder stroke and, had he escaped with his companions in this forgery, there is no doubt his next venture would be still more startling. A thoroughly efficient police is well worth paying for, especially in this country. It should be the pulse of the people, on which Government could at any moment place its hand.

\* \* \* \* \*

There can be no such thing, especially in India, as a cheap, yet efficient, police administration. The money expended on this branch of the service is as well laid out as on the purchase of a Chubb's lock or a good iron-safe for the protection of valuable property.

The Executive Government constantly requires information to be given or sought in matters calling for the exercise of considerable tact and delicacy of treatment; so with important departments such as Paper Currency and Post Office; and in many ways an efficient police in direct and confidential communication with Government could afford material aid. Political agitation is now becoming a profession, and if anything can restrain the unscrupulous professors it will be the knowledge that they are closely watched by men of equal intelligence and a higher sense of duty. The character of even ordinary crime has changed with the spread of education, and the development of railway systems and telegraphs. The stolid though useful patrol constable is no match now for the forger or coiner, or even the professional burglar. The Courts of Justice, too, are more critical than formerly, while an overstocked legal profession makes competition for any sort of business so keen that every prisoner of any note can be defended and advantage be taken of every chink in the prosecutor's armour. It is also becoming daily of greater importance that whenever the Government takes direct action in the public interests such action shall be sure and effective.

\* \* \* \* \*

The detachment so employed should be small and compact, so as to be worked directly under, and by, the Commissioner of Police, to whom the members would make their reports and be responsible.

\* \* \* \* \*

Men so employed would be constantly exposed to great temptation. They should possess great moral and physical courage, and have considerable tact, temper and self-reliance. It is not desirable that persons in the confidential service of Government should be birds of passage using this important branch of the administration as a mere stepping-stone to other more lucrative employment in which their special knowledge and experience—invaluable alike to the individual and to the State—is lost for all practical purposes. So long as the police officer retains fair physical vigour, the older he grows in the service the riper he becomes, and his value increases year by year. It would be impossible to record in black and white all that he carries about in the cells of his brain. His studies have been from the editions of human nature around him—a library too extensive to be properly utilized by a mere lounge.

\* \* \* \* \*

True economy does not consist merely in curtailment of expenditure. The withdrawal of money from the public service may ultimately be the cause of irreparable mischief.

The primary object of this memorandum is to plead for additional brain assistance to a department on which, more than any other, depends the peace, comfort and well-being of the people, and in the efficiency of which all ranks and classes have a common interest.

#### IV

Letter from M.R.Ry. N. RAMANUJA AYYANGAR Ayyangar, acting District Superintendent of Police, Ganjam, to the Chief Secretary to Government, dated Chatrapur, 1st April 1923.

[Reference—G.O. No. 43, dated 25th January 1923, and demi-official No. 725-A-2, dated 26th March 1923.]

I have the honour to acknowledge with thanks the printed papers on the subject, and to note the date of the first meeting of the Committee.

2. I should like to leave my further remarks till after the discussions of the subject in Committee—as there is very little time between now and the meeting of the Committee. However, there are one or two things which occur to me which I set down here as they occur without regard to logical sequence for want of time.

3. In the first place I may be permitted to point out some printing errors in my first report. If the errors are found in the original they are typographical and may kindly be corrected.

On page 50 of the printed report in the last line of the first paragraph please read for 'retention of *two* Deputy Inspectors-General' 'retention of *three* Deputy Inspectors-General.'

On the same page under head (b) *the Deputy Inspector-General, C.I.D.*, for the word '*Deputy*' please read '*District*'. As corrected the sentence reads: "A Senior District Superintendent of Police may be placed in charge of the C.I.D."

4. I note that my suggestion of a possibility of reduction in the Railway Police staff has been referred to persons who are most competent to give an opinion thereon and in view of what they say, I drop the question altogether. I was not aware that there was a reduction already in recent years.

5. It will be readily conceded, I hope, that my proposals regarding the reduction of Deputy Inspectors-General will receive importance in the order in which I have placed them.

6. Mr. Sayers makes out a strong case for the retention of Sub-Inspectors and Inspectors. While deferring a detailed discussion to the Committee, I still think that both ought to go. What Mr. Sayers wants is, as I read his report, an intermediary agency—a connecting link between the Superintendent or the Subdivisional Officer and the Investigating Officer; and he goes so far as to say that personally he would rather work without a Subdivisional Officer than without an Inspector. If, by this, he means that a double agency is a luxury—I agree with him. But which is the one to go and which to stay is open to discussion. I certainly prefer the Subdivisional Officer to stay any day to the Inspector. Moreover Government suggest the creation of 'An Investigating Officer' grade from among the selected Sub-Inspectors—the bees not the drones among them. These officers, as I understand the Government Order, are to be in exactly the same position as the old Division Inspectors with a smaller charge which would contribute to quicker supervision and more efficiency. But, argues Mr. Sayers, if the Sub-Inspector has been found wanting to manage one station, how can he be expected to look after two or three? My answer is, first, that only the successful among the Sub-Inspectors who are likely to become Inspectors would be selected, and secondly the present Sub-Inspector is too much of a bourgeois and a person of that class is perhaps a better maistri than a manual labourer, a better supervisor than a spade-man. Thus selected, the lazy and the good-for-nothing ones will soon filter down to their own values:

7. My former and much respected chief, Mr. Moore, suggests saving in uniform. I have the greatest veneration for him and his views are entitled to great weight; but in all humility I beg to differ from him entirely in this respect. I think it would be a blunder to do away with uniforms. Knowing, as I flatter myself I do, my country men, I believe that the vast majority of them have still a great regard for the king's uniform, and where they very readily, if only through force sheer habit, show deference to it, they are likely to take lightly the directions of a person not so dressed. Uniform, too, would add to the *amour propre* of the constable who, like the army sepoy, would like to parade it on occasions whatever he may be *Endeshabille*. It is, too, one of the chief attractions for enlistment—occasions are only too frequent when even the station police have to be mobilized for bandobast duties, such as the innumerable fairs and festivals of this country, gubernatorial visits, and sometimes in quelling local riots or preserving order in local disturbances. Deprived of uniform he will be indistinguishable from, and no better than, the motley mob he will have to deal with. On the other hand I agree with Mr. Davis that even the talaiyari should be put into uniform—and be under discipline.

8. This brings me to the question of talaiyaris. We are all agreed that the present talaiyari should go and I hope this anachronism will be done away with. I would not, however, touch a pie of the twenty odd lakhs thus saved but would spend it on the class to which it legitimately belongs. For long I have had a scheme something after what is indicated in Mr. Davis's report, which owing to a desire to strictly confine myself to the terms of reference and to avoid all temptations at aberration, went unexpressed. The result is Mr. Davis has robbed me of what I fondly hoped was a discovery, all my own, I have, however, indicated my views in the first report. To my mind, our present rural stations are too concentrated

I should have, as I have suggested before, more stations and out-posts with a fewer men, widely distributed. With the abolition of talaiyaris, I should group two or three villages conveniently and have a couple of constables living in the groups. As far as possible I should choose these men from among the residents of the villages or neighbourhood. Their primary duty would be to do watch and ward, and to daily communicate with the station or out-post which should be easily accessible, keeping the station-house officer informed of village politics. They would also be required to maintain the register of suspicious strangers and report the in-coming and out-goings of shady characters. Thus situated and conversant with village politics, they would be useful in giving reliable and quick information to the investigating officers when cases occur in their groups. The besetting sin at present is the dilatoriness with which these first reports are received and the opportunity it affords the village officials—to warp the first reports; not to speak of their reticence in factious cases in which they are concerned. The fact that these constables are under check and supervision and liable to be dismissed on the spot for misconduct ought to militate against their joining the factions and mitigate the evil to a considerable extent. Moreover two men being posted to each group—one would act as a check on the other. Insistence of daily reports too would help to lessen the chances of evil. For after all, offences occur not in wildernesses but where human beings congregate and it is these places that ought to be strengthened. These are my views on the subject, which I have had when I said in my first report that the police agency should be more widely distributed and which I have stretched out at some length now.

9. There is just one more point I would allude to, and that is Mr. Venkoba Rao's suggestion of increasing the station area from a 150 square miles to 250 square miles. This to me means the practical abolition of all stations and a full stop to all police work. With all respect, I think this suggestion is against all experience. Everywhere—from all classes, the rich and the poor, the co-operator and the non-co-operator—the cry has been that the police stations are too far apart and many a crime has gone unreported, which, I think, has contributed to no small degree to the paucity of both prevention and detection. Important connecting links are lost in unreported cases and the possibility of arresting an habitual offender in a minor case and prevention of his subsequent activities are lost. I would therefore set my face against any proposal to reduce the number of existing stations or enlarging their sphere.

10. Finally and incidently the absence of a rigid weeding out of Sub-Inspectors while they are in training and in the districts has been put forward as one of the many causes which has led to the department being overburdened with a number of undesirables and the consequent inefficiency of the class as a whole. This leads one to the larger question of the very system of training in our police schools; and I seize this occasion to hazard a few remarks. At present in our training schools, more law, I venture to think, is taught than is required and less practical work. What an investigating officer wants is not so much law as the observation of facts, their careful correction and accurate expression. I should give the future station-house officers whether they are going to be Sub-Inspectors or head constables more object lessons in observation and teach them subjects which would be of practical use in the detection of offenders. For example, I should have a well furnished museum, and make the recruits note down the points of similarity and difference between the various species of natural objects and animals, the various types of men; the differences between a walking and a running stride, the different impressions that different instruments make on different objects, the preservation of finger-prints, and their reading; and even photography. Those who show a special aptitude for law might be put through a higher course and they may well be set apart for the prosecuting line. While careful weeding may have a negative value, these practical lessons, I venture to think, will positively increase the efficiency of the investigating officer.

11. I regret I have somewhat wandered out from the strict terms of reference, in the last paragraph; but as the question of efficiency also is under discussion, I have thus far ventured to trespass—for which I beg to be excused.

12. I herewith append a comparative statement showing suggested delegation of powers of various officers.



ENCLOSURE.

Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated.

—	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendents of Police's present powers.	Proposed delegation with reasons.
<b>Inspector.</b>				
1. Appointments .. ..	<i>Note to Police Order No. 79—</i> Acting appointments of Sergeants and Sub-Inspectors to this rank for periods exceeding three months.	Period might be extended to one year.	Acting appointments of Sergeants and Sub-Inspectors to this rank for periods <i>not</i> exceeding three months.	Period might be extended to one year.
2. Promotions .. ..	.....	.....	.....	.....
3. Punishments — Chapter XII of Volume I.	Reduction in grades of cadre— suspension and severe reprimand.	District Superintendent of Police to be empowered to severely reprimand Inspectors. Reduction in cadre also might be delegated to District Superintendents of Police.	Reprimand and warning ..	No change.
4. Transfers .. ..	Within range .. ..	Transfer within districts to be delegated to District Superintendents of Police.	.....	.....
5. Rewards—(a) Departmental and others— Chapter XIII, Volume I.	May be granted rewards for detection of salt and abkari cases the minimum amount being Rs. 10.	Might be delegated to District Superintendents of Police.	.....	.....
(b) Good service entries.	.....	.....	.....	.....
6. Appeals .. ..	.....	Might lie to the Deputy Inspector-General in cases where District Superintendent of Police is empowered to punish an Inspector. Second and final appeal in cases of reduction, suspensions, etc., to the Inspector-General.	.....	.....

Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated—*cont.*

—	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendent of Police's present powers.	Proposed delegation with reasons.
<b>Sergeants.</b>				
1. Appointments .. ..	To continue as they are in the hands of the Inspector-General or may be delegated to Deputy Inspectors-General.	....	....	....
2. Promotions .. ..	Acting promotion as an Inspector for periods exceeding three months.	Acting promotion as an Inspector for period exceeding one year.	Acting promotion to the rank of an Inspector for periods not exceeding three months.	Acting promotion to the rank of an Inspector for periods not exceeding one year.
3. Punishments — Chapter XII of Volume I.	Dismissal .. .. .	No change .. .. .	Reduction in grades of cadre, suspension, severe reprimand, reprimand and warning and withholding of increments.	No change.
4. Transfers .. ..	As in the case of Inspectors ..	....	....	....
5. Rewards—(a) Departmental and others—Chapter XIII, Volume I. (b) Good Service entries.	In any one set of circumstances, Rs. 200.  ....	....	In any one set of circumstances, Rs. 100.  Good Service entries to officers below the rank of Inspectors may be sanctioned by District Superintendents of Police.	....  ....
6. Appeals .. ..	....	....	....	....
<b>Sub-Inspectors.</b>				
1. Appointments .. ..	....	If Sub-Inspectors are retained, selection by committee should be abolished and the old method of nomination by District Superintendents of Police and selection by Deputy Inspectors-General and Inspector-General resorted to.	Nil .. .. .	Head constables to be promoted to Sub-Inspector's grade within the percentage to be delegated to District Superintendents of Police.

**Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated—cont.**

—	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendent of Police's present powers.	Proposed delegation with reasons.
<b>Sub-Inspectors—cont.</b>				
2. Promotions .. ..	As in the case of Sergeants ..	No change .. ..	As in the case of Sergeants ..	No change.
3. Punishments—Chapter XII of Volume I.	Dismissal and reduction to a lower rank in service.	....	Reduction in grades of cadre, suspension, severe reprimand, reprimand and warning and withholding of increments.	Do.
4. Transfers .. ..	Within range. Beyond range by mutual consent of Deputy Inspectors-General.	....	Within district .. ..	District Superintendents of Police to arrange transfers of Sub-Inspectors within range by mutual consent.
5. Rewards—(a) Departmental and others—Chapter XIII, Volume I.	Rs. 200 in any one set of circumstances.	No change .. ..	Rs. 100 in any one set of circumstances.	No change.
(b) Good service entries.	....	....	Vide entry against Sergeants ..	Do.
6. Appeals .. ..	Appeal against the infliction of a severe reprimand and other punishments awarded by the District Superintendent of Police excepting reprimand and warning.	No change .. ..	....	....
<b>Head Constables (including Jamadars in Reserve).</b>				
1. Appointments .. ..	(1) Direct recruitment—to be approved of by Deputy Inspector-General. (2) Jamadars of Reserves ..	Might be delegated to District Superintendents of Police. To remain as they are.	(1) Candidates for direct recruitment to be selected by District Superintendent of Police.	Approval of Deputy Inspector-General need not be obtained.

Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated—*cont.*

	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendent of Police's present powers.	Proposed delegation with reasons.
<b>Head Constables (including Jamadars in Reserve)—<i>cont.</i></b>				
2. Promotions .. .. .	Promotion to act as Sub-Inspector in vacancies exceeding three months when there are no Sub-Inspectors available in V. Reserve.  To the rank of jamadars in reserves.	Period might be extended to above one year.  Might be delegated to District Superintendent of Police when competent men are available.	(1) Promotions to act as Sub-Inspector in vacancies not exceeding three months and when there are no Sub-Inspectors available for posting in V. Reserve.  (2) Grade promotions all ..	Period to be extended to one year.  No change.
3. Punishments—Chapter XII of Volume I. ....	....	....	Dismissal, reduction in rank and in grade; suspension; B.M.'s and forfeiture of privilege leave and fine and extra drill.	No change. Forfeiture of leave on average pay ought not to be a punishment. Subdivisional officers to be empowered to award B.M.'s.
4. Transfers .. .. .	As in the case of Sub-Inspectors.	No change .. .. .	Within district .. .. .	As proposed in the case of Sub-Inspectors.
5. Rewards—(a) Departmental and others—Chapter XIII, Volume I. (b) Good service entries.	Vide Sub-Inspectors .. .. .	Do. .. .. .	Vide entry against Sub-Inspectors.  Vide entry against Sergeants .. .. .	No change.  Do. ....
6. Appeals .. .. .	Appeal against all punishments inflicted by District Superintendent of Police excepting a fine not exceeding 8 annas in any one case, forfeiture of leave unaccompanied by a B.M., punishment, drill, etc., as per Police Order No. 249, Volume I.	No appeals for B.M.'s and reductions under M.M. system. Only one appeal to be allowed in other cases.	....	....

Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated—*cont.*

	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendent of Police's present powers.	Proposed delegation with reasons.
<b>Constables.</b>				
1. Appointments .. ..	Undersized and overaged men.	Might be delegated to District Superintendents of Police except in the case of armed reserves.	Men up to the standard physical requirements.	No change.
2. Promotions .. ..	....	....	All increments .. ..	Do.
3. Punishments—Chapter XII of Volume I.	....	....	Dismissal, deprivation of increment; withholding increment; reduction, suspension, B.M.'s, fines, extra drill and forfeiture of privilege leave.	Subdivisional officers to be empowered to award B.M.'s. Inspectors to be empowered to award extra drill.
4. Transfers .. ..	Within range and beyond range as in the case of Sub-Inspectors.	....	Within district .. ..	As proposed in the case of Sub-Inspectors.
5. Rewards—(a) Departmental and others—Chapter XIII, Volume I.	Vide entry against Sub-Inspectors.	No change .. ..	Vide entry against Sub-Inspectors.	No change.
(b) Good service entries.	....	....	Vide entry against Sergeants ..	Do.
6. Appeals .. ..	Vide entries against head constables.	Should be no appeals against B.M.'s and reduction under B.M. rules and only one appeal in other cases.	....	....
<b>Managers and Accountants.</b>				
1. Appointments .. ..	Permanent, also acting appointments in vacancies the duration of which exceeds three months O.M.A. 4-A.	Might be extended to periods over one year.	Acting appointments in vacancies the duration of which does not exceed three months when qualified hands are available.	Might be extended up to one year. <i>N.B.—When no qualified candidate is available the period might be limited to three months.</i>
2. Promotions .. ..	....	....	All increments .. ..	No change.

Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated—*cont.*

	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendent of Police's present powers.	Proposed delegation with reasons.
<b>Managers and Accountants—<i>cont.</i></b>				
3. Punishments—Chapter XII of Volume I.	Dismissal or reduction (not deprivation of increments).	No change .. .. .	Suspension, stoppage of promotion or increment, reprimand or extra work.	No change.
4. Transfers .. .. .	Within range .. .. .	Do. .. .. .	.....	.....
5. Rewards—(a) Departmental and others—Chapter XIII, Volume I. (b) Good service entries.	.....	.....	.....	.....
6. Appeals .. .. .	Against all punishments ..	No change .. .. .	.....	.....
<b>Clerks.</b>				
1. Appointments .. .. .	Unpassed candidates in acting vacancies up to one year.	Might be delegated to District Superintendents of Police.	Passed candidates within maximum age limit, viz., 25 years.	No change.
2. Promotions .. .. .	To act as Accountant or Manager in vacancies the duration of which exceeds three months or to permanent rank of Manager or Accountant.	Period to extend to over one year.	To act as Accountant or Manager in vacancies the duration of which does not exceed three months.	Period to extend to one year.
3. Punishments—Chapter XII of Volume I.	.....	.....	Dismissal, reduction or deprivation of increment, suspension, stoppage of promotion or increment, reprimand and extra work.	No change.
4. Transfers .. .. .	Within range .. .. .	Might be done with mutual consent of District Superintendents of Police without reference to Deputy Inspectors-General.	.....	.....

**Comparative statement of present powers of Deputy Inspectors-General and District Superintendents of Police under various heads in respect of different classes of officers and to whom they can be delegated—cont.**

—	Deputy Inspector-General's present powers.	Proposed delegation with reasons.	District Superintendent of Police's present powers.	Proposed delegation with reasons.
<b>Clerks— cont.</b>				
5. Rewards—(a) Departmental and others— Chapter XIII, Volume I.	....	....	....	....
(b) Good service entries..	....	....	....	....
6. Appeals .. .. .	Against all punishments excepting extra work.	Should be no appeal for reprimand and deprivation and stoppage of increment and only one appeal against other punishments.	....	....
<b>General.</b>				
1. Appointments .. .. .	The re-enlistment of a police officer can be ordered by the Deputy Inspector-General as an appellate authority.	No change .. .. .	....	....
2. Promotions .. .. .	....	....	....	....
3. Punishments — Chapter XII of Volume I.	....	....	....	....
4. Transfers .. .. .	....	....	....	....
5. Rewards—(a) Departmental and others— Chapter XIII, Volume I.	Rewards to private persons— Limited to Rs. 200 in any one set of circumstances.	No change .. .. .	Rewards to private persons— Limited to Rs. 100 in any one set of circumstances.	No change.
(b) Good service entries.	....	....	....	....
6. Appeals .. .. .	....	....	....	....

## V

Letter from F. SAYAS, Esq., Principal, Police Training School, Vellore, to the Chief Secretary to Government, dated the 11th April 1923.

With reference to G.O. No. 43, Judicial, dated 25th January 1923, I have the honour to state that in my original report I made certain proposals regarding the abolition of the City Police Intelligence Department and reduction of the Armed Reserve in the City. I find now that the Commissioner of Police on reading those proposals has sent in a reply thereto in which he advances certain reasons for the retention of the Intelligence Department and for not reducing the Reserve. The main argument used for the former is that that department put up 150 cases connected with the mill disturbances. I wish to correct any impression created by this statement by stating definitely that between 30th July 1921 and 12th September 1921 (on which latter date I took over special duty in the disturbed area) there occurred no less than 82 grave crimes falling under sections 379, 147, 148, 324, 448, 341, 352, 384, 336 and 436, Indian Penal Code, and in only two of these cases were charge sheets put in against eight persons—seven in one case and one in the other—and these charge sheets were laid by the ordinary station staff and not by the Intelligence Department. The 150 cases referred to by the Commissioner were put up by me during the two months I was on duty in the City. I had an Inspector and three Sub-Inspectors working on these cases not as the City Intelligence Department but merely on special duty. Further, I believe these figures must refer to persons and not to cases as there were certainly not 150 cases in the disturbed area between 12th September 1921 and the end of the strike. I do not put forward this in any spirit of self-praise because I considered the work my simple duty, but to show that I had and have a certain amount of reasonable grounds for suggesting the abolition of the Intelligence Department as such. In this connection I would also like to refer to the Commissioner's statement of the various duties of this department and to point out that about 90 per cent of the duties in those statements properly belong to ordinary station routine and should be performed as much.

With regard to the Reserve, the Commissioner has referred to such occasions as the visit of His Royal Highness the Prince of Wales as being a reason for increasing the Reserve to its present strength. I would draw attention to the fact that that occasion demanded about 1,200 Mufassal Reserve Police and a full Regiment of British Dragoons and it is therefore a nice question what purpose towards such an occasion an Armed Reserve of 240 constables can serve by being kept permanently in the City.

As the object of this Committee is retrenchment without loss of efficiency, I feel it my duty to put forward these further remarks in reply to the Commissioner's second note on the subject.

## VI

Letter from M.B.Ry. B. RAJA RAJESWARA SETUPATI alias MUTTURAMALINGA SETUPATI Avargal, M.L.C., Raja of Ramnad, to the Chief Secretary to Government, dated the 16th April 1923.

With reference to G.O. No. 43, dated 25th January 1923, regarding Police Organization and retrenchment, I beg to submit my remarks on the various questions raised as follows.

I may say at the outset that unlike the earlier set of members of the Committee I have had the advantage of also reading the views put forward by them and this has to a large extent enabled me to understand the problems arising out of this department which otherwise to one unconnected may not be quite so easy. I see the Committee has taken a sort of tentative decisions on most of the points raised in the Government Order; I am not quite certain whether my views are not somewhat late but I venture all the same to submit them following the famous saying 'better late than never.'

Regarding the proposal to reduce the Deputy Inspectors-General, after anxious consideration I have come to the conclusion that what is suggested in the Government Order, viz., to reduce the five Deputy Inspectors-General to one, is sound. There is no justification whatsoever for continuing the four Range Deputy Inspectors-General and I find from the remarks of some of the service members of the Committee that these appointments are sought to be retained as promotion posts. To dispose of appeals and other urgent matters as also matters relating to Criminal Intelligence



Department and Railways the Government proposal to have one Deputy Inspector-General at headquarters attached to the Inspector-General I think will more than meet the case. The Commissioner of Police whose position is peculiar and can in no way be compared to the ordinary District Superintendent of Police should be an officer of Deputy Inspector-General's grade. So my proposal involves reducing the six Deputy Inspectors-General to two, viz., the one that will be attached to the Inspector-General and the other the Commissioner of Police. I may here observe that the Retrenchment Committee in Bihar and Orissa have recommended the total abolition of the Deputy Inspectors-General. When an officer in the grade of a Deputy Inspector-General is attached to the Inspector-General of Police, I think the Assistant Inspector-General's post should be reduced to one of the senior Assistant Superintendents of Police and likewise the two Deputy Commissioners in the City Police. The Commissioner of Police may be given an Assistant Commissioner whose rank may be that of a Deputy Superintendent in the lower grade.

Regarding the proposal to abolish eight Inspectors and 24 European Sub-Inspectors in the City Police, I confess I have no intimate knowledge of the affairs of the City Police and therefore I am unable to offer any useful suggestion but regarding the proposal to reduce the Police horses I think it would be a great pity to reduce the horses for as stated in Appendix III to the Government Order itself, for the purposes of regulating processions and large concourse of people during fairs and festivals and other public functions they are not only indispensable but they also command a sort of dignity which any amount of Police officers on foot may not be able to approach.

I am totally against the retention of the village police or talaiyaris and I think the amount approximately 21 lakhs spent on this staff might be very well spent on other departments of greater public utility. I think all the service members have dealt with this question so very ably that I need not lay special emphasis.

However much I may feel disappointed about the present set of Sub-Inspectors, I must raise my voice against the proposal to revert to the old system of having head constables as Station-house officers. If the work of the Sub-Inspector is unsatisfactory, it is because he is so overworked and I have proved this beyond doubt in my speech in the Legislative Council on a resolution which I moved on 4th April 1917. He has somewhere about 45 duties to perform which in themselves are very arduous and exacting and therefore it is no wonder he is in the matter of detection of crimes which is daily increasing to an appalling degree, unable to cope with them. Further these Sub-Inspectors have never been given the requisite special training for investigation purposes as contemplated in paragraph 58 of the Police Commission's report. One hundred and fifty of the Commission's report goes into the matter very fully and it is impossible to improve upon it. In my speeches in the Legislative Council criticising the police budget on several occasions I have referred to the rise in crimes, to the perceptible fall in the percentage of detection and recovery of properties and I have also shown by comparison how the police administration in this Presidency was unsatisfactory as against what was obtaining in the adjacent Native States of Mysore, Travancore and Pudukkottai. So a Sub-Inspector, relieved much of his ordinary routine duties, when attached to a police station if asked to undertake investigation of crimes I think will be able to show better results. Why the old system of head constables in charge of stations should not be resorted to has been fully dealt with in paragraph 52, page 37, of the Commission's report. There are 1,007 police stations and 371 out-posts. I am in favour of the proposal to have one Sub-Inspector for each main station and the out-posts may be left in charge of head constables. So my proposal would involve a reduction of Sub-Inspectors from 1,250 to 1,007. I am in favour of doing away with the writer head constables as the work that is now done by them can be easily attended to by literate constables of whom there are many. I am in favour of reducing 1,000 head constables and 1,000 constables; I must here observe that recruitment of constables is very unsatisfactory particularly so when they are allowed now something like cent per cent more pay than what they were getting some 10 or 12 years back. Comparing the wages earned by the class of people ordinarily from whom these constables are recruited, I should think not only their pay is very much higher but the calibre of the men recruited is also very low. Judged by the type of men now in service, one is left to the irresistible conclusion that the method of recruitment also is not satisfactory. I remember suggesting in the Legislative Council that before a constable is recruited he should be required to produce a certificate of character from his previous employer and this proposal was considered

not feasible. I know several cases where very undesirable men who lost appointments under private employers for gross misconduct were being drafted to the police. Is it therefore any wonder that the majority of constables are now not only inefficient but highly corrupt and contribute not a little to the general impression that the police in this country is more a menace to the public rather than an indispensable necessity for the safety of person and property?

I am in favour of having the Circle Inspectors abolished. They are merely post offices as aptly remarked and I think what little work they do by way of supervision over the work of Sub-Inspectors may be left to the Assistant Superintendent of Police or Deputy Superintendent of Police who will be in charge of the division. Further according to the Government proposal when District Superintendents of Police are relieved from charge of divisions and Assistant Superintendent of Police and Deputy Superintendent of Police are posted to look after them, the District Superintendent of Police can exercise greater and closer supervision over the work of the Sub-Inspectors than he is doing at present. I am at a loss to know why the District Superintendent of Police never interests himself in investigation of crimes in flagrant violation of orders or the Madras Police Volume I, Order 114. I adverted to this in my speech referred to above on 4th April 1917 and my impression is only getting stronger that they are absolutely neglecting this work. So the District Superintendent of Police relieved of division work can more closely and effectively associate himself in detection and control of crimes. The Personal Assistants allowed to District Superintendents of Police are no longer necessary. The proposal to employ a special investigation staff for each district has my hearty approval, and is exactly the same that I advocated in my resolution referred to above. What that staff should be is a matter of detail but anyhow it should work in close association with the Superintendent of Police of the district.

With reference to Railway Police, I am not a little surprised to see that the Railway Companies contribute so little to the enormous expenditure incurred on that head by the Government. I find the Madras and Southern Mahratta Railway pays only Rs. 1,90,000 to an expenditure of Rs. 3,41,068 while the South Indian Railway contributes Rs. 1,55,000 to an expenditure of Rs. 3,28,000. I think these Railway Companies which make enormous profit and that without adequately meeting the requirements and conveniences of passengers should be made to pay the full amount of expenditure and any expenditure from Provincial funds, in my opinion, will amount to a crime. I must also be permitted to observe that the Railway Company should not on this score be permitted to raise the fare of passengers which is already high and is considerably more than what people are required to pay in far advanced civilized countries in the west. The Government have taken the figure of expenditure under Police for the year 1920-21 which is Rs. 1,76,97,168 but the expenditure has since increased very considerably and for 1922-23 according to the budget estimate it was 195.03 lakhs, and according to the budget estimate for 1923-24 it is 203.78 lakhs. I think taking all circumstances into consideration, the expenditure under Police head should not exceed  $1\frac{1}{2}$  crores; this figure would seem somewhat arbitrary but abolishing the village police, recovering actual cost of Police from the Railway Companies, the abolition of head constable station writers and 1,000 constables and 290 Inspectors of Police and four Deputy Inspectors-General, reducing the cadre of the Assistant Inspector-General and Deputy Commissioner to Assistant Superintendent of Police or Deputy Superintendent of Police abolition, of Personal Assistants to District Superintendents of Police—all these taken together, I think, will give this result. I am also against the incremental scale now allotted to head constables and constables for the very strong reasons given by Mr. Hannington. In my humble opinion the Indianization of services is both urgent and economical. It is inconceivable why this department alone should still be a close preserve and its doors practically barred to Provincial service men when we have so many Indians from the Provincial Services holding appointments as Collectors and District Judges.

I am afraid I may not be able to attend the meeting of the Committee who I see are sitting almost continuously trying to submit their report with the utmost expedition; so I merely content myself by placing my views in writing so that they may be considered by the Committee and by the Government.

In conclusion, I may say that my only aim in formulating these proposals is to secure reduction in expenditure while increasing the usefulness and the efficiency of the department.

## E.—Statistics and statements prepared for the Committee.

(1)

Statement showing departmental expenditure in 1921-22 at current rate and at the rate prevailing in 1914-15.

	Current rate.	(Approximate.) Rate prevailing in 1914-15.
	RS.	RS.
26. A. Presidency Police .. ..	11,20,390	6,54,341
26. B. Superintendence .. ..	2,86,016	2,06,027
26. C. District Executive Force includ- ing Agency.	1,42,27,762	86,92,062
26. D. Village Police .. ..	1,14,252	85,924
26. E. Criminal Investigation Depart- ment.	2,70,706	1,62,346
26. F. Railway Police .. ..	6,62,764	4,92,900
26. H. Special Police .. ..	1,40,780	55,700
Malabar Special Police .. ..		
<b>Total ..</b>	<b>1,68,22,670</b>	<b>1,03,49,300</b>

(2)

Analysis of rise in cost of the Police Department.

	1905-06.	1921-22.	Difference.
	LAKHS.	LAKHS.	LAKHS.
Total cost .. ..	48.73	168.23	119.50

Details.

Main heads.	Sub-heads.	Rise in numbers.	Rise in cost.	Total.
			LAKHS.	LAKHS.
Pay of officers .. ..	Imperial Police officers .. ..	4	8.71	..
	Provincial do. .. ..	39	2.18	..
	Inspectors .. ..	90	2.40	..
	Sergeants .. ..	78	1.27	..
	Sub-Inspectors .. ..	2,471	14.81	..
	Head constables .. ..	858	6.74	..
	Constables .. ..	7,311	45.38	..
	Malabar Special Police .. ..	685	.61	..
	Police Talaiyaris .. ..	1,081	1.18	78.28
	Allowances .. ..	Duty and Local .. ..	..	..
Travelling allowance .. ..	Travelling allowance .. ..	..	9.35	..
	Railway warrants .. ..	..	6.83	15.68
Clothing .. ..	.. ..	..	..	3.72
House-rent .. ..	Rents, Rates and Taxes .. ..	..	..	3.13
Arms, Ammunition and Accoutrements.	.. ..	..	..	1.91
	.. ..	..	..	..
Minor expenditure .. ..	Contingencies—General .. ..	..	4.26	..
	Service Postage and Telegram charges .. ..	..	.88	..
	Malabar Special Police .. ..	..	.80	5.94
Petty construction and repairs.	.. ..	..	..	.39
	<b>Total ..</b>	..	..	<b>109.37</b>
City Police .. ..	.. ..	..	..	7.57
Office establishment .. ..	.. ..	..	..	2.56
	<b>Grand total ..</b>	..	..	<b>119.50</b>

(3)

## Statement of average cost of various ranks of subordinate police.

Names of appointments.	Average pay.			Allowances which count for pension.	Pension.			Clothing and Uniform allowance for head constables and constables.			Total.		
	RS.	A.	P.		RS.	RS.	A.	P.	RS.	A.	P.	RS.	A.
Inspectors .. .. .	910	0	0	..	52	8	0	..	262	8	0		
Sergeants .. .. .	109	6	0	25 (Personal allowance to Ex-British Soldiers).	33	10	0	4	8	0	172	8	0
Sub-Inspectors .. .. .	98	7	0	..	20	6	0	..	118	13	0		
Head constables .. .. .	29	10	0	..	5	9	0	2	12	0	37	15	0
.. .. . { Higher rate	29	8	0	..	5	8	0	2	12	0	37	7	0
.. .. . { Lower rate	19	8	0	..	3	11	0	2	12	0	25	15	0
Constables .. .. .	19	0	0	..	3	9	0	2	12	0	25	5	0

The above statement excludes duty and local allowances, conveyance allowances to Inspectors and Sub-Inspectors, uniform grants to Inspectors and Sub-Inspectors and bonus to recruit constables. Charges on account of rent are also excluded, as also scavenging fees and water charges paid from contingencies.

(4)

## Statement showing the average cost of a Deputy Superintendent of Police in charge of a subdivision with his clerk.

Average pay of a Deputy Superintendent of Police .. .. .	RS.	A.	P.
Do. clerk (lower scale) .. .. .	479	0	0
Shorthand allowance .. .. .	47	8	0
Travelling allowance (rough estimate) .. .. .	15	0	0
	100	0	0
Total .. .. .	641	8	0

(5)

## Statement showing the number of circles, stations and outposts and the Prosecuting staff in the various districts of the Presidency.

Districts. (1)	Number of police stations in		Number of out posts on date. (4)	Number of circles on date. (5)	Prosecuting staff sanctioned number.	
	1905 (2)	1921 (3)			Inspectors (6)	Sub-Inspectors (7)
Ganjam .. .. .	63	30	8	6	1	3
Visagapatam .. .. .	78	34	8	7	1	2
Jeypore .. .. .	29	..	..	..	..	..
Agency .. .. .	..	72	6	18	1	..
Godavari .. .. .	52	21	5	6	1	2
Kistna .. .. .	68	41	11	8	1	3
Guntur .. .. .	58	40	9	7	1	4
Nellore .. .. .	83	46	14	9	1	3
Kurnool .. .. .	81	51	5	8	1	2
Bellary .. .. .	61	41	10	8	1	2
Anantspur .. .. .	40	39	8	7	1	2
Uddapah .. .. .	90	41	9	7	1	2
North Arcot .. .. .	98	37	13	7	1	3
Chittoor .. .. .	..	37	15	8	1	2
Chingleput .. .. .	51	33	16	8	1	3
South Arcot .. .. .	86	31	12	6	1	3
Tanjore .. .. .	75	41	6	9	1	5
Trichinopoly .. .. .	55	36	8	7	1	3
Madura .. .. .	107	38	9	7	1	3
Bamnad .. .. .	..	33	9	8	1	3
Tinnevely .. .. .	85	38	18	7	1	4
Salem .. .. .	102	46	16	10	1	2
Coimbatore .. .. .	84	39	26	10	1	3
The Nilgiris .. .. .	..	7	6	3	..	1
South Malabar .. .. .	..	33	18	6	1	2
North .. .. .	105	18	9	4	1	2
South Kanara .. .. .	..	26	8	6	1	3
Railway Police, Madras .. .. .	50	21	44	4	1	..
Do. Trichinopoly .. .. .	39	18	40	4	1	1
Total .. .. .	1,641	988	366	205	27	68

(6)

Statement showing the sanctioned strength and salary of officers of various ranks in the department.

	1905-1906.			1921-1922.		
	Number.	Rate of pay.	Cost.	Number.	Rate of pay.	Cost.
<b>Imperial Police officers—</b>						
City .. .. .	2	1 (1,500) 1 (600)	Rs. 25,200	3	1 (1,900) 1 (1,150) 1 (1,050)	Rs. 49,200
Mufassal .. .. .	68	1 (2,500) 1 (1,400) 1 (1,300) 1 (1,200) 2 (1,000) 3 (900) 5 (800) 9 (700) 7 (600) 7 (500) 6 (450) 5 (400) 7 (350) 13 (250)	4,80,600	72	1 (2,500-100-3,000) 5 (1,600-100-2,000) 31 (Senior scale) 36 (Junior scale)	8,51,700
<b>Provincial Police officers—</b>						
City .. .. .	*6	1 (400) 1 (350) 4 (300)	23,400	2	1 (400) 1 (250)	7,800
Mufassal .. .. .	..	Nil.	..	39	39 (200-700)	2,18,140
<b>Inspectors—</b>						
City .. .. .	12	4 (200) 4 (160) 4 (130)	23,520	13	13 (225-10-325)	43,440
Mufassal .. .. .	379	1 (300) 40 (200) 58 (150) 123 (100) 154 (70)	4,84,560	289	28 (275) 142 (225) 119 (175)	7,25,700
<b>Sergeants—</b>						
City .. .. .	14	7 (50) 7 (40)	7,580	41	100-112½-125	60,225
Mufassal .. .. .	34	2 (60) 5 (50) 10 (45) 17 (40)	18,000	112	19 (125) 35 (112½) 58 (100)	1,45,350
<b>Sub-Inspectors—</b>						
City .. .. .	30	3 (100) 7 (90) 6 (80) 9 (50)	28,320	30	15 (150) 27 (125) 38 (95)	1,10,320
Mufassal .. .. .	..	Nil.	..	1,471	358 (115-5/2-125) 1,113 (69-8-110)	14,80,884
<b>Head constables—</b>						
City .. .. .	143	19 (25) 26 (20) 39 (15) 59 (12)	27,456	246	49 (40) 86 (35) 111 (32)	1,02,264
Mufassal .. .. .	2,487	280 (25) 588 (20) 716 (16) 921 (14) 2 (12)	5,11,608	3,345	3 (40) } C.I.D. and 6 (35) } Chief office. 12 (32) } 657 (35) 1,144 (30) 1,205 (27) 318 (26)	11,85,984
<b>Constables—</b>						
City .. .. .	1,238	305 (10) 310 (9) 523 (8)	1,29,888	1,257	22 to 27	3,58,116
Mufassal .. .. .	18,652	5 (10) 5 (9) 6 (8) 6,347 (8) 12,489 (7)	18,60,104	26,163	42 (22 to 27) C.I.D. and Chief office. 26,121 (17 to 22 or 16½ to 21½)	58,25,816

\* Includes four Superintendents.

Statement showing the total strength of the Police force in certain districts in 1921.

District.	Number of Superintendents.	Number of Assistant Superintendents	Number of Deputy Superintendents.	Number of Inspectors.	Number of Sub-Inspectors.	Number of Sergeants.	Number of Head Constables.	Number of Constables.	Total.
Ganjam .. .. .	1	1	1	8	40	2	94	579	726
Chingaleput .. .. .	1	..	1	10	51	5	141	866	1,075
Tinnevely .. .. .	1	2	1	10	52	8	136	1,153	1,363
Total ..	3	3	3	28	143	15	371	2,598	3,164

Allocation list of Ganjam district.

Name of circle.	Name of station or outpost.	Sanctioned strength.			
		Sergeants.	Sub-Inspectors.	Head Constables.	Constables.
Kohchapuram	Ichchapuram .. .. .	..	1	2	19
	Sompot .. .. .	..	1	2	12
	Nowgam .. .. .	..	1	2	9
	Padmanabhapur .. .. .	..	1	2	8
	Jarada .. .. .	..	1	2	8
	Total ..	..	5	10	56
Berhampur	Berhampur town .. .. .	..	1	6	51
	Berhampur taluk .. .. .	..	2	4	26
	Kukkadakandi outpost .. .. .	..	..	1	5
	Gopalpur outpost .. .. .	..	..	1	5
	Chatrapur .. .. .	..	1	3	11
	Ganjam outpost .. .. .	..	..	1	6
	Raunbha .. .. .	..	1	2	8
	Panditigam outpost .. .. .	..	..	1	4
Begu Naupada .. .. .	..	1	2	7	
	Total ..	..	6	21	123
Aska	Aska .. .. .	..	1	2	22
	Bodaguda .. .. .	..	1	2	8
	Ingili .. .. .	..	1	2	10
	Pattapuram .. .. .	..	1	2	9
	Purushottampur .. .. .	..	1	2	14 <sup>c</sup>
	Total ..	..	5	10	63
Chicacole	Chicacole town .. .. .	..	1	5	28
	Chi-acole taluk .. .. .	..	1	2	21
	Calingapatam outpost .. .. .	..	..	1	5
	Narasannapet .. .. .	..	1	2	12
	Haribujili .. .. .	..	1	2	8
	Amidalavalasa outpost .. .. .	..	..	1	6
	Saravakota .. .. .	..	1	3	14
Tekkuli .. .. .	..	1	2	12	
	Total ..	..	6	18	106
Kimedi	Kimedi .. .. .	..	1	3	27
	Hiramandalam .. .. .	..	1	2	10
	Varanasi .. .. .	..	1	2	7
	Battili outpost .. .. .	..	..	1	4
	Kasibugga .. .. .	..	1	2	7
	Total ..	..	4	10	55
Russellkonda	Russellkonda .. .. .	..	1	2	21
	Mujjagada outpost .. .. .	..	..	1	4
	Buguda .. .. .	..	1	2	9
	Terasingi .. .. .	..	1	2	7
	Surada .. .. .	..	1	2	12
	Gangapur .. .. .	..	1	2	8
	Total ..	..	5	11	61

## District Abstract.

Name of circle.	Number of		Strength.					15 per cent Reserve of constables.
	Stations.	Outposts.	Inspectors.	Sergeants.	Sub-Inspectors.	Head-constables.	Constables.	
Ichhapuram .. ..	5	..	1	..	5	10	56	..
Berhampur .. ..	5	4	1	..	6	21	123	..
Aska .. ..	5	..	1	..	5	10	63	..
Chiesole .. ..	6	2	1	..	6	18	106	..
Kimedi .. ..	4	1	1	..	4	10	55	..
Ruseelkonda .. ..	5	1	1	..	5	11	61	..
Armed Reserves .. ..	..	..	1	2	..	12	89	18
Headquarters school .. ..	..	..	..	..	..	1	..	..
Prosecuting staff .. ..	..	..	1	..	3	..	..	..
14 per cent reserve of Sub-Inspectors.	..	..	..	..	5	..	..	..
Central Recruits' School, Visianagram.	..	..	..	..	1	1	..	..
Total ..	30	8	8	2	40	94	553	18
							571	

## Details for the Armed Reserve—Chattrapur.

Duties.	Strength.	
	Head constables.	Constables.
(1) Emergency Force .. ..	3	36
(2) Fixed duties—		
Reserve head constable .. ..	1	..
Armourer and bellows boy .. ..	1	1
Treasury guard .. ..	2	8
Sub-jail guard .. ..	..	3
Sessions Court guard .. ..	2	8
Office guard .. ..	..	4
Orderlies .. ..	..	13
	—	—
Total ..	6	37
(3) Other duties—		
Prisoners' escort .. ..	1	2
Treasury escort .. ..	1	5
Festival duty .. ..	..	..
Plague duty .. ..	..	..
Special duty .. ..	1	9
	—	—
Total ..	3	16
Total of the armed reserve .. ..	12	89
15 per cent reserve .. ..	..	18
	—	—
Total ..	12	107

## Allocation list of Chingleput district.

Name of circle.	Name of station or outpost.	Sanctioned strength.			
		Sergeants.	Sub-Inspectors.	Head constables.	Constables.
St. Thomas' Mount.	St. Thomas' Mount .. .. .	1	1	6	54
	Pallavaram .. .. .	..	1	2	18
	Saidapet town .. .. .	..	1	5	26
	Guindy Park outpost .. .. .	..	..	2	12
	Total .. .. .	1	3	15	107
Ponneri .. .. .	Sattiyavedu .. .. .	..	1	3	14
	Uttukottai outpost .. .. .	..	..	1	4
	Ponneri .. .. .	..	1	3	19
	Karanodai outpost .. .. .	..	..	1	4
	Arani .. .. .	..	1	2	10
	Obalapuram outpost .. .. .	..	..	1	4
	Pulicat .. .. .	..	1	2	7
	Varadappalayam .. .. .	..	1	2	11
Arambakkam outpost .. .. .	..	..	1	3	
Total .. .. .	..	5	16	76	
Tiruvallur .. .. .	Tiruvallur .. .. .	..	2	7	38
	Perambakkam outpost .. .. .	..	..	1	3
	Vengal .. .. .	..	1	2	10
	Pennalurpet .. .. .	..	1	2	10
	Ramanjeri outpost .. .. .	..	..	1	4
	Nagalapuram .. .. .	..	1	2	11
Total .. .. .	..	5	15	76	
Sriperumbudur .. .. .	Poonamallee .. .. .	..	1	6	32
	Pillaichattram .. .. .	..	1	2	12
	Avadi .. .. .	..	1	2	8
	Sriperumbudur .. .. .	..	1	3	19
	Manimangalawa .. .. .	..	1	2	8
Total .. .. .	..	5	15	79	
Sembiyam .. .. .	Saidapet taluk .. .. .	..	2	3	20
	Elphinstone bridge outpost .. .. .	..	..	1	4
	Kodambakkam outpost .. .. .	..	..	1	4
	Madhavayal outpost .. .. .	..	..	1	5
	Tiruvottiyur .. .. .	..	1	2	17
	Sembiam .. .. .	1	2	6	36
	Red hills outpost .. .. .	..	..	1	4
Total .. .. .	1	5	15	90	
Chingleput .. .. .	Chingleput .. .. .	..	1	6	49
	Guduvancheri outpost .. .. .	..	..	1	4
	Tirupporur .. .. .	..	1	2	14
	Sedras .. .. .	..	1	2	9
	Lirakkalikkunram .. .. .	..	1	2	13
Total .. .. .	..	4	13	89	
Madurantakam .. .. .	Madurantakam .. .. .	..	2	3	29
	Chunampet .. .. .	..	1	2	11
	Chittampur outpost .. .. .	..	..	1	8
	Cheyvor .. .. .	..	1	2	12
	Acharapakkam .. .. .	..	1	2	15
	Uttaramerur .. .. .	..	1	2	19
	Peranagar outpost .. .. .	..	..	1	4
Mangalam outpost .. .. .	..	..	1	4	
Total .. .. .	..	6	14	102	
Conjeeveram .. .. .	Sivakanohi .. .. .	..	1	6	32
	Vishnukanohi .. .. .	..	1	5	33
	Kanohi taluk .. .. .	..	1	3	23
	B. Jhetti outpost .. .. .	..	..	1	4
	Walujabad .. .. .	..	1	2	13
Total .. .. .	..	4	17	105	



## Chingleput district—Abstract.

Name of circ.	Number of		Strength.					15 per cent reserve of constables.
	Stations.	Outposts.	Inspectors.	Sergeants.	Sub-Inspectors.	Head constables.	Constables.	
St. Thomas' Mount ..	3	1	1	1	3	15	107	..
Ponneri .. ..	5	4	1	..	5	16	76	..
Tiruvallar .. ..	4	2	1	..	5	15	76	..
Sripernbudur .. ..	5	..	1	..	5	15	79	..
Sembiam .. ..	3	4	1	1	5	15	90	..
Chingleput .. ..	4	1	1	..	4	13	89	..
Madurantakam .. ..	5	3	1	..	6	14	102	..
Conjeevaram .. ..	4	1	1	..	4	17	105	..
Armed reserve .. ..	..	..	1	3	..	14	104	22
Prosecuting staff .. ..	..	..	1	..	3	..	..	..
14 per cent reserve of Sub-Inspectors.	..	..	..	..	7	..	..	..
School .. ..	..	..	..	..	..	1	..	..
Central Recruits' School ..	..	..	..	..	4	4	..	..
<b>Total ..</b>	<b>33</b>	<b>16</b>	<b>10</b>	<b>5</b>	<b>51</b>	<b>139</b>	<b>828</b>	<b>22</b>

## Details for the armed reserves.

Duties.	Strength.	
	Head constables.	Constables.
(1) Emergency Force— .. ..	3	36
(2) Fixed duties—		
Reserve head constable .. ..	1	..
Armourer and bellows boy .. ..	1	1
Treasury guard .. ..	2	13
Sessions court guard .. ..	1	3
Office guard .. ..	1	3
Orderlies .. ..	..	22
<b>Total ..</b>	<b>6</b>	<b>42</b>
(3) Other duties—		
Prisoner's escort } .. ..	5	26
Treasure escort } .. ..	..	..
Special duty .. ..	..	..
<b>Total ..</b>	<b>5</b>	<b>26</b>
<b>Total armed reserve .. ..</b>	<b>14</b>	<b>104</b>
<b>15 per cent reserve .. ..</b>	<b>..</b>	<b>22</b>
<b>Total ..</b>	<b>14</b>	<b>126</b>

## Allocation list of Tinnevelly district.

Name of circles.	Name of station or outpost.	Sanctioned strength.			
		Sergeants.	Sub-Inspectors.	Head constables.	Constables.
Tinnevelly	Tinnevelly .. .. .	..	1	6	54
	Pettai outpost .. .. .	..	..	1	6
	Tinnevelly Bridge .. .. .	..	2	5	35
	Manoor .. .. .	..	1	2	18
	Sidaparpanallur outpost .. .. .	..	..	1	6
	Sivalaperi .. .. .	..	1	2	9
	Gangirikondan outpost .. .. .	..	..	1	6
	Palamcottah .. .. .	..	2	6	60
	Munnirpalam outpost .. .. .	..	..	1	8
	Total .. .. .	..	7	25	197
Sankaranayinar-koyil.	Sankaranayinar-koyil .. .. .	..	2	2	30
	Chinna Kovilankulam outpost .. .. .	..	..	1	4
	Kalugumalai .. .. .	..	1	2	14
	Panavadalai .. .. .	..	1	2	9
	Sivagiri .. .. .	..	1	2	10
	Puliangudi .. .. .	..	1	2	13
	Total .. .. .	..	6	11	80
Ambasamudram	Ambasamudram .. .. .	..	1	2	29
	Kalladaikurichi outpost .. .. .	..	..	1	4
	Sermadevi .. .. .	..	1	2	15
	Gopalasamudram outpost .. .. .	..	..	1	4
	Viravenallur outpost .. .. .	..	..	1	4
	Kudayam .. .. .	..	1	2	14
	Virakaralam-pudur .. .. .	..	1	2	12
	Alankulam outpost .. .. .	..	..	1	4
	Tenkasi .. .. .	..	2	3	30
Kadayanallur .. .. .	..	1	2	14	
	Total .. .. .	..	7	17	130
Nanguneri	Nanguneri .. .. .	..	1	2	32
	Marakalurihi outpost .. .. .	..	..	1	16
	Kalakkada .. .. .	..	1	2	15
	Pulam outpost .. .. .	..	..	1	12
	Tirukkurugudi outpost .. .. .	..	..	1	6
	Thiayanvellai .. .. .	..	1	2	14
	Vijayanarayanam outpost .. .. .	..	..	1	5
	Badhapuram .. .. .	..	1	2	17
	Valliyur .. .. .	..	1	2	13
Panakudi outpost .. .. .	..	..	1	6	
	Total .. .. .	..	5	15	136
Srivaikuntam	Saydanganallur .. .. .	..	1	2	13
	Minrappaad outpost .. .. .	..	..	1	4
	Srivaikuntam .. .. .	..	1	2	24
	Alwartirunagari .. .. .	..	1	2	13
	Tiruchendur .. .. .	..	1	2	25
	Arumganari outpost .. .. .	..	..	1	..
	Sattankulam .. .. .	..	1	2	15
	Kuiasekharapatnam .. .. .	..	1	2	10
	Total .. .. .	..	6	14	104
Tuticorin ..	Tuticorin town .. .. .	1	1	4	49
	Pudukkottai .. .. .	..	1	2	10
	Tattaparai outpost .. .. .	..	..	1	6
	Ottappidaram .. .. .	..	1	2	16
	Maniyachi .. .. .	..	1	2	10
	Kavattar .. .. .	..	1	1	11
	Kadambur outpost .. .. .	..	..	1	5
	Perungulam .. .. .	..	1	2	9
	Total .. .. .	1	6	15	116
Kovilpatti ..	Kovilpatti .. .. .	..	1	2	27
	Vilattikulam .. .. .	..	1	2	18
	Pudur .. .. .	..	1	2	11
	Ettiyapuram .. .. .	..	1	2	14
	Eppothuvendran .. .. .	..	1	2	10
	Total .. .. .	..	5	10	80

\* Six constables required for the outpost are met from the district strength.

## Tinnevely district—Abstract.

Name of circle.	Number of		Strength.					15 per cent reserve of constables.
	Stations.	Outposts.	Inspectors.	Sergeants.	Sub-Inspectors.	Head constables.	Constables.	
Tinnevely reserve .. ..	..	..	1	5	..	22	210	40
Do. circle .. ..	5	4	1	..	7	25	197	..
Sanharanayinarkoyil .. ..	5	1	1	..	6	11	80	..
Ambasamudram .. ..	6	4	1	..	7	17	130	..
Nanguneri .. ..	5	5	1	..	5	15	136	..
Brivaikuntam .. ..	6	2	1	..	6	14	104	..
Tuticorin .. ..	6	2	1	1	6	15	116	..
Kovilpatti .. ..	5	..	1	..	5	10	80	..
Tuticorin special force .. ..	..	..	1	2	..	6	50	10
Total .. ..	88	18	9	8	42	135	1,103	50
School .. ..	..	..	..	..	..	1	..	..
Prosecuting staff .. ..	..	..	1	..	4	..	..	..
14 per cent reserve of Sub-Inspectors.	..	..	..	..	7	..	..	..
Grand total .. ..	88	18	10	8	53	136	1,103	50

## Armed reserve.

Duties.	Tinnevely.		Tuticorin.	
	Head constables.	Constables.	Head constables.	Constables.
1. Emergency Force .. ..	8	96	4	48
2. Fixed duties—				
Reserve head constables .. ..	2	..	1	..
Armourer and bellows boy .. ..	1	1	..	..
Treasury guard .. ..	2	12	..	..
Store and magazine guard .. ..	2	8	..	..
Sessions court guard .. ..	1	5	..	..
Office guard .. ..	..	4	1	2
Orderlies .. ..	..	19	..	..
Total .. ..	8	49	2	2
3. Other duties—				
Prisoner's escort and treasure escort .. ..	1	15	..	..
Special duty .. ..	5	50	..	..
Total .. ..	6	65	..	..
Total armed reserve .. ..	22	210	6	50
Add 15 per cent reserve .. ..	..	40	..	10
Total .. ..	22	250	6	60

## Allocation of the railway police staff employed on the South Indian Railway.

Station or outpost.	Inspector.	Sergeant.	Sub-Inspector.	Head constables.		Constables.	
				Travelling staff.	Platform staff.	Travelling staff.	Platform staff.
<i>Madura Circle.</i>							
Madura .. .. .	1	1	2	1	3	11	15
Manapparai outpost .. .. .	..	..	..	..	..	..	2
Dindigul outpost .. .. .	..	..	..	..	..	..	2
Kodaikanal outpost .. .. .	..	..	..	..	1	..	2
Tuticorin .. .. .	..	..	1	1	1	6	7
Maniyachi outpost .. .. .	..	..	..	..	1	..	2
Virudupatti .. .. .	..	..	..	..	..	..	2
Tiruparankunram outpost .. .. .	..	..	..	..	1	..	6
Finnevelly bridge .. .. .	..	..	1	1	1	8	7
Quilon outpost .. .. .	..	..	..	..	1	3	3
Trivandrum outpost .. .. .	..	..	..	1	..	..	4
Ramnad .. .. .	..	..	1	1	1	7	5
Rameswaram outpost .. .. .	..	..	..	..	..	..	4
Dhannakkodi outpost .. .. .	..	1	..	2	1	..	8
Total .. .. .	1	2	5	7	11	35	70
<i>Calicut Circle.</i>							
Shoranur .. .. .	..	..	1	1	2	12	9
Tiruchur outpost .. .. .	..	..	..	..	..	..	2
Ernakulam outpost .. .. .	..	..	..	..	1	..	3
Olavakkot outpost .. .. .	..	..	..	..	1	..	5
Palghat outpost .. .. .	..	..	..	..	..	..	2
Calicut .. .. .	1	..	1	2	2	10	9
Tirur outpost .. .. .	..	..	..	..	..	..	4
Tellicherry outpost .. .. .	..	..	..	..	..	..	2
Mangalore .. .. .	..	..	1	1	..	5	8
Cannanore outpost .. .. .	..	..	..	..	1	..	6
Total .. .. .	1	..	3	4	7	27	49
<i>Podanur Circle.</i>							
Erode .. .. .	..	..	1	1	2	7	13
Salem .. .. .	..	..	1	1	2	7	11
Dharmapuri outpost .. .. .	..	..	..	..	..	3	2
Morappur outpost .. .. .	..	..	..	..	..	..	2
Tiruppattur outpost .. .. .	..	..	..	..	1	2	2
Podanur .. .. .	1	..	2	2	4	14	9
Tiruppur outpost .. .. .	..	..	..	..	..	..	2
Coimbatore outpost .. .. .	..	..	..	..	..	..	2
Mettupalaiyam outpost .. .. .	..	..	..	..	1	..	4
Pollachi outpost .. .. .	..	..	..	..	..	..	2
Octacamund .. .. .	..	1	1	1	1	7	3
Coonoor outpost .. .. .	..	1	..	..	1	..	4
Total .. .. .	1	2	5	5	12	46	56
<i>Trichinopoly Circle.</i>							
Tiruvalur .. .. .	..	..	1	1	2	11	9
Arantangi outpost .. .. .	..	..	..	..	..	..	3
Vedaranniyam outpost .. .. .	..	..	..	..	..	2	..
Nagore outpost .. .. .	..	..	..	..	..	..	2
Negapatam outpost .. .. .	..	..	..	..	1	..	6
Tanjore .. .. .	..	..	1	1	2	12	9
Kumbakonam outpost .. .. .	..	..	..	..	1	..	2
Nidamangulam outpost .. .. .	..	..	..	..	..	2	..
Trichinopoly .. .. .	1	1	2	2	2	15	16
Trichinopoly Fort outpost .. .. .	..	..	..	..	1	..	5
Karur outpost .. .. .	..	..	..	..	..	..	2
Total .. .. .	1	1	4	4	9	42	54
<i>Madras (Egmore) Circle.</i>							
Egmore .. .. .	1	2	1	1	2	13	16
Beach outpost .. .. .	..	..	..	..	1	..	4
Chingleput .. .. .	..	..	1	1	2	13	11
Tindivanam outpost .. .. .	..	..	..	..	..	..	2
Conjeevaram outpost .. .. .	..	..	..	..	..	..	2
Villupuram .. .. .	..	..	1	1	2	5	19
Tiruvannamalai outpost .. .. .	..	..	..	..	..	..	2
Vellore outpost .. .. .	..	..	..	..	..	..	3
Mayavaram .. .. .	..	..	1	1	2	13	12
Cuddalore outpost .. .. .	..	..	..	..	..	..	3
Total .. .. .	1	2	4	4	9	44	74
Office guard .. .. .	..	..	..	..	1	..	4
Prosecuting staff .. .. .	1	..	1	..	..	..	..
Vacancy Reserve of Sub-Inspectors .. .. .	..	..	4	..	..	..	..
Grand total .. .. .	6	7	26	24	49	168	307

(9)

Allocation of the Railway Police staff employed on the Madras and Southern Mahratta Railway and on the portions of the Bengal-Nagpur Railway and Nizam's Guaranteed State Railways which are within this Presidency.

Name of railway.	Name of circle.	Station or outpost.	Inspectors.	Bergasants.	Sub-Inspectors.	Head constables.		Constables.		
						Travelling staff.	Platform staff.	Travelling staff.	Platform staff.	
Bengal-Nagpur Railway.	Waltair	Berhampur ..	..	..	1	1	1	13	6	
		Palasa outpost ..	..	..	..	..	..	..	2	
		Visianagram ..	..	..	1	1	1	12	4	
		Bobbili outpost ..	..	..	..	..	1	..	3	
		Parvatipur outpost ..	..	..	..	..	1	..	2	
		Salura outpost ..	..	..	..	..	1	..	2	
		Waltair ..	1	..	1	1	1	7	9	
		Visagapatam outpost ..	..	..	..	..	..	..	2	
		Tuni outpost ..	..	..	..	..	..	..	2	
		Rajahmundry ..	..	..	1	1	1	6	7	
		Godavari outpost ..	..	..	..	..	..	1	5	
		Samalkota outpost ..	..	..	..	..	1	..	5	
		Cocanada town outpost ..	..	..	..	..	..	..	2	
	Cocanada port outpost ..	..	..	..	..	1	..	3		
		Total ..		1	..	4	4	9	37	57
		Beswada	Beswada ..	1	1	3	1	4	11	* 33
			Eilore outpost ..	..	..	..	..	..	..	2
			Nidadavole outpost ..	..	..	..	..	1	..	3
			Ongole ..	..	..	1	1	1	7	5
			Kistna Canal outpost ..	..	..	..	..	..	..	2
			Bapatla outpost ..	..	..	..	..	..	..	2
			Tenali ..	..	..	..	1	1	..	4
			Gudur ..	..	..	1	1	1	7	7
			Bitragunta outpost ..	..	..	..	..	1	..	3
			Nellore outpost ..	..	..	..	..	1	..	3
			Masulipatam outpost ..	..	..	..	..	1	..	4
		Guntur ..	..	..	1	2	1	10	11	
		Tadipalli outpost ..	..	..	..	..	1	..	2	
		Donskonda ..	..	..	1	..	1	4	4	
		Total ..		1	1	7	5	14	39	56
		Madras	Central station ..	1	3	1	2	..	15	16
			Salt Cotaura ..	..	..	1	..	2	..	12
			Basin Bridge junction outpost ..	..	..	..	..	1	..	3
			Perambur outpost ..	..	..	..	..	1	..	3
			Tiruvallur outpost ..	..	..	..	..	1	..	3
			Arkonam ..	..	..	1	1	2	7	13
			Tirutiani outpost ..	..	..	..	..	..	..	2
			Renigunta ..	..	..	1	1	1	9	12
			Nandalur outpost ..	..	..	..	..	1	..	3
			Rayapuram ..	..	..	1	1	1	7	8
	Washermanpet outpost ..		..	..	..	..	1	..	4	
	Ponneri outpost ..		..	..	..	..	..	..	2	
	Katpadi ..		..	..	1	1	2	8	15	
	Pakala outpost ..		..	..	..	..	1	..	6	
	Tirupati East outpost ..		..	..	..	..	1	..	3	
	Jalarpet ..	..	..	2	2	2	21	15		
	Vaniyambadi outpost ..	..	..	..	..	..	..	2		
	Ambur outpost ..	..	..	..	..	..	..	2		
	Gudiyattam outpost ..	..	..	..	..	..	..	2		
	Walajah Road outpost ..	..	..	..	..	..	..	2		
	Total ..		1	3	8	8	17	66	128	
	Guntakal	Bellary ..	..	1	1	1	2	10	11	
		Hospet outpost ..	..	..	..	..	..	..	2	
		Guntakal ..	1	1	2	2	2	10	15	
		Dharmavaram outpost ..	..	..	..	..	1	..	4	
		Hindupur outpost ..	..	..	..	..	..	..	2	
		Nandyal ..	..	..	1	1	1	6	4	
		Kurnool outpost ..	..	..	..	..	..	..	2	
		Dronachalam outpost ..	..	..	..	..	1	..	3	
		Cuddapah ..	..	..	1	1	1	6	8	
		Yeresguntla outpost ..	..	..	..	..	..	..	2	
		Tadpatri outpost ..	..	..	..	..	..	..	2	
		Gooty ..	..	..	1	1	1	6	6	
		Adoni outpost ..	..	..	..	..	..	..	2	
	Tungabhadra outpost ..	..	..	..	..	..	..	1		
	Kadiri ..	..	..	1	1	1	7	4		
	Madanapalle Road outpost ..	..	..	..	..	..	..	2		
	Total ..		1	2	7	7	10	45	70	
	Prosecuting staff ..	..	1	..	..	..	..	..	..	
	Office guard and orderlies ..	..	..	..	..	1	..	..	4	
	Fourteen per cent reserve of Sub-Inspectors ..	..	..	4	..	..	..	..	..	
	Grand total ..		5	6	30	24	51	187	345	

\* Two of these constables belong to the Nizam's Guaranteed State Railways.

*Statement of crimes dealt with by the C.I.D. during 1920, 1921 and 1922,***1920.**

1. Theft of ballot box from Guntūr Collector's office.
2. Theft of books from the Presidency College Library.
3. Abstraction of insured letters between Rangoon and Madras (sections 408 and 409 or 379, I.P.C.).
4. Rajahmundry Town currency notes forgery case.
5. Swindling by Punjab Commercial Agency of Gadag in Bombay Presidency and Guntakal.
6. Rayapuram Railway cash theft case.
7. Coromandel Life Insurance Company of Bimlipatam.
8. Loss of insured letter from Pondicherry to Bellary.
9. Malerkotla telegraphic money-order fraud case.
10. Swindling by Saiyid Abdul Majid Prancha under the name of Myri & Co. in Madras, Calicut and Guzerat.
11. Case of counterfeit currency notes—TC/series—Rs. 100.
12. Possession of firearms by unlicensed persons in Kurnool and Anantapur districts.

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1. Abstraction of currency notes from insured letters.
2. Ghee theft in Supply and Transport Corps.
3. Paramagudi Sub-Registrar's office forgery case.
4. Sedition cases against P. Varadarajulu Nayudu and N. S. Ramaswami Ayyangar.
5. City bomb cases arising out of mill hand troubles.
6. Rayapuram Railway cash theft case.
7. Coromandel Life Insurance Company of Bimlipatam.
8. Rajahmundry Town currency notes forgery.
9. Railway Pay Order forgery.
10. Cheating by bogus railway receipts by Abdul Gani Karim Baksh alias Abdul Wahab.
11. Malerkotla telegraphic money-order fraud case.
12. Abstraction of currency notes from Tirupur insured letter.
13. Appearance of forged five-rupee currency notes in Bangalore City—JD/18 series.
14. Appearance of forged 100-rupee currency notes in Ranipet—TA/54 series.

**1922.**

1. Paramagudi Sub-Registrar's office forgery case.
2. Investigation of interruption of telegrams.
3. Theft of insured parcel from Rangoon between Bombay and Madras.
4. Tinnevely counterfeit five-rupee currency notes case—SD/78 series.
5. Mappilla train tragedy case.
6. Theft of insured letters from Park Town Post Office late fee mail bag.
7. Theft of gold lace thread parcel from Bombay to Madras.
8. Forged currency notes cases—GC/25 series—in Madras City.
9. Rajahmundry currency note forgery case.
10. Cheating by bogus railway receipts by Abdul Gani Karim Baksh alias Abdul Wahab.
11. Inquiry regarding forged currency notes of WC/16 and 27 series.
12. Tirupati railway staff malpractices.
13. Malerkotla telegraphic money-order case.
14. Inquiry regarding forged currency notes of AA/83 series for Rs. 100 and Rs. 5 traced to Kabulis.
15. Shortage of groundnuts from Madras shipments.
16. Kalugumalai counterfeit coining case.
17. Theft of insured letters from Suramangalam for Trichinopoly.
18. Abstraction of currency notes from registered letter—Secunderabad to Coimbatore.
19. Inquiry regarding forged currency notes cases in CC/72 and CD/352 series for Rs 100 in Cocanada.
20. Villupuram Railway Mail Service theft of insured letters.

The sanctioned strength of Sub-Inspectors in the City Police is as follows:—

	European.	Indian.
Stations .. .. .	22	22
M. Division .. .. .	2	1
Intelligence Department .. .. .	..	5
Court .. .. .	2	..
Prosecuting—		
Presidency Magistrates' Courts .. .. .	..	2
Bench Courts .. .. .	..	2
Mounted Branch .. .. .	1	..
Hackney .. .. .	2	..
Motor Investigation .. .. .	..	4
	29	36

A reserve of 4 European Sub-Inspectors and 14 Indian Sub-Inspectors is sanctioned to meet casualties, leave vacancies, special duties, etc. The casualties now are 5 Sub-Inspectors acting as Inspectors, 6 on leave and 10 on probation undergoing practical training. There are 4 vacancies in which 4 mufassal Sub-Inspectors are acting.

The casualty reserve was 9 prior to November 1918. It was raised to 4 and 14 as stated above for reasons mentioned in Mr. Armitage's letter, copy of which read in G.O. No. 2485, Home (Judicial), dated the 6th November 1918, is herewith enclosed. It would even now be seen that the strength of the casualty reserve is 18 whereas the actual casualties at present for all practical purposes are 21.

In addition to the reasons given by Mr. Armitage in his letter read in the above Government Order, I wish to lay special stress on the fact that unlike mufassal where head constables are made to fill casualties in the ranks of Sub-Inspectors, it is not possible to find head constables in the city to do so.

A better class of Sub-Inspector is absolutely necessary here to deal with the public and the head constables who are ignorant of English do not come up to the mark to act as Sub-Inspectors even temporarily.

A suitable reserve of Sub-Inspectors is, therefore, necessary.

#### ENCLOSURES

(1)

#### *Staff of the Intelligence Department.*

##### Executive staff—

- 2 Inspectors.
- 3 Sub-Inspectors.
- 2 Shorthand Sub-Inspectors.
- 5 Head Constables.
- 6 Constables.

##### Intelligence Department office work—Confidential Section—

- 2 Sub-Inspectors.
- 1 Head Constable (Typist).

(2)

#### *Cases investigated by the Intelligence Department during the past two years.*

#### CRIME.

A bogus organisation under the name of "The Madras Hindu Permanent Fund, Limited" was constituted in 1921 and registered with the Registrar of the Joint Stock Companies. An

ingenious system of defrauding the public by issue of bogus cheques was organized, the moving spirits being a graduate and a well-known military contractor. This matter was taken up by the Intelligence Department and after an elaborate investigation and a protracted trial the accused were convicted by the Chief Presidency Magistrate. The conviction was also upheld by the High Court.

2. Some of the directors of the abovesaid organization subsequently started a bogus lottery and obtained its registration with the Registrar of the Joint Stock Companies under false pretences. A widespread advertisement campaign was carried on in different provinces and a very large amount of money was collected under the pretext of this being a lottery recognized by Government. A graduate Government servant on a salary of Rs. 200 and another educated man were convicted.

3. A European named G. S. Blair carried on a system of cheating in Mount Road firms by false pretext of crediting to the Mercantile Bank, Limited. He was eventually arrested in Bombay and successfully prosecuted.

4. A case of systematic theft of articles from the Government Medical Stores was worked up and an employee was convicted.

5. Several Mount Road firms were cleverly cheated by a young man who successfully forged the signatures of several I.M.S. officers. This case was taken up by the Intelligence Department and the accused was convicted.

6. Cases of obtaining money by telegraphic money orders by sending bogus telegrams were brought to the notice of Commissioner by the Postal Department. This case was entrusted to the Intelligence Department and a Basra-returned Syrian Christian and an ex-convict was arrested in Bombay and convicted in the Sessions Court.

7. A burglar was watched and three cases of house-breaking were traced to him. He was convicted in all.

8. A clear transaction in indecent photos was brought to notice and the person responsible was successfully prosecuted.

9. Persistent pilfering from the Army Clothing Factory was brought to notice and an Intelligence Department officer was deputed to keep a watch. Properties worth several hundreds of rupees were traced to the possession of an employee and he was successfully prosecuted under section 411, I.P.C.

10. One hundred and thirty-six cases arising out of the mill disturbances were investigated—one of murder, 33 of arson, 67 of rioting and 35 of theft and hurt. The manner in which the cases were put up in court elicited the approbation both of the magistracy and the public. The High Court, also, confirmed the convictions in almost all the cases.

11. A postman and a packer attached to the General Post office were successfully run in for systematically forging the signatures of addressees and misappropriating the contents of the parcels entrusted to them for delivery. One of the accused was arrested in the Tea Plantations of Travancore after a lapse of two years.

12. Complaints of cheating practised by an apparently respectable person on the pretext of obtaining employments for candidates having been made, the matter was taken up by the Intelligence Department. The accused was traced and successfully prosecuted.

13. Pilfering of Thymol from the office of the Ankylostomiasis Campaign Officer was detected and a clerk was successfully prosecuted.

14. A well-known merchant in medicines and chemicals was, also, successfully prosecuted under section 411, I.P.C., for receiving the property in the abovesaid case. His appeal is still pending in the High Court.

15. The Superintendent of the Penitentiary having brought to notice a systematic carrying of correspondence between the prisoners and the outside public, the matter was taken up by the Intelligence Department, two warders were successfully prosecuted under section 42 of the Prisons Act.

16. The widespread cheating practised by K. C. Sri Manavedan Raja of Kottakal, an England-returned swindler coming from a very wealthy family in Malabar, having been brought to notice, the investigation was taken up by the Intelligence Department. He has just been arrested in Colombo and prosecuted. The case is *sub judice*.

17. An ingenious and mysterious case of theft of 500 marcs of gold lace thread worth Rs. 40,000 from the strong room of the Port Trust having baffled the investigation of the Division Police, the Intelligence Department had to step in and take up the investigation. Sixty-three and half marcs which could be proved beyond doubt to have formed part of the stolen consignment were recovered at Salem after a good deal of investigation in all parts of the Presidency. Three persons were charged under section 411, Indian Penal Code, and the wealthy



Sourashtra merchant was convicted to 18 months' rigorous imprisonment. He was, however, given the benefit of the doubt by the High Court. The property having been proved beyond doubt to have been stolen was returned to the Port Trust.

18. Investigation in the above case disclosed systematic smuggling of gold lace thread from Pondicherry which has resulted considerable loss of revenue to Government.

Two such consignments worth Rs. 6,000 and Rs. 4,000 respectively were successfully seized. They were proved to the satisfaction of the Collector of Customs to have been smuggled and both the lots were confiscated to Government.

19 to 28. A systematic fraud and cheating committed by Sundaram Ayyar, B.A., a cashier of the Board of Revenue, in respect of diamonds valued about Rs. 70,000 were brought to notice. The investigation was taken up by the Intelligence Department and evidence was collected to prove ten cases against him. Rupees 59,000 worth of property out of the total of Rs. 70,000 lost was, also, recovered. The accused was sentenced to 18 months' rigorous imprisonment in the first set of three cases. He has appealed to the High Court. The other cases are pending trial.

29. An organized attempt was anonymously made to distribute Bolshevik literature. The investigation was taken up by the Intelligence Department. After considerable difficulty, Nilakanta Brahmachari, a dangerous revolutionary concerned in the Ashe murder case was traced to be the author of the pamphlets. He was traced after persistent search and while being escorted to the police station, he attempted to shoot the policeman with a loaded revolver in his possession. Luckily the cartridge did not explode and the revolver was wrested from his hand. Besides the cases under section 124-A, Indian Penal Code, and the Arms Act, he was prosecuted under section 307, Indian Penal Code, and sentenced to 7 years' rigorous imprisonment.

30. Information about the suspicious movement of suspected house-breakers having been received, a sharp look-out was kept by the Intelligence Department. A notorious old offender with 8 previous convictions was arrested. He was successfully prosecuted under section 110, Criminal Procedure Code, and sent to jail for failing to furnish security.

31. A bill-collector under the Madras Corporation succeeded in defrauding his employers to the extent of several thousands of rupees by an ingenious system of manipulating bills, etc. He was arrested at Rangoon and successfully prosecuted.

32. On receipt of information of systematic thefts by some employees in the Mount Road firms, the enquiry was taken up by the Intelligence Department. One Miss Ballantyne, a lady typist on a salary of Rs. 120 employed in Messrs. Oakes & Co., was traced to be in possession of a number of stolen articles and she was successfully prosecuted.

33. One R. Krishnaswami Ayyar, an educated business man, with two previous convictions for cheating was again successfully run in for defrauding the Manager of the Provincial Insurance Company of which he was the manager previously.

34. A Marwadi business man succeeded in defrauding the public to the extent of Rs. 70,000 on the score of running an auction chit fund. The accused has been charged.

35. A sensational case of attempted bribery against one Lilaram, an influential merchant in Georgetown, and his confederate of offering Rs. 8,000 to the Superintendent of Customs was investigated and is under trial.

36. Two educated Andhras of a respectable family were detected running a bogus business in Madras under different names and found to have collected Rs. 15,000 and defrauded their sub-agents. They have since been arrested and the case is under investigation.

37. In a case of theft, the complainant was not satisfied with the investigation of the Division Police who reported it as undetectable. This case was taken up by the Intelligence Department and found that the complaint was deliberately false and concocted and was ordered to be struck off as such.

38. The above complainant who happens to belong to a respectable community was found systematically cheating jewel merchants. He has been prosecuted and is undergoing trial.

39. The Intelligence Department was deputed to render assistance to the Division Police in the investigation of cases against 3 Mussalman youngsters of Washermanpet who manufactured fireworks bombs without licence in the dead of night in a shop in Mint Street which resulted in a big explosion, the collapse of the building and the death of one of the manufacturers. The surviving accused was got convicted.

40. An ingenious case of forgery and cheating by a Sourashtra broker of Madura was brought to light. Settlement Office orders were sent to a victim and he was made to part with thousands of rupees. He has been arrested and is undergoing trial.

41. A case of attempt to pass off a forged 1,000-rupee currency note was taken up and a Kabuli named Abdulla Khan was traced in Dharmapuri in Salem district to be the real possessor of it. He was found to have attempted to pass it on through intermediaries to avoid suspicion. He was committed to Sessions but discharged there by giving the benefit of the doubt.

42. The investigation of systematic fraud committed by a tailor on Military officers living within the Fort was taken up. But in the absence of any clue as regards his identity on account of many of the victims having gone home to England, further investigation was stopped.

43. On representation made by taxi companies of systematic misappropriation of wages collected from customers by the taxi drivers who manipulated the bills, an investigation by the Intelligence Department was ordered. The accused was successfully prosecuted.

44. An European named R. Ferguson was detected having made bogus claims and having misappropriated by selling raffle tickets issued at Bombay. On account of the faulty method of the Bombay people in not keeping account of the raffle tickets and in view of his having been convicted in another case, the prosecution against him was not pressed.

45. A complaint of criminal breach of trust against V. R. Karandikar, a prominent member of the Theosophical Society, Adyar, was received from the Remington Typewriter Company in respect of several valuable typewriters. Enough evidence for the prosecution was collected but in view of his having paid back the amount to the company and on their request to be permitted to withdraw their complaint, the matter was not pressed.

46. Systematic abstraction of currency notes from insured letters sent from Mount Road Post office having been reported, the investigation was entrusted to the Intelligence Department. The identical notes lost were traced and the packer was spotted to be at the bottom of the mischief. For want of legal evidence, he was not prosecuted but the trouble ended with his removal.

47. A systematic misappropriation of trust money by one of the trustees of the Amir-un-nisa Begam Endowments was brought to light. The case was successfully investigated and is pending trial.

48. A case of fraud involving a large amount by the Head clerk of the Labour Commissioner's office, Saidapet, located at Madras, was investigated. The case is pending trial.

49. A complaint of false personation of gosha ladies and the execution of documents in their names was brought to light by the Inspector-General of Registration. The accused have been charged and are under remand.

50. A habitual cheat, named Sankaranarayana Ayyar, was found to have defrauded the High Court vakils at Mylapore. He had similarly defrauded several others in the Presidency. Evidence was collected against him from all parts of the Presidency and he was charged. He is still absconding.

#### POLITICAL.

1. Khazi Abdul Rahiman, a clerk in the Port Trust and a *Khilāfat* worker, was found distributing by post pamphlets invoking Muhammadan sepoys and police officers to give up Government service and also circulating the proscribed fatwa of the Ulemas. He was prosecuted under section 131, Indian Penal Code, and convicted to three years' rigorous imprisonment.

2. The same man was also found circulating the proscribed fatwa of the Ulemas with a covering letter. He was prosecuted under section 124-A, Indian Penal Code, and convicted to 18 months' rigorous imprisonment.

3. Natesa Nayakan, an ex-employee of the B.M.C. Mills, and prominent labour worker was found making violent speeches with intent to disturb the public peace in his attempt to organize National volunteers. A case under section 108, Criminal Procedure Code, was prepared and he was put up. He went to jail for one year refusing to furnish bail.

4. Chakravarthi, a Head clerk in a Muhammadan firm and member of the Volunteer Corps, was also detected making objectionable speeches which were likely to disturb the public peace. Proceedings were taken against him under section 108, Criminal Procedure Code. He tendered an abject apology which was accepted in Court and he has since kept back from employing such objectionable methods.

5. Krishnaswami Sarma, a political ex-convict and dangerous agitator, who was making objectionable speeches in and out of Madras, was also put up under section 108, Criminal Procedure Code. He went to jail for one year refusing to furnish security.

6. A case was prepared against M. S. Subrahmanya Ayyar, a non-co-operator and member of the City Congress Council, under section 108, Criminal Procedure Code, when his speeches became very objectionable and tended to disturb the public peace. He also went to jail for one year.

7. A case was also prepared against Subrahmanya Siva, under section 108, Criminal Procedure Code, for his objectionable speeches. He executed surety bonds and has remained quiet.

8. Shahul Hameed, proprietor of the 'Shahul Hameedia Press,' Triplicane, was prosecuted under section 153, Indian Penal Code, for printing objectionable pamphlets in connexion with the riot that took place on His Royal Highness the Prince of Wales' arrival day. He tendered an abject apology which was accepted by Government.

9. G. Satyanarayana, C. M. Natesa Mudaliyar and Ajanta Satyanarayana, the author, printer and publisher, respectively, of a Telugu seditious book called *Swarajya Gitamulu*, were prosecuted under section 124-A, Indian Penal Code. The author was convicted and sentenced to a long term of imprisonment and the printer and the publisher tendered an abject apology which was accepted by Government and the cases against them were withdrawn.

10. Amir Ali and Abdul Lateef Farukhi, the printer and editor, respectively, of the daily *Azad Hind* newspaper, were prosecuted under section 124-A, Indian Penal Code, for publishing seditious poems. Amir Ali tendered an abject apology and the case against him was withdrawn, and the charge against the editor was proved and he was convicted to six months' rigorous imprisonment.

11. Ghulam Ahmed, the editor and the printer of the *Qaumi* daily newspaper, was prosecuted under sections 124-A and 505, Indian Penal Code, for publishing seditious matter under the heading 'Malabar Atrocities'. He was convicted and sentenced to nine months' rigorous imprisonment, but the sentence was remitted by Government on his giving an undertaking not to take part in politics.

12. Kshemanand Rahat, a United Province Brahman and the editor and printer of the Hindi journal *Bharat Titik*, was prosecuted under section 124-A, Indian Penal Code, for publishing seditious matter in the issue of his paper. He was convicted and sentenced to one year's rigorous imprisonment.

13. Saiyid Miran Mohi-ud-din, the captain of the volunteers, was prosecuted under sections 124-A and 131, Indian Penal Code. He was convicted by the High Court but his sentence was remitted by Government as he gave an undertaking not to take part in any political movement.

#### ARMS ACT.

Ten cases were investigated under the Indian Arms Act.

#### Intelligence Department.

Year.	Confidential references disposed of in the I.D.	Meetings and conferences attended and reported upon	
		Political.	Labour and other unions.
1921 .. .. .	2,437	92	32
1922 .. .. .	2,246	135	30
Number of political suspects watched ..	36	(excluding those temporarily staying in Madras).	

Number of newspapers and periodicals received and checked in the I.D.—

Newspapers.		No.	Periodicals.		No.
Dailies .. .. .	15	Weekly .. .. .	36		
Weekly .. .. .	6	Fortnightly .. .. .	5		
		Monthly .. .. .	110		
		Quarterly .. .. .	11		
		Half-yearly .. .. .	3		
		Occasional .. .. .	2		
		Yearly .. .. .	2		
	21		169		

Maintaining lists of special constables containing about 900 names which are revised every quarter.

*Intelligence Department.*

## Statistics of miscellaneous work.

Year.	Fire-arms.				Application for passports from Indians going abroad.	Cinemas.
	Number of statements of daily transactions each containing about 10 items—checked—once in a fortnight.	Number of shops inspected every month.	References on number of shipments of arms imported from outside British India.	Application for possession of arms.		
1921 .. ..	1,420	5	20	95	65	Inspection of films every week.
1922 .. ..	1,420	5	25	127	60	



## POLICE COMMITTEE

### REPORT.

The committee was appointed to consider whether any, and if so what, retrenchment could be effected in the present expenditure on the police without detriment to efficiency. The objects of the retrenchment were stated to be to provide funds for accelerating the building programme and for other projects which recent events have shown to be necessary, of which the most important was the formation of adequate striking forces. The committee consisted primarily of magistrates and police officers, but Messrs. Natesa Mudaliyar and Subbarayan, as members of the Finance Committee of the Legislative Council, were asked for and gave their assistance. Subsequently Sir P. Tyagaraya Chettiyar, the Raja of Ramnad and Mr. O. Tanikachalam Chettiyar were asked to join. Sir P. Tyagaraya Chettiyar expressed his inability to do so and the invitation to Mr. Tanikachalam Chettiyar was sent after the committee had already had two sittings and was nearing the completion of its labours, and under the circumstances he did not feel justified in coming in so late. The Raja of Ramnad accepted the invitation, but was unfortunately prevented by other engagements from attending the meetings, though he sent in a memorandum after reading the written opinions of the official members and the notes of the proceedings of the first two days. The opinions expressed in his memorandum naturally do not coincide altogether with the conclusions arrived at by the committee after discussion. As a basis of discussion before the committee met various suggestions as to ways in which retrenchment might be possible were embodied in three memoranda; these were communicated to the official members of the committee with a request that they would submit written reports discussing the proposals and making any fresh suggestions which they might think useful. Their reports were printed and circulated to all the members of the committee with the request that any member who wished to make further remarks would do so. Further reports were received from three officers and all the papers were put before the committee, which sat on the 6th, 7th and 14th April and discussed them and also certain further questions which had been referred to it. Mr. Davis was unable to attend the meetings on the 6th and 7th; and Messrs. Tyler and Ramanuja Ayyangar were unable to leave their districts a second time and were consequently absent on the 14th. Mr. Hannington also proceeded on leave on the 13th and could not come on the 14th. Messrs. Filson and Bhavanandam Pillai were therefore asked to attend on that day.

2. SUPERIOR OFFICERS.—The first suggestion that was put before the committee was that the number of Deputy Inspectors-General might be considerably reduced. There are at present four Range Deputy Inspectors-General, one Deputy Inspector-General in charge of Railways and the Criminal Investigation Department and one who holds the post of Commissioner of Police for the City; and the suggestion was that in place of the first five there might be only one, who would be stationary at headquarters, would assist the Inspector-General in disposing of appeals (the number of which would be reduced by increasing the powers of the Superintendents), would act as his deputy when he was on tour and would also control the Railway Police and the Criminal Investigation Department. This officer would in fact combine the functions now performed by the Deputy Inspector-General of Railways and Criminal Investigation Department and the Assistant Inspector-General besides dealing with the appeals against orders of punishment passed by the Superintendents; and the only inspection of the work of the District Superintendents would be what the Inspector-General himself would undertake.

3. The committee has not thought it necessary to go into the question whether the practical abolition of a grade to which most, if not all, Superintendents have had before them the prospects of promotion, would be a breach of faith with the existing members of the service; nor into the effect which such action would have on recruitment. These matters have been fully dealt with in the written replies sent by some of the members and are deserving of serious consideration before the Government commit themselves to any proposal of a drastic nature. Apart from this the committee does not see its way to recommend any larger retrenchment under this head. It considers that the duties which would be thrown on the Inspector-General and the one Deputy Inspector-General whose retention is suggested in the memorandum

are far beyond the capacity of any two officers ; and it is convinced that the loss of efficiency by the abolition of the Range Deputy Inspectors-General would be so great as to outweigh the benefits of the retrenchment. The Range Deputy Inspectors-General are needed not only to supervise and co-ordinate the work of Superintendents and to dispose of appeals, but still more to keep the Inspector-General informed of the work of the districts to an extent to which it is impossible for him to attain through his own inspections. It is not every Superintendent who is an officer of sufficient experience to administer his district without more detailed control and supervision than he can get from the Inspector-General ; the best Superintendent is often glad of advice and suggestions ; and it is not only in connexion with organized gangs of criminals that co-ordination is required. As to the number of Range Deputy Inspectors-General that is absolutely necessary the committee was not unanimous. The two non-official members present would like, in view of the necessity for retrenchment, to divide the Presidency experimentally into two ranges ; the police members consider that four are necessary ; Mr. Narayana Reddi thinks that three should be enough ; while Mr. Tyler's view is that any reduction in the present number would lead to some loss of efficiency, but that a reduction below three would lead to such loss of efficiency that under existing circumstances it would be unwise to take the risk. On the whole the committee is of opinion that the Government might consider the abolition of one post of Deputy Inspector-General as the limit of retrenchment now desirable in regard to this grade.

4. If it is conceded that the number of Range Deputy Inspectors-General should be reduced to three, the committee is unanimous in thinking that there should be a Deputy Inspector-General in control of Railways and the Criminal Investigation Department ; and it is only in case a fourth Range Deputy Inspector-General is retained that two members (Dr. Subbarayan and Mr. Davis) would like an investigation into the question whether these branches of police work cannot be entrusted to an officer of the rank of District Superintendent of Police. The general opinion is that the present arrangement cannot be disturbed without undue detriment to the work. It is recognized that the head of the Criminal Investigation Department should be an officer of great experience and one of rank sufficient to command obedience from the district staff with whom he has official dealings as well as with the officers and men under his immediate control.

5. The committee sees no possibility of reducing the number of Superintendents. The charge of a District Superintendent of Police cannot well extend beyond that of a District Magistrate ; the districts of the Madras Presidency are nearly all large and the only one, the size of which might suggest that it could be supervised by an officer of lower rank than a District Superintendent of Police, is the Nilgiris. Even here the work is by no means negligible and special conditions make it desirable to retain it as a separate charge. The Coimbatore district is, if anything, too heavy a charge already and no addition to it is possible ; and geographical difficulties preclude any other re-arrangement. If, however, it is found possible or desirable to alter the limits of any revenue districts and so reduce the number, a reduction in the number of police districts would normally follow. As regards the two posts of Assistant Inspector-General and Personal Assistant to the Deputy Inspector-General of Police, Railways and Criminal Investigation Department, the committee is strongly of opinion that the former should be filled by an officer of the rank of Superintendent. His responsibilities are great, especially when the Inspector-General is away from headquarters and the fact that he has to issue orders to the district staff renders it necessary that he should be an officer of considerable seniority. In respect of the latter, the non-official members were naturally not in a position to offer a decided opinion ; the official members were convinced that an officer of the rank of Superintendent was necessary. A consideration which influenced the decision of the committee with regard to these posts as well as certain posts in the city was that continuity could only be secured by the appointment of Superintendents. It would be most inadvisable to appoint any but the most senior Assistant or Deputy Superintendents and these would in most cases be shortly due for promotion, when they would have to vacate. There is ample work for all these officers.

6. The committee agrees that there is no good reason for relieving District Superintendents of Police of divisional charge. The District Superintendent of Police should in its opinion be able to combine this charge with supervision over his

assistants or deputies. It is the general opinion also that it is only in exceptional circumstances, such as those of the Agency Division, that the Superintendent needs a personal assistant, though there may be districts in which it is desirable that one of the subdivisional officers should have his headquarters at or near the district headquarters so that he may be within call of the District Magistrate when the District Superintendent of Police is away. Whether any substantial increase in the number of subdivisions is called for can only be decided on an examination of the conditions of each district and the decision must depend largely on the conclusions arrived at with regard to the lower ranks. Pending examination the committee does not think that any addition to the cadre of Deputy Superintendents is necessary. One police member (Mr. Sayers) considers that few, if any, districts should need more than two officers of the rank of Assistant or Deputy Superintendent in addition to the District Superintendent of Police, while some districts could do with less ; and the abolition of personal assistants should provide enough officers for all the subdivisional charges.

7. CITY POLICE.—In their written replies some members of the committee acquiesced in the suggestion that the post of Commissioner of Police might be held by an officer of the rank of District Superintendent of Police. After perusal of the replies of other members and after discussion the committee, as a whole, concluded that the Commissioner ought to be an officer of the rank of Deputy Inspector-General. For good and sufficient reasons he has been placed in a position of comparative independence ; he has to deal with a variety of situations which do not arise in a district and with classes of people with whom a District Superintendent of Police seldom comes in contact. It is recognized in the memorandum that there can be no appreciable economy on his pay and the committee thinks there should be no diminution of his status. It is also of opinion that, if the standard of police work in the city is to be efficiently performed, there can be no cutting out of the other superior posts. The Commissioner needs two deputies of fairly high standing ; and though it might be possible to entrust the work to selected Assistant or Deputy Superintendents, they would have to be senior officers of experience and proved capability and it would seldom be possible to retain officers of that grade long enough to enable them to get thoroughly acquainted with the conditions. Both the Assistant Commissioners have their own special duties and the abolition of these posts would entail loss of efficiency ; but if retrenchment in the higher ranks is absolutely necessary the office which can be abolished with least detriment to the proper carrying out of the duties of the police is that of the Assistant Commissioner in the southern range. The committee cannot recommend the abolition of the Assistant Commissioner attached to the Commissioner's office who is directly concerned with the Intelligence Department and licensing.

8. In the memorandum it is suggested that, if the inspectors cannot be abolished their number might be reduced by half and that the number of sub-inspectors also might be reduced by half on the ground that it is not necessary to post one European and one Indian sub-inspector at each station. In the opinion of the committee the inspectors cannot be dispensed with, the reasons being much the same for the city as for the mufassal. It is informed also that it is not the invariable practice to post one European and one Indian sub-inspector to each station. The total number of inspectors in the city force is now fourteen and the total number of sub-inspectors is eighty-three. Of the inspectors, one is the reserve inspector, one has been newly sanctioned to attend to motor traffic regulation, two are prosecuting inspectors, two are attached to the Intelligence Department and eight are in charge of divisions, including the harbour. Of the sub-inspectors three are attached to the harbour station and forty-four to the other twenty-two stations ; five are in the Intelligence Department ; two are court sub-inspectors, whose duty is to keep order and make arrangements for the service of process and the due production of accused persons ; four are engaged with the two inspectors in prosecution ; one is in charge of the horses and stables ; two are for hackney carriage work ; and four for motor traffic regulation. The balance of eighteen is a reserve which supplies the places of men on leave, on other duty (acting as inspectors, etc.) and under training ; and it must be remembered that every new recruit to the rank of sub-inspector has to undergo a period of training before he can be given responsible work ; and that the standard of education required of sub-inspectors in the city is higher than



in the mufassal, so that head constables can seldom be promoted to act. The strength of the reserve was raised to eighteen in 1918 on the representation of the Commissioner that the previously existing reserve of nine was insufficient.

9. One of the police members of the committee—Mr. Sayers—has made various suggestions for retrenchment in the city police. These include a considerable reduction in the strength of the armed reserve, the abolition of the Intelligence Department as a separate entity, the placing of each station in charge of a single sub-inspector and some slight reduction in the number of inspectors. The committee as whole thinks it would be unwise, in the light of recent happenings, to reduce the armed reserve. The value of the Intelligence Department is strongly insisted on by Mr. Hannington, who is supported by the Inspector-General from his own experience as Commissioner; and a majority of the committee agrees that an Intelligence Department is necessary, but considers that in view of the fact that many of the duties which it performs are elsewhere the duties of the ordinary station staff, its existence should be taken into account in calculating what is necessary to man the stations. It recognizes that a strict limitation of sub-inspectors to one per station is impracticable because some have to deal with more crime and more difficult classes of cases than others and that conditions may vary from time to time; but thinks that there should be room for a reduction in the total number of sub-inspectors attached to stations and that a case should be made out for each station to which it is desired to attach more than one. It suggests that the Commissioner should be asked to report to Government in detail on this matter and on the question of reducing the number of inspectors' divisions at least by one. The present allocation of divisions dates back to more than thirty years; and though the problems to be dealt with by the police have become more complex, the means of communication have improved so much in recent years that a reconsideration seems called for. There appears to be no possibility of reducing the prosecuting agency, and the non-official members inform the committee that here, as in the mufassal, it is unlikely that vakils could be engaged for the duty on terms which would lead to economy. It appears possible however that an examination of the duties of the court sub-inspectors might show that they could be performed by men of lower rank than sub-inspectors, or that army pensioners might be employed at less than the present cost; and this examination, the committee thinks, should be made. It is of opinion that the other posts are necessary; but that, if a reduction on the lines suggested can be carried out, there might be a corresponding reduction in the reserve of sub-inspectors.

10. The committee is of opinion that there should be no reduction in the mounted police in the city. The number of mounted men is already small; they are of great use in regulating traffic, conducting processions and controlling crowds of all kinds and this work cannot be done equally well by men without horses. The only way in which a reduction in the number of horses can be effected therefore is by the substitution of motor vans for the present horse vans in use for the removal of prisoners. It is understood that the price of horses has fallen considerably in the past year and that therefore the expense of maintaining the mounted force is not so high as to make retrenchment in this manner urgent.

11. The non-official members are especially insistent on the improvement in the conditions of the city which has been brought about by the recent expansion of the police force which has made possible the restoration of the divisions to their former strength. They state that until this was brought about it was almost impossible to find a constable anywhere, whereas now there is no such difficulty.

12. SUBORDINATE STAFF.—The most sweeping suggestions put before the committee were those with regard to inspectors and sub-inspectors generally. They were in effect that the place of the sub-inspector as the officer in charge of the police station and immediately responsible for investigation into crime should be taken by the head constable; that the best of the existing sub-inspectors should be retained to supervise the investigation and under some new title such as 'investigating officers', have charge of two or more stations each; that there should be no inspecting officer between these and the Assistant or Deputy Superintendent in charge of the division, the inspector being dispensed with except for those in charge of the armed reserves, the prosecuting agency and a few in large towns; and that for the purpose of dealing with specially difficult cases there should be at the headquarters of each

district a picked detective staff of perhaps one inspector and two or three sub-inspectors. It was pointed out that the results achieved by the system introduced on the recommendations of the Police Commission of 1902-03 have been disappointing; that the class of men attracted to the sub-inspector grade has been lower than was expected; and that there have been repeated complaints, in administration reports and elsewhere, of the inferior quality of their work. Reference was made to statistics to show that grave crime has increased rather than decreased and that there has been no improvement in the percentage of detection or of property recovered. The fact that the pay of the constable and head constable is now much higher than it was twenty years ago was given as a reason for expecting that the class of men recruited should be better; and the fact that they are recruited from a stratum of society more nearly approaching that of the criminal than the sub-inspector, for anticipating that their means of obtaining information should be more effective. Two of the police members of the committee are in favour of a reversion to the old system of head constable station-house officers, but of these one—Mr. Moore—admits that he has had little experience of the work of sub-inspectors. The other—Mr. Bamanuja Ayyangar—had some experience of the working in Trichinopoly of the experiment under which inspectors were dispensed with and sub-inspectors worked directly under Deputy Superintendents, and differs from the general view that the experiment was a failure. At the same time he is of opinion that the present class of sub-inspectors should go and that their places should be taken by an improved class of head constables. Between these and the gazetted officers he would place only the 'investigating officer,' chosen from among the best of the present sub-inspectors and of the future station-house officers, more or less in the position of the old time circle inspector, but with a charge consisting of not more than two or three stations. The other police members are strongly opposed to any return to the methods in force in the days before the Commission. They admit that the sub-inspectors have not altogether fulfilled expectations; they ascribe the failure generally to a want of careful selection of candidates and the retention of men who, without being guilty of any positive misconduct, have shown themselves of little use as police officers. They deprecate any condemnation of sub-inspectors generally and regard it as an entirely mistaken view that the reputation of the police force as a whole has not greatly improved since the reorganization. In support of this contention they quote authoritative opinions. Statistics of detection and recovery of property, they urge, prove nothing; in former days a very small proportion of the crime committed was ever reported, whereas now, they contend, few crimes are unreported; while many of the old head constables were efficient, the majority of them were dishonest and their methods were open to serious objection; while, if they could be revived they would be of comparatively little use under modern conditions, when people are far more insistent on their rights, communications are rapid and the legal talent with which they would have to contend in the courts is very much greater. The class is moreover extinct and could not now be resurrected. In the early days, when these old head constables and the inspectors who had worked with them were still in the force the sub-inspectors were greatly handicapped; but now that most of the inspectors are men who have been promoted from the sub-inspectors' grade there is not the same friction, though in some cases they do not receive the support and assistance they have a right to expect, and the Police Order 142 (since altered) which forbade an inspector to investigate did much to prevent harmonious working. It is admitted that a certain amount of investigation is now conducted by head constables, but this is inevitable since, if a crime is reported when the sub-inspector is already away investigating another, the only alternative to allowing the head constable to go to the scene and commence the investigation would be an amount of delay which would in all cases be undesirable and in many would effectively destroy all chance of detection. The rule is that, even where an investigation has been begun by a head constable, the sub-inspector must take it up as soon as possible; and the first question that would be asked by an inspecting officer who found that a head constable had been investigating would be why the sub-inspector had not done it himself. The ability of the present day head constable to conduct any but the most simple investigation satisfactorily is universally denied, as is also the suggestion that the increases in the pay of constables and head constables which have been sanctioned in recent years have

resulted in the recruitment of an appreciably superior class of men. Until these increases were sanctioned it was difficult, and often impossible, to recruit up to the sanctioned strength ; and though the pay of these ranks has increased more than in proportion to the cost of living since 1914, a part of the increase represents what was then overdue ; and the resultant whole, so far as the constable is concerned, is hardly more than the market price of a day labourer.

13. To the argument that the head constable should be better able than the sub-inspector to obtain information about crime and criminals because he himself is drawn from a lower social stratum, the answer is that this fact is in itself a reason for not allowing the head constable to work without the closest supervision. It is possible that, in some cases, a head constable may be in a better position to obtain information than a sub-inspector, but in almost every case the sub-inspector is more capable of making proper use of the information when obtained. The man of inferior social status is more easily amenable to corruption or intimidation ; there is a danger that he may think it more advantageous to himself not to enquire too closely into the facts or to burk information that he has obtained, if he has any independent position. This danger is to a large extent obviated by the presence of the sub-inspector in immediate control. Sufficient stimulus to good work now exists in the prospects of promotion from the rank of head constable to that of sub-inspector ; this is allowed up to 30 per cent of the cadre of sub-inspectors, and some of the members of the committee would increase the proportion of sub-inspectors to be so recruited ; but care must be taken to see that only those are promoted who, besides having good personal records, are possessed of sufficient intelligence and education to fit them for the higher responsibilities. Mr. Narayana Reddi is very strongly of the same opinion as regards the sub-inspector as the majority of the police members. Mr. Tyler, while regarding the proposal to revert to the old system of head constable station-house officers as radically unsound, offers as a suggestion, in case retrenchment in this direction is absolutely necessary, the classification of stations into two classes, according to the amount and difficulty of the work in each, and the placing of first-class stations in charge of sub-inspectors and second-class stations in charge of head constables ; and a similar classification of circles, the more important being put under inspectors and the less important under sub-inspectors. To this the police members reply that no permanent classification of the kind is possible ; apart from the fact that the amount of crime to be dealt with at a station must vary from time to time, it would be continually necessary (as indeed is the case now, owing to the variations in the capacity and energy of different sub-inspectors) to transfer the best officers, who would be of the sub-inspector class, to stations the work of which had been allowed to fall below the standard by the inferior officers who had been in charge. Mr. Davis also is opposed to the abolition of the sub-inspector, though he would terminate or restrict direct recruitment to the grade, relying mainly on promotion from the rank of head constable ; on the other hand he would, in order to leaven the ranks with men of more intelligence than can be expected from those who are recruited as constables, throw open a fixed percentage of the posts of head constables to direct recruitment. The majority of the committee doubt whether a satisfactory class of men could be recruited directly as head constables and observe that even now men with better qualifications are attracted to the Revenue Department, where the starting pay is Rs. 35, than to the Police, where a sub-inspector starts on Rs. 65. This they regard as due to the more exacting nature of the work and the unpopularity which still attaches to employment in the Police. On the whole they are convinced that it would be a retrograde step to revert in any measure to the old system ; that any economy so effected would be dearly bought ; and that the reorganization effected as the result of the Police Commission has really raised the tone and reputation of the police to an extent hardly realized by those who do not remember the conditions existing before the Commission sat. They consider that, while most of the sub-inspectors are useful and conscientious officers, the chief defect of the present system is that the rank contains many individuals who are not worth their pay. Many of these should never have been allowed to pass the probationary stage ; others should have been got rid of as soon as it was clear that they had no real aptitude for the work. Until what Mr. Sayers describes as the drones are eliminated the general average of prevention and detection of crime is not likely to improve very much.

The committee would like an enquiry to be instituted as to which sub-inspectors should be dispensed with, though financial considerations may at present stand in the way of removals which will involve compensation; and it would suggest that some, who, though not good police officers, have good personal records, might be provided with appointments in other departments. It considers that in principle there should be no hesitation in getting rid of sub-inspectors who are not up to their work, though they should be compensated if they are turned out after having passed the probationary stage; that there should be more rigid selection before appointment in future; and that the time-scale should be abolished in favour of a system of grade, promotion from one grade to the next being denied to any man who has not shown himself a keen and intelligent police officer. There should not be too many men in the lowest grade, which should in fact be regarded more or less as a probationary stage during his continuance in which the young sub-inspector should show his fitness for retention in the force. Mr. Ramanuja Ayyangar however dissociates himself, for the reasons given in his written opinion, from the proposal to substitute grade promotion for the time-scale. Mr. Venkoba Rao is prepared, in the interests of economy, to reduce the number of stations (and incidentally of circles) on the ground that the area constituting the jurisdiction of many of those now in existence is smaller than that recommended by the Police Commission. Mr. Ramanuja Ayyangar, on the other hand, thinks that the number of investigating centres, whether they are to be under sub-inspectors or head constables, should be increased rather than reduced; and the majority of the committee are of opinion that they cannot be reduced to any extent and therefore there can be no great reduction in the number of sub-inspectors. They would like detailed enquiries made with regard to this, however, since it is possible that the area served by some of the stations can be enlarged and that some stations in which there are now two sub-inspectors can be worked by one.

14. Of the official members of the committee only Messrs. Ramanuja Ayyangar and Narayana Reddi are prepared to dispense with inspectors, though several members are of opinion that the number might be reduced by one expedient or another. Mr. Venkoba Rao, as stated above, thinks that the circles might be enlarged, and he looks forward to a time when sub-inspectors may be able to work without assistance from above; Mr. Davis considers that the inspectorate should be employed mainly, if not solely, on the detection and prevention of serious crime, being relieved of all other work of a merely supervisory nature which should be done directly by officers in divisional charge; and that if this were done, a certain amount of concentration would be possible in areas where grave crime was not prevalent. Mr. Tyler thinks that experience has shown that the circle is an important link in the chain and that the circle inspector is, or ought to be, the backbone of the police administration. The remaining police members, with whom Mr. Davis associates himself, are of opinion that the retention of inspectors is absolutely necessary, and Mr. Sayers would even prefer to do without divisional officers, comparing the police without the inspector to an engine without a governor or pressure gauge. The committee is impressed with this practical unanimity of opinion. Inspectors are wanted, not only to maintain discipline and ensure the detailed inspection of the stations, but also to help the sub-inspectors in all difficult cases and circumstances. Police Order 142, as now revised, directs that on the occurrence of a crime of any importance the circle inspector should proceed to the spot without delay to supervise and guide the investigation and allows him, if circumstances require it or the Superintendent or the subdivisional officer so orders, to assume charge of the investigation himself. This, the committee thinks, hardly goes far enough. It does not wish the sub-inspector to be relieved of the responsibility for investigation but considers that the inspector should be encouraged to assist as well as supervise and guide and should be required to take a large part in the investigation of important cases. It would like a detailed examination of the question whether the number of circles and of inspectors cannot be reduced, but, in spite of the opinions of Mr. Ramanuja Ayyangar, it accepts the judgment of the superior officers who found that the experiment tried in Trichinopoly and Kurnool resulted in a dangerous relaxation of discipline, the loss of control over the rank and file of the force and an extensive hushing up of crime. The functions of the inspector cannot be adequately exercised by the divisional officer who, by reason of the wide difference in rank, cannot mix as freely with his sub-inspectors, and by reason of his comparatively large charge cannot exercise the same intimate control. It is not a fact

that the existence of inspectors renders sub-inspectors unnecessary or *vice versa*, or that the retention of both ranks involves a duplication of a subordinate supervising agency. The sub-inspector is not a supervising agency at all, but as station-house officer is the unit of administration and a subordinate supervising agency, in the shape of the inspector, is indispensable. Finally, as with the superior officers, it is essential for the maintenance of contentment and efficiency in the force that there should be prospects of promotion. The gap between the sub-inspector and the Deputy Superintendent is too wide to admit of direct promotion from the one to the other and in no case could the cadre of Deputy Superintendents be expanded to an extent which would provide opportunities for more than a very small proportion of the sub-inspectors, even if they were found deserving of such exaggerated advancement.

15. The general opinion is against the formation of a specialised detective staff in each district. Mr. Narayana Reddi was prepared to give the proposal a qualified approval but thought that divisional officers should investigate in person all murders and particularly serious crimes and Mr. Davis, as stated above, was inclined to think a certain amount of concentration possible if the main duty of inspectors was preventive and detective only; but other officers who have given an opinion on the point think that at best such a staff would be an unnecessary luxury, while it would divide responsibility, give opportunities both to the central and the station staffs of shirking their duties and lead to jealousy and friction. It is the duty of the station staff in the first instance to investigate crime and of the inspector to see that the investigation is on the right lines and to assist; while the District Superintendent of Police should be in touch with his men and can always depute a picked man or party to deal with any case that presents unusual difficulty.

16. The duties of the head constable are described generally in Police Orders 163 to 165. Ordinarily in every station there are two head constables, one for general duty and one as writer; each outpost is in charge of a head constable; some are on treasury and sub-jail guards and, especially in towns, they are put in charge of sections for patrol and other similar work. With regard to them the memorandum suggests firstly that the work of writers might be done by constables instead of head constables and that by this means the number of head constables might be reduced by about one thousand and secondly that some of the outposts might be done away with. The first suggestion has received a considerable measure of support from members of the committee in the first instance, but after discussion the conclusion arrived at was that though it should be possible to find a certain number of constables sufficiently educated to carry on the scriptory work especially of the smaller and less important stations, anything like a wholesale transfer of the writers' posts to men of the rank of constable would be most injudicious. In the first place it was pointed out that it is frequently the duty of the writer to register reports of crime in the absence of any superior officer and that so much often depends on how this duty is performed that it is only in the smaller stations that the responsibility could be entrusted to a constable. Even then he would have to be a picked man—in fact practically a probationary head constable. In the second place, under the law as it stands, in the absence of the sub-inspector the senior officer present is the officer in charge of the police station, and the sub-inspector and the general duty head constable may both be absent on investigation when a crime is reported; in which case the third in command may have to go out to investigate and it is generally agreed, whatever may be the opinion about investigation by a head constable, that investigation should not be entrusted to a constable if it can be avoided. Mr. Davis would go further and forbid investigation of any kind by a constable at all; and lay it down as a principle that if an officer authorized to investigate is not on the spot there should be no investigation until a sub-inspector or head constable is available to undertake it. He therefore advises extreme caution in reducing the number of head constables and adds that if, as a matter of economy a reduction is decided on, the public must understand that investigation must in some cases be delayed. The question seems to the committee as a whole to be one of fact and probability in regard to each individual station. The Inspector-General considers that in a large number of stations—which he estimates roughly at 500—constables might now take the place of head constables as writers, but that it would be necessary to give them allowances of, say, Rs. 5 each, in view of the added responsibility and in order to make them value the position and work to retain it. Mr. Savers would revive for this purpose the rank of 'naik' (of which as formerly

tried in Coimbatore, however, he disapproves) but would treat his naiks as permanently on probation till they are promoted to the rank of head constable, so that they could be made to revert as constables at any time at the will of the Superintendent. The rank would include all outpost head constables, guard head constables, section duty head constables and station writers. The committee agrees that, if constables are made writers it will be necessary to give them allowances but even with these allowances they would cost less than head constables. It considers accordingly that a reduction in the number of head constables should be made on the lines suggested by the Inspector-General. It would not be necessary to add to the number of constables in order to provide writers. A detailed investigation would be necessary as to the stations in which the change should be made. A similar investigation is needed to decide which, if any, of the outposts can be abolished. There is a general opinion that some of those now in existence are superfluous though some members would depreciate any reduction of the number of centres at which crime can be reported and the police are in evidence, and there is no doubt that in nearly every case the abolition would meet with strong local opposition.

17. With regard to constables, the only suggestion put before the committee in the memorandum was that the system of time-scales should be abolished in order to provide an incentive to good work. With regard to this it may be remarked that constables are not now on time-scales in the ordinary acceptation of the term, in that they have to serve for a given number of years before they receive any advance in pay and there are only four stages. The committee does not advise any alteration in this system though some of the members were at first in favour of a change. It has been in force for a considerable time, though not at the present rates of pay; the present rates, with free quarters and other small amenities allowed, are not excessive for the purpose of attracting the right kind of recruit; the numbers are large and selection for promotion would present great difficulties (though special promotion for good work might be allowed); and if the further recommendations of the committee are adopted, there will be no recruitment for another year or two, and the terms on which those already in the force are serving cannot well be changed. Various suggestions have been made however for the reduction of the total number of constables. Mr. Sayers, besides suggesting some reduction in the city armed reserve and the reserves at Tinnevely and Tuticorin, is of opinion that, on an average, the strength of every station in the Presidency might be reduced by two constables. Mr. Moore suggests fifty constables in each district; Mr. Hannyngton a curtailment in the number of beats and possibly a reduction in the armed reserves; and Mr. Venkoba Rao, as a sequel to his proposal to reduce the number of stations, 1,200 constables; Mr. Davis has put forward an interesting scheme, under which he would abolish many of the rural stations on the present basis and replace them by investigating and reporting centres, each in charge of a sub-inspector or head constable with two constables, one of whom would have to be present always at the centre and the other would accompany his superior on investigation duty, more or less as an orderly. Connected with this is his proposal that the inspectors should form a picked detective force available for the investigation of complicated crimes, which they would take over from sub-inspectors and investigating head constables. In many places he thinks it would be enough to station one or two constables merely to receive reports and pass them on immediately to an officer empowered to investigate. At convenient centres, generally taluk headquarters, he would have a somewhat larger force than at present to deal with emergencies when called for. Beat work he would entrust to the village police, whom he would put into uniform; and the service of process (excepting warrants of arrest) to a process establishment attached to the courts. Arrests would be effected by the sub-inspectors or by constables sent from the central station. Mr. Ramanuja Ayyangar is very much in favour of a scheme more or less on these lines. The committee, while hesitating to recommend so drastic a change of system offhand, considers that an experiment on these lines might very well be tried in one district; but it is impressed with the general opinion that a reduction in the number of the rural police can be effected without appreciable loss in efficiency. The Inspector-General is of opinion that a reduction by about 2,000 should be possible in all and the committee recommends that an immediate examination should be made as to where the reduction shall take place. Until these numbers can be absorbed, there should be no further recruitment and it recommends further, if the Government approve, that the two recruit schools recently re-opened should be closed until fresh recruitment becomes necessary.

18. The armed reserves, besides providing a small emergency force in each district and orderlies for a few superior officers, supply guards for treasuries and some sub-jails and for sessions courts and escorts for prisoners and treasure. Whether there are centralized striking forces or no, the committee thinks that an armed reserve in each district is necessary; but it recommends that an inquiry should be made as to whether the armed reserve in any district can be reduced in any way in view of present necessities; and in particular whether it is necessary to maintain as separate forces the isolated bodies now stationed in such places as Tuticorin, Kamudi and Sivakasi. It suggests that the amalgamation of these with the district reserves may make some reduction possible on the whole.

19. There is a general complaint among the police members at the police budget being debited with the cost of ryotwari talaiyaris. It is so debited at present, though the cost of the talaiyaris is not included in the demand made to the Legislative Council for a grant for the police; and it is represented that they do no work for the police but are merely the servants of the village head. The transference of this debit to the head of Revenue would bring about no retrenchment on the whole and the committee is not in a position to recommend the abolition of talaiyaris as a class. Mr. Davis' scheme would bring them definitely into the police service. He instances cases where two constables have now to be sent out together, and where the place of one of them might be taken by a talaiyari. Mr. Tyler observes that there has recently been a very great reduction in village establishments and deprecates any further retrenchment in this direction. He points out that the village magistrates have many definitely police duties, but no part of their pay is debited to the police, so that though the talaiyaris may be used for other than police purposes, the police budget is not debited with an unfair share of the cost of the village establishment on the whole.

20. Several members have cast doubts on the utility of the ghat talaiyaris, the total cost of whom amounts to over one lakh of rupees per annum. Other members have quoted cases in which these ghat talaiyaris have proved their usefulness for the purpose for which they are entertained, namely, for affording security to travellers along lonely roads which are likely to be the scenes of dacoity. The Inspector-General is prepared to recommend as an experiment their abolition as a separate body except in a few exceptional localities, but suggests that the reduction of the number of constables would be facilitated if some purely police talaiyaris could be employed to provide for duties, such as night road patrols, which cannot be performed by a constable single handed, but do not necessarily require the presence of more than one police officer.

21. The committee has been asked to inquire whether any reduction is possible in the railway police force. It considers that this is a matter for detailed inquiry, which it is not in a position to undertake; but the opinion of those of its members who have any experience in the matter is that the force is not too large for the duties which now fall to its lot. Theoretically the duty of the police is confined to questions of crime and order, the railway administrations being responsible for watch and ward. In practice the railway administrations do not do their share, and most of the watch and ward duties that are actually performed are performed by the police. If the members of the police force now doing watch and ward duties were withdrawn, some reduction of the force would be possible; though it has asked for the information, the committee has not been able to ascertain how much. Until however the railway administrations have efficient organizations of their own, such a withdrawal would not be in the interests of the public; but in the meantime it seems clear that the contributions now paid by the railways towards the cost of the police are totally inadequate, both because they include no payment for this watch and ward duty and because they were fixed with reference to the cost of the police before the general increase of prices made large increases of pay for all ranks necessary. The police members are of opinion that the railway administrations never will organize efficient watch and ward establishments and that the only satisfactory arrangement would be one under which the police definitely took over the duties of watch and ward and the contributions from the railways were put on a proper and equitable basis.

22. The committee has been asked by the Retrenchment Committee to examine the questions (1) whether the expenditure now incurred on providing postal escorts, chiefly in the Chettinad, cannot be reduced; (2) whether the number of sub-inspectors attached to the Shorthand Bureau at Vellore cannot be reduced; (3) whether in lieu

of the uniform allowance of Re. 1 a month now given to all constables and head constables an annual lump sum of less than Rs. 12 cannot be substituted and (4) whether the allowance of Re. 1 per mensem now given to police constables recruited in the Bellary district, Madura town, Tuticorin, Negapatam and Nagore can be justified now that the pay of the police has been revised. The first and last of these questions however could only be investigated on the spot and though there appear to be good grounds for examining them, the committee is not in a position to conduct the examination, which should be entrusted either to the Inspector-General or to a special officer. On the second, which is one for the decision of Government the committee is not in a position to advise. The third also is one for inquiry from the Inspector-General.

23. To sum up, the conclusions of the committee are—

(1) that the number of Deputy Inspectors-General cannot be reduced by more than one, the majority of the committee being of opinion that no reduction can be made without undue sacrifice of efficiency ;

(2) that there can be no reduction in the number of Superintendents except as a result of a reduction in the number of districts ;

(3) that there is no case for any large increase in the number of subdivisions though some increase may be desirable ;

(4) that as a rule a Superintendent has no need of a personal assistant, though there may be some exceptional cases and therefore that any increase that may be necessary in the number of subdivisions can be manned from the existing cadre ;

(5) that inspectors cannot be dispensed with though it may be possible to effect some reduction in the present number ;

(6) that sub-inspectors should be retained as the officers in charge of stations and as the ordinary investigating agency, though an inquiry should be instituted as to the necessity of the existing number of stations ;

(7) that inquiries should be made as to which of the existing outposts can be abolished ;

(8) that in all the smaller stations the place of writer head constables should be taken by constables, who should receive allowances of Rs. 5 each, an inquiry being made as to which individual stations can be regarded as smaller for this purpose ;

(9) that the strength in constables of all the stations should be examined with a view to the reduction of the total force by about 2,000 ;

(10) that until these have been absorbed in the force the police recruit schools should be closed ;

(11) that there should be no change in the system of promotion of constables, but that in regard to sub-inspectors the time-scale should be replaced by a system of grades ;

(12) that there should be no change in the present organization and status of the officers of the Criminal Investigation Department ;

(13) that there should be no change in the organization or status of the superior ranks of the city police, but that if economy is to be effected it should be by the abolition of the post of Assistant Commissioner, Southern Range ;

(14) that inquiries should be made as to the possibility of reducing the number of inspector and sub-inspectors in the city ;

(15) that armed reserves are necessary in every district, whether there are separate striking forces or no, but that inquiry should be made as to whether in individual districts reductions are possible, and particularly as to whether isolated forces such as those at Tuticorin, Kamudi and Sivakasi should be maintained separately from the district reserves ; and

(16) that the duties now performed by the railway police should be examined and the question of the contribution paid towards their cost by the railway administrations should be raised with the Government of India.

Of the questions referred to it by the Retrenchment Committee, it understands that that with regard to the special allowances given to constables recruited in certain places is already under inquiry, but that inquiries should be made with regard to the postal escorts and the uniform allowances and that Government should consider whether the strength of the Shorthand Bureau can be reduced. Finally it recommends that for the purpose of the various inquiries it has suggested a selected police



officer should be placed on special duty ; or, in view of the fact that the inquiries will have to extend to details all over the Presidency that two such officers should be employed.

R. A. GRAHAM.  
 F. ARMITAGE.  
 E. A. DAVIS.  
 H. H. F. M. TYLER.  
 J. NARAYANA REDDI.  
 J. MOORE.  
 F. SAYERS.  
 T. VENKOBA RAO.  
 M. RAMANUJA AYYANGAR.  
 J. T. W. FILSON (as successor to  
 P. HANNYNGTON).  
 C. NATESAN.

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#### MINUTE BY THE RAJA OF RAMNAD.

I regret I am unable to agree with the conclusion of the majority of the members of the committee. I am fully conscious that nothing to be done should tend to weaken the forces of law and order. Retrenchment in the Police Department should have as its aim two objects—one, to reduce the cost which has gone up very considerably, nearly four times what it was in the year 1905 and, two, to improve the quality of the work done by this department for which a sum of two crores of tax-payers' money is to be spent annually. I am afraid the Government Order is not understood in this light. In the majority report pointed reference has been made to that portion of the Government Order which mentions the necessity for the formation of adequate striking forces and acceleration of building programme. The above two items, I venture to think, are given just to illustrate how a large amount of expenditure other than what has been provided for in the budget is still required to meet some of the urgent requirements of the Department.

In my written communication to the Chief Secretary I have suggested my own proposals and I do not wish to recapitulate them. The definite recommendations of the majority of the members of the committee in my opinion fall considerably short of public expectation. The conclusions are bound to create disappointment. It may be that the composition of the committee to a large extent is responsible for this.

The proposals now made by the committee, I am constrained to observe, are hardly adequate and are certainly not what may be reasonably expected from a Retrenchment Committee. The proposal in the majority report involves the abolition of one Deputy Inspector-General. Taking the average salary of a Deputy Inspector-General as Rs. 1,950 per month the saving would be Rs. 23,400 per annum. Since the constables who are appointed to do the work of the writer head constables would get an additional sum of Rs. 5 each, I think there would be, if at all, very little saving. The reduction of 2,000 constables taking the average pay of a constable as Rs. 20 would result in a saving of Rs. 2,88,000 per annum. The proposal to do away with the time-scale with reference to Sub-Inspectors and substituting a system of grade pay may, if at all, only create a legitimate discontent among that class of officers. The abolition of one Assistant Commissioner would result in a saving of Rs. 600, the average pay per month, or Rs. 7,200 per annum. So the economies suggested by the majority report would result only in a saving of Rs. 3,18,600. Even this is doubtful, for the majority report suggests the appointment of a selected police officer (or even two since the details of the inquiry will extend all over the Presidency) for the various further inquiries suggested therein and I take it that the minimum qualification required for a special officer would be that of a District Superintendent of Police if not that of a Deputy Inspector-General. So what is gained by the abolition of one Deputy Inspector-General and one Assistant Commissioner will be more than spent in the appointment of one or two selected police officers for merely conducting inquiries as to the possibilities of further economy. So the real saving according to the majority report will be roughly 2,88,000 or 3 lakhs brought about by reducing the number of constables by 2,000. To suggest merely a reduction of 3 lakhs of rupees in an

expenditure of Rs. 203.78 lakhs (budget estimate, 1923-24) is, in my opinion, grossly inadequate. The policy pursued in the report seems, in my humble opinion, to be one of least resistance. Unless the whole machinery is altered root and branch, of course without tending to weaken the forces of law and order, I am afraid not only the cost of the department will increase, but the present unsatisfactory state of its usefulness would also tend to continue if not deteriorate further. I should therefore suggest that a committee consisting of experienced non-officials or at any rate a majority of non-officials should be constituted to go into the matter who will bring a detachment of view to their considered judgment and the officers of the department should only be examined as witnesses by such a committee. Any investigation which does not result in a reduction of at least 35 to 50 lakhs in the Police Budget, in my opinion, will not commend itself to those who view with alarm the rapid increase of expenditure in the Police Department without resulting benefit to the public.

RAJA RAJESWARAN,  
*Raja of Ramnad.*

4th May 1923.

MINUTE BY DR. P. SUBBARAYAN.

I regret that I am not able to agree to some of the recommendations of the committee. From the first it was apparent that, as the committee was composed, there was not any possibility of the majority accepting any of the proposals of the Government which were to form the basis for discussion in committee. We may say the officers were divided into two classes, viz., the police officers and Magistrates. Of these the majority of the police officers were for the *status quo* as far as the higher offices were concerned, while the Magistrates in their first replies were willing to reduce the number of Deputy Inspectors-General to two with the exception of Mr. Davis who wanted three. Of these Mr. Tyler after seeing what was written by the police officers went back on his first note and said that at least three Deputy Inspectors-General were necessary. Mr. Narayana Reddi, on the other hand, expressed no definite opinion. In the course of the discussion it was argued that the committee has no power to make a recommendation for the reduction of the higher offices as they were precluded from doing so by the Government of India Act, section 97-B. In this connexion I should like to point out that the present Minister in charge of the Public Works Department has reduced the number of Superintending Engineers and there has been no objection to this from any quarter and so I do not think that is a valid objection. Besides now the police officers have a right to become the Inspector-General and I think sufficient attraction could be provided for entry of right men into the service by having a selection grade in the grade of Superintendents. So I would recommend adopting the Government memorandum that the office of Deputy Inspectors-General be eventually abolished, but a beginning towards this end may be made by having two Deputy Inspectors-General—one in charge of the northern and the other of the southern range. With regard to the Deputy Inspector-General, Criminal Investigation Department, I am of opinion that there is no necessity for having an officer of Deputy Inspector-General rank in charge of this office and this office may be placed in the hands of a senior Superintendent of Police and I would recommend further that the Personal Assistant to this officer be of the rank of a Deputy or an Assistant Superintendent of Police. Though I think it is necessary for the State to maintain a criminal investigation department, I will recommend that political espionage of the kind that is carried on be done away with and cases of political crimes may well be entrusted to the district staff which, I think, would go to reduce the staff in this office to a great extent; I think as long as there are Deputy Inspectors-General in charge of ranges there should be an Assistant Inspector-General in the office of the Deputy Inspector-General of the rank of Superintendent of Police, but when eventually, officers of the Deputy Inspectors-General are abolished there might be an officer of Deputy Inspector-General rank to help the Inspector-General and this office may be given up. It might seem strange that a person situated as I am with no experience of police work proposes such radical alteration in the administration of police which is so much against the recommendation of the Police Commission. As Mr. Tyler says in his note, the Deputy Inspectors-General were to co-ordinate work in the districts and in this connexion they have not been able to do all they could have done, I think the system has been in vogue long enough, and as

it has not done what it was primarily intended to do, I think we may give up the system and work can be co-ordinated as much as possible by the Superintendents in the districts themselves. I agree that it is not possible to reduce the number of Superintendents unless the number of districts is reduced. Coimbatore itself is too large a charge for any part of the Nilgiris to be included in the jurisdiction of the District Superintendent of Police of Coimbatore. There is no case, as is observed by the Committee itself, for the increase of subdivisions. I agree that the Personal Assistants to the District Superintendents of Police should be abolished.

I think the cadre of Inspectors may be abolished altogether and in this I am fortified by the opinion of Mr. Ramanuja Ayyangar. He says he himself worked the scheme in Trichinopoly where in his opinion it was successful. I do not think so many intermediate officers are necessary for efficient carrying out of the administration of the police. The subdivisional officer can supervise the work and sub-inspectors after all carry on most of the investigation. I do not think a case has been made out for the retention of the Inspectors even after the change of Police Order No. 142 which allows Inspectors to undertake investigation of serious crimes. There may be three or four investigating officers in each district whose duty it will be to undertake the investigation of serious crimes when directed to do so by the Superintendent of Police of the district.

I also agree with Mr. Ramanuja Ayyangar and Mr. Moore in stating that the high standard of knowledge of English which is required in a sub-inspector at present is not necessary for efficiency, for after all a highly educated man may prove a poor detective and I think we ought to recruit matriculates or the holders of school-leaving certificates as head constables who may be put in charge of stations and from whom the future investigating officers should be entirely recruited, no direct recruitment being allowed for the grade of the new investigating officers. I am also in favour of having more stations as suggested by Mr. Ramanuja Ayyangar, but here I would adopt the plan suggested by Mr. Davis by which these new stations will be in charge of a head constable of the new grade suggested by me with two or three constables to help him. I do not think there is a necessity for stationing such an army of constables as is done now.

I do not think there is any necessity for having writer head constables in all stations and their place could be taken by a constable with a small charge allowance.

In spite of the increase that would be necessary in the number of constables because of the increase of stations, I think their number can be curtailed by the number suggested by the committee if the scheme of Mr. Davis by which stations will not have a large number of constables is adopted. It necessarily follows that if the number of constables be reduced, the police recruits school ought to be closed. I do not think there is any necessity for the change of the system of promotion of constables who are now on a graded scale and in the case of the new class of officers I suggest, i.e., the head constables and the investigating officers, I would recommend that they also be placed on a system of graded pay, promotions to grades being by efficiency and capacity of the officer concerned and not merely by service. I think armed reserves are necessary for meeting with emergency situations, but I am of opinion, as suggested by Mr. Sayers in his memorandum, that such armed reserves should be stationed at the headquarters of a district and reserves such as the one at Kamudi, Sivakasi and Tuticorin should be dispensed with. In this connexion I should like to refer to the new organization of striking forces which the Government want to create in the east and west coasts. The Government contend the Mappilla rebellion could have been nipped in the bud if there had been such a force ready at hand when the trouble began. I have no right to pass judgment on the conduct of the police in the Malabar rebellion as there has been no proper official investigation about it as yet, and as far as I can judge by the non-official opinion I do not think the conduct of the police has been a credit to the force. I would much prefer that the quelling of a rebellion should be left to the Military authorities, for after all the army have a tradition and a code of honour which we cannot expect from the police, who with all due respect are not amenable to the same kind of discipline as soldiers are accustomed to. I have heard nothing but praise about the way the soldiers conducted themselves in the Mappilla rebellion and all the trouble and discontent arose only when the prisoners were handed over to the police. I would recommend that the Government give up

the idea of organizing these striking forces and only keep the armed reserve and rely on calling in the military if trouble that arises gets beyond the control of the civil authorities.

It has been well brought out that the railway police have not only to perform the ordinary duties of police, but also that of watch and ward although the reduction in the contribution by the railway authorities was made on the distinct understanding that the duty of watch and ward would be performed by the railways themselves. In the present state of the law by which the railway authorities are able to protect themselves from all liability by their risk notes there is no doubt that the duty of watch and ward would have to be carried on by the police. I would recommend that the Government address the Government of India to increase the proportion of charges to be paid by the railway authorities. I think the special allowances granted to constables recruited in Madura town, Bellary district, Negapatam and Nagore can be discontinued as now the scale of pay for the whole force has been raised. I cannot offhand give an opinion whether the number of shorthand Inspectors at Vellore can be reduced, but I think if detection of political crimes can be entrusted to the district staff as suggested by me, shorthand sub-inspectors can be dispensed with, as the districts themselves would very likely provide themselves with one or two shorthand men on their staff to help them in the detection of political crimes. I think the uniform allowance of Re. 1 a month to constables can be substituted by an allowance of Rs. 6 a year, called dress allowance.

I think that as long as the rank of Deputy Inspector-General is retained, the Commissioner of Police, Madras City, whose duties are more in number and more responsible than that of the District Superintendents of Police should be of the rank of a Deputy Inspector-General. But if Government accept the recommendations that the officers of the rank of Deputy Inspector-General are to be given up, then I would recommend that a Superintendent in the selection grade with a presidency allowance should be the Commissioner of Police. I do not think there is any necessity for having two Superintendents of Police as Deputy Commissioners in the City; I think two Assistant Commissioners of the rank of Assistant and Deputy Superintendents will be enough to take charge of the divisions of the city and the post of the two Deputy Commissioners should be abolished; and the Commissioner should have a Personal Assistant to help him in licensing work, etc., who would be of the grade of an Assistant or Deputy Superintendent of Police. I agree with Mr. Sayers that there is no necessity for so many Sub-Inspectors of Police and I think one sub-inspector in charge of each station will be enough and if there are to be more than one, the necessity for such increase must be justified; I agree with the Government memorandum that there is no necessity for the retention of the grade of Inspectors in the city, as in the case of serious crimes the Assistant Commissioners themselves may supervise the investigation. But if Inspectors are to be retained I should adopt the recommendation of Mr. Sayers by which one Inspector in each range may be reduced. I do not think there could be any reduction in the number of horses, as in the case of processions, etc., mounted police are very useful. I would do away with armed reserve altogether in the city or at least reduce the number, because it is quite possible to run into Madras armed reserves from the neighbouring districts like Chinglepat. I do not think there is any necessity for an intelligence staff in the city and I agree with Mr. Sayers that this can be dispensed with.

I do not agree with paragraph 11 of the report, as I think the non-official member Dr. Natesan representing the city has the same opinion as I find members whose experience is entirely confined to the Madras City have. I have seen this tendency exhibit itself on every committee I have sat and Dr. Natesan's is rather an exaggerated one of the opinion of the city members. These people seem to forget that most of the money that helps to carry on the administration of the province comes from the rural population, as it is bound to in an agricultural country like India, and it is but incumbent on the State to do what they can to improve the lot of the poor villagers. When such is the case, I do not think one ought to be carried away by the opinion of the city member, although I admit that the city ought to have its own quota. So I do not think there would be any harm in reducing the staff in the city as I have suggested and I do not think the reduction I have recommended would in any way imperil the efficiency of the City Police.

To sum up, my recommendations are—

(1) That the offices of the Deputy Inspectors-General, could eventually be abolished, but should at least be reduced to two for the present. If there are Range Deputy Inspectors-General, then there should be an Assistant Inspector-General to help the Inspector-General, although his place could be taken by an officer of the rank of Deputy Inspector-General when Range Deputy Inspectors-General are abolished.

(2) That there can be no reduction in the number of Superintendents except as a result of reduction in the number of districts.

(3) That there is no case for a large increase of subdivisions although the scheme suggested by me of having only investigating officers and head constables may lead to the increase of a few divisions.

(4) That there is no need for the retention of Personal Assistants to the Superintendents of Police.

(5) That the rank of Inspectors be abolished altogether and their places be taken by three or four investigating officers in each district, whose duty it will be to undertake the investigation of serious crimes when directed to do so by the Superintendents of Police and co-ordinate work in the several stations.

(6) That the rank of Sub-inspectors should be abolished and stations be placed in charge of head constables newly recruited with a pay of Rs. 40 as the minimum and the new rank of investigation officers should be obtained by promotion from the rank of these head constables.

(7) The number of stations should be increased, but each station in the distant places should be in charge of a head constable of the rank suggested above with two or three constables who would send for assistance, if necessary, to a large station at taluk headquarters.

(8) That in all stations the place of writer head constables should be taken up by constables who would receive a small allowance.

(9) That the strength of the constables of all stations should be examined with a view to the eventual reduction of their number by about 2,000.

(10) That until these have been absorbed in the force, the Police Recruit schools ought to be closed.

(11) That there should be no change in the promotion of constables and the grade system should also prevail in the new class of head constables and investigating officers.

(12) That the Criminal Investigation Department should be placed in charge of a senior Superintendent of Police with an officer of the rank of a Deputy Superintendent of Police as his Personal Assistant, and a certain reduction in the staff ought to be possible by placing all detection of political crimes in the hands of the district staff.

(13) That although as long as the Range Deputy Inspectors-General are retained the Commissioner should be of the rank of Deputy Inspector-General, as soon as they are abolished the Commissioner may be of the rank of a senior District Superintendent of Police with a presidency allowance; the Deputy Commissioners should be replaced by Assistant Commissioners of the rank of a Deputy or Assistant Superintendent of Police and the Commissioner should have a Personal Assistant of the rank of a Deputy or Assistant Superintendent of Police who would be in charge of licensing work, etc., at present performed by the Assistant Commissioner.

(14) That the cadre of inspectors in the city could be abolished altogether, if not at least reduced by one in each range, and that one sub-inspector in charge of each station should be enough and if there are to be more than one the necessity for such increase ought to be proved. That the intelligence staff and the reserves in the city ought to be abolished if not at least reduced.

(15) The armed reserves are necessary in every district, but they may be stationed at headquarters and such reserves as at Kamudi, Sivakasi and Tuticorin ought to be abolished. There is no necessity for the organization of a striking force and if there should be trouble which would attain the proportion of a rebellion which cannot be quelled by civil authorities recourse to military help is preferable to that of quelling it by a striking force.

(16) That the question of contribution towards the railway police by the railway authorities should be raised with the Government of India.

Of the questions referred by the Retrenchment Committee I would suggest that the special allowance given to constables recruited in particular areas be discontinued, that dress allowance should be reduced to one of Rs. 6 per year, enquiries should be made with regard to the postal escorts or rather if the treasury should come under the Government of India, the Government of India must be asked to bear the costs of these escorts, and if investigation of political crimes are to be handed over to the district staff the shorthand sub-inspectors at Vellore can be dispensed with. I think a police officer should be placed on special duty to carry on the various investigations suggested. I think one officer will be enough as he will be able to co-ordinate the work better.

P. SUBBARAYAN.

**V.—REPORT OF THE MEDICAL AND PUBLIC HEALTH  
RETRENCHMENT COMMITTEE.**

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## THE REPORT OF THE MEDICAL AND PUBLIC HEALTH RETRENCHMENT COMMITTEE.

### CHAPTER I.—INTRODUCTORY.

With a view to effecting an appreciable reduction in the expenditure of Medical and Public Health Departments, the Government in their Order No. 250, P.H., dated 9th February 1923, ordered the constitution of a Committee to examine the present system of administration and to devise practical measures, whether involving changes in policy or in procedure, that would reduce the expenditure on these departments. So far as changes of policy were concerned, the Committee were allowed to discuss alternative schemes, to indicate economies which might be effected if particular policies were either adopted, abandoned or modified and to suggest measures leading to increased efficiency without extra expense. They were not however to deal with the scales of pay or the strength of the cadre of the Indian Medical Service.

2. The Committee consisted of the following members :—

- (1) Mr. A. Y. G. Campbell, C.I.E., C.B.E., I.C.S. (*Chairman*).
- (2) Lieut.-Col. T. H. Symons, O.B.E., I.M.S.
- (3) Major A. J. H. Russell, I.M.S.
- (4) M.R.Ry. Rao Bahadur T. M. K. Nedungadi Avargal, L.M.S.
- (5) Mr. H. A. Watson, I.C.S.
- (6) M.R.Ry. Diwan Bahadur Sir T. Desika Achariyar Avargal, *Kt.*, M.L.C.
- (7) " Rao Bahadur P. C. N. Ethirajulu Nayudu Garu, M.L.C.
- (8) Mr. B. Rama Rau, I.C.S. (*Secretary*).

We commenced our work on the 27th of February and have held altogether eight meetings. We have met again to-day to adopt our report. Except on the question of the appointment of honorary physicians and surgeons, we have not examined any witnesses, and our recommendations are based on the information available in the Secretariat and in the Surgeon-General's office and such other information as we have been able to gather within the limited time at our disposal.

4. The other members of the Committee desire to place on record their high appreciation of the valuable assistance which they have received from Mr. Rama Rau, the Secretary, and of the able and efficient manner in which he has discharged his duties.

5. We submit our report under the following heads :—

- (I) The Public Health Department.
- (II) The Medical Department.
- (III) Allowances.

### CHAPTER II.—THE PUBLIC HEALTH DEPARTMENT.

6. The following statement shows the growth of expenditure in this department during the last five years :—

—	1918-19.	1919-20.	1920-21.	1921-22.	1922-23, revised estimate.	1923-24, budget estimate.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Establishment .. .. .	2,44,211	2,71,493	3,17,199	3,70,793	3,89,600	6,12,400
2. Town-planning .. .. .	6,578	259	457	86,488	29,800	83,756
3. Health officers .. .. .	7,265	9,371	8,196	12,277	30,000	39,015
4. Epidemics .. .. .	2,05,341	2,03,690	3,28,279	3,02,027	2,80,600	1,10,300
5. King Institute .. .. .	86,665	1,29,316	1,26,521	1,33,815	2,35,900	2,61,400
6. Pasteur Institute .. .. .	30,475	38,918	42,151	48,670	43,100	40,900
Total ..	5,80,425	6,53,047	8,22,803	9,53,050	10,09,000	10,97,771

7. These figures do not include grants for major water-supply and drainage schemes, which are invariably given for specific works. Since these grants are of a non-recurring character they can be curtailed during a period of financial stringency, and we have therefore not taken them into consideration.

8. *Establishment.*—The staffs maintained by the Government and local bodies for the prevention of disease during 1922–23 consisted of the following officers:—

(1) For direction and control of sanitary work in general, the Government maintained, in addition to the Director of Public Health, a staff of five Assistant Directors. Three of these were in charge of ranges and two were stationed in Madras, one of them being in charge of vital statistics and the other in charge of fairs and festivals.

(2) Several boards maintained at their own expense a few sanitary inspectors for general sanitation work, and some of them also employed assistant surgeons as sanitary assistants to the District Medical and Sanitary Officer.

(3) For dealing with epidemics of cholera, the Government maintained eight cholera parties, each consisting of an assistant surgeon and ten trained sanitary inspectors, whose headquarters were in Madras. They were sometimes employed on anti-malarial and plague work.

(4) For vaccination work, local bodies maintained a large staff of vaccinators and the Government employed 106 Deputy Inspectors of Vaccination, who were controlled by the Assistant Directors of Public Health.

(5) In districts exposed to plague-infection a staff of plague inspectors was employed by the Collector at the expense partly of provincial and partly of local funds, but the staff employed has always been entirely under the control of the Collector, who is responsible under the Plague Standing Orders for all measures connected with plague.

9. The Government have already recognised the wastage involved in the employment of a different staff for dealing with each disease, especially as the periods of maximum incidence of cholera, smallpox, plague or malaria do not often coincide. In their Order No. 817, P.H., dated 10th June 1922, they have already directed the amalgamation of the cadre of Deputy Inspectors of Vaccination (to be hereafter designated health inspectors) with the staff of inspectors attached to cholera parties. They have also in their Order No. 1096, L. & M., dated 21st June 1922, directed local bodies to employ a district health officer whose pay is to be met from a provincial grant and have provided each district at the expense of the Government with a staff of district health inspectors, which is to consist partly of Deputy Inspectors of Vaccination and partly of sanitary inspectors hitherto attached to cholera parties. We understand that the main duties of the district health staff as reorganized by the Government in their orders referred to above will be

(a) the investigation and control of all outbreaks of communicable disease in rural areas and the carrying out of measures necessary to suppress epidemics of cholera, smallpox, plague, malaria, etc.;

(b) the supervision of all vaccination work;

(c) the supervision and improvement of the registration of vital statistics, which are to be made more detailed and much more accurate than at present;

(d) the drawing up of plans and estimates for simple sanitary projects and taking steps to remedy defects in village drainage, water-supplies, etc.;

(e) propaganda work; and

(f) supervision of sanitary arrangements in connection with fairs and festivals.

10. Although plague has not been specifically excluded from the duties of the district health staff, we observe that it is not the intention of the Government to relieve Collectors of their responsibility for plague measures and that a provision of nearly a lakh of rupees has been made by the Government in the budget for 1923–24 for “expenditure in connection with bubonic plague”. We understand that the Government did not propose to abolish the plague staff now maintained, in view of the nature of the work involved in plague-preventive measures. Epidemics of plague require very prompt action, and very often the assistance of the revenue authorities and of the police is necessary for enforcing preventive measures, and the Government considered that presidents of district boards, who were often very busy

professional men and sometimes Members of the Legislative Council, might find it difficult to devote the time and attention necessary adequately to deal with such epidemics. We recognize the force of these objections to the transfer of plague work to a non-official agency, but we consider that the difficulties referred to above can be avoided if the Collector is associated with the health work in the district and the preventive staff is reorganized on a slightly different basis. We desire to point out that even now in public health matters the boards have necessarily to rely very largely on the reports and co-operation of the revenue officers and delay on the part of village officers in reporting epidemics, not only of plague but also of cholera, smallpox and other diseases, very often makes it impossible for the taluk board or the district board to adopt any effective preventive measures. Moreover, vital statistics upon which the whole policy of the public health administration must be based are recorded by village officers, who are under the control of the Collector. We understand that presidents of boards have sometimes asked for greater control in these matters over revenue subordinates, but we recognize that it is quite impracticable to comply with such requests which would involve placing the revenue subordinates under two independent masters. We consider that the objections to the transfer of the executive control of plague measures to the district board presidents apply, though perhaps not to the same degree, to all preventive measures connected with epidemics, and we therefore recommend that the entire district health staff should work under a district health board consisting of the Collector as chairman, and the District Medical Officer, the President of the District Board, the presidents of all taluk boards and the chairmen of all municipalities in the district as members. The district health officer should be the Secretary of the Health Board and its executive officer, but he should not in our opinion be a member of the board. The vaccinators may continue to be paid from local funds and to be under the control of local boards, but their work will, as hitherto, be supervised by the district health inspectors. We may point out that our proposal makes it possible to employ the district health staff in municipal areas and should ensure the adoption of a uniform policy throughout the district including the municipalities. One of the defects of the scheme sanctioned by the Government is that, although an epidemic may be raging within a municipality and is likely to spread to the surrounding parts of the district, and the municipal authorities may fail to take or be incapable of taking adequate measures to deal with it, the district health staff which is to be under the control of the district board cannot properly be employed there unless the services of certain members of the staff are placed at the disposal of the municipal council on the usual terms, for the president of the district board has no jurisdiction over municipal areas. If the district health staff can be placed under a board which has the Collector as the chairman and which contains representatives of municipalities, these difficulties will be overcome. We understand that in more than one case, where district health staffs have been in existence during the past year, municipalities have not only asked for the use of the district health staffs but have also asked to be admitted to the district health scheme.

11. We wish to emphasize that our proposal does not deprive the presidents of district boards of any powers or privileges that they have enjoyed hitherto. In the first place, the Collector and the District Medical Officer will be the only two official members of the board, and the representatives of the local boards and municipalities will still be in a position to lay down the *policy* as regards public health in the district. In the second place, the main work with which the district health staff is to be entrusted has hitherto been done through agencies *entirely under Government control*. The chief work of the district health staff, if reorganized as suggested by us, will be inspection of vaccination work, epidemics of cholera, plague preventive measures and propaganda work. Inspection of vaccination work has hitherto been done by deputy inspectors of vaccination (now designated health inspectors), who are all Government servants under the direct control of the Assistant Directors of Public Health and the Director of Public Health, though presidents of District Boards have been given certain powers as regards transfer of these officers within their districts and punishment. Cholera epidemics have in the past been dealt with by the Provincial cholera parties, which also worked directly under the Director of Public Health. The Collector has been responsible for all plague preventive measures, and though he has employed the establishment necessary for the purpose partly at the expense of local funds, he has had absolute control over the staff under the Plague Standing Orders.

Propaganda work has hitherto been done by a special staff of health lecturers, also under the control of the Director of Public Health. The cost of all this staff will, under our proposals, be met as hitherto by the Government.

12. We consider that the services of the revenue staff are essential for purposes of public health unless a far larger public health staff is to be employed, and that the best arrangement in the circumstances is to place the *executive* control over the public health staff in the hands of the Collector as Chairman of the Public Health Board for his district. We therefore strongly recommend that the scheme outlined above be given effect to not only as a measure of economy but also in the interests of efficiency. Without a reference to the Collectors who employ plague staffs, we are not in a position to say what reduction can be made in the budget allotment if the scheme suggested by us is given effect to. But we estimate that the savings will not be less than Rs. 50,000 per annum.

13. We have so far dealt with the public health preventive staff in general and have indicated the lines on which it might be reorganized so as to secure economy as well as efficiency. We shall now treat of the individual classes of officers who constitute the preventive staff.

14. *Assistant Directors of Public Health.*—Up to 1913 there was only one Assistant Director of Public Health in this Presidency (then designated Deputy Sanitary Commissioner). He was also the Inspector of Vaccination. At that time none of the districts had any health officers, but some of the district boards employed at their own expense sanitary assistants to the District Medical and Sanitary Officer. These assistants, however, were ordinarily junior men without special training, and their duties were somewhat ill-defined and perfunctorily discharged. In 1913 the Government considered that the superior sanitary establishment was quite inadequate and therefore obtained the sanction of the Secretary of State to the creation of two additional appointments of Deputy Sanitary Commissioners, and the Presidency was divided into three ranges, one officer being placed in charge of each. One of these two posts was filled in December 1913, but the other remained vacant until 1918, as no suitable candidate was available during the War.

15. In 1920 the Government accepted a resolution in the Legislative Council recommending the appointment of a special officer to investigate into the sanitary condition of pilgrim centres. A temporary appointment was therefore created for the purpose for a period of one year and this work was assigned to one of the then existing Deputy Sanitary Commissioners. Meanwhile, the Surgeon-General again raised the question of increasing the number of superior officers in the Sanitary Department as he found that the three officers then in service were not able to traverse the whole Presidency and devote adequate attention to vaccination work in addition to public health work in general. The Government agreed that if the various problems connected with public health were to be satisfactorily dealt with, it would be necessary to increase the expert staff as recommended by the Surgeon-General, and three more appointments were accordingly created with the sanction of the Secretary of State.

16. There are thus at the present time six sanctioned appointments, but the Government have decided to keep the sixth place vacant. Of the remaining five as we have already observed, three are in charge of territorial ranges, while the other two are attached to the Director's office, one of them being in charge of vital statistics and the other of fairs and festivals. We understand that the main work done by the territorial Assistant Directors of Public Health is (1) inspection of vaccination, (2) inspection of municipalities, (3) festival arrangements and (4) epidemics.

17. It will be observed that the major portion of this work will hereafter be transferred to the District Health Staff according to the scheme we have referred to in paragraphs 9 to 12, and we are informed that it is proposed to continue these Assistant Directors in their ranges only up to 1st October 1923, so that they might be able to guide, advise and instruct district health officers in the methods of administration and in the co-ordination of all branches of public health work. From 1st October 1923 these Assistant Directors are to cease to be territorial and are to be in charge of a branch of public health administration with their headquarters in

Madras. The distribution of work among the five Assistant Directors who are to be attached to the Director's office after October is, we understand, to be as follows:—

- (1) Assistant Director of Public Health (fairs and festivals and epidemiology of infectious diseases).
- (2) Assistant Director of Public Health (vital statistics and publicity).
- (3) Assistant Director of Public Health (Vaccination).
- (4) Assistant Director of Public Health (local public health administration and industrial hygiene).
- (5) Assistant Director of Public Health (school hygiene and maternity and child welfare, including infant mortality work).

18. We recognize the importance of guiding the district health officers in the initial stages of the introduction of the district health scheme and we agree that the territorial Assistant Directors of Public Health should continue in their present ranges for at least six months after the introduction of the scheme. But we do not see sufficient justification at present for the maintenance of a staff of five Assistant Directors of Public Health to be attached to the Director's office, each in charge of a branch of the administration as indicated in the proposals outlined above. We presume that all routine inspection of vaccination will hereafter be done by district health officers and that the attention of the superior staff will be directed to the solution of the larger problems connected with epidemics of smallpox, and we do not think there is adequate justification for the employment of a whole-time Assistant Director to deal with vaccination and the epidemiology of smallpox. Nor do we consider that the superior staff should interfere with the detailed arrangements connected with the minor fairs and festivals. As we have already noted, an Assistant Director of Public Health was on special duty for over eighteen months to investigate the sanitary conditions of pilgrim centres. The Special Officer has submitted to the Government an exhaustive report on pilgrim centres dealing with all questions relating to sanitation, food supply, accommodation for pilgrims, communications, lighting arrangements, medical aid, police arrangements, management and finance, and has indicated in detail the arrangements to be made during large festivals and the precautions to be taken against outbreaks of epidemic diseases. With these detailed instructions before them, the district health staff ought, in our opinion, to be in a position to make all arrangements connected with fairs and festivals, and we do not consider that it should be part of the duty of any Assistant Director to direct or control these arrangements, except in the case of festivals of provincial importance such as the *duodecennial* festivals at Rajahmundry (Pushkaram), Bezwada (Pushkaram) and Kumbakonam (Mahamakham). We consider that one Assistant Director of Public Health should be entrusted with the work connected with the larger festivals and the epidemiology of infectious diseases. A second Assistant Director may, as proposed, be in charge of vital statistics and propaganda work. A third Assistant Director should be able to deal with vaccination and the miscellaneous work which is to be allotted to the fourth and fifth Assistant Directors of Public Health according to the proposal outlined in the preceding paragraph, especially as we understand that medical inspection of schools is to continue to be under the Education Department. We do not consider that it is possible for a single Assistant Director of Public Health adequately to inspect over 80 municipalities nor are we convinced that such inspections by Assistant Directors as have been made hitherto have resulted in any considerable improvement of sanitation in urban areas. Moreover, if the District Health Board is to be reorganized as suggested by us so as to include representatives of municipalities there is no reason why the District Health Officer should not also attend to urban sanitation in those towns which have no health officer of their own. We do not therefore think that a separate Assistant Director of Public Health should be maintained for local public health administration and industrial hygiene as proposed.

19. The redistribution of work among the Assistant Directors of Public Health suggested by us in the preceding paragraph will involve the reduction of the number of these officers from five to three, and we recommend that two more of these appointments be abolished with effect from 1st October 1923; but if school hygiene and medical inspection of schools are transferred to the Public Health department, the matter may have to be reconsidered. We recognise however that in this Presidency preventive work on a systematic and scientific basis has only just begun and

that the epidemiology of diseases will have to be investigated in detail before any further advance can be made. We therefore strongly recommend to the Government that they should not hesitate to sanction the employment of one or more additional bacteriological units to be attached to the King Institute at Guindy as and when necessary, to facilitate such investigations. We understand that the bacteriological unit already sanctioned has been of the greatest value not only to the Public Health Department but also to the Jail and Forest departments.

20. The abolition of two appointments of Assistant Directors of Public Health will result in a saving of Rs. 36,000 approximately.

21. *District Health Officers.*—Health officers are now employed in every district except the Nilgiris and in the municipalities of Ootacamund, Trichinopoly, Madura, Salem, Negapatam, Rajahmundry, Cocanada, Tuticorin, Calicut and Coimbatore. The pay of municipal health officers is personal while that of district health officers is regulated by G.O. No. 533, P.H., dated 13th May 1921, according to which every first-class health officer should get the pay of civil assistant surgeons (that is, Rs. 200-15-350-20-450) and a local allowance on the scale given below:—

Service.	Per mensem.
	RS.
1 to 5 years	100
6 to 10 years	150
11 to 15 years	200
16 to 20 years	250
Over 20 years	300

The second-class health officers, who are usually sub-assistant surgeons specially trained for public health work, are given the grade pay of a sub-assistant surgeon (that is, Rs. 75-5-175) with an allowance of half that sanctioned for first-class health officers. In addition to these allowances health officers in municipalities get, according to the Government Order referred to, a conveyance allowance of Rs. 50 a month.

22. These scales were fixed when it was very difficult to get any medical officers for the Public Health Department, since a large number of medical officers were on military duty. Many of these latter have now returned to civil employment and have displaced a large number of temporary assistant surgeons, and there is consequently no dearth of candidates now. In fact it has been found difficult in some cases to induce local bodies to adopt the scale sanctioned by the Government. The prospects of the health service have also been improved considerably by the decision of the Government to create 23 appointments of district health officers to be paid from provincial funds. It will be difficult to justify the payment of an allowance which in the case of an officer of more than 20 years service will amount to two-thirds of the pay of the appointment, and we consider that these allowances should be reduced substantially, especially as it is not difficult now to obtain the services of competent health officers. We understand that the object of the Government in placing the health officers on the cadre of civil assistant surgeons was to facilitate the transfer of health officers who are not fit for sanitary work to the Medical Department. We do not see the necessity for the provision of any permanent appointments for health officers who have been found incompetent for sanitary work, and we consider that the cadre of health officers should not be amalgamated with that of civil assistant surgeons. We recommend that a separate consolidated scale of pay, as shown below, should be sanctioned for all first and second class health officers and that municipal and district health officers should be included in the same cadre.

First-class health officers Rs. 250—20—450—25—500 (efficiency bar at Rs. 450).

Second-class health officers Rs. 100—10—300 (efficiency bar at Rs. 200).

We further recommend that the conveyance allowances now paid to municipal health officers be abolished. Similar allowances are not paid to officers of other departments in municipalities, and we do not see sufficient justification for the retention of this allowance.

23. If the allowances are abolished and the scales of pay suggested by us are adopted there will be a saving of Rs. 40,000 annually.

24. *District health inspectors.*—There are now 205 district health inspectors of whom 174 are to be on the scale of Rs. 60—5—120 and 31 (that is, 15 per cent of the total strength) are to be in the selection grade on Rs. 125—5—150. We observe that these officers undergo a training of only nine months at the most after the Secondary School-Leaving Certificate course before they are qualified for appointment as health inspectors, whilst in the Medical Department a sub-assistant surgeon who obtains a diploma after a fairly difficult course of at least four years in a medical school is entitled to a pay of only Rs. 75—5—175 with a selection grade on Rs. 200. We consider that the present scale for health inspectors is unnecessarily extravagant, especially as the maximum on the ordinary scale is reached after a service of only 12 years. We recommend that the following scale be adopted for this class of officers :—

Rupees 60—3—120 with an efficiency bar at Rs. 90.

Selection grade on Rs. 125—5—140 to be limited to 5 per cent of the cadre.

No officer who has not been on Rs. 120 for at least one year should, in our opinion, be promoted to the selection grade. Our proposals regarding the scales of pay for district health inspectors will result in an average saving of Rs. 24,600 annually.

25. *Public health laboratories.*—In connexion with our proposal for the reorganization of the public health preventive staff, we have already dealt with the next budget minor head, viz., 'Expenses in connexion with epidemic diseases' and we have very little to say regarding the expenditure under the remaining minor heads, viz., the Bacteriological laboratories and the Pasteur Institute.

26. *King Institute.*—We observe that the expenditure of the King Institute has nearly trebled during the last five years. Originally built for the preparation of vaccine lymph in 1901, this Institute now combines the functions of—

- (1) a vaccine lymph manufacturing depot for the Presidency,
- (2) a bacteriological laboratory for the manufacture of bacterial vaccines,
- (3) a laboratory for the examination of clinical material for the Madras hospitals and the Presidency in general, and
- (4) the Presidency Public Health laboratory.

We understand that the work of this Institute has more than doubled during the last ten years and that in recent years complicated and prolonged tests have been added to the ordinary routine laboratory work of the earlier years. This has meant a very considerable amount of additional work for the staff. In order to cope with the increased work the Director of the Institute drew up in 1922 a scheme of reorganization involving an additional expenditure of nearly Rs. 40,000 a year. The scheme was subjected to a very detailed scrutiny both by the Finance Committee and the Government and was finally sanctioned by Government so recently as November 1922, in spite of the great financial stringency existing at the time. We understand that the scheme has not yet entirely been given effect to, and we do not feel justified in making any recommendations for the reduction of expenditure at this stage, especially as the Government only five months ago considered that the extra expenditure was necessary. We have therefore no general recommendations to make as regards this institute. The allowances drawn by the individual medical officers at the institute will be dealt with subsequently.

27. *Pasteur Institute.*—This is a private institution managed by a society registered under the Societies Registration Act, but the pay of the Director and his assistant is paid from provincial funds and the Government also pay a fixed contribution of Rs. 7,000 per year. We do not recommend any reduction in the grant, since we understand that the financial position of the institution is not altogether satisfactory.

## CHAPTER III.—THE MEDICAL DEPARTMENT.

28. In the list \* given below is shown the number of appointments held by the different classes of officers who constitute the Medical Department:—

Grade of officers.	Number of appointments reserved.	Number of officers now employed.
(1) Indian Medical Service ... ..	52	45
(2) Civil surgeons (non-Indian Medical Service) ...	8	8
(3) Civil and military assistant surgeons holding appointments reserved for the Indian Medical Service or for civil surgeons ... ..	...	15
(4) Military assistant surgeons ... ..	23	27
(5) Civil assistant surgeons ... ..	236	234 (+ 3 local fund civil assistant surgeons).
(6) Sub-assistant surgeons ... ..	821	784 (+ 44 local fund sub-assistant surgeons).

Of the civil surgeoncies two are reserved for military assistant surgeons, and of the civil assistant surgeons 156 are in Government employ, 48 in local fund employ, and 33 under municipalities. Similarly, there are 387 sub-assistant surgeons holding Government appointments, 376 in local fund employ and 69 under municipalities.

29. The Government maintain practically all the Presidency hospitals, 24 hospitals at the headquarters of districts and 4 women and children's hospitals (Calicut, Mangalore, Salem and Vizagapatam). Eighty-seven hospitals in charge of assistant surgeons and 74 in charge of sub-assistant surgeons are under local board or municipal management. There are also 341 dispensaries in charge of sub-assistant surgeons maintained by local bodies. Almost all the medical officers employed by local bodies are Government servants lent to local bodies, who pay an annual contribution equivalent to the average salary of the class of officer employed. At present the Government pay a contribution of a certain percentage of the salaries of medical officers employed by local bodies in return for services rendered to the Government, such as post-mortem examinations, attendance on Government officers, etc. This percentage has been fixed at 5 and 10 in the case of sub-assistant surgeons employed by municipalities and local boards respectively, and  $17\frac{1}{2}$  and  $22\frac{1}{2}$  in the case of civil assistant surgeons. The Government also pay half the cost of all local fund and municipal medical institutions opened after 9th March 1915. These grants amount in all to 1.80 lakhs.

30. We shall deal with the medical establishment first. The cost of the medical establishment has gone up from Rs. 4.43 lakhs in 1917-18 to Rs. 9.58 lakhs in 1922-23 as shown below:—

	RS.		RS.
1917-18 ... ..	4,43,205	Revised estimate—	
1918-19 ... ..	4,62,845	1922-23 ... ..	9,58,200
1919-20 ... ..	5,91,663	Budget estimate—	
1920-21 ... ..	7,12,971	1923-24 ... ..	8,87,300
1921-22 ... ..	11,29,059		

This increase is partly due to the larger number of officers now employed under Government on account of the taking over of the headquarter hospitals, but is mainly due to the revision of salaries during this period. The salary of Indian Medical Service officers was revised in December 1913 and again in January 1920, while that of civil assistant surgeons was revised with effect from 1st April 1920. The pay of sub-assistant surgeons was raised twice during this period, once in March 1918 and again in March 1921. A statement showing the increases of pay due to these revisions is given in Appendix B. Under devolution rule 12, framed under the Government of India Act, the Local Government is bound to employ "such number of Indian Medical Service officers in such appointments and on such terms and

\* The figures are taken from the Quarterly Civil Medical List corrected up to the 31st December 1922.



conditions as may be prescribed by the Secretary of State in Council." We understand that the Government have already submitted their recommendation to the Government of India as regards the number of appointments they are prepared to reserve for the Indian Medical Service, and we have been specifically asked not to deal with the scales of pay or strength of the cadre of the Indian Medical Service. The allowances drawn by individual officers of this service will, however, be dealt with subsequently.

31. As regards the pay of the civil surgeons we have no recommendations to make. These officers hold appointments similar to those reserved for the Indian Medical Service officers and we do not consider that the sanctioned scale is too high. Nor do we recommend any reduction in the scale of pay sanctioned for assistant surgeons and sub-assistant surgeons. We wish it to be clearly understood that all our recommendations regarding the abolition or reduction of allowances drawn by these officers are subject to the condition that the sanctioned time-scales of pay are not altered.

32. *The Surgeon-General's office.*—We understand that Mr. Schmidt, the Director of Office Systems, has made a very detailed inspection of the Surgeon-General's office and has made definite recommendations for the reorganization of the office and for the reduction of the establishment. Mr. Schmidt's scheme has already been given effect to, and we are informed that the question of reducing the establishment is under the consideration of the Government. We do not therefore propose to make any recommendations as regards the office establishment of the Surgeon-General. But we consider that the appointment of a temporary assistant surgeon for statistical work at the Surgeon-General's office is unnecessary. The Personal Assistant to the Surgeon-General is now a whole-time officer, and it should be possible to get the work done by a clerk under the supervision of the Personal Assistant. We therefore recommend that this appointment be abolished with effect from July 1923.

33. *Appointments held by the Indian Medical Service.*—The following is a list of the appointments and collateral charges normally held by Indian Medical Service officers doing professorial work :—

Appointment.	Collateral charges.	Allowances per mensem.	Enhancement of pay.
		RS.	RS.
1. Chemical Examiner ...	Professorship of Chemistry ...	Nil	250
2. First Surgeon, General Hospital.	Professor of Surgery, Superintendent, General Hospital.	150	250
3. Second Surgeon, General Hospital.	Port and Marine duties, Professor of Medical Jurisprudence.	200	...
4. Third Surgeon, General Hospital.	Professor of Biology ...	200	...
5. Surgeon, Second District.	First Physician, General Hospital. Professor of Medicine, Principal, Medical College.	150	250
6. Surgeon, Third District.	Second Physician, General Hospital, Professor of Physiology.	...	250
7. Surgeon, Fourth District.	Superintendent, Royapetta Hospital, Professor of Hygiene and Bacteriology.	200 (a) 200 for three months (b) 200 (c)	...
8. Third Physician, General Hospital.	Professor of Pathology ...	200	...
9. Fourth Physician, General Hospital.	Professor of Materia Medica ...	200	...
10. Superintendent, Maternity Hospital.	Professor of Midwifery ...	...	250
11. Superintendent, Ophthalmic Hospital.	Professor of Ophthalmology, Medical Officer, Civil Orphan Asylum.	...	250
12. Superintendent, Lunatic Asylum	Lecturer in Mental Diseases ...	...	250

(a) for clinical teaching of Kayapuram Medical School students.

(b) for post-graduate training of sub-assistant surgeons.

(c) for minor professorship.

Appointment.	Collateral charges.	Allowances per mensem.	Enhancement of pay.
		RS.	RS.
13. Professor of Anatomy ...	(This Professorship is now filled up by civil assistant surgeons who get a consolidated pay of Rs. 800—100 triennial—1,300 a month).	...	...
14. Director of the King Institute.	.....	200	250

Of these fourteen appointments six are classed as major professorships, which are paid according to an enhanced scale (i.e., the grade scale of the Indian Medical Service plus an allowance of Rs. 250 a month), and five are classed as minor professorships which carry an allowance of Rs. 200 per month. It will be observed that all the professorships except the Professorship of Anatomy are held as collateral charges by the surgeons and physicians attached to the Presidency hospitals or by specialists like the Chemical Examiner, the Superintendent of the Government Ophthalmic Hospital and the Superintendent of the Lunatic Asylum. We understand that although the minor professorships carry an allowance of only Rs. 200, the holders of some of these appointments, such as the Professor of Pathology and the Professor of Hygiene and Bacteriology, have to spend more time on their teaching work than some, at any rate, of the major professors. We do not see any justification for any differential treatment as regards the allowances paid for professorial work, and we consider that it should be definitely recognized that these are professorial appointments. We recommend that there should be 14 professorial appointments on the enhanced scale of pay (separate scales of pay being fixed for Indian Medical Service and non-I.M.S. officers), and that the work which is now allotted to these fourteen officers (including that of the Port and Marine Surgeon) should be redistributed in such a way that the holder of any of these appointments does not normally have more than a full day's work. We consider that when the enhanced scale of pay is introduced, all the allowances now drawn by these officers should be abolished, except the following, which may be retained on account of the added administrative responsibility involved:—

	RS.
(1) Director of King Institute ... ..	200
(2) Principal of the Medical College: ... ..	150
(3) Superintendent, General Hospital ... ..	150

34. The main work of the District Surgeons in Madras is (a) postmortem examinations, (b) grant of certificates to Government servants and others and (c) attendance on Government officers. For this work they are given the assistance of an assistant surgeon and, in the case of Kayapuram, also a sub-assistant surgeon. We consider that the work of the 2nd and 3rd districts relating to the first two items should be transferred to the 1st and 4th districts and that a civil assistant surgeon should be attached to the Royapetta hospital to do the work of the 2nd, 3rd and 4th districts and the civil orphan asylum. He may be given a motor-cycle allowance of Rs. 25 a month. As regards attendance on Government officers, the Surgeon-General should be requested to divide the city into convenient divisions and distribute the work among such of the officers as have not a full day's work. These proposals will involve the abolition of the two civil assistant surgeons who are now serving in the 2nd and 3rd districts and of the sub-assistant surgeon who is serving in the 1st district, and the creation of a new appointment of assistant surgeon to be attached to the Royapetta hospital. This latter officer may also be given work at the hospital, and the possibility of reducing the staff of the hospital by one officer may be considered in consultation with the Surgeon-General.

35. The redistribution of work suggested by us will not result in any appreciable saving in the total pay and allowances now paid to officers holding Indian Medical Service appointments, but the officers entitled to free quarters will hereafter be made to pay house rent, and it will also no longer be necessary to pay to the Port and Marine Surgeon the fees prescribed in paragraph 507 of the Civil Medical Code, which amounted to nearly Rs 5,000 in 1922. According to the Civil Medical Code, a Port Health Officer is granted an additional allowance of one-thirtieth of a month's pay for each Sunday or 'close' holiday or part of it, on which he is unavoidably required

to perform inspection work in connection with plague, sleeping sickness and other diseases and also for all unavoidable medical inspections of ships on such days. We understand that this provision, which was obviously intended to be applied to exceptional cases, has become the source of a regular monthly income for the Port and Marine Surgeon. We learn that during the year 1922 the Port and Marine Surgeon performed his inspection work only on Sundays and 'close' holidays and that he attended the port on almost every Sunday or other holiday. We do not see any justification for the payment of these fees, which, as we have observed, amounted to Rs. 5,000 during the last year. We recommend that this practice should be immediately stopped and that the work now done by the Port and Marine Surgeon should be definitely assigned to one of the fourteen professorships referred to above.

36. These proposals for the redistribution of work among the officers holding Indian Medical Service appointments will result in a saving of about Rs. 15,000 annually.

37. *Honorary physicians and surgeons.*—We have been specifically requested by the General Retrenchment Committee to examine the question of appointing honorary physicians and surgeons in the hospitals in this Presidency. This question was first raised by Dr. T. M. Nair in an article in the "Antiseptic" in February 1910. Medical opinion was sharply divided on the question and objections were raised to the proposal on the ground (1) that there were very few qualified medical practitioners who would care to accept such appointments, (2) that friction would result between them and the assistant surgeons and sub-assistant surgeons in the hospitals. As an alternative it was suggested that the system of appointing consultants who could be called in when necessary by the regular staff or if desired by the patients might be tried. The Government, after a careful consideration of the alternative suggested, decided to attach an honorary surgeon or physician to each of the hospitals at Royapetta and Rayapuram to begin with. Rules were framed to regulate the work of these officers, who were assigned specific duties in their respective hospitals and were made responsible for the care and treatment of the patients in their charge, but the District Surgeon retained the powers of disciplinary control which he was exercising before. The work of the officers appointed was reported to be satisfactory, and the question was then raised whether the system might not be extended to other hospitals in the city. There were, however, some difficulties in the way of extending the scheme to the General Hospital, for it was feared that it would interfere with the clinical instruction of the Medical College students, since honorary workers could not be compelled to attend at fixed hours. Moreover, the system of appointing house physicians and surgeons had just then been introduced, and it was feared that the appointment of honorary physicians and surgeons would deprive the house surgeons and physicians of the facilities for practical work which formed the chief attraction to such posts. The Government ultimately decided to drop the proposal for the time being.

38. We have given our careful consideration to the question and have examined Colonel Elwes and Dr. Natesa Mudaliyar on the subject. A copy of their evidence is given in Appendix C. We would have been prepared to recommend that one hospital should be entirely handed over to a staff of honorary physicians and surgeons, but we were informed that the general opinion among the practitioners likely to take up honorary work was that this arrangement would not be acceptable. We have come to the conclusion that the scheme of appointing honorary physicians and surgeons in all the Presidency hospitals and the bigger mufassal hospitals is sound, but we consider that, until the system has been tried for some time, the honorary physicians and surgeons should be attached as supernumeraries and should not displace permanent officers. The adoption of our proposal will not therefore involve any reduction in the staff employed at present. We submit the following detailed proposals in respect of the Presidency hospitals for the consideration of the Government:—

*Royapetta Hospital.*—One honorary physician and one honorary surgeon may be appointed as supernumeraries for this hospital and each may be given charge of certain specified beds, but the Indian Medical Service officer will remain in administrative charge of the institution. The honorary physician and honorary surgeon should also do the clinical teaching in connexion with the beds in their charge.

*General Hospital.*—We consider that the General Hospital should be divided into two units, one surgical and the other medical, and that an honorary surgeon and an honorary physician should be attached to each of these two units respectively as supernumeraries.

*Rayapuram Hospital.*—One honorary physician and one honorary surgeon may be appointed as supernumeraries on the same conditions as at Royapetta.

*Ophthalmic Hospital.*—One honorary ophthalmic surgeon may be appointed as supernumerary on the same conditions as at Royapetta.

*Maternity Hospital.*—One honorary gynaecologist and obstetrician may be attached as supernumerary on the same conditions as at Royapetta.

*Tuberculosis Hospital.*—One honorary physician may be attached as supernumerary on the same conditions.

*Caste and Gosha Hospital.*—One honorary lady physician may be appointed as supernumerary.

*Lunatic Asylum.*—One honorary trained alienist may be attached as supernumerary.

*Children's Hospital (when opened).*—One honorary physician and one honorary surgeon on the same conditions as at Royapetta.

39. We consider that only medical practitioners who possess a degree recognized by the British Medical Council in England should be appointed as honorary physicians or surgeons. The appointments should be made by the Government on the recommendation of the Surgeon-General, if and when suitable persons can be found for such appointments. The number of beds to be in charge of an honorary physician or surgeon and the hours of work should be determined by the Surgeon-General, and it should be made a condition of appointment that clinical teaching should be given by such honorary physician or surgeon in connexion with the beds in his charge in any institution in which teaching is given.

40. *Military assistant surgeons.*—There are altogether 23 appointments which are reserved by the Government for military assistant surgeons (including the charge of the Government House dispensary), but there are now 27 officers actually in service. This arrangement, which has been in force since 1892, was intended to provide a sufficient reserve of warrant medical officers for duty in time of war. It was an essential part of the original scheme that neither the Local Government nor the Government of India should be put to any extra expense on this account, but it has been found in actual practice that the military assistant surgeons are much more expensive than the civil medical officers. The Madras Government pointed this out to the Government of India in 1896, but accepted the additional charge as they considered it was the duty of the Provincial Governments to assist in the maintenance of a war reserve. The professional qualifications of military assistant surgeons are inferior to those of civil assistant surgeons, but the scale of pay has been fixed considerably higher as will be observed from the statement given below:—

*Pay of military assistant surgeons—*

	RS.
Fourth class (7 years) ... ..	200
Third class (5 years) ... ..	275
Second class (5 years) ... ..	350
First class ... ..	400
Senior grade (Lieutenant) ... ..	500
„ (Captain) ... ..	650
„ (Major) ... ..	700

*Pay of civil assistant surgeons—*

Rs. 200—15—350—20—450.

Two appointments of civil surgeons are also reserved for military assistant surgeons. Excluding these two officers and also the one employed in Bangalore in

\* Officers recruited before March 1908 will draw Rs. 460 after 30 years' service.

an appointment normally held by a European or Anglo-Indian civil assistant surgeon, there are now 24 military assistant surgeons in this Presidency, whose pay is shown in the statement below :—

6 on Rs. 700	2 on Rs. 275
1 on „ 650	—
6 on „ 450	24, average pay Rs. 479 a month.
5 on „ 400	—
4 on „ 350	

The average pay drawn by these officers at the present time thus amounts to Rs. 479 a month, while the average pay of civil assistant surgeons is only Rs. 344 a month in spite of the fact that the qualifications of the former are inferior.

41. Under the Reforms, the finances of Local Governments have been definitely separated from those of the Imperial Government, and under the Government of India Act and the Devolution Rules framed under it, the Local Governments are under no obligation to provide employment for Military Assistant Surgeons, although they are bound to employ a certain number of officers belonging to the Indian Medical Service. We do not however suggest that the Local Government should not assist in the maintenance of a war reserve, but we consider that if the Government of India desire the Local Government to provide employment for these officers the difference between the pay of a civil assistant surgeon and that of a military assistant surgeon should be debited to the Army Department or paid as a contribution from the Central Revenues. We understand that the Government of India have already agreed to pay the cost of training military assistant and sub-assistant surgeons in the medical college and schools of this Presidency, and we do not see on what grounds the additional burden involved in the maintenance of a war reserve can be thrown on the Provincial Governments. We have been told that military assistant surgeons are useful in certain classes of appointments (such as the Resident Medical Officers of the Presidency hospitals) where driving force and exercise of disciplinary control are essential for the successful discharge of the duties entrusted to such officers. We do not however consider that this would be a sufficient justification for the retention of these officers if the Government of India refuse to pay the difference in salary as suggested by us, for a large number of civil assistant surgeons were on field service and it should not be difficult to find among them suitable substitutes even for appointments where military training is found useful.

42. We observe, however, that the difference in pay between a military assistant surgeon and a civil assistant surgeon is almost negligible until the former reaches the rank of Lieutenant and we consider that it would be sufficient if the Government of India are asked to pay only the difference between the salaries of all military assistant surgeons who are Lieutenants, Captains and Majors and the average pay of the same number of civil assistant surgeons. According to our proposal the Government of India will have to pay at present a sum of Rs. 29,304 a year.

43. Incidentally, we also recommend that of the two appointments at Bangalore now included in the cadre of civil assistant surgeons, one may be reserved for a military assistant surgeon and the other for a civil assistant surgeon, but a military assistant surgeon may be appointed to the latter if no suitable civil assistant surgeon is available.

44. *Civil assistant surgeons and sub-assistant surgeons—Reserve medical subordinates.*—The Government at present maintain a leave and casualty reserve of 15 per cent of the total number of sanctioned appointments for civil assistant surgeons and 25 per cent of the appointments for sub-assistant surgeons. The actual strength of the cadre on the 19th July 1922 was as follows :—

<i>Civil Assistant Surgeons.</i>		<i>Sub-Assistant Surgeons.</i>	
Permanent appointments (including six civil surgeoncies) ... ..	181	Number of appointments ... ..	657
Leave reserve at 15 per cent . . . . .	27	Leave reserve at 25 per cent ... ..	164
	<u>208</u>		<u>821</u>
Temporary appointments ... ..	28		
	<u>236</u>		

Of this reserve four civil assistant surgeons and 100 sub-assistant surgeons were not on that date holding any sanctioned appointment, but were attached as supernumeraries to certain hospitals, although the actual strength of the cadre was at that time less than the sanctioned number by ten assistant surgeons and ten sub-assistant surgeons. That is, if the strength of the cadre had been at its sanctioned strength there would have been on that date, fourteen assistant surgeons and 110 sub-assistant surgeons unemployed. We understand that the main reason why such a large percentage of reserve is normally unemployed is that sub-assistant surgeons do not usually take all the leave to which they are entitled. We consider that there is no justification for the maintenance of such a big reserve, for if at any time on account of plague or famine the strength of the cadre is found insufficient for additional work, it will always be possible for the Government to sanction temporary additions to the cadre to the extent actually necessary. We recommend that the reserve of sub-assistant and assistant surgeons should be reduced to 10 per cent of the number of sanctioned appointments. If our proposal is adopted, the strength of the cadre will have to be reduced by nine appointments of assistant surgeons and 131 appointments of sub-assistant surgeons. This will result in an average saving of Rs. 2,51,340; but we understand that the cadre is not at the sanctioned strength at present and that it will be actually necessary to discharge 108 sub-assistant surgeons. We would recommend in this connexion that the persons whose services are to be dispensed with should, as far as possible, be officers who are entitled to a full pension and who are not worth retaining in service.

45. *Substitution of sub-assistant surgeons for civil assistant surgeons.*—We understand that the standard of teaching at the medical schools has been raised very considerably during the last decade and also that a very much higher standard is expected of the candidates for the diploma of L.M.P. In fact it has been suggested to us by an Indian Medical Service officer who has had considerable administrative experience of the department that the cadre of assistant surgeons could without serious inconvenience be abolished entirely and sub-assistant surgeons appointed in their places. We cannot endorse this suggestion, for hardly any sub-assistant surgeon is competent to hold any of the appointments which are now reserved for the Indian Medical Service, and if the suggestion is adopted the Government will have to depend on sub-assistant surgeons to carry on the work of the officers reverted to military duty during a war; nor do we consider that the sub-assistant surgeons can adequately discharge the duties which are now entrusted to assistant surgeons. We agree, however, that it should be possible to substitute sub-assistant surgeons for assistant surgeons in some of the hospitals and dispensaries in this Presidency, and we recommend that the Surgeon-General should be requested to examine very carefully the list of appointments now reserved for assistant surgeons and to state in what stations sub-assistant surgeons can be appointed in the place of assistant surgeons.

46. *Hospitals and dispensaries.*—We have so far discussed the possibility of reducing the scales of pay and the cadre of the different classes of officers that constitute the Medical Department, and we now proceed to deal with the expenditure incurred on the maintenance of hospitals and dispensaries by the Government and local bodies. The expenditure on the hospitals and dispensaries maintained by Government is shown in the statement given below:—

	RS.		RS.
1917-18	11,84,432	1921-22	31,72,504
1918-19	15,50,955	1922-23 (Revised	33,81,700
1919-20	21,58,533	Estimate).	
1920-21	26,83,740	1923-24 (Budget	32,33,200
		Estimate).	

It will be observed that the expenditure has gone up from Rs. 11.84 lakhs in 1917-18 to 33.82 lakhs in 1922-23. The increase is largely due to the transfer of the mufassal headquarter hospitals and some of the Presidency hospitals to the Government in pursuance of the recommendation made by the Decentralization Commission. Twenty-four headquarter hospitals including the women and children's hospitals at Calicut, Mangalore and Salem were taken over by the Government between 1st December 1917 and 1st January 1921. The Royapetta hospital became a Government institution in 1919, the Victoria Caste and Gosha hospital in 1920 and

the Tuberculosis Institute in 1921. The Government Tuberculosis Hospital was also opened in 1921. The cost of maintenance of the headquarter hospitals in 1921 was Rs. 8.19 lakhs and of the four Presidency hospitals referred to above Rs. 3.54 lakhs. These institutions account for an increase of Rs. 12 lakhs out of the 22 lakhs shown in the statement given above. The remainder is due to the rise in prices and the revision of salaries of all grades of officers, medical as well as non-medical. In Appendix D we give a comparative statement of the expenditure on each of the medical institutions taken over by the Government, during the last five years.

47. *Presidency hospitals—House physicians and surgeons.*—The visiting staff of the General Hospital consists of three surgeons and four physicians each of whom has an assistant surgeon and as a rule two house surgeons and house physicians who are provided with free quarters but do not receive any salary. These assistant surgeons have no duties to be conducted at the Medical School or the Medical College. We understand that these assistant surgeons consider themselves entirely responsible for the wards in their charge and consequently the house physicians and house surgeons have no real responsibility and in this respect their training is deficient. We are informed that in England house surgeons and house physicians are in sole subordinate charge of the wards under the visiting staff and that the system has been working very efficiently and has enabled the house physicians and surgeons to obtain a really good practical training. We do not see why the same system should not be tried at the General Hospital provided adequate arrangements are made so as to ensure that some experienced medical officer whom the house surgeons and physicians can consult is always present at the hospital. We recommend that the house surgeons and physicians who are to take the place of assistant surgeons now in charge of the wards should in addition to free quarters get a ration allowance of Rs. 50 per month and we also consider that, in order to ensure an adequate supply of house surgeons and physicians, the Government should make it a rule that no one shall be appointed as a permanent civil assistant surgeon unless he has had at least one year's approved service as house surgeon or house physician in a selected Government hospital. These appointments will normally be held by graduates who have recently passed out of the Medical College, and since the visiting staff of physicians and surgeons of the General Hospital all have duties in connexion with the Medical College, they will be in a position to choose the best of the candidates for such appointments.

48. The Superintendent of the Maternity Hospital has no objection to the adoption of the scheme recommended above and he is prepared to substitute three house surgeons for two of the civil assistant surgeons and the junior military assistant surgeon now employed in the hospital; we understand that quarters are available for these officers.

49. The Superintendents of the Rayapuram and Royapetta hospitals are not in favour of any changes at present.

50. The scheme outlined above will result in a saving of Rs. 35,280 per annum.

51. We now proceed to deal with the expenditure on the maintenance of the Presidency hospitals. In Appendix E we give a comparative statement showing the expenditure on the different institutions during the last five years under the following heads:—

(1) Medical officers.	(5) Medicines.
(2) Nursing staff.	(6) Dieting charges.
(3) Clerical and other establishment.	(7) Contingencies.
(4) Menials.	

52. *Rayapuram Hospital.*—The number of beds at this institution has risen from 192 in 1917-18 to 250 in 1921-22 but the cost of the establishment has trebled while dieting charges have increased nearly five times. We understand that further additions to the staff have been applied for in connexion with the opening of the new clinical block recently constructed. Rents, rates and taxes (most of these in 1921-22 were charges levied by the Corporation for water supplied to the institution) have increased from Rs. 720 in 1917-18 to Rs. 10,169 in 1921-22.

53. *Lepor Hospital.*—The average strength of this hospital was 222 in 1918 and 279 in 1922. The cost of the staff has increased from Rs. 8,208 in 1917-18 to

Rs. 16,620 in 1921-22 and there was a similar increase under dieting charges from Rs. 18,924 to Rs. 35,813. The increase under contingencies from Rs. 4,795 to Rs. 18,890 is attributed to the shifting of the hospital to the Emigration Depot, high prices, the Corporation water charges, etc.

54. *General Hospital*.—The number of beds at this institution has risen from 500 in 1917-18 to 520 in 1920-21. The cost of the establishment rose by 59 per cent during these five years and of diet by 124 per cent. The expenditure under rents, rates and taxes rose from Rs. 2,000 in 1917-18, 1918-19 and 1919-20 to nearly Rs. 15,000 in 1920-21 and 1921-22.

55. *Royapetta Hospital*.—This institution was taken over from the Corporation on the 1st October 1919 and the expenditure on the staff has gone up by 55 per cent and of dieting charges by 59 per cent.

56. *Ophthalmic Hospital*.—The average strength of this institution has risen from 205 in 1918 to 245 in 1922 or by about 20 per cent. The cost of the staff has risen more than 100 per cent but an assistant superintendent, a sub-assistant surgeon, a steno-typist, a store-keeper and some menial servants have been added to the staff. Dieting charges have increased from Rs. 23,484 to Rs. 55,490. The Superintendent proposes to restrict admissions and to modify the diet so as to secure a saving of about Rs. 7,000 a year. He has also suggested reductions amounting to Rs. 3,700 a year under bedding, clothing, hospital necessaries, rents, rates and taxes, electric lights and fans.

57. *Victoria Caste and Gosha Hospital*.—The average attendance at this hospital has been more or less stationary, but the cost of the staff has trebled during the last five years mainly owing to considerable additions to the staff found necessary for the efficient administration of the hospital. Dieting charges have increased from Rupees 6,250 to Rs. 15,286.

58. *Lunatic Asylum*.—The strength of this asylum has also been more or less stationary but the expenditure under staff has risen by nearly 60 per cent and under diet by nearly 128 per cent. The Superintendent considers that the cost of diet can be reduced by Rs. 30,000 a year. He states that patients are detained too long and on very costly 'extras'. He has also suggested the following reduction of staff:—

- (1) substitution of a sub-assistant surgeon for the Deputy Superintendent,
- (2) reduction of nurses from 8 to 5,
- (3) reduction of Anglo-Indian attendants from 5 to 3, and
- (4) the number of dhobis from 6 to 2.

We are not in favour of reducing the superior staff or the nursing staff but we consider that the number of dhobis should be reduced to 2 as suggested by the Superintendent. Until quite recently, we understand that only one dhobi was employed and he was assisted by the patients, many of whom wash their own clothes. The Superintendent reports that the dhobis are mostly employed in washing the clothes of the staff. So the reduction we have proposed will not result in any inconvenience, except possibly to the staff.

59. The Superintendent's statement that a reduction of at least Rs. 30,000 under dieting charges and hospital necessaries is possible, is borne out by the following statement showing the actual retrenchment he has been able to effect during February and March 1923:—

<i>Diets and hospital necessaries.</i>								1922	1923
								RS.	RS.
February	...	...	...	...	...	...	...	12,162	9,968
March	...	...	...	...	...	...	...	13,413	8,929
Total								25,575	18,897

Thus, during these two months under only two heads of expenditure there has been a reduction of Rs. 6,678. This indicates a possible reduction of Rs. 40,000 a year. The Superintendent also states that under other heads he expects a saving of



Rs. 10,000 to Rs. 20,000 during the current year. We, therefore, recommend that the allotment for the Lunatic Asylum for the current year be reduced by Rs. 40,000.

60. *Maternity Hospital.*—The number of beds in this hospital has remained stationary throughout the last quinquennium. The expenditure on almost all heads has, however, doubled.

61. *Hospital contracts.*—We shall briefly describe the arrangements for the supply of the articles of diet to the General hospital which were approved by the Government in 1904. The method of purchase prescribed is a combination of the contract and the departmental systems. Tenders are called for half-yearly in the form prescribed by the Government for such articles as rice, dholl, condiments, etc., which can be stored in bulk, while perishable articles, such as chickens, cheese, biscuits, etc., are purchased departmentally from markets or from local firms. These latter, which are articles of luxury, are only purchased in small quantities as required and paid for from the permanent advance, and they are chiefly supplied to patients who pay for them. When tenders are received, they are opened by the Senior Medical Officer in person and contracts are entered into by that officer. Such articles as are received in bulk are usually obtained in sufficient quantities to last for about six months and are stored in the hospital stores. Milk, which is one of the most expensive items in hospital diets owing to the large quantity required, is obtained on an annual contract, the condition being that the contractor shall keep a sufficient number of cows on the hospital premises to meet the requirements of the hospital morning and evening. The method of purchase of diet articles in the other medical institutions in the City is more or less similar to that described above.

62. We shall first deal with the question of rates of supply. We have obtained for each article of diet statements from all the Presidency institutions showing the quantity purchased and the rates charged by the contractor. As we have noted, the Superintendent of each hospital makes separate arrangements for the supply of articles of diet required for his institution. Only in the case of one article, viz., firewood, is the contract entered into by the Surgeon-General for all the hospitals together. Consequently, there are large variations in the rates tendered and accepted for different hospitals. The following are typical instances:—

The rate for fish at the Rayapuram hospital was annas four a pound, at the General hospital annas eight and at the Royapetta hospital annas six and pies six. For butter the rate was Rs. 1-3-0 a pound at the Rayapuram hospital, Rs. 1-4-0 at the General hospital and Rs. 1-6-0 at the Royapetta hospital. For boiled rice in 1920-21 the rate at the Rayapuram hospital was annas two a pound, at the General Hospital annas two and pies five and at the Royapetta hospital annas two and pies six. For milk in 1920-21 the rate at the Rayapuram hospital was annas three and pies four per pint, at the General Hospital annas three and pies nine and at the Royapetta hospital annas three and pies three, and so on. We understand that these variations are partly, if not entirely, due to the fact that in the case of hospitals which obtain large quantities, more favourable rates are obtained as wholesale merchants are in a position to tender for such institutions. We recommend that, so far as the main articles of diet are concerned, the Surgeon-General should in future contract for all the Presidency hospitals for each article separately. Basing our calculations on the lowest rates tendered for each article during last year, we estimate that the procedure suggested above will result in a saving of over Rs. 30,000 a year.

63. We shall now deal with the consumption of articles at the different Presidency institutions. The following statement shows the quantity consumed per patient at the Rayapuram, the General and the Royapetta hospitals. We have taken only these three institutions into consideration for comparative purposes, for the other hospitals are all special institutions such as the Maternity and Tuberculosis hospitals where special articles of diet have very often to be used. We give a statement below for these articles:—

(1) Sugar, white and brown,	(6) Eggs,
(2) Boiled rice,	(7) Fish,
(3) Bread,	(8) Milk,
(4) Butter,	(9) Mutton with bone, and
(5) Chicken,	(10) Mutton without bone.

Comparative statement showing the quantity and the price of articles of diet purchased at the Presidency Hospitals during the last five years.

Articles.	Year.	Rayapuram Hospital.				General Hospital.				Government Royapetta Hospital.			
		Average strength.	Quantity purchased.	Rate.	per Quantity patient.	Average strength.	Quantity purchased.	Rate.	per Quantity patient.	Average strength.	Quantity purchased.	Rate.	per Quantity patient.
Sugar (castagram) (lb.)	1918-19 ..	149	350	Rs. A. P. 0 3 0	2	404	..	..	..	84	..	..	..
	1919-20 ..	178	340	0 3 2	2	422	7,208	..	17	87	..	..	..
	1920-21 ..	217	1,350	0 5 5	6	428	11,887	..	28	88	2,725	0 6 6	21
	1921-22 ..	226	1,710	0 5 0	8	459	11,049	..	24	104	3,686	0 3 8	26
	1922-23 ..	..	1,300	0 3 3	..	..	..	..	..	..	2,320	(18 8 0 per packet of 80 lb.) 0 8 8 (18 8 0 per packet of 80 lb.)	..
Sugar (brown) (lb.)	1918-19 ..	149	4,600	0 2 0	31	404	..	..	..	84	..	..	..
	1919-20 ..	178	5,601	0 1 11	31	422	6,721	..	16	87	..	..	..
	1920-21 ..	217	7,896	0 3 4	36	428	3,128	..	7	88	..	..	..
	1921-22 ..	226	6,680	0 3 3	30	459	2,668	..	6	104	160	..	1
	1922-23 ..	..	7,500	0 2 8	..	..	..	..	..	..	2,400	18 0 0 per packet of 80 lb.	..
Rice (boiled) (lb.)	1918-19 ..	149	30,400	0 1 7	204	404	..	..	..	84	..	..	..
	1919-20 ..	178	36,378	0 2 0	204	422	48,113	0 2 4	114	87	..	..	..
	1920-21 ..	217	44,000	0 2 0	203	428	50,010	0 2 5	116	88	14,800	0 2 6	168
	1921-22 ..	226	44,200	0 1 11	196	459	59,781	0 1 9	130	104	16,200	0 2 0	156
	1922-23 ..	..	40,000	0 1 7	..	..	..	..	..	..	15,480	0 1 8	..
Bread (lb.)	1918-19 ..	149	9,894	0 1 10	63	404	..	..	..	84	..	..	..
	1919-20 ..	178	15,422	0 2 5	87	422	49,361	0 2 5	117	87	..	..	..
	1920-21 ..	217	23,081	0 2 4	106	428	53,216	0 2 6	124	88	6,951	0 2 8	79
	1921-22 ..	226	20,385	0 2 3	90	459	55,141	0 2 4	120	104	8,967	0 2 3	86
	1922-23 ..	..	20,011	0 2 0	..	..	..	..	..	..	9,523	0 2 2	..
Butter (lb.)	1918-19 ..	149	45	0 12 0	3	404	..	..	..	84	..	..	..
	1919-20 ..	178	74	1 4 0	4	422	2,119	1 6 0	5	87	..	..	..
	1920-21 ..	217	320	1 2 0	14	428	2,295	1 7 0	5	88	92	1 8 0	1
	1921-22 ..	226	225	1 3 0	1	459	2,208	1 4 0	5	104	97	1 6 0	9
	1922-23 ..	..	208	1 3 0	..	..	..	..	..	..	36	1 3 0	..
Chicken (No.)	1918-19 ..	149	18	0 6 0	1	404	..	..	..	84	..	..	..
	1919-20 ..	178	71	0 9 6	4	422	11,598	0 9 0	27	87	..	..	..
	1920-21 ..	217	636	0 11 0	3	428	13,524	0 10 0	32	88	34	0 14 0	3
	1921-22 ..	226	234	0 11 0	1	459	9,832	0 10 0	21	104	58	0 12 0	5
	1922-23 ..	..	33	0 10 6	..	..	..	..	..	..	17	0 11 0	..
Eggs (No.)	1918-19 ..	149	3,027	0 0 7	20	404	..	..	..	84	..	..	..
	1919-20 ..	178	4,941	0 0 9	28	422	58,451	0 0 7	139	87	..	..	..
	1920-21 ..	217	14,615	0 0 11	67	428	81,267	0 0 10	190	88	5,075	0 1 0	58
	1921-22 ..	226	17,768	0 1 0	79	459	61,181	0 0 10	133	104	8,838	0 1 0	85
	1922-23 ..	..	14,653	..	..	..	..	..	..	..	6,393	0 0 10	..
Fish (lb.)	1918-19 ..	149	1,233	0 4 0	8	404	..	..	..	84	..	..	..
	1919-20 ..	178	2,136	0 4 6	12	422	4,450	0 6 0	11	87	..	..	..
	1920-21 ..	217	2,509	0 4 0	12	428	4,654	0 7 0	11	88	1,027	0 6 0	12
	1921-22 ..	226	2,267	0 4 0	10	459	5,376	0 8 0	12	104	986	0 6 6	9
	1922-23 ..	..	2,545	0 4 0	..	..	..	..	..	..	1,015	0 7 0	..
Milk (pints)	1918-19 ..	149	51,562	0 1 9	346	404	..	..	..	84	..	..	..
	1919-20 ..	178	75,944	0 3 8	427	422	250,119	0 3 7	593	87	..	..	..
	1920-21 ..	217	122,864	0 3 4	566	428	268,405	0 3 9	627	88	35,732	0 3 3	406
	1921-22 ..	226	127,649	0 3 8	565	459	252,608	0 3 6	550	104	39,261	0 3 6	378
	1922-23 ..	..	116,979	0 3 2	..	..	..	..	..	..	43,127	0 3 2	..
Mutton with bone (lb.)	1918-19 ..	149	1,246	0 5 3	8	404	..	..	..	84	..	..	..
	1919-20 ..	178	2,528	0 5 3	14	422	11,458	0 5 0	27	87	..	..	..
	1920-21 ..	217	6,027	0 6 0	28	428	14,143	0 7 0	33	88	..	..	..
	1921-22 ..	226	3,766	0 8 0	17	459	13,121	0 8 0	29	104	..	..	..
	1922-23 ..	..	2,773	0 8 0	..	..	..	..	..	..	..	..	..
Mutton without bone (lb.)	1918-19 ..	149	5,366	0 6 0	36	404	..	..	..	84	..	..	..
	1919-20 ..	178	8,301	0 6 0	47	422	14,509	0 5 10	34	87	..	..	..
	1920-21 ..	217	11,187	0 6 9	52	428	15,170	0 8 6	35	88	4,377	0 7 6	50
	1921-22 ..	226	11,505	0 9 0	51	459	17,296	0 9 0	38	104	4,559	0 8 6	44
	1922-23 ..	..	8,289	0 8 6	..	..	..	..	..	..	3,510	0 8 0	..

It will be observed that the quantity of milk consumed per patient has increased from 346 pints to 565 pints at the Rayapuram hospital, the quantity of mutton from 86 lb. to 51 lb., the number of eggs from 20 to 79, and the quantity of bread from 63 to 90 lb. There are similarly large variations in the quantities consumed by each patient at the different institutions. It would be difficult to explain these variations except on the supposition that there is a considerable amount of wastage. We are convinced that the expenditure on diet can be very considerably reduced, but within the time at our disposal it has not been possible

for us to examine in detail the accounts of each of these hospitals and to discover where the leakage has been taking place. We strongly recommend that a Deputy Collector to be responsible to the Surgeon-General should be appointed immediately to see that contractors supply to the hospitals the quantities indented for and that the materials are of the quality required, and to control, inspect and supervise internal economy in general. The Deputy Collector, who should be a selected officer, may be appointed for three years at a time on the ordinary scale of pay plus the usual Presidency allowance. His business will be to see that economy is exercised in respect of indents and the consumption of stores of all kinds in all the Presidency hospitals, including the Lunatic Asylum. He will not have, of course, power to issue orders to the officers in charge of the hospitals, but he should have free access at all hours of the day and night to the hospitals and he should be allowed to inspect diet sheets and all documents and accounts relating to the stewards' department and the stores (including medical stores) of hospitals. He should have power to inquire at any time into the recovery of hospital stoppages. He should be given a small clerical and menial staff to assist him.

64. The specific proposals we have made regarding the Lunatic Asylum and hospital contracts will result in a saving of Rs. 70,000 per annum, and we are convinced that if a competent Deputy Collector is placed in charge, the total savings in the expenditure on all the Presidency institutions will not be less than Rs. 2 lakhs.

65. *Reorganization of medical relief.*—We have reserved this subject to the last, for we are not in a position to make definite proposals for the reorganization of medical relief owing to the fact that the Government have not yet decided exactly how much they will be able to spare for subsidising medical institutions maintained by local bodies. As we have already noted, in addition to the Presidency hospitals, the Government maintain 24 district headquarter hospitals and four institutions for women and children. As regards hospitals and dispensaries maintained by local bodies, the Government provide medical officers out of the Provincial cadre on payment of a fixed annual contribution equivalent to the average salary of the class of officers employed. The local bodies are under no obligation to employ these officers, and the powers of control which the Government can exercise under the Local Boards and District Municipalities Acts are quite inadequate for administrative purposes. Local bodies, however, receive heavy subsidies from Provincial funds for the administration of the services entrusted to them, and the Government have been able to enforce efficiency as regards medical institutions by insisting on the appointment of Government Medical officers, who are under the disciplinary control of the Surgeon-General, at local fund and municipal institutions. Thus the efficiency of any system that may be proposed will depend on the financial pressure which the Government can bring to bear on local bodies. We cannot, therefore, formulate any detailed proposals for the reorganization of medical relief until the Government decide what the Provincial subsidy for medical institutions is to be. We shall, however, indicate the general lines on which medical relief can, in our opinion, be more economically reorganized.

66. We have already recommended that the scales of pay recently sanctioned for civil assistant surgeons and sub-assistant surgeons should be retained. But we consider that the employment of these officers in the minor hospitals and dispensaries maintained by local bodies is an unnecessary waste of money. We submit the following recommendations for the consideration of the Government:—

(1) The Government should continue to maintain the district headquarter hospitals, but it should be possible to have a combined headquarter hospital for two districts in some cases. For instance, we consider that there is no justification for the maintenance of a headquarter hospital at Ramnad, which is a comparatively unimportant town. The headquarters of the principal district officers are at Madura, which is the most central place in respect of communications for both districts. We recommend that on the appointment of district health officers for Madura and Ramnad, the two districts should be placed in the medical charge of the same district medical officer who should, however, be given a civil surgeon to assist him in all branches of his work, including school, hospital and inspection work. Since, however, the Government have definitely bound themselves to maintain a medical

institution at Ramnad, a hospital in charge of an assistant surgeon will have to be retained at Ramnad, but our proposal will enable the Government to dispense with a portion of the establishment now maintained at the Ramnad hospital. We would also suggest that the justification for the maintenance of a headquarter hospital at Chingleput be examined in consultation with the President of the District Board and the Surgeon-General, since the Madras hospitals are always available for the inhabitants of this district.

(2) In addition to the maintenance of the headquarter hospitals, we consider that Government should pay half the cost of one or two surgical centres to be maintained in each district. These surgical centres should have a civil assistant surgeon as well as a sub-assistant surgeon, and the Government grant should be made subject to certain conditions as regards maintenance and equipment.

(3) As regards other medical institutions in the district we consider that it would be sufficient to maintain a district cadre of medical officers, provided the actual appointment is in each case subject to the approval of the Surgeon-General. The Government contribution to these institutions may be a percentage of the cost of maintenance of these institutions, the percentage to be determined by the Government with reference to the total amount available for subsidies towards the medical institutions and the needs of each district, taking into consideration the facilities for medical relief already available.

67. If our proposals are given effect to, the provincial cadre of medical officers will be restricted to the number required for service at the Government medical institutions and at the surgical centres we have referred to. The Surgeon-General should have absolute control over these officers and the grant towards the maintenance of these surgical centres should be made subject to this condition. The officers who are to be employed by the district boards and who will constitute the district cadre will not be liable to transfers out of the district and they will be entirely under the control of the district board. The Government will be in a position to ensure efficiency by insisting on the approval of the Surgeon-General for the initial appointment of all district officers and by making subsidies towards the medical institutions subject to the condition that the district medical officer certifies that the institutions under their charge have been maintained efficiently.

68. It is not possible for us to estimate what reduction in the expenditure on local fund and municipal institutions will result from our proposals, but it is likely to be several lakhs of rupees, for the total contribution to provincial funds now paid by local bodies for the medical officers lent to them amounts to Rs. 11.70 lakhs a year. We have been informed that in some districts it will be practicable to appoint honorary physicians to the medical institutions under the local bodies. At any rate, it is likely that the salary demanded by local medical practitioners will be very much lower than that sanctioned for Government medical officers. These practitioners will probably be inferior to the Government medical officers, but we have proposed that they should be employed only at the less important institutions and subject to adequate safeguards against incompetency.

69. We observe that the adequacy of medical relief in all the districts has been exhaustively reviewed by the Government in their Order No. 1606, P.H., dated 28th November 1921. The Government have already pointed out the wastefulness of employing a whole-time officer in a dispensary which does not provide sufficient work for a whole-time man, and they have suggested that such dispensaries should be closed for two or three days in a week and the medical officer in charge required to tour, visiting specific places on specific week days. In the annexure to that Order the Government have also suggested the possibility of abolishing certain dispensaries. We recommend that local bodies be induced to give effect to these proposals as early as possible.

70. *Medical College and Schools.*—The Government maintain the Medical College in Madras and the Medical Schools at Rayapuram, Tanjore, Calicut, Vizagapatam and Madura. The expenditure on these institutions during the last five years is shown in the statement below :—

	RS.		RS.
1917-18 ... ..	3,58,596	1921-22 ... ..	9,21,215
1918-19 ... ..	4,55,766	1922-23 ... ..	7,64,900
1919-20 ... ..	5,79,335	1923-24 ... ..	8,18,900
1920-21 ... ..	6,84,715		

71. *Medical College*.—Until 1914, the fees levied at the Medical College from students for the L.M. & S. and M.B. courses were Rs. 470 and Rs. 610 respectively for the whole course, if paid in instalments, or Rs. 400 and Rs. 500, if paid in a lump sum. In that year, the course of training for the L.M. & S. was extended from four to five years and the curriculum of studies for the two courses made identical. The Surgeon-General then recommended that the fees for either course might be fixed at Rs. 750, that is, Rs. 150 a year. It was considered that this rate would still be very cheap. The Government did not however consider it necessary to raise the fee as suggested and sanctioned a fee of Rs. 120 a year (i.e., Rs. 600 for five years) or Rs. 540 for the full course if paid in a lump sum. This rate is still in force. The cost of the institution has more than doubled during the last five years, and we are of opinion that the decision referred to above should be reconsidered now. The number of applications for admission has increased from 159 in 1918 to 309 in 1921 and to 251 in 1922. Of the candidates for admission in 1922 only 91 could be admitted to the College. We do not consider that the raising of the fees will appreciably affect the number of admissions. The cost of educating one student at the Medical College is approximately Rs. 900 per annum and the fee paid by the student is a small fraction of the actual cost of his education. We therefore recommend that the fees at the Medical College be raised to Rs. 200 per year or Rs. 900 for the whole course subject to a suitable number of scholarships being awarded on the result of an entrance examination. It has been represented to us that the raising of the fee will be a great hardship on the middle classes, from among whom the students of the College are mainly drawn, but we do not consider that this would be an adequate justification for burdening the general taxpayer with a large proportion of the cost of this institution.

72. This proposal will bring in an additional income of about Rs. 40,000 per annum.

#### CHAPTER IV.—ALLOWANCES.

73. We shall deal in this chapter with the large number of allowances which are a striking feature of the Medical and Public Health budget. We have already in the last chapter suggested a redistribution of the work now allotted to the officers holding professorial appointments in the Presidency town, and we have suggested that they should be placed on an enhanced scale of pay and that all the allowances except those which are given for definite work of an administrative nature should be abolished. We now proceed to examine the list of allowances prepared by Mr. R. W. Davies, the Secretary of the General Retrenchment Committee. He has classified them under the following heads:—

Class I. Added responsibility.	Class IX. General (including house-rent and free quarters).
„ II. Specific additions to work.	„ X. Tentage (None in the Medical Department).
„ III. Arduous or dangerous.	„ XI. Travelling allowance.
„ IV. Unhealthy localities.	„ XII. Uniform allowances (Dealt with under class XIV).
„ V. Expensiveness of locality.	„ XIII. Private practice.
„ VI. Unattractive localities (None in the Medical Department).	„ XIV. Miscellaneous.
„ VII. Conveyance allowance.	
„ VIII. Allowance for special qualifications.	

#### *Class I. Allowances—Added responsibility.*

74. *Resident Medical Officer, General Hospital*.—This appointment is normally held by an officer of the Indian Medical Service, who draws an allowance of Rs. 200 as Resident Medical Officer on account of the 'additional duties and responsibilities' attaching to the post. We understand that certain specific duties are allotted to the Resident Medical Officer and it is not easy to define what these additional duties and responsibilities are. We observe however that the Resident Medical Officer is

debarred from private practice, and we consider that the allowance of Rs. 200 now drawn by him should be definitely recognized as compensation for loss of private practice and that it should be classified as a private practice allowance under class XIII; but we consider that no allowance as such need be paid to him, and that he should get pay according to the second enhanced scale, that is, the grade pay of the Indian Medical Service plus Rs. 200 in the case of Indian Medical Service officers. We also recommend (by a majority, Colonel Symons and Major Russell dissenting) that the Resident Medical Officer should be charged rent for the house he is required to occupy.

75. *Director of the King Institute.*—The appointments in the Bacteriological Department carry the enhanced rates of pay (that is, the grade pay of the Indian Medical Service plus Rs. 250) and Directors of first-class Provincial Laboratories are also granted an allowance of Rs. 200 a month. The Directors of Pasteur Institutes get an allowance of Rs. 100 per month. We do not see sufficient justification for the grant of a charge allowance to these Directors, but as we have noted all officers in the Bacteriological Department who are in charge of such institutes are given this allowance. The appointment of officers to these posts is made by the Government of India, and we consider that a reduction or the abolition of the charge allowance will make it difficult for the Government of India to post a competent officer to the institutes in this Presidency, if such allowances are normally granted in other provinces. In view of these circumstances we recommend that this allowance be retained, unless the Government of India decide to abolish this allowance throughout India.

76. *Civil assistant surgeons and military assistant surgeons holding Indian Medical Service posts in the mufassal—Rs. 100 or Rs. 150.*—This allowance was sanctioned in 1917 on account of the 'increased work and responsibility devolving on assistant surgeons when holding Indian Medical Service appointments'. As the rules stand at present a permanent civil surgeon in charge of a district which is not reserved for the Indian Medical Service gets only his scale pay, that is, Rs. 500—50—900 but an *assistant surgeon acting* as a District Medical and Sanitary Officer is entitled to the same scale of pay and in addition an allowance of Rs. 100, and his officiating service is also counted for incremental purposes. Thus an assistant surgeon acting as the District Medical and Sanitary Officer of Anantapur gets a higher salary than a permanent civil surgeon who is the District Medical and Sanitary Officer of Ramnad. The position is anomalous, and we have been unable to discover any justification for the retention of this allowance. We recommend that it be abolished. There are now fifteen officers of the Provincial Service acting in Indian Medical Service posts. The abolition of the allowance will result in a saving of Rs. 18,000 a year.

77. *Assistant surgeon as Assistant Superintendent, Ophthalmic Hospital—Rs. 100 a month.*—This appointment although created for an officer of the Indian Medical Service has always been held by an assistant surgeon. Our recommendation regarding Civil Assistant Surgeons holding Indian Medical Service posts will therefore apply to this case. The allowance should, we consider, be abolished.

78. *Civil and military assistant surgeons—Charge allowance—Rs. 30 a month.*—This allowance which was sanctioned in 1905 is paid to all civil and military assistant surgeons who are in independent or subordinate charge of hospitals or who are holding sanctioned appointments either in the Presidency town or in the districts. The question of abolishing this allowance has been discussed on several occasions. In 1913 and 1916 when the question of the revision of the pay of assistant surgeons was under consideration the possibility of abolishing this allowance was discussed, but the Government then decided to retain it because the minimum pay of this class of officers was only Rs. 100 and also because the new scale of pay sanctioned in 1916 benefited only the senior officers and junior officers would consequently suffer if the allowance was abolished.

79. The pay of assistant surgeons has again been revised and the minimum pay raised to Rs. 200, i.e., an increase of 100 per cent. The pay of the service has thus been twice revised. Prior to 1916 civil assistant surgeons were getting Rs. 100, Rs. 150 and Rs. 200. In 1916 they were placed on a time-scale ranging from Rs. 200 to Rs. 300 with two senior grades on Rs. 325 and Rs. 250. In 1920

the pay was revised to a time-scale ranging from Rs. 200 to Rs. 450. It will be observed that this allowance has never been sanctioned for any specific addition to work, and its retention has always been justified on account of the inadequate pay paid to these officers. Since the pay has now been very substantially raised, we do not consider there is any justification for the retention of this allowance. We also observe that the Surgeon-General has recently suggested that it might be abolished. We recommend that the Surgeon-General's proposal be given effect to.

80. There are now 145 appointments carrying this charge allowance. The abolition of this allowance will result in a saving of Rs. 52,200 as shown below :—

	Permanent.	Temporary.
Government appointments ... ..	37	23
Local fund and municipal appointments ... ..	85	...
	}	
Total number of appointments carrying the allowance ...	145	
Total saving (145 × 30 × 12 =) ... ..	Rs. 52,200	

81. *Assistant surgeons as Assistants to District Medical and Sanitary Officers—Duty allowance—Rs. 50 a month.*—These assistants now get an allowance of Rs. 50 per month in lieu of the charge allowance of Rs. 30 referred to above, because when the District Medical and Sanitary Officer occasionally goes on tour they are in sole charge of the district headquarter hospital. We do not see sufficient justification for the payment of a regular monthly allowance for occasional work of this sort. These assistant surgeons are stationed at the headquarters of the district where opportunities for private practice are usually greater than in outlying stations. The allowance, we consider, should be abolished.

82. There are 23 such officers, and the abolition will result in an annual saving of Rs. 13,800.

83. *Civil Assistant Surgeon, St. Bartholomew's Hospital, Ootacamund—Allowance Rs. 50.*—This allowance was originally granted not because the officer was an Assistant to the District Medical and Sanitary Officer but on account of the 'important and difficult nature' of his charge. We are unable to discover why the duties at this hospital have been considered to be more important and difficult than similar duties elsewhere, and we also understand that this hospital has now become the headquarter hospital of the district. We therefore consider that there is no longer any justification for the retention of this allowance, and recommend that it be abolished immediately.

#### *Class II.—Allowances—Specific additions to work.*

84. In the Medical Department there are a large number of posts to which collateral charges are attached, and in almost every case an allowance is given for the additional work assigned to the medical officers. These allowances have been justified on the ground that in fixing the pay of medical officers the Government have assumed that the officers will have a reasonable amount of time at their disposal for private practice and they would consequently be in a position to add to their income by means of such practice. We have been asked to consider to what extent the Government have a claim upon its medical officers. According to the Civil Medical Code an officer in the district is expected to be three hours in the morning at the hospital and two hours in the afternoon. But the Government have never attempted to define exactly how much work may be expected of medical officers. We are unable to lay down any hard-and-fast rules on the question and we have therefore decided to deal with each individual case on its merits. In the last chapter we have already recommended that the Director of King Institute, the Principal of the Medical College, and the Superintendent, General Hospital, should be given an allowance of Rs. 200, Rs. 150 and Rs. 150, respectively, on account of the administrative responsibility involved. We now proceed to deal with the other allowances included in Mr. Davies's list.

#### (i).—Gazetted Officers.

85. *Surgeon, First District, and Superintendent, Rayapuram Hospital.*—This officer now gets an allowance of Rs. 200 as Superintendent of the Medical School and Rs. 75 as Medical Inspector of Emigrants. We consider that the officer discharging the work

of these appointments should be designated the Superintendent of the Medical School, Rayapuram, but he should continue to discharge the duty of Superintendent of the Rayapuram Hospital, Surgeon, First District, and Medical Inspector of Emigrants. We recommend that the appointment of Superintendent, Medical School, Rayapuram, should be included among those who are entitled to the enhanced scale of pay as Professors at the Medical College and that all the allowances drawn by him should be abolished.

86. *Surgeon, Fourth District, and Superintendent, Royapetta Hospital.*—This officer now receives an allowance of Rs. 200 for three months for teaching sub-assistant surgeons undergoing the Post-Collegiate course. We consider that a fixed fee of Rs. 500 would be more appropriate for a course of this kind, and we recommend that this allowance may be abolished.

87. This officer also receives an allowance of Rs. 200 for imparting clinical instruction to students from the Rayapuram Medical School. We have already recommended that this officer who is also a Professor at the Medical College should be placed on the enhanced scale of pay, and we recommend that this allowance may be abolished.

88. *District Medical and Sanitary Officers, Vizagapatam, Tanjore, Calicut and Madura.*—These officers now get an allowance of Rs. 150 each for being in charge of the Medical school at these places. Since the charge of a medical school involves additional administrative work which cannot be regarded as a part of District Medical officer's duty we consider that an allowance is justifiable for added responsibility, but we recommend that it should be reduced to Rs. 100 a month and that it should be included in class I.

89. *District Medical and Sanitary Officer, Chingleput.*—This officer gets an allowance of Rs. 100 a month as Superintendent of the Reformatory School at Chingleput. We understand that an officer of the Education Department is in administrative charge of the school, and we consider that this allowance should be abolished.

90. *District Medical and Sanitary Officer, Calicut—charge of Lunatic Asylum—Rs. 50 a month.*—We consider that, as there is a resident assistant surgeon in direct charge of the Asylum and as the treatment of mental diseases in the Lunatic Asylum is the legitimate work of the District Medical Officer, no allowance should be paid to the District Medical and Sanitary officer for the charge of the Lunatic Asylum. The allowance may therefore be abolished.

91. *District Medical and Sanitary Officer, Ganjām—Rs. 75 (District Jail allowance).*—This is the only district jail of which the District Medical and Sanitary Officer is at present in charge. We consider that there is very little justification for the grant of an allowance for the medical charge of jails, but for the administrative charge of jails which cannot be considered to be the legitimate work of a medical officer the allowance should be paid. We therefore recommend that this allowance may be retained under class I on the distinct understanding that it is for the administrative charge of jails and not for the medical treatment of prisoners.

92. *Military assistant surgeons in charge of the Koraput and the Russellkonda Sub-Jails—Rs. 25.*—Since these appointments involve additional administrative work we consider that this allowance may be retained under class I.

93. *Dental Surgeon, General Hospital.*—This officer receives Rs. 200 per month for six months for Post-Collegiate work and the second Dental Surgeon receives Rs. 100 a month for six months. We consider that a consolidated fee of Rs. 1,000 should be paid to the Dental Surgeon and a fee of Rs. 500 to the second Dental Surgeon and that the allowances should be abolished. A fixed fee is more appropriate in this case, as we understand that the courses are not held every year.

94. *Superintendent, Lunatic Asylum—Allowance Rs. 200 a month.*—We have already recommended that the enhanced scale of pay should be attached to this appointment and we recommend that this allowance be abolished on the introduction of the enhanced scale of pay.



95. *Deputy Superintendent, Lunatic Asylum, Madras.*—This officer is a military assistant surgeon who draws the following allowances:—

- (1) A Lunatic Asylum allowance which varies from Rs. 75 to Rs. 200 according to the length of service.
- (2) An allowance of Rs. 40 for assisting the Superintendent of the Asylum in giving clinical training in mental diseases to Medical College students.
- (3) An allowance of Rs. 50 for teaching the Rayapuram Medical School students for three months.
- (4) Rupees 50 for one month for teaching students from mufassal medical schools.

He is also entitled to freequarters. We do not see sufficient justification for the payment of such a large number of allowances and we consider that this officer should get a consolidated allowance of Rs. 200 under class III (Arduous or Dangerous) for all the work which he is now doing, including clinical teaching. He should get no other allowance, and he should also be charged rent for the house which he is required to occupy.

96. *Assistant Surgeon, Lunatic Asylum, Madras.*—This appointment carries an allowance of Rs. 50 for three months for clinical teaching to Rayapuram School students. We understand that although the assistant surgeon is entitled to this allowance, it has actually been drawn by the military assistant surgeon who is Deputy Superintendent. We recommend that it should be definitely abolished. The Deputy Superintendent will continue to do the work as part of his ordinary duties.

97. *Teaching allowances.*—We now proceed to examine the justification for the grant of a special allowance to the Assistant Professors at the Medical College, the Lecturers at the medical schools and the Assistant Lecturers at the medical schools. The question of constituting an entirely specialized and separate teaching service within the medical service was considered in 1918. The idea then was that the officers entering this service should regard teaching as their life-work and should continue in that branch for the whole of their service. A special scale of pay was to be attached to this service and the teaching allowance hitherto granted was to be abolished. The Government were, however, opposed to the theory of a teaching branch of the medical profession, because they feared that an officer in that service would be cut off from the full tide of medical work and would consequently soon become out-of-date, stale and indifferent. Medical officers, are therefore, now not graded into a teaching profession, and we do not recommend any change in the policy of the Government as regards this point. Since the very best men are required for teaching work at the college and at schools, the present system involves the transfer of very competent officers from stations in the mufassals to the Madras City or to Rayapuram, Vizagapatam, Tanjore, etc., where medical schools are located. An assistant surgeon in an outlying mufassal station is the chief medical officer in the place and has the advantage of private practice among a large population, and if he is transferred from such a position to a teaching appointment his position and prospects are radically changed. His teaching work prevents him from being able to take much practice even if it could be obtained, but in addition to this he finds himself in competition with all the other teaching officers in the school or college and also other medical officers at these big cities. In consequence, the private practice which a teaching officer gets either in Madras or in the cities where medical schools are located is comparatively small. If on any grounds an additional allowance is not given to this class of officers, we fear that the Lecturers and Assistant Professors will be very discontented and that the quality of the instruction will suffer considerably. We are, therefore, of opinion that a teaching allowance is thoroughly justified, but in view of our recommendation that the charge allowance of Rs. 80 should be abolished, we consider that the special remuneration may be fixed at Rs. 75 per month in the case of assistants to professors at the Medical College and Rs. 100 in the case of lecturers in medical schools.

98. We do not recommend, however, that this sum should be given as a definite allowance. We have already suggested in the case of the Indian Medical Service that all the Professors should be placed on an enhanced scale. We would suggest that a similar enhanced scale of pay be created for each class of medical officers, i.e., civil surgeons, assistant surgeons and sub-assistant surgeons, the enhanced

scale of pay in each case to be the grade pay plus an allowance of Rs. 150 in the case of civil surgeons, Rs. 100 or Rs. 75 in the case of assistant surgeons and Rs. 30 in the case of sub-assistant surgeons. We also recommend that the list of appointments to which the enhanced scale of pay is to be attached should not be confined to the teaching appointments, but should also include other appointments to be held by selected officers. We give below a tentative list of appointments for which, in our opinion, the enhanced scale of pay may be sanctioned :—

I. *Civil surgeons.* (Allowance of Rs. 150 per month)—

- (1) Assistant to the Chemical Examiner.
- (2) Civil Surgeons at the Guindy Institute.

II. *Assistant surgeons.*—

(a) First enhanced scale (Rs. 100 per month).

- (1) Lecturers in medical schools.
- (2) Assistant Superintendents of medical schools (these officers should be given an additional allowance of Rs. 50 per month for administrative work connected with the school).

(b) Second enhanced scale (Rs. 75 per month).

- (1) Assistant Professors at the Medical College.
- (2) Surgical and Medical Registrars.
- (3) Anaesthetist at the General Hospital.
- (4) Assistant Surgeon in charge of the clinical laboratory at the General Hospital.
- (5) Assistant Surgeons at the Tuberculosis Institute.

III. *Sub-assistant surgeons* (Rs. 30 per month)—

- (1) Assistant Lecturers and Demonstrators.
- (2) Sub-assistant surgeons at the Guindy Institute and the Tuberculosis Institute.

99. We would also suggest that the Surgeon-General be requested to state whether any additions to the list are necessary in accordance with the principle we have enunciated above. The allowances now drawn by these officers should be abolished, when they are placed on the enhanced scale.

100. *Civil Assistant Surgeon, Royapetta Hospital, (Rs. 50 for two months).*—This officer gets an allowance of Rs. 50 for two months for teaching the sub-assistant surgeons undergoing the post-graduate course. We have already recommended that a consolidated fee of Rs. 500 for the post-graduate course should be sanctioned. We suggest that this amount should be distributed by the Surgeon-General among the officers who do the teaching work. The allowance may therefore be abolished.

101. *Assistant Surgeon, Royapetta Hospital.*—This officer gets an allowance of Rs. 50 per month for the clinical teaching of Rayapuram medical students. We consider that clinical teaching should be part of a medical officer's duty and that this allowance should be abolished.

102. *Military Assistant Surgeon, Government House Dispensary.*—This officer gets an allowance of Rs. 50 for carrying out plague measures. The allowance was granted in 1904. Plague measures are no longer necessary, and we do not see any justification for the retention of this allowance which, we consider, should be abolished immediately.

103. *Allowances for instruction in first aid and stretcher drill.*—The military assistant surgeon at the Medical College is given an allowance of Rs. 100 for three months in the year for such instruction, and an assistant surgeon in the medical schools at Rayapuram, Tanjore, Madura, Calicut and Vizagapatam, also gets Rs. 20 per month for similar instruction. We have already suggested that these officers who are attached to the school or college should be placed on the enhanced scale, and we recommend that all these allowances should be abolished.

104. *District Medical and Sanitary Officer—Medical charge of a Central Jail.*—This allowance stands on a somewhat different footing from the allowance granted to a District Medical Officer who is Superintendent of a District Jail and is therefore in administrative charge of the jail. We recognize that the medical charge of a Central Jail involves a considerable amount of additional work for the District Medical and Sanitary Officer; but so long as the work of the medical officer does not exceed what may be expected of a Government servant and so long as the work is connected

with the profession to which the officer belongs, we do not think that an additional allowance should be granted. We, therefore, recommend that in the case of central jails, if there is no medical officer in administrative charge of that jail, an assistant surgeon should be appointed to be in subordinate medical charge of the jail. If this proposal is accepted, we recommend that the allowance now paid to District Medical and Sanitary Officers in charge of central jails may be abolished.

105. *Borstal Institute, Tanjore.*—The District Medical and Sanitary Officer, Tanjore, draws an allowance of Rs. 100 for being in medical charge of the Borstal Institute. We understand that the number of inmates in this jail is considerably less than in a central jail, and we do not consider that an assistant surgeon is necessary for the subordinate medical charge of this institution. We recommend that the allowance may be abolished.

106. *Indian Medical Service officers in administrative charge of central jails.*—We have considered the question whether any special allowance should be granted to Indian Medical Service officers when they are placed in administrative and medical charge of central jails. We recommend that in view of the greater responsibility devolving on these officers, they should be placed on an enhanced scale of pay, that is, the pay of an Indian Medical Service Civil Surgeon plus Rs. 150 a month. We further recommend that they should be required to pay house-rent for the quarters provided for them.

107. *District Medical and Sanitary Officer, Vizagapatam—For charge of Lunatic Asylum—Rs. 50.*—Our remarks with regard to the Lunatic Asylum, Calicut, apply to this case, and we recommend that this allowance should be abolished.

108. *District Medical and Sanitary Officer, the Nilgiris—Rs. 50 as Consultant, Lawrence Memorial School.*—The District Medical and Sanitary Officer, the Nilgiris, is the consulting physician of the Lawrence School, Lovedale, situated about five miles from Ootacamund. This allowance of Rs. 50 is paid from the Memorial School Funds to which the Government contribute. If, as we presume, the District Medical and Sanitary Officer does not draw travelling allowance for his journeys to Lovedale, we consider that this allowance should be retained.

109. *District Medical and Sanitary Officer, the Nilgiris, for medical attendance on the Chitrali Prisoner—Rs. 15 a month.*—This is paid by the Government of India. The allowance may be retained.

110. *Assistant Surgeon, Police Hospital, Vellore—First Aid lectures to Police school students.*—We do not see sufficient justification for this allowance of Rs. 30 a month, as the Assistant Surgeon is attached to the Police Hospital and his work is comparatively light. We consider that lectures in first aid should specifically be included amongst the duties attached to the post and that the allowance should be abolished.

111. *Assistant Surgeon, Municipal Hospital, Kodaikānal—Vaccination—Rs. 10 a month.*—We have not been able to discover the justification for the extra allowance for vaccination work, which is purely a medical duty. We recommend that this allowance be immediately abolished.

(ii) Non-gazetted Officers.

112. We now proceed to deal with the allowances drawn by non-gazetted officers for specific additions to work.

113. *Sub-Assistant Surgeon, Police Hospital, Sivakasi.*—This officer receives an allowance of Rs. 10 for being in charge of the Local Fund Dispensary at Sivakasi. In 1902 a proposal to open a dispensary at Sivakasi was considered and abandoned, as the Local Board was unable to provide the funds required. Subsequently the Taluk Board agreed to provide the necessary funds by converting the Sattur Hospital into a dispensary. As the hospital was popular, the Government did not consider it advisable to convert it into a dispensary. In view, however, of the necessity for providing facilities for medical relief to the inhabitants of Sivakasi and of the inability of the Taluk Board to meet the entire cost of maintenance, the Government agreed to permit the sub-assistant surgeon attached to the Police Hospital to be in charge of the Local Fund Hospital. For this additional duty, the Taluk Board was paying an allowance of Rs. 10 to the sub-assistant surgeon. Sivakasi has now become a

municipality and, under the District Municipalities Act, it is one of the obligatory duties of every municipality to make adequate provision for the treatment of the sick poor within the municipality. We consider that the allowance of Rs. 10 now paid to the sub-assistant surgeon in charge of the Police Dispensary should be credited by the Municipal Council to provincial funds and that the question whether a separate Police Hospital at Sivakasi is necessary should be investigated in the Judicial Department.

114. *Sub-Assistant Surgeon, Cantonment Hospital, St. Thomas, Mount.*—This officer now gets an allowance of Rs. 10 for treating the Police sick and for sub-jail work. We consider that this allowance should be retained, but it should be paid to the Government of India as a contribution to salary and not to the Sub-Assistant Surgeon in charge of the Cantonment Hospital.

115. *Sub-Assistant Surgeon, Municipal Hospital, Cannanore.*—This officer gets an allowance of Rs. 10 for the additional charge of the Police Hospital. We understand that the Police Hospital is close to the Municipal Hospital, and we do not see sufficient justification for the payment of an extra allowance, which may be abolished.

116. *Compounder, Cantonment Hospital, St. Thomas' Mount—Sub-Jail and treatment of Police sick—Rs. 5.*—Our recommendation as regards this allowance is the same as for the allowance given to the sub-assistant surgeon at the same place.

117. *Sub-Assistant Surgeon, Amindivi Dispensary.*—This officer gets an allowance of Rs. 10 for vaccination work in the islands. We do not see any justification for an allowance for vaccination work, but this allowance should be retained and transferred to Class V (Expensiveness of Locality).

118. *Sub-Assistant Surgeon, Residency Hospital, Travancore.*—This officer receives a local allowance of Rs. 10 from the Central Government. We do not see any reason to justify a local allowance at this place, and we recommend that it should be abolished.

119. *Senior Compounder, Ramachandrajetti, Headquarter Hospital, Tanjore.*—This compounder gets an allowance of Rs. 2 for sterilising instruments and dressing. There is obviously no necessity for an allowance for such work, and we recommend that it should be abolished.

120. *Gymnastics and Drill Instructor, Vizagapatam.*—The present incumbent of this appointment gets a duty allowance of Rs. 10 for additional work as an artist for the Medical School. We understand that although gymnastics and drill instructors are not ipso facto artists, a single man is very often employed in the two capacities in several educational institutions. We recommend that this allowance should be abolished; but the appointment should carry a consolidated pay as in the Education Department.

121. *Ward attendant, Lunatic Asylum, Waltair.*—This attendant gets an allowance of Rs. 2 for washing clothes. We consider that this should be abolished or transferred to contingencies if the allowance is really necessary.

122. *Gymnastic Instructor, Rayapuram Medical School.*—This instructor gets an allowance of Rs. 10 for clerical work connected with the hostel. Since the hostel duties cannot be considered to be the legitimate work of a gymnastic instructor, we consider that this allowance should be retained.

123. *Sub-Assistant Surgeon, Local Funl Dispensary, Tittagudi.*—The sub-assistant surgeon at Tittagudi has to visit the dispensary at Toludur twice a week to attend on the Public Works Department staff employed for the Toludur project. He receives a fixed travelling allowance of Rs. 10 and also a duty allowance of Rs. 20. We are not sure that a sub assistant surgeon is at all necessary at Toludur, in view of the fact that the project has almost been completed. But if he is still considered necessary, we suggest that the allowance to the sub-assistant surgeon should be debited to the cost of the scheme. We also recommend that the sub-assistant surgeon be given a consolidated allowance to cover travelling expenses and the extra work involved.

124. *Sub-Assistant Surgeons at the Medical Schools at Rayapuram, Calicut, Tanjore, Madura and Vizagapatam.*—One of the sub-assistant surgeons at each of these institutions receives for three months in the year an allowance of Rs. 20 a

month for instruction in stretcher drill and first-aid. As we have already recommended in a similar case, we consider that this work should be recognized as part of the duties of the medical staff and this allowance should be abolished.

125. *Sub-assistant surgeon, Dugarajapatnam.*—This Local Fund officer gets an allowance of Rs. 10 for attending bi-weekly the dispensary at Armaghon. Since Government contribute a percentage of the salary of all Local Fund subordinates, we do not consider there is sufficient justification for the retention of this allowance. The officer may, however, be allowed a fixed travelling allowance.

126. *Sub-assistant surgeon, Kavali.*—This officer gets an allowance of Rs. 10 for visiting the criminal settlement. As we have noted, the Government pay a percentage of the salary of Local Fund officers for work connected with the Government. The allowance may therefore be abolished.

127. *Medical officer, Civil Debtors Jail.*—The appointment of Medical officer at the Civil Debtors Jail was at one time a whole-time appointment, and the officer received usually a jail allowance of Rs. 30 on the score of being debarred from private practice. The duty is now attached to one of the sub-assistant surgeons at the Rayapuram Hospital, and the allowance has been continued on account of the additional work. The Civil Debtors Jail is near the Rayapuram Hospital and no conveyance allowance is required; and the work is Government medical work, and we see no reason why it should not be recognized as the duty of one of the sub-assistant surgeons at Rayapuram Hospital. The allowance may be abolished.

128. *Sub-assistant surgeon, Police Hospital, Koraput.*—This officer is given an allowance of Rs. 10 for assisting the assistant surgeon in charge of the sub-jail. Since the assistant surgeon is in administrative charge of the jail, we do not think that this allowance for assisting him in his medical work can be justified. The allowance may therefore be abolished.

129. *Matron, Victoria Gosha Hospital—Rs. 30 for training nurse pupils.*—We consider that this should be recognized as part of the work of the matron and that the allowance should be abolished.

#### *Class III. Allowances—Arduous or Dangerous.*

##### (i) Gazetted Officers.

130. *Civil assistant surgeons, X-Ray work.*—There are two assistant surgeons at the General Hospital who are doing X-Ray work. One of them is also Assistant Professor of Surgery at the Medical College and draws a teaching allowance of Rs. 100 in that capacity. We understand that owing to the dangerous nature of X-Ray work, assistant surgeons are very reluctant to take up this work and that the Surgeon-General has addressed the Government for an increased allowance for officers in charge of X-Ray work. We, therefore, consider that this allowance should be retained and that it should be given to all assistant surgeons doing X-Ray work.

131. We have in this connexion considered the question as to what portion of the fees realized for private X-Ray work should be credited to the Government in consideration of the use of their apparatus. We understand that according to the arrangement with Captain Barnard, the officer in charge of the X-Ray Institute, he is allowed to take 96 per cent of the fees collected from private patients. At our instance, the matter was further considered by the Superintendent of the General Hospital in consultation with Captain Barnard, and the latter has agreed that 25 per cent of the fees collected may be credited to the Government. We recommend the adoption of this proposal.

132. *Assistant surgeon, Leper Hospital.*—This officer gets an allowance of Rs. 100 per month for work at the Leper Hospital. Although this work is not dangerous, it is obviously unpleasant and not altogether devoid of risk. We consider that the present allowance of Rs. 100 should be retained.

133. *Civil assistant surgeons in subordinate charge of Lunatic Asylums.*—There are at present three assistant surgeons employed in Lunatic Asylums. One is the Deputy Superintendent of Lunatic Asylum, Madras, who is a military assistant surgeon and receives a special remuneration as Deputy Superintendent. We have already dealt with his case. The other two assistant surgeons, one stationed in Madras and the other at Calicut, draw an asylum allowance of Rs. 30 in addition to

their charge allowance of Rs. 30. We doubt if work at the Lunatic Asylum can be described as arduous or dangerous, but it is obviously disagreeable and we recognize that, if no extra allowance is given, it might be difficult to recruit officers for these posts. We therefore recommend that these two assistant surgeons should get a consolidated allowance of Rs. 50 and that they should not be entitled to any other allowance. They should also be charged rent for the houses they are required to occupy.

(ii) Non-Gazetted Officers.

134. *Sub-assistant surgeon, Leper Hospital.*—We recommend that this officer should continue to get an allowance of Rs. 50 a month, but he should be required to pay rent for the quarters provided.

135. *Compounder and ward attendants, Leper Hospital.*—The compounder gets an allowance of Rs. 5 and each of the ward attendants also gets Rs. 3 owing to the unpleasant nature of the work. We consider that these allowances should also be retained, but house-rent should be charged for the quarters provided.

136. *Sub-assistant surgeons, Lunatic Asylum.*—These officers in Madras and Vizagapatam get an allowance of Rs. 50, as they are debarred from private practice and also as the work is unpleasant. We consider that the allowance should be retained but it should be reduced to Rs. 30. The sub-assistant surgeons should be required to pay house-rent for the quarters provided.

137. *Compounders, Lunatic Asylum, Madras, Calicut, Vizagapatam—Rs. 5 per month.*—It is not obvious to us how the compounders of Lunatic Asylums are exposed to any risk, and we do not see any justification for these allowances as the work is neither dangerous nor arduous. We recommend that this allowance should be abolished.

138. *Sub-assistant surgeons on epidemic duty.*—These officers are entitled to an allowance of Rs. 50 per month when they are appointed Plague Inspectors or when they are on plague, cholera, epidemic and festival duty. We do not consider that these duties are either arduous or more dangerous than other medical work, and we recommend that the allowance be abolished.

139. *Sub-assistant surgeons doing plague work.*—These officers get an allowance not exceeding one-fifth of their salary when they are doing plague work in addition to their ordinary duties. Plague and inoculation work should be recognized as a part of a medical officer's duty, and we do not consider that a separate allowance for this duty can be justified. We recommend that this allowance may be abolished.

140. Nurses and midwives are also entitled to a similar allowance for the same reasons. We suggest that this allowance should also be abolished.

141. *Sanitary Inspectors, Cholera parties—Risk allowance of Rs. 10.*—The cholera parties have all been disbanded and the sanitary inspectors attached to these parties now form part of the District Health Staff. We understand that the risk allowances paid to these officers have already been abolished.

*Classes IV and V. Allowances—Unhealthy and expensive localities.*

142. In Appendix F we give a list of allowances drawn by medical officers employed in unhealthy and expensive localities. We understand that the general Retrenchment Committee have laid down a scale according to which allowances in unhealthy and expensive localities may be granted in all departments. Since the recommendation of the general Retrenchment Committee will apply also to medical officers, we do not propose to make separate recommendations. We, however, consider that, so far as the Presidency town is concerned, the Surgeon-General should be requested to submit to the Government for approval a list of the medical appointments the holder of which should be definitely debarred from private practice and should be given a Presidency allowance.

*Class VII.—Conveyance Allowance.*

(i) Gazetted Officers.

143. *District Medical and Sanitary Officer, South Arcot.*—This officer gets a conveyance allowance of Rs. 25 for visiting the jail. We understand that the

general Retrenchment Committee have decided to confine conveyance allowance to cases in which the officers are expected or required to use a particular type of conveyance. We do not see sufficient justification for a conveyance allowance in this case; but if the jail is at a considerable distance from the headquarters of the officer, a fixed travelling allowance may be sanctioned.

144. *Assistant surgeon, 3rd District.*—This officer gets a conveyance allowance of Rs. 45 per month for attending the Civil Orphan Asylum. We have already suggested the abolition of this appointment and the payment of a motor-cycle allowance of Rs. 25 to an assistant surgeon to be attached to the Rayapuram Hospital.

145. *Lady assistant surgeon, Maternity Hospital.*—This lady gets a conveyance allowance of Rs. 30 for visiting the sick in paracheris. We have considered the possibility of entrusting the work to the maternity and child welfare association, but we understand that the association cannot take up the work. We, therefore, recommend that the allowance be retained.

#### (ii) Non-Gazetted Officers.

146. *Sub-assistant surgeon, Municipal Hospital, Cannanore.*—This officer gets a cycle allowance of Rs. 5 for being in charge of the Police Hospital at the same place. We understand that the Municipal Hospital is close to the Police Hospital, and we do not see sufficient justification for a cycle allowance, which may be abolished.

147. *Conveyance allowance paid to plague inspectors, sub-assistant surgeons on famine duty or plague duty, temporary plague inspectors and others.*—These officers are all paid a conveyance allowance, the amount varying with the nature of conveyance used. We consider that all these allowances should be abolished and that a fixed travelling allowance sanctioned instead, if necessary, after an examination of each case on its merits.

#### *Class VIII.—Allowances for Special Qualifications.*

148. A list of allowances drawn by medical officers for special language qualification is given in Appendix (G). We consider that no allowance should be given for language qualifications but suitable rewards should be given for passing examinations in Oriya, Khond and Savara.

#### *Class IX.—General.*

149. *House-rent allowance.*—In Appendix H is given a long list of gazetted and non-gazetted officers who receive either house-rent allowances or free quarters. We do not consider that either free quarters or house-rent allowances should be allowed to any officers of the medical department except house physicians and surgeons and the nursing staff. Nurses are given free quarters throughout the British Empire and the terms of service on which nurses are engaged are always understood to include the provision of free quarters. We therefore consider that no rent should be charged for quarters provided for the matrons and nurses, whether European or Indian, and that this fact should be taken into consideration in fixing the pay of the nursing staff. House physicians and house surgeons are all honorary at present, and even if our proposal in the last chapter is accepted, they will only get a ration allowance of Rs. 50 a month. Unless free quarters are provided, it is not likely that many will volunteer for such work.

150. Sub-assistant surgeons have enjoyed the privilege of free quarters or have been granted house-rent allowances ever since 1894. The allowances or quarters are provided by local bodies in the case of officers employed under them. The allowances have also been subject to the condition that the officer provided himself with quarters within a convenient distance of his duties and approved by the authority under whom he has been serving. Thus the main justification originally for the allowance was the fact that the officers were required to live close to their work. When revising the scale of pay of these officers in 1910, the Government, however, extended this concession to officers not holding sanctioned appointments in order to popularize the service.

151. The pay of sub-assistant surgeons has undergone revision on several occasions since 1894, as shown in the statement below :—

Year.	1894.	1901.	1910.	1916.	1918.	1921.
Grades of pay.	Rs. 25 35 55	Rs. 25 35 45 55 70	Rs. 30 40 50 60 70 80	Rs. 30 45 55 65 80 100	Rs. 50 55 60 65 70 75 80 90 100 110 120	Rs. 75—5—175—200

It will be observed that the pay has been very substantially raised; the initial as well as the maximum pay has been doubled since 1916 and sub-assistant surgeons are also eligible for appointments in the assistant surgeons' grade, and we do not see sufficient justification for retention of this allowance. We understand that in some cases the quarters provided by the local bodies for sub-assistant surgeons are at a considerable distance from the hospital. We agree, however, that it would be desirable to have the doctor close to the hospital, and we recommend that quarters should be provided for all sub-assistant surgeons subject to payment of rent. The allowance may be immediately abolished.

*Class XI.—Travelling Allowance.*

152. *Vaccinators and Deputy Inspectors of Vaccination.*—We consider that the fixed allowance of Rs. 10 now paid to vaccinators may be retained. As regards deputy inspectors who are now designated district health inspectors, we understand that the Government have already dealt with this allowance, and we have no recommendation to make.

*Class XIII.—Private Practice.*

(i) *Gazetted Officers.*

153. *The Resident Medical Officer, Rayapuram Hospital.*—This officer gets an allowance of Rs. 100 as lecturer in the medical school, Rs. 30 as hospital allowance and Rs. 70 as duty allowance. He is also entitled to free quarters. We recommend that he should get a consolidated addition to pay of Rs. 150 a month for all the work that he is doing now. He should receive no other allowance and should be charged rent for the quarters he is required to occupy. He should also be debarred from private practice.

154. *Resident Medical Officer, Maternity Hospital.*—This officer, who is a military assistant surgeon, gets an allowance of Rs. 100 as Assistant Professor, Medical College, and a duty allowance of Rs. 70 as a Resident Medical Officer and also an allowance of Rs. 50 for training Anglo-Indian midwives. He is also entitled to free quarters. We recommend that he should be paid a consolidated allowance of Rs. 100 per month for all the work that he is now entrusted with. He should pay house-rent for the quarters provided, and he should also be debarred from private practice. He should not be given any other allowance.

155. *Resident Medical Officer, Ophthalmic Hospital.*—Our recommendation as regards this officer is the same as for the Resident Medical Officer, Maternity Hospital.

156. *Civil assistant surgeon on statistical duty, Surgeon-General's office.*—This officer is employed for six months in the year and gets an allowance of Rs. 50 as compensation for loss of opportunity for private practice. We have already suggested the abolition of this appointment, we do not therefore make any recommendation as regards this allowance.



157. *Civil surgeons and assistant surgeons at the Guindy Institute.*—These officers get an allowance of Rs. 100 or Rs. 150 according to the length of service partly because they belong to a specialist department, and partly because their private practice has been restricted to bacteriological cases. We have already suggested that, since these officers are specially selected men, they should be placed on the enhanced scale. The allowance now paid may be abolished when the enhanced scale of pay is introduced.

158. *Civil surgeons and assistant surgeons under the Chemical Examiner.*—We consider that these officers should be on the enhanced scale of pay and that they should be entitled to the Presidency allowance sanctioned for all officers in this city. They should however be definitely debarred from private medical practice.

159. *Itinerating dispensaries.*—Officers in charge of these dispensaries are now granted an allowance of Rs. 50 in addition to the usual charge allowance on account of their being debarred from private practice. We do not see sufficient justification for the prohibition of private practice in the case of medical officers in charge of such dispensaries, and we consider that this allowance should be abolished and that these officers should be paid a fixed travelling allowance, to be determined in each case with reference to local circumstances.

160. *Military assistant surgeon, Lawrence Memorial School, Lovedale.*—This officer is entitled to an allowance of Rs. 50 for loss of private practice. We consider that this allowance should be abolished and that the Military Assistant Surgeon should be allowed to have private practice.

161. *Military assistant surgeon, Alipuram Jail (Bellary district).*—This officer gets an allowance of Rs. 200 for loss of private practice. We understand that medical officers on jail duty are to be allowed consulting practice, and we do not see sufficient justification for the grant of an allowance of Rs. 200 as compensation for loss of private practice. If it is given for the responsible nature of the work it should be definitely recognized as such, and it should not be classed as a 'private practice' allowance.

(ii) Non-gazetted Officers.

162. In Appendix K is given a list of sub assistant surgeons who draw a jail allowance of Rs. 30 as compensation for loss of private practice. We understand that it has been recently decided to allow them to have consulting practice and that jail duty or service in unpopular stations is an incident in the career of every sub-assistant surgeon. No compensatory allowance has been given or will ever be given for service in a station where scope for private practice is restricted, not on account of the personal qualifications of an individual officer, but on account of local circumstances such as the poverty of the people, etc. In both cases, the restriction of private practice is due to the action of the Government; in the one case, to the posting of an officer to a particular duty and in the other to the posting of the officer to a particular station. We consider that there is as little justification for an allowance for jail duty as there is for service in unpopular stations. We recommend, therefore, that this allowance should be abolished.

163. *Sub-assistant surgeons in charge of itinerating dispensaries.*—As in the case of assistant surgeons we recommended that the compensatory allowance these officers get should be abolished and that they should be allowed to have private practice.

164. *Sub-assistant-surgeon attached to the Chenchu Officer, Atmakur—Rs. 50.*—We consider that this allowance which is really granted on account of the unhealthy nature of the locality should be retained but that it should be included in class IV—Unhealthy localities. The actual amount should be that recommended by the General Retrenchment Committee for unhealthy localities.

165. *Sub-assistant surgeons in connexion with the anti-hookworm campaign, Madras.*—These officers who are three in number get an allowance of Rs. 50 each for loss of opportunity for private practice. Since they are not definitely debarred from private practice, we recommend that this allowance should be abolished.

166. *Sub-assistant surgeons attached to the Pasteur Institute.*—These officers get an allowance of Rs. 30 as compensation for loss of private practice and also draw a local allowance of Rs. 10. Since they are not debarred from private practice the compensatory allowance should, we consider, be abolished.

167. *Sub-assistant surgeon attached to the Forest College.*—This officer gets an allowance of Rs. 50 for loss of private practice. We have already recommended that this should not be recognised as sufficient justification for an allowance unless the officer has been definitely debarred from private practice, and we recommend that it should be abolished, as also a similar allowance which, we understand, is paid to the sub-assistant surgeon attached to the Engineering College at Guindy.

*Class XIV.—Miscellaneous.*

(i) *Gazetted Officers.*

168. *Dr. O'Brien Beadon.*—This lady, who is the Superintendent of the Victoria Hospital, Triplicane, gets a personal allowance of Rs. 500. We understand that this allowance is given to the present Superintendent of the hospital since her services are required for the Medical School for women to be started in July next and since she would actually be getting this pay had she continued as Superintendent of the Agra Medical School. We therefore recommend that it should be retained.

(ii) *Non-Gazetted Officers.*

169. *Private sub-assistant surgeons employed for temporary duty.*—These are granted 25 per cent in addition to the grade pay of sub-assistant surgeons, on account of the temporary nature of their appointment. We consider that there is no sufficient justification for the grant of this additional pay and recommend that it should be abolished.

170. *District Board Medical Storekeeper, Vizagapatam.*—We understand that the Vizagapatam District Board employs a compounder for the charge of the reserve stock of medicines required for local fund medical institutions. The services of this compounder are also utilized for the Government headquarter hospital at Vizagapatam, and he is paid an allowance of Rs. 15 a month from provincial revenues. No other district board employs a separate compounder for keeping the stock of medicines, and we do not see any necessity for the retention of this appointment at Vizagapatam. We recommend that the appointment should be abolished immediately.

171. *Ration and uniform allowances.*—We recommend that these allowances should be continued to the members of the nursing staffs of Government hospitals, but at slightly revised rates as shown below :—

	Ration allowance.		Uniform allowance. Per annum.
	Presidency town. Per mensem.	Mufassal. Per mensem.	
Matrons and sisters ... ..	RS. 25	RS. 20	RS. 100
Nurses—Europeans and Anglo-Indians...	25	20	75
Do. Indians ... ..	15	15	75
Pupil nurses—Europeans and Anglo-Indians ... ..	25	...	50
Pupil nurses—Indians ... ..	15	15	50

A. Y. G. CAMPBELL.

T. DESIKACHARI.

(Subject to a note.)

H. A. WATSON.

A. J. H. RUSSELL.

P. ETHIRAJULU NAYUDU.

(Subject to a note of dissent.)

T. H. SYMONS.

K. NEDUNGADI.

B. RAMA RAJ.

OOTACAMUND,  
11th June 1923. }

### MINUTE OF DISSENT BY SIR T. DESIKACHARIYAR.

I have to add this note to the recommendation in paragraphs 10 to 12 of the Committee's report, though at the meeting of the Committee held on the 27th February 1923 I did advocate the constitution of the District Health Board with the Collector as its Chairman. Since then I have had occasion to examine this matter afresh, and I am inclined now to the view that the President of the District Board and not the Collector should be the Chairman of the Health Board and that the latter should be entrusted with the executive control over the Health staff newly employed in each district.

2. It is no doubt true that the help and co-operation of the subordinate Revenue officials and the Police who are subordinate to the Collector and District Magistrate, are needed for the adoption of preventive and remedial measures in connexion with the work of the Public Health staff. At the same time, it must be borne in mind that the promotion of public health and sanitation and the discharge of the duties set out in paragraph 6 of the report are essentially those of local bodies, and local boards are bearing from local rates a proportion of the expenditure for services rendered by them along with the Provincial Government who pay their share from the General Revenue.

3. It is urged that district boards have discharged their duties on the whole, well, and it is not desirable that anything should be done which is calculated to create an impression that their presidents are being superseded by Collectors, by means of the arrangement suggested in paragraph 10 of the report. The argument that hitherto deputy inspectors of vaccination were paid from the public revenues or that the control of them and of cholera parties was in a great measure with the Sanitary Commissioner is of no direct measure bearing on the problem for solution.

4. The Collector at present controls only the measures adopted for the prevention and spread of plague. But this could be quite as well effected by the district board being directed to co-operate with the Collector, in the employment of the Health staff for plague purposes. I do not see why plague should be treated differently from cholera, smallpox, or relapsing fever now that evacuation, disinfection and inoculation are the only expedients thought of to combat with the epidemic.

5. The help and co-operation of the subordinate Revenue officials and the Police may be made available to the Health Board by administrative orders issued by Collectors and District Magistrates. If the Collector be made a member of the Health Board, responsible for shaping its policy, it must be easy to enforce the prompt obedience of revenue subordinates to the orders of the Chairman of the Health Board be he the President of the District Board or anybody else.

6. The area under the control of the local boards must be obviously very much larger than the area within the jurisdiction of all the municipalities put together in each district. The Collector and District Magistrate has now nothing to do with medical aid, sanitation or vaccination, arrangements at fairs and festivals and propaganda work, and he is only vested with powers where the control of plague is concerned. If the policy of the Government is to associate non-official agency in ever increasing degree in the administration of local affairs for the progressive realization of responsibility nothing would be more consonant with that policy than to place the President of the District Board at the head of the Health Board.

7. In the practical working of the existing plague rules I experienced no difficulty in the deputation of the District Health Officer at the instance of the Collector for plague work or at the instance of the Director of Public Health for work in a Municipality which had no Health Officer of its own. As District Board President I placed the Health establishment in my district at the disposal of the Collector who appointed the District Health Officer as Special Plague Officer. Likewise the Health Staff was directed by me to work in the Srirangam Municipality during the last Ekadasi festival. There was no hitch whatever and there is absolutely no reason why such co-operation should not be within the range of practical politics throughout the Presidency.

8. If village officers are enjoined to co-operate with the Health staff and discharge their duties in recording vital statistics, the promotion of rural sanitation and the

adopting of measures for combating epidemics, there need be in practice no difficulty in the enforcement of their duties by the mere fact that they are subordinate to the Collector. The fact that a large non-official agency has taken over the work of Collectors and Divisional Officers could afford no just grounds for the Revenue subordinates refraining from performing services which they were rendering when they were working under Collectors or Revenue Divisional Officers as District and Taluk Board Presidents.

9. The Local Boards Act studiously eliminated the executive control of Collectors and Divisional Officers from the administration of local affairs and it would be going back on the policy of the statute to now introduce the official element in departments of activity entrusted to local bodies.

10. I am not unalive to the difficulties which in existing conditions beset the administration of local affairs by non-official agency, as such agency has at every turn looked forward for help to the Collector and District Magistrate and his subordinates. But the difficulties are by no means insuperable.

11. If Collectors and District Magistrates serve on the Health Board and sympathise and co-operate with local bodies, there could be no lack of efficiency by the executive control over the Health staff being vested in the President of the District Board nor need there be a larger Health staff than now to carry on the work. On the other hand, it is likely to create an impression that the Health Board is another body created in each district to belittle the prestige and narrow the scope of usefulness of non-official presidents of local boards, if the Collector is appointed as the Chairman of the Health Board.

T. DESIKACHARI.

#### MINUTE OF DISSENT BY MR. P. C. ETHIRAJULU NAYUDU.

[*Note.*—The following minute by Mr. P. C. Ethirajulu Nayudu was received four days after the report had been adopted and signed. As some of the suggestions in the minute had not been made earlier by Mr. Ethirajulu Nayudu, he was informed that it might be necessary to have a meeting of the Committee to consider them, but he has replied that this is unnecessary.]

With reference to the report of the Retrenchment Committee for the Medical and Public Health Departments appointed under G.O. No. 250 P.H., dated 9th February, 1923, I have the honour to submit the following separate note about the proposal raised therein.

2. *Allowance.*—I agree generally with the Committee regarding the abolition of the allowances hitherto granted to Civil Assistant Surgeons and Sub-Assistant Surgeons. I, however, think that the question of reduction or abolition of teaching allowance should be considered more carefully and if there is likely to be any loss of efficiency from suitable candidates not coming forward to take up these appointments willingly, I think the allowances need not be reduced. I understand that lecturers of Medical Schools were drawing a teaching allowance of Rs. 100 and a charge allowance of Rs. 30, i.e., Rs. 130 per mensem. As the charge allowances for all civil assistant surgeons has been abolished, the reduction of the teaching allowance to Rs. 70 is not called for. I do not think there is any necessity to curtail their scope for private practice, as these men being specialists in their particular subjects, would be useful to the general public and their services, if available, should not be denied to the public. As there is no such restriction in the case of Professors of the Medical College, I fail to see any need for it in the case of lecturers of Medical School.

3. The allowance of Rs. 100 to Rs. 150 hitherto drawn by civil assistant surgeons who were acting in appointments held by Indian Medical Service officers has been abolished and I think for a similar reason the allowance drawn by civil surgeons in the Bacteriological Department should also be abolished.

4. *Leave reserve.*—It is surprising to note that there were over 100 sub-assistant surgeons on reserve duty who had no substantive post to hold. The leave-reserve should be curtailed to 10 per cent of the sanctioned cadre and I think the reduction should be done by retiring officers who have put in 25 to 30 years of service.

5. *Abolition of certain appointments in the General Hospital.*—I regret I am unable to agree to this proposal of the Committee. The economy that may result from such a proposal is but a trifle, but the loss of efficiency will be great. The General Hospital is about the largest of its kind in this Presidency and it is necessary to maintain it at a high level of efficiency and as a model for District Centres. To propose to run it with freshly passed out medical graduates and a set of Consulting Surgeons and Physicians seems to me to be a retrograde proposal not calculated to safeguard the satisfactory working of this institution. As I understand it, the Surgeons and Physicians of the Hospital work between 10 a.m. and 1 p.m., and a very large amount of the routine work is entrusted to the Assistant Surgeons of the different wards. The Officers in charge do not visit their cases in the evening nor are they generally available at other hours. In fact they fill the role of Consultants and have hitherto depended upon the Assistant Surgeons for carrying out the details of the treatment. To entrust this work to young and freshly passed out graduates does not certainly appeal to a lay mind.

6. The argument that there is always a medical officer resident who can be called in consultation does not seem to solve the difficulty. The Resident Medical Officer will generally be a junior officer probably freshly recruited to the Civil and it is no reflection on his professional attainment to say that it is hardly likely he will be in a position to understand the needs of the large number of cases or to attend to both surgical and medical cases.

7. The House Surgeons themselves would be glad to have the assistance of the Assistant Surgeons in the discharge of their duties, and while I certainly agree that these House Surgeons should be given greater facilities for practical training, I think there is need for supervision and help in the interests of the patients.

8. I also am of opinion that in a training centre where a large number of medical students are passing through every year, the need for experienced medical men to guide these young men is obvious. The clinical training is given by the Professors but much of the routine work and details have to be learnt through the Assistant Surgeons and from the students' point of view it would obviously be a mistake to abolish these posts.

9. This raises the very important question of medical education in this country. The Committee have not gone into this question, but I think there is a *prima facie* case for enquiry, and I would earnestly commend the need for such an enquiry to the notice of the Government. The Madras Medical College has been in existence for nearly seventy years, and I believe that the College has been sending its *alumni* as medical graduates for well nigh forty years. It is not a little surprising that in spite of this long period of its existence, it should be necessary for our young men to go to other countries for specializing in different branches of Medical Science, while from all accounts there is scope here for such work to be carried on. So far as I understand there is but the ordinary instruction for general qualifications and no specialization has been attempted. Thus various branches like Diseases of Nose, Ear, Throat, Mental Diseases, Dentistry, etc., there is no scope for young men to specialize and this is a subject well worth full enquiry. As a lay man I can only suggest that a Committee should be immediately appointed on which there would be representatives of the College, University and Private Medical Practitioners who will report on the possibilities and the mode of starting these post-graduate courses and specialized studies. If this suggestion be considered by the Government sympathetically, they would be convinced that far from abolishing these Assistant Surgeons from the General Hospital there is need for increase and what is wanted seems to me to utilize them to the fullest advantage. A criticism has been passed by some of the Professors of the College themselves and my attention was drawn some time ago to a contribution in a medical journal that compared with British and particularly American universities the proportion of teachers to students in the Madras Medical College is disproportionately small. I do not see how consistently with such opinions it could now be suggested that these posts in a teaching centre could be abolished. Really the craze for economy should be tempered with the need for efficiency.

10. *Honorary Surgeons and Physicians.*—Ten years ago the Government tried this scheme but gave it up for reasons which it would be futile to discuss at present. Considering the shortage of Medical staff in the Hospital I think the scheme can well be tried, and selected Medical Practitioners taken on as Honorary Surgeons and

Physicians and given responsible work with same amount of clinical teaching. I agree that these should be persons with high academic qualifications and professional skill. Perhaps the best way to associate honorary workers with the Hospitals would be to entertain specialists to fill in the gaps that are now unfilled. Thus special departments could be opened in the general hospitals with their help and they could be utilized in the scheme of post-graduate study I have outlined above.

11. *Fees earned for private work.*—It is curious that medical officers in charge of Government institutions should be given facilities to earn from private practice during their official hours of work and with all the aid of the Government behind. Moreover I understand that at the King Institute, Guindy, and the X-ray department of the General Hospital, 96 per cent of the fees collected is taken by the Medical Officers and their establishment, while a paltry 4 per cent is credited to the Government. I do not know who is responsible for such an arrangement, but it seems to me that the system is iniquitous. It has the evils of a State subsidy with the additional disadvantage that it gives a scope for neglect of legitimate work for the sake of the private practice. It is absurd to suppose that in the X-ray department for instance, the use of the X-ray apparatus, the electric consumption, the use of photographic plates, the developing media and the prints would all come to only 4 per cent of the amount collected, while 96 per cent would be needed to recompense the labour involved. To my mind it seems pretty plain that the Government have lost heavily in the past in magnanimity to provide for facilities for private practice to the officers concerned. Similarly at the King Institute I must confess to my inability to believe that 4 per cent represents the cost of material utilized. And if it is, is it an act of grace or of charity by which this sum of 4 per cent is credited to the Government? Apart from these absurdities, there is this additional fact to be borne in mind that so long as this unfair State subsidy is allowed, the private practitioner has got a legitimate grievance, and his attempts at starting private institutions are bound to failure. I have no hesitation therefore in condemning the whole system and think it should be abolished at once. If this is impossible at present, I would suggest strongly that 90 per cent of the fees collected should be credited to the Government. The very plausible argument may be urged that the general public might suffer. I am not so easily convinced of these shibboleths, for I find already private enterprise come into the field, and if Government should only take a firm stand, the demand will be fully satisfied by some of the officers in these departments opening their laboratories and X-ray plants in the immediate future. I trust the Government will look into this matter carefully.

12. *Transfer of Medical Officers.*—There has been a general complaint that medical officers are transferred too frequently and to long distances and a great deal of economy could be effected by curtailment of such transfers. I think the arrangement by which the Presidency is mapped out in four or five areas probably on a linguistic basis and Medical Officers posted to one of these areas would meet with the requirements of the situation. Specialists could of course be transferred wherever their services be needed, but the general practitioners who form the majority may choose the circles and be subject to transfers within the circles ordinarily. I would also encourage the system of mutual transfer at the cost of the individual concerned.

13. *Medical Districts in the City: I district.*—There is no necessity for a separate Sub-Assistant Surgeon only doing office work. The post should be abolished and the work can easily be managed as in the IV district by one of the staff in Royapuram. There are no less than eleven Assistant Surgeons and eighteen Sub-Assistant Surgeons, and it is surprising that a Sub-Assistant Surgeon should have been retained so long for doing only office work.

14. *Second and third districts.*—I cannot agree to the suggestion that the work of these two districts should be transferred to the first and fourth districts and that a Civil Assistant Surgeon should be attached to the Royapetta Hospital to do the work of the district and Civil Orphan Asylum. The District Surgeons of the first and fourth districts are already overworked and I think it is unfair to add to their burdens further. The Surgeon, First District, for instance, has multifarious duties to perform. He is the Surgeon for a large area, is the Superintendent of the Government Rayapuram Hospital, of the Raja Sir Ramaswami Lying-in-hospital—two big institutions in the north of the city. He is besides the Superintendent of the

largest Medical School in India, is Medical Inspector of Immigrants, has to superintend over the Monegar Choultry and has a number of miscellaneous duties to perform. In fact his work is so voluminous that there is room for considering whether he should not be relieved of some of these responsibilities and under these circumstances I do not think it is just on the part of the Government to increase it. Similarly the Superintendent of the Royapetta hospital has enough to look after. I propose that the second and third districts may be amalgamated into one district under the second district surgeon and treated in the mill area. The following staff may be sanctioned—

- (1) One civil assistant surgeon,
- (2) One clerk-typist, two peons and one sweeper.

By so doing one civil assistant surgeon pay, house-rent, etc., can be saved.

15. *Mufassal*.—Small dispensaries in the mufassal should be made centres of medical work for a distance of at least ten miles around them, the medical officers in charge being made to tour this distance on definite days in the week to render medical aid to villages within this distance. Every taluk headquarters must have a hospital fully equipped and maintained by the Government.

16. *Military Assistant Surgeons*.—This class of officers are primarily recruited for the Army from a body of men who have general and professional qualifications inferior to those possessed by the University graduates. Whatever might have been the reasons in the past there seems little justification to continue this practice at present. While the sanctioned strength is only twenty-one there are at present nearly twenty-eight men employed in this Presidency. It is not known under whose authority or for what reason these extra men were drafted. When scores of medical graduates who have for five and six years done good military service are being summarily given notice of discharge, it is manifestly unfair that the local Government should go abegging to the Government of India for men with inferior qualifications and pay them actually Rs. 100 on an average more than for the civil men. Obviously the local Government is under no obligation to entertain these men as in the case of the Indian Medical Service officer. I think *prima facie* there is a strong case for stopping this practice altogether.

17. In the interests of efficiency I also hold that these men should not be posted to teaching institutions and to responsible posts in the State hospitals in the city. The present paradox where military assistant surgeons hold all the best posts in the city hospitals open to the assistant surgeons' cadre must cease. For teaching appointment only those with the highest qualifications should be chosen.

18. *General*.—Local bodies should be given the option of—

- (1) Employing their own staff required for their dispensaries.
- (2) They should be allowed to open ayurvedic or unani dispensaries within their area.
- (3) They should also be given the liberty to indent for medicines and surgical instruments required for their institutions on tender system.

19. I may perhaps conclude by stating that the inquiry of the committee was far too limited to go into any large question of policy fully. There is scope for further enquiry into the following question:—

- (1) The re-organisation and improvement of medical education.
- (2) The administration of State hospitals.
- (3) The extension of medical relief in the mufassal and the system of working of itinerating and travelling dispensaries.

(4) The re-organisation of the medical staff in various dispensaries and hospitals. I have only touched on a few of the subjects dealt with by the committee. Were it not that the order definitely stated that the committee will not deal with the scales of pay or strength of the cadre of the Indian Medical Services, I should have been tempted to give my views on the subject. Still as the subject has been discussed to some extent in the local Council, I trust the Government is not unaware to the views of the non-official body with regard to this question.

20. *Hospital contracts*.—I consider the system which permits of such serious variations in the contract rates for diet articles at the different hospitals in the city is certainly defective. The market prices do not fluctuate in the different parts of the city and therefore it should be possible to get an uniform rate for different

articles. I therefore agree to the proposal of the committee that so far as the main articles of diet are concerned, the Surgeon-General should in future contract for all Presidency hospitals for each article separately.

21. I also agree that it is very desirable to appoint a senior Deputy Collector to see that the contractors supply the necessary articles and to control, inspect and supervise the internal economy in general. He would be the supervising officer of the Stewards' departments in the various hospitals and may report to the Surgeon-General whenever he thinks it necessary. I would however suggest that this officer should be directly responsible to the Government working through the Secretariat and not as suggested by the committee responsible to the Surgeon-General. In any case it should be clearly understood that he is not a subordinate officer to any of the officers in charge of the various State hospitals.

22. In case concerning supply of Government hospitals in the mufassal I would suggest that a committee comprising the District Medical and Sanitary Officer, chairman of his headquarter municipality, president, district board and the Collector of the district be appointed to select the contractors and approve the tenders and to supervise occasionally about the quality and quantity of articles supplied to the Headquarter Government hospital.

23. *The reorganization of medical relief.*—This should have formed the most important point of discussion with the committee and although we have been fully alive to the need for such a discussion, it has not been possible to collect the evidence or examine the necessary witnesses to enable us to arrive at a definite conclusion. With this handicap I may be privileged to place my view before the Government for their consideration.

The points that suggest themselves for consideration are—

- (1) The substitution of the Provincial officers for Imperial Service officers.
- (2) The substitution of an honorary staff for a paid staff.
- (3) The substitution of sub-assistant surgeons for civil assistant surgeons.
- (4) The employment of local medical men by district boards and municipalities in place of Government medical men.
- (5) The employment of honorary workers to mufassal dispensaries.
- (6) The opening of ayurvedic and unani dispensaries in villages.

24. So far as the first proposal is concerned the terms of reference preclude my discussing it here but I understand recommendations have already been sent to the Government of India to throw open some of these places hitherto reserved for Indian Medical Service officers to provincial men. I have already adverted to the employment of honorary staff in the State hospitals in the city but it is a little premature at present to suggest that they should replace the permanent staff. So far as the other proposals are concerned. I think it is necessary that a list of stations should be drawn up where important hospitals exist and these should be well equipped and taken over by the Government. The institutions being run by the Government as District headquarters hospitals are at present.

25. With regard to all other institutions I would suggest they be classified as class A or B institutions—class A being institutions where either of their importance as a pilgrim centre or their unfavourable locality or for other reasons it is desirable that the institutions should run as at present by the local body concerned, the Government providing the necessary funds and the Medical Officer as well—class B are institutions which can be left entirely to the management of local bodies and they may make their own arrangements about recruiting the medical staff, etc., but subject to inspection by the District Medical Officer from time to time so far as the professional part of it is concerned.

26. The district boards may encourage medical practitioners to settle down and open new dispensaries in villages, the cost of running the dispensary being met by the district board and the medical practitioner offering his services honorary under some safeguards. I am also strongly of opinion that to provide medical relief to remote village parts, the district boards should open ayurvedic or unani dispensaries.



## APPENDIX A.

## ESTIMATE OF SAVINGS.

(A)—Savings due to retrenchments effected by the department before the constitution of the Committee.

	Per annum.
	RS.
1. Abolition of the system of paid house surgeons and physicians ...	26,580
2. Reduction of the menial staff in the Medical Department ...	2,334
3. Abolition of the Stone House Hill dispensary ...	4,800
4. Abolition of stipends in Medical schools ...	88,200
5. Abolition of the third year class in the Calicut Medical school ...	11,520
6. Discontinuance of admissions to the Lady Apothecary class in the Madras Medical College ...	18,000
Total ...	1,51,434

(B)—Estimate of savings that will result from the Committee's proposals if accepted.

	Per annum.
	RS.
<b>I.—THE PUBLIC HEALTH DEPARTMENT.</b>	
1. Reorganization of the Public Health staff (roughly) ...	50,000
2. Abolition of two appointments of Assistant Directors of Public Health.	36,000
3. Revision of the scale of pay of Health Officers ...	40,000
4 Do. do. District Health Inspectors ...	24,600
<b>II.—THE MEDICAL DEPARTMENT.</b>	
5. Abolition of the temporary post of assistant surgeon for Statistical work in the Surgeon-General's Office ...	2,364
6. Re-distribution of the work of officers holding Indian Medical Service appointments ...	15,000
7. Appointment of Honorary Physicians and Surgeons (no immediate saving) ...	Nil.
8. Contribution to be made by the Government of India towards the cost of employing military assistant surgeons ...	29,304
9. Reduction of the leave and casualty reserve of civil assistant surgeons and sub-assistant surgeons ...	2,51,340
10. Substitution of sub-assistant surgeons for civil assistant surgeons ...	(Not known)
11. Substitution of house surgeons and physicians for civil assistant surgeons ...	35,280
12. Reduction of expenditure in the Madras Lunatic Asylum ...	40,000
13. Revision of the system of contracts for hospital supplies ...	30,000
14. Appointment of a Deputy Collector to supervise internal economy in hospitals ...	1,30,000
15. Reorganization of medical relief ...	(Not known)
16. Enhancement of fees in the Medical College ...	40,000
<b>III.—ALLOWANCES.</b>	
17. Recovery of house-rent from the Resident Medical Officer, General Hospital ...	900
18. Abolition of the allowance granted to civil assistant surgeons officiating in Indian Medical Service appointments ...	18,000
19. Abolition of the allowance of the Assistant Superintendent, Ophthalmic Hospital ...	1,200
20. Abolition of the charge allowance of civil assistant surgeons ...	52,200
21. Do. duty allowance of Assistants to District Medical and Sanitary Officers ...	13,800
22. Abolition of the duty allowance of the assistant surgeon in the Octacamund Hospital ...	600
23. Reduction of the allowance of the Surgeon, First District ...	300
24. Reduction of allowance of District Medical and Sanitary Officers, Vizagapatam, Tanjore, Malabar and Madura, for charge of Medical Schools ...	2,400
25. Abolition of the allowance of District Medical and Sanitary Officer, Chingleput, as Superintendent of the Reformatory School ...	1,200
26. Abolition of the allowance of the District Medical and Sanitary Officer, Malabar, for charge of the Lunatic Asylum ...	600
27. Substitution of fixed fees for the allowances granted to the two Dental Surgeons ...	500
28. Reduction of the allowances of the Deputy Superintendent, Madras Lunatic Asylum, and recovery of house-rent ...	720
29. Substitution of enhanced scales of pay for the allowances drawn by assistant professors, lecturers, etc. ...	23,100

*Estimate of savings—cont.*III.—ALLOWANCES—*cont.*

	Per annum.
30. Abolition of the allowance given to the assistant surgeon in the Royapetah Hospital (Rs. 50 for two months) ... ..	100
31. Abolition of the allowance given to the two assistant surgeons in the Royapetah Hospital for clinical teaching of medical pupils ... ..	1,200
32. Abolition of the allowance given to the military assistant surgeon, Government House Dispensary ... ..	600
33. Abolition of the allowances granted for instruction in first-aid and stretcher-drill ... ..	600
34. Abolition of the allowance of District Medical and Sanitary Officers for medical charge of Central jails ... ..	6,000
35. Abolition of the allowance of District Medical and Sanitary Officer, Tanjore, for medical charge of the Borstal Institute ... ..	1,200
36. Abolition of the allowance of District Medical and Sanitary Officer, Vizagapatam, for charge of Lunatic Asylum ... ..	600
37. Abolition of the allowance of the assistant surgeon in the Police hospital, Vellore ... ..	360
38. Abolition of the allowance of the assistant surgeon, Municipal Hospital, Kodaikanal, for vaccination work ... ..	120
39. Abolition of the allowance granted to the sub-assistant surgeon, Police hospital, Sivakasi, for charge of the Municipal dispensary ... ..	120
40. Abolition of the allowance granted to the sub-assistant surgeon, Cantonment hospital, St. Thomas' Mount ... ..	120
41. Abolition of the allowance granted to the sub-assistant surgeon, Municipal hospital, Cannanore ... ..	120
42. Abolition of the allowance granted to the compounder, Cantonment hospital, St. Thomas' Mount ... ..	60
43. Abolition of the allowance granted to the sub-assistant surgeon, Residency hospital, Travancore ... ..	120
44. Abolition of the allowance granted to the senior compounder, Ramachandrajetti Headquarter hospital, Tanjore ... ..	24
45. Abolition of the allowance of the ward attendant, Lunatic Asylum, Waltair, for washing clothes ... ..	24
46. Abolition of the allowance of the sub-assistant surgeon, Kavali, for visiting the criminal settlement ... ..	120
47. Abolition of the allowance granted to the sub-assistant surgeon, Rayapuram Hospital, as Medical Officer, Civil Debtors' Jail ... ..	360
48. Abolition of the allowance granted to the sub-assistant surgeon, Police hospital, Koraput ... ..	120
49. Abolition of the allowance granted to the Matron, Victoria Caste and Gosha Hospital, Triplicane, for training nurse pupils ... ..	360
50. Allowances of assistant surgeons in Lunatic Asylums ... ..	—480
51. Recovery of house-rent from assistant surgeons in Lunatic Asylums ... ..	946
52. Reduction of the allowance of sub-assistant surgeons in Lunatic Asylums ... ..	480
53. Abolition of the allowance given to compounders in Lunatic Asylums... ..	180
54. Abolition of the allowance given to sub-assistant surgeons on epidemic duty ... ..	(Not known)
55. Abolition of the allowance given to nurses and midwives on epidemic duty ... ..	(Not known)
56. Reduction of the conveyance allowance of the assistant surgeon, Third District ... ..	240
57. Abolition of the cycle allowance of the sub-assistant surgeon, Municipal hospital, Cannanore ... ..	60
58. Abolition of the conveyance allowances of the sub-assistant surgeons, Plague Inspectors, etc., on famine or plague duty ... ..	(Not known)
59. Abolition of the house-rent allowances and the concession of free quarters to sub-assistant surgeons ... ..	70,000
60. Abolition of the house-rent allowances and the concession of free quarters to others ... ..	21,000
61. Grant of a consolidated allowance to the Resident Medical Officer, Rayapuram hospital ... ..	240
62. Grant of a consolidated allowance to the Resident Medical Officer, Maternity hospital ... ..	1,440
63. Grant of a consolidated allowance to the Resident Medical Officer, Ophthalmic hospital ... ..	840
64. Abolition of the allowances of the assistant surgeons in the King Institute, Guindy ... ..	1,800
65. Abolition of the allowances of the military assistant surgeon, Lawrence Memorial School, Lovedale ... ..	600
66. Abolition of the jail allowance of sub-assistant surgeons ... ..	6,120
67. Abolition of the allowance given to sub-assistant surgeons in charge of itinerating dispensaries ... ..	2,400

*Estimate of savings—cont.*

<b>III.—ALLOWANCES—cont.</b>		Per annum.
68. Reduction of the allowance given to the sub-assistant surgeon attached to the Chenchu Officer, Atmakur ... ..		300
69. Abolition of the allowance given to sub-assistant surgeons employed in connexion with anti-hookworm work ... ..		1,800
70. Abolition of the allowance given to sub-assistant surgeons in the Pasteur Institute ... ..		720
71. Abolition of the allowance given to sub-assistant surgeons in the Forest College and in the Engineering College, Guindy .. ..		900
72. Revision of the scale of ration allowances ... ..		3,420
73. Abolition of the allowance given to the reserve compounder, Vizagapatnam ... ..		180
74. Abolition of the extra pay to private sub-assistant surgeons temporarily entertained ... ..		(Uncertain)
Total saving per annum (exclusive of items in regard to which the exact amount cannot be estimated) ... ..		9,64,722
Grand total (A) and (B) ... ..		11,16,156

**APPENDIX B.***Revisions of pay of officers in the Medical Department.***INDIAN MEDICAL SERVICE OFFICERS.**

Appointments.	Pay prior to 1918 per mensem. RS.	As revised in 1918 per mensem. RS.	As revised in 1920 per mensem. RS.
<b>Civil Surgeoncies—</b>			
First class ... ..	550 to 1,450	550 to 1,750	650 to 2,100
Second class ... ..	450 to 1,350		
Professorships ... ..	750 to 1,650	800 to 2,000	900 to 2,350
Bacteriological Department ... ..	650 to 1,600	800 to 2,000	900 to 2,350
Surgeon-General ... ..	2,500	3,000	3,000
Director of Public Health ... ..	1,500—60—1,800	1,800—60—2,100	2,100—60—2,400

NOTE.—The above list refers to the main classes of appointments and is not exhaustive.

**PROVINCIAL MEDICAL SERVICE.**

	Pay prior to 1st April 1920.	As revised
Civil Assistant Surgeons ... ..	Rs. 100—100—10—300, 325, 350 (average 190.23).	Rs. 200—15—350—20—450 (average 344).
Civil Surgeons ... ..	Rs. 400—20—500 ... ..	Rs. 500—50—900, 1,000.

**SUB-ASSISTANT SURGEONS.**

Pay prior to 1st March 1918... ..	Rs. 30 to 100 (average 56).
Pay as revised in 1918 ... ..	Rs. 50 to 100, 110, 120.(average 76).
"  in 1921 ... ..	Rs. 75—5—175, 200 (average 136.25).

**APPENDIX C.***Appointment of Honorary Physicians and Surgeons.*

Evidence given by Lieut.-Col. F. F. ELWES, C.I.E., I.M.S., and M.R.Ry. Rao Bahadur C. NATEA MUDALIYAR AVARGAL, M.L.C.

Colonel Elwes stated that he had no objection to the appointment of honorary physicians and surgeons as supernumeraries, but there would be difficulties if the proposal was that they should replace permanent officers, for a physician or surgeon at the General Hospital has to spend about three hours in the morning in the hospital and also do lecturing work in the afternoons. He stated that there were two possibilities in connexion with the appointment of honorary physicians and surgeons :

- (1) That they should replace members of the staff.
- (2) That they should be appointed in addition to the present staff.

As regards No. (1) Colonel Elwes considered it impracticable as no private practitioner could afford to give some five hours of his time for doing hospital and college work, and in addition to this, practically all the members of the staff have additional duties. It would therefore be necessary to appoint two or three men to replace each member of the staff.

As regards No. (2) Colonel Elwes said he would welcome the appointment of additional honorary physicians and surgeons, but they must be prepared to undertake clinical teaching, as, if they did not do this, the beds under their charge would be struck off the list of those used for clinical teaching purposes, and this would be very bad for the students, as even now there are barely sufficient beds for clinical instruction for the large number of students attending.

Normally there are between 250 and 300 students working in the hospital. The honorary physician or surgeon will not be in a position to choose his own time and he will have to be at the hospital at fixed hours. He thought it was very unlikely that any honorary physician or surgeon in Madras would consent to put five hours of honorary work at the hospital and that too at fixed hours.

He considers that the lowest qualifications for an honorary physician should be M.B. or M.D. In England every honorary physician is either an M.D. or M.R.C.P. and every honorary surgeon an F.R.C.S. or M.S.

Questioned as regards the possibility of enforcing discipline, Colonel Elwes stated that an honorary physician or surgeon could not be relied upon to be at his task at the appointed time.

He strongly advocated Colonel Symons' proposal to divide the General Hospital into two units, one surgical and the other medical. He pointed out that the first physician and first surgeon have to sign every clinical certificate for the University and if honorary physicians and surgeons are to be appointed, they should be made responsible to the Professors of Medicine and Surgery.

In reply to Dr. Nedungadi he stated that the average number of beds in the charge of a physician at the General Hospital was about 75. He thought that the number could be reduced to 50 and instead of 7 officers, 10 officers could be employed. He considered that it would be a good thing for every leading private practitioner to have been a house physician or house surgeon, and that the system of appointing house physicians and surgeons should be encouraged.

In reply to further questions by Dr. Nedungadi, he stated that most Indian Medical Service officers had had teaching experience in England as house physicians and surgeons and that if a sufficient number of house surgeons could be appointed in this country, a great many of them would be quite capable in course of time of doing teaching work. He said that, on the whole, Indian Professors had done very well at the Medical College.

Dr. Natesa Mudaliyar heartily approved of the proposal to appoint house physicians and surgeons and was of opinion that persons will freely volunteer to work as supernumeraries if invited to do so.

## APPENDIX D.

*Expenditure on hospitals taken over by the Government during the last five years.*

	Date of assumption of charge by the Government.	1917.	1918.	1919.	1920.	1921.
<i>Presidency Hospitals.</i>						
1. Royapetta Hospital ..	1st Oct. 1919	47,194	60,664	63,942	69,082	1,00,457
2. Tuberculosis Hospital ..	16th March 1921	..	..	..	..	30,123
3. " Institute ..	1st Jan. 1922	22,104	34,109	69,563	98,805	1,53,809
4. Victoria Caste and Gosha Hospital ..	1st Apr. 1920	67,519	37,585	42,823	49,610	69,614
						3,53,803
<i>District Headquarter Hospitals.</i>						
1. Berhampur .. ..	1st Apr. 1918	10,815	9,436	10,118	18,580	19,724
2. Vizagapatam .. ..	1st July 1918	19,745	21,965	30,501	30,278	33,933
3. Coconada .. ..	1st Apr. 1918	16,376	14,890	24,272	28,326	33,197
4. Masulipatam .. ..	1st Apr. 1918	13,525	15,461	14,201	19,445	26,125
5. Guntur .. ..	1st Apr. 1918	62,009	41,092	39,706	32,945	42,450
6. Nellore .. ..	1st Apr. 1920	16,786	14,650	14,878	19,311	20,845
7. Kurnool .. ..	1st Apr. 1919	11,435	9,894	21,822	29,683	21,279
8. Bellary .. ..	1st Dec. 1917	20,040	18,698	19,780	27,157	21,895
9. Anantapur .. ..	1st Apr. 1918	6,573	8,547	11,468	13,683	15,851
10. Cuddapah .. ..	1st Apr. 1918	10,148	7,961	11,297	18,660	20,095
11. Vellore .. ..	1st Apr. 1918	19,854	21,692	25,464	46,909	42,831
12. Chittoor .. ..	1st Apr. 1918	13,060	11,130	20,269	25,160	22,043
13. Chingleput .. ..	1st Apr. 1918	10,741	14,409	8,596	10,171	15,731
14. Cuddalore .. ..	1st July 1918	12,113	11,851	18,594	15,758	21,600
15. Salem .. ..	1st Apr. 1920	14,362	15,432	20,251	29,074	21,076
16. Coimbatore .. ..	1st Apr. 1918	17,495	23,184	26,761	28,900	34,220
17. Trichinopoly .. ..	1st Apr. 1920	26,298	27,941	31,911	30,969	50,705
18. Tanjore .. ..	1st Apr. 1918	52,130	36,311	47,829	62,598	79,598
19. Madura .. ..	1st Apr. 1918	36,808	50,818	60,410	53,750	1,03,025
20. Ramnad .. ..	1st Apr. 1918	11,860	12,826	16,434	14,748	19,490
21. Palamotta .. ..	1st Jan. 1921	12,890	14,429	16,666	22,748	20,884
22. Ootacamund .. ..	1st Apr. 1920	23,609	34,079	43,312	63,290	53,127
23. Calicut .. ..	1st Apr. 1920	..	..	..	24,895	24,892
24. Mangalore .. ..	1st Apr. 1919	11,111	12,530	18,386	20,014	23,801
Do. (W. & C.)..	1st Apr. 1919	5,030	6,821	4,939	8,307	8,442
Calicut (W. & C.)..	1st Apr. 1920	20,816	19,469	24,982	15,374	19,138
Salem (W. & C.)..	1st Apr. 1920	7,143	6,638	8,675	9,189	13,782
Vizianagram (W. & C.)..						
Taken over only in 1923.						8,18,779

## APPENDIX E.

Comparative statement showing the expenditure on the Presidency hospitals during the last five years.

Hospital.	Year.	Number of beds.	Average number of patients.		Cost of Medical Officers.	Nursing staff.	Clerical and other establishments.	Mentals.	Medicines.	Dieting charges.	Contingencies.
			In.	Out.							
General hospital ..	1917-18	500	375	465	rs. 61,871	rs. 53,911	rs. 14,530	rs. 28,811	rs. 48,278	rs. 58,595	rs. 61,198
	1918-19	500	404	409	65,769	63,218	17,119	33,087	57,943	67,715	75,655
	1919-20	500	422	387	75,891	67,336	21,271	34,518	56,508	1,12,814	77,746
	1920-21	520	428	382	95,356	71,812	25,005	43,072	44,976	1,50,000	1,00,553
	1921-22	520	459	399	1,01,869	78,638	26,952	44,865	1,03,520	1,31,096	1,37,448
Royapuram hospital.	1917-18	192	107	338	3,740	8,178	7,921	1,669	16,561	11,840	50,987
	1918-19	192	149	307	6,069	11,744	10,515	2,813	21,468	18,984	54,519
	1919-20	210	178	305	5,376	15,634	12,105	3,755	6,132	39,901	54,298
	1920-21	250	217	315	8,328	24,344	16,887	7,509	..	59,011	1,10,357
	1921-22	250	226	399	11,247	24,599	19,304	7,899	5,609	58,746	93,846
Royapetah hospital.	1917-18	..	..	..	..	..	..	..	..	..	..
	1918-19	..	..	..	..	..	..	..	..	..	..
	1919-20	76	87	342	3,066	2,039	2,867	1,617	611	6,308	32,206*
	1920-21		88	309	7,292	5,397	8,593	3,722	788	17,567	21,369
	1921-22		104	305	10,019	6,067	10,536	3,082	11,933	20,097	38,993
Ophthalmic hospital.	1917-18		170	196	221	10,484	5,325	6,034	3,385	5,212	23,484
	1918-19	170	205	190	10,582	5,200	7,052	4,057	6,885	26,747	19,673
	1919-20	170	247	226	17,371	6,619	8,123	4,718	7,857	47,965	27,257
	1920-21	170	264	209	18,025	6,871	11,000	7,042	11,175	54,042	30,483
	1921-22	170	266	206	28,943	6,802	12,970	6,125	8,329	55,490	36,335
Maternity hospital.	1917-18	238	551	107	14,185	23,423	8,212	4,450	11,880	28,750	55,924
	1918-19	238	153	128	19,099	29,150	9,191	4,506	9,784	27,569	57,215
	1919-20	238	105	170	29,232	36,191	11,286	6,036	16,922	48,556	85,722
	1920-21	238	173	259	18,743	33,773	13,989	7,997	16,922	51,774	96,026
	1921-22	238	176	267	33,992	49,662	17,416	8,910	33,958	57,627	82,869
Victoria Caste and Goaha hospital.	1917	82	80	100	7,912	5,526	933	1,815	842	6,350	22,941
	1918	82	94	115	8,322	5,810	995	1,671	7,899	8,038	9,260
	1919	82	94	121	8,684	6,572	997	2,617	5,268	12,270	5,645
	1920	82	94	104	8,522	8,078	2,217	3,155	926	13,246	13,916
	1921	82	83	91	14,979	11,413	2,103	4,303	3,809	16,164	27,565
Leper hospital ..	1917-18	274	209	8	4,846	750	1,755	856	1,409	18,924	4,795
	1918-19	263	221	4	6,260	750	1,773	1,092	3,180	22,231	5,166
	1919-20	263	209	4	3,291	1,340	2,211	1,178	4,971	31,409	10,230
	1920-21	263	213	2	4,714	1,490	2,433	2,305	4,953	37,110	20,470
	1921-22	263	212	2	9,087	1,462	3,696	2,875	4,337	35,813	18,320
Lunatic Asylum ..	1917-18	..	623	..	22,892	6,744	17,434	1,643	343	61,782	22,691
	1918-19	..	641	..	19,509	6,745	18,197	1,917	9,743	71,452	27,029
	1919-20	..	639	..	17,351	7,873	19,165	2,072	8,199	1,01,924	33,686
	1920-21	..	615	..	26,181	6,911	25,912	3,075	161	1,31,637	53,836
	1921-22	..	628	..	31,508	8,824	34,980	2,918	13,394	1,41,034	51,443

\* The figures for 1919-20 represent six months' charges.

## APPENDIX F.

List of allowances drawn by Medical officers employed in unhealthy and expensive localities.

## I—UNHEALTHY LOCALITIES.

## (i) Gasetted Officers.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem. rs.	Remarks.
1. District Medical and Sanitary Officer, Agency Division.	Waltair ..	.. Special pay ..	200	
2. Military Assistant Surgeon, Police and Sub-Jail Hospital.	Koraput ..	.. Do. ..	50	
3. Military Assistant Surgeon, Local Fund Hospital.	Gudalur ..	.. Compensatory ..	50	
4. Civil Assistant Surgeon, Local Fund Hospital.	Vayitiri ..	.. Do. ..	50	Sub-assistant surgeon has now been appointed. His allowance has not been fixed.
5. Do.	Manantoddy ..	.. Do. ..	50	

## I.—UNHEALTHY LOCALITIES—cont.

## (ii) Non-Gazetted Officers.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>MALABAR.</b>				
1. Sub-Assistant Surgeon, Sultan's Battery Dispensary.	Sultan's Battery	Wynad	25	
2. Sub-Assistant Surgeon, Local Fund Dispensary.	Tamarascheri	Do.	10	
<b>CHINGLEPUT.</b>				
3. Sub-Assistant Surgeon, Local Fund Dispensary.	Pulicat	Malarial	15	
<b>COIMBATORE.</b>				
4. Sub-Assistant Surgeon, Local Fund Dispensary.	Talavadi	Local	15	Kollegal taluk.
5. Do.	Hannur	Do.	10	Do.
6. Plague Inspector	Kollagal	Hill	10	
<b>NELLORE.</b>				
7. Sub-Assistant Surgeon, Local Fund Dispensary.	Bulurpet	Local	10	For visiting Sriharikota once a week.
<b>CUDDAPAH.</b>				
8. Sub-Assistant Surgeons Head-quarter Hospital (3).	Cuddapah	Malarial	10 each.	
<b>CHENNAI.</b>				
9. Sub-Assistant Surgeon, Municipal Hospital.	Tirupati	Local		
10. Sub-Assistant Surgeon, Local Fund Dispensary.	Venkatagirikota	Do.		
<b>KANTHA.</b>				
11. Sub-Assistant Surgeon, Local Fund Dispensary.	Chintalapudi	Local	5	
12. Do.	Kovur	Do.	10	
<b>MADURA.</b>				
13. Sub-Assistant Surgeon, Public Works Department Dispensary.	Tektadi	Local	25	
14. Peon, Public Works Department Dispensary.	Do.	Do.	3½	
<b>GANJAM.</b>				
15. Sub-Assistant-Surgeon, Local Fund Dispensary.	Ganjam	Local	10	
16. Do.	Kalikota	Do.	5	
<b>VIJAYAPURAM.</b>				
17. Sub-Assistant Surgeon, Lakshminarasayya Ammal's Hospital.	Kurupam	Local	5	
<b>GODAVARI.</b>				
18. Sub-Assistant Surgeon, Local Fund Dispensary.	Gokavaram	Local	5	
19. Do.	Yeleswaram	Do.	5	
<b>AGENCY.</b>				
20. Sub-Assistant Surgeons in the Agency (87).	Agency	Local	Before 1st January 1922, 80 per cent of pay.	After 1st January 1922, 50 per cent of pay subject to a maximum of Rs. 60.
21. Compounders	Do.	Do.	Not less than Rs. 8.	50 per cent of pay subject to a maximum of Rs. 15.
22. Midwives	Do.	Do.	Do.	50 per cent of pay subject to a maximum of Rs. 20 for lower scale (Rupees 30—2—50) and Rs. 25 for the higher scale (Rs. 50—2—70).
23. Deputy Inspectors of Vaccination (9).	Do.	Do.	15	50 per cent of pay subject to a maximum of Rs. 40.
24. Peons under Deputy Inspectors of Vaccination (9).	Do.	Do.	1	2
25. Vaccinators (25)	Do.	Do.	10	50 per cent of pay subject to a maximum of Rs. 12½.

## II.—EXPENSIVENESS OF LOCALITY:

(i) *Gazetted Officers.*

Appointment.	Station.	Existing classification.	Amount of allowance.	Remarks.
1. Civil Assistant Surgeon, Local Fund Dispensary.	Pamban .. ..	Local .. ..	30	
2. Civil Assistant Surgeon, Local Fund Hospital.	Rameswaram .. ..	Do. .. ..	30	
3. Military Assistant Surgeon, Municipal Hospital.	Kodaikanal .. ..	Compensatory .. ..	20	
4. Lady Assistant Surgeon, Head-quarter Hospital.	Ootacamund .. ..	Local .. ..	30	
5. Lady Apothecary, St. Bartholomew's Hospital.	Do. .. ..	Do. .. ..	30	

(ii) *Non-gazetted officers.*

## THE NILGIRIS.

1. Sub-Assistant Surgeons, Lawley Hospital (2).	Cocnoor .. ..	Local .. ..	15 or 10	} Rs. 15 for sub-assistant surgeons with service over 15 years and Rs. 10 for others.
2. Sub-Assistant Surgeon, Local Fund Dispensary.	Kolakombai .. ..	Do. .. ..	15 or 10	
2. Sub-Assistant Surgeon, Government Hospital.	Ootacamund .. ..	Do. .. ..	15 or 10	
4. Peon, Civil Dispensary .. ..	Do. .. ..	Do. .. ..	2	} One-third of pay.
5. Sub-Assistant Surgeon on plague duty.	Do. .. ..	Hill .. ..	.. ..	
6. Plague Circle Inspector .. ..	Cocnoor .. ..	Do. .. ..	.. ..	
7. Plague Inspector, Nilgiris rural areas.	Do. .. ..	Do. .. ..	.. ..	
8. Sub-Assistant Surgeons, Pasteur Institute (2).	Do. .. ..	Local .. ..	10	
9. Indian Nurses, St. Bartholomew's Hospital (2).	Ootacamund .. ..	Do. .. ..	10 each.	
10. Compounders, St. Bartholomew's Hospital (2).	Do. .. ..	Do. .. ..	5 each.	
11. Deputy Inspector of Vaccination.	Do. .. ..	Do. .. ..	15	
12. Peon under Deputy Inspector of Vaccination.	Do. .. ..	Do. .. ..	1	

## MADRAS.

18. Compounder, Government House Dispensary.	Madras .. ..	Local .. ..	5	
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*Sub-Assistant Surgeons at the Presidency town.*

14. Penitentiary (2) .. ..	} Madras .. ..	} Presidency .. ..	} 10 each.
15. Civil Debtors Jail (1) .. ..			
16. General Hospital (2) .. ..			
17. Maternity Hospital (2) .. ..			
18. Lepar Hospital, Kayapuram (1) .. ..			
19. Ophthalmic Hospital (5) .. ..			
20. Lunatic Asylum (1) .. ..			
21. Kayapuram Hospital and Medical School (9).			
22. Tuberculosis Institute (1) .. ..			
23. Marine Dispensary (1) .. ..			
24. Raja Sir Ramaswami Mudaliyar's Lying-in Hospital (1).			

25. Sub-Assistant Surgeon, Local Fund Dispensary.	Arismagar .. ..	Local .. ..	10	
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## RAJAPUR.

26. Nurse on plague duty .. ..	Dhanushkodi .. ..	Local .. ..	10	
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## APPENDIX G.

*List of allowances drawn by medical officers for special language qualification.*

The following are the orders governing the question :—

- (1) Under G.O. No. 861, Public, dated 5th September 1896, all non-Telugu sub-assistant surgeons who have a knowledge of Telugu are granted an allowance of Rs. 5 when serving in a Telugu area.
- (2) In G.O. No. 30, Public, dated 19th January 1893, a similar allowance was granted for knowledge of Oriya.
- (3) In G.O. No. 459, dated 4th May 1901, a similar allowance was granted for knowledge of Soura, the examination in all cases being colloquial.
- (4) Under G.O. No. 368, Public, dated 20th May 1905, medical subordinates are granted a reward of Rs. 250 for passing an examination in the Khond language.

At present, the following medical subordinates are drawing the language allowances specified :--

Telugu.

BELLARY DISTRICT.

1. Lady Sub-Assistant Surgeon Mrs. A. D. Carmody.
2. Local Fund Dispensary, Kampli, Sub-Assistant Surgeon V. Balakrishna Ayyar, No. 903.

CUDDAPAH DISTRICT.

1. Headquarter Hospital, Cuddapah, Sub-Assistant Surgeon S. V. Ramaswami Ayyar.
2. Local Fund Hospital, Rajampet, Sub-Assistant Surgeon T. Gnauayya, No. 950.
3. Municipal Hospital, Proddatur, Sub-Assistant Surgeon N. Ulaganatha Mudaliyar, No. 691.

GUNTUR DISTRICT.

1. Local Fund Hospital, Bapatla, Sub-Assistant Surgeon C. A. Savirirayan, No. 500.
2. Local Fund Dispensary, Ponnur, Sub-Assistant Surgeon L. A. Arogyaswami Pillai, No. 646.
3. Local Fund Dispensary, Vinukonda, R. Abdul Aziz Sahib, No. 760.
4. Headquarter Hospital, Guntur, Temporary Sub-Assistant Surgeon P. Appa.

KURNOOL DISTRICT.

1. Police Hospital, Kurnool, Sub-Assistant Surgeon I. Muhamed Auzun, No. 707.
2. Headquarter Hospital, Kurnool, Sub-Assistant Surgeon P. P. Chandu Nambiyar, No. 981.
3. Local Fund Dispensary, Dhone, Sub-Assistant Surgeon S. Arunasalam, No. 1187 (c).
4. Do. Gudur, Temporary Sub-Assistant Surgeon D. N. Israel.
5. Do. Markapur, T. M. Thambuswami Pillai.

NELLORE DISTRICT.

1. Local Fund Dispensary, Kandukur, Sub-Assistant Surgeon B. Doraiswami Pillai, No. 622.
2. Do. Kavali, Sub-Assistant Surgeon Abdul Aziz Ahmad Sahib, No. 480.
3. Do. Indukurpet, Sub-Assistant Surgeon Mahammad Abdul Karim Sahib, No. 708.
4. Do. Muthukur, K. Annappa Nayak, No. 568.
5. Do. Nayudupet, R. Srinivasa Pillai, No. 494.
6. Municipal Branch Dispensary, Nellore, K. Shiva Rao, No. 645.

VIRAGAPATAM DISTRICT.

Lunatic Asylum, Waltair, Sub-Assistant Surgeon Muhammad Abdal Khuddus, No. 556.

Oriya.

GANJAM DISTRICT.

1. Sub-charge, Local Fund Hospital, Russelkonda, Sub-Assistant Surgeon K. Satyanarayana Raju, No. 1168.
2. Local Fund Sub-Assistant Surgeons at—
  - (i) Gopalpur.
  - (ii) Sompeta.
  - (iii) Chatrapur.
  - (iv) Calingapatam.
  - (v) Narasannapet.
  - (vi) Aska.

Soura and Khond.

Nobody is receiving an allowance for these languages.

APPENDIX H.

List of officers in the Medical Department who receive house-rent allowance or free quarters.

\*\* Indian Medical Service officers.

Appointment.	Station.	Existing classification.	Amount of allowance.
Medical officers who are debarred**Madras from, or refuse to accept, private practice.	..	.. House-rent ..	.. Lieutenant-Colonel. .. 125 ..
			Major .. 100
			Captain .. 75
			Lieutenant .. 40

N.B.—(i) The following officers in the Presidency town are debarred from private practice :—

- (1) Director of Public Health.
- (2) Assistant Directors of Public Health.
- (3) Superintendent, General Hospital (consulting practice allowed).
- (4) Personal Assistant to the Surgeon-General.
- (5) Assistant Superintendent, Maternity Hospital } (free quarters).
- (6) Superintendent, Government Lunatic Asylum }
- (7) Chemical Examiner to Government (draws house-rent allowance Rs. 75).

No house-rent allowance is drawn if salary exceeds Rs. 1,400 a month.

N.B.—(ii) The following officers in the Presidency town are debarred from private practice if they receive house-rent allowance or occupy rent-free quarters :—

- (1) Resident Medical Officer, General Hospital (occupies free quarters).
- (2) Fourth Physician, General Hospital.
- (3) Third Surgeon, General Hospital.



(i) *Sanctioned Officers.*

Appointment.	Station.	Existing classification.	Amount of allowance.	Remarks.
1. Civil Assistant Surgeon, Tuberculosis Hospital.	Madras .. ..	House-rent ..	Rs. 50	
2. Second Military Assistant Surgeon, Ophthalmic Hospital.	Do. .. ..	Do. ..	110	Excess rent paid by him over and above the rent recoverable from him under the 10 per cent rule for the rented quarters occupied by him.
3. Resident Assistant Surgeon, Civil Hospital.	Secunderabad .. ..	Do. ..	80	....
4. Military Assistant Surgeon, Local Fund Hospital.	Kotagiri .. ..	Do. ..	60	....
5. Lady Assistant Surgeon, Headquarter Hospital.	Vellore .. ..	Do. ..	25	Personal to the present incumbent.
6. Lady Apothecary, St. Bartholomew's Hospital.	Ootacamund .. ..	Do. ..	80	....
7. Lady Apothecary, Headquarter Hospital.	Coimbatore .. ..	Do. ..	20	The Surgeon-General has been asked to arrange for the leasing of a house for the Lady Apothecary.
8. Lady Apothecary, Headquarter Hospital.	Madura .. ..	Do. ..	38½	Vide remark against item 2.

## FREE QUARTERS.

Free quarters are provided for the following officers :-

## GOVERNMENT MATERNITY HOSPITAL.

1. Superintendent (I.M.S.) .. ..	Madras .. ..	....	....	....
2. Assistant Superintendent (C.A.S.) .. ..	Do. .. ..	....	....	....
3. Resident Assistant Surgeon (M.A.S.) .. ..	Do. .. ..	....	....	....
4. Lady Assistant Surgeon .. ..	Do. .. ..	....	....	....

## GOVERNMENT OPHTHALMIC HOSPITAL.

5. Resident Assistant Surgeon (M.A.S.) .. ..	Madras .. ..	....	....	....
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## LUNATIC ASYLUM.

6. Superintendent (I.M.S.) .. ..	Madras .. ..	....	....	....
7. Deputy Superintendent (M.A.S.) .. ..	Do. .. ..	....	....	....
8. Civil Assistant Surgeon .. ..	Do. .. ..	....	....	....

## GOVERNMENT GENERAL HOSPITAL.

9. Resident Medical Officer (I.M.S.) .. ..	Madras .. ..	....	....	....
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## GOVERNMENT LEPROSY HOSPITAL.

10. Resident Surgeon (C.A.S.) .. ..	Madras .. ..	....	....	....
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## KING INSTITUTE OF PREVENTIVE MEDICINES, GUINDY.

11. Director .. ..	Guindy .. ..	....	....	....
12. Assistant Director .. ..	Do. .. ..	....	....	The Assistant Director has been permitted to occupy the quarters of the Director. He does not draw house-rent allowance.

## RAYAPURAM HOSPITAL.

13. Resident Medical Officer (M.A.S.) .. ..	Madras .. ..	....	....	....
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## ROYAPETTA HOSPITAL.

14. Resident Medical Officer (C.A.S.) .. ..	Madras .. ..	....	....	....
15. Resident Assistant Surgeon .. ..	Madura .. ..	....	....	....
16. Resident Assistant Surgeon .. ..	Tanjore .. ..	....	....	....
17. House Surgeons (where quarters are available).	....	....	....	....

## VICTORIA CASTLE AND GORRA HOSPITAL.

18. Superintendent .. ..	Madras .. ..	....	....	....
19. House Surgeons .. ..	Do. .. ..	....	....	....

(ii) *Non-gazetted officers.*

Under paragraph 204 of the Medical Code, all sub-assistant surgeons serving in the mufassal who are not provided with free quarters are granted a house-rent allowance of Rs. 5. In the Presidency town, they have hitherto been granted a house rent allowance of Rs. 15. In the mufassal, however the uniform rate has been departed from in a great number of cases. The house-rent allowances are, therefore, shown below districtwar :—

Appointment.	Station.	Existing classification.	Amount of allowance.	Remarks.
<b>ANANTAPUR.</b>				
(a) <i>Paid by Government.</i>				
1. Reserve Sub-Assistant Surgeon, Headquarter Hospital (1).	Anantapur .. ..	House-rent ..	5	
2. Sub-Assistant Surgeon, Headquarter Hospital (1).	Do. .. ..	Do. ..	Free quarters.	
3. Sub-Assistant Surgeon, Police Hospital (1).	Do. .. ..	Do. ..	Do.	
(b) <i>Paid by local bodies.</i>				
4. Sub-Assistant Surgeon, Local Fund Dispensary.	Guntakal .. ..	House-rent ..	12	
5. Do. do.	Kadiri .. ..	Do. ..	8	
6. Sub-Assistant Surgeon, Municipal Hospital (1).	Hindupur .. ..	Do. ..	8	
7. Sub-Assistant Surgeon, Local Fund Dispensary.	Kalyandrug .. ..	Do. ..	5	
8. Do. do.	Pamidi .. ..	Do. ..	5	
9. Do. do.	Uravakonda .. ..	Do. ..	5	
10. Do. do.	Yadiki .. ..	Do. ..	5	
11. Do. do.	Bukkapatnam .. ..	Do. ..	5	
12. Do. do.	Madakasira .. ..	Do. ..	5	
13. Do. do.	Pennkonda .. ..	Do. ..	4	
14. Do. do.	Dharmavaram .. ..	Do. ..	Free quarters.	
15. Do. do.	Tanikal .. ..	Do. ..	Do.	
16. Sub-Assistant Surgeon, Municipal Hospital (1).	Tadpatri .. ..	Do. ..	Do.	
<b>ARCOOT, NOORH.</b>				
(a) <i>Paid by Government.</i>				
17. Sub-Assistant Surgeons, Government Pentland Hospital (2).	Vellore .. ..	House-rent ..	15 each.	
18. Reserve Sub-Assistant Surgeons, Government Pentland Hospital (3).	Do. .. ..	Do. ..	10 "	
19. Sub-Assistant Surgeon, Police Training School Hospital (1).	Do. .. ..	....	....	Held by Civil Assistant Surgeon.
20. Sub-Assistant Surgeons, Central Jail (3).	Do. .. ..	....	....	
(b) <i>Paid by local bodies.</i>				
21. Sub-Assistant Surgeon, Municipal Hospital (1).	Tiruppattur .. ..	House-rent ..	12½	
22. Sub-Assistant Surgeon, Municipal Dispensary.	Vellore .. ..	Do. ..	12	
23. Lady Sub-Assistant Surgeon, Women and Children Dispensary.	Vaniyambadi .. ..	Do. ..	10	
24. Sub-Assistant Surgeon, Local Fund Hospital (1).	Arni .. ..	Do. ..	8½	
25. Sub-Assistant Surgeon, Local Fund Dispensary.	Pernambut .. ..	Do. ..	6	
26. Do. do.	Alangayam .. ..	Do. ..	5	
27. Do. do.	Chetput .. ..	Do. ..	5	
28. Do. do.	Polar .. ..	Do. ..	5	
29. Do. do.	Kuppam .. ..	Do. ..	3	
30. Do. do.	Tiruvattur .. ..	....	Free quarters.	
31. Do. do.	Arkonam .. ..	....	Do.	
32. Do. do.	Arcoot .. ..	....	Do.	
33. Do. do.	Chengam .. ..	....	Do.	
34. Sub-Assistant Surgeon, Local Fund Hospital (1).	Ambur .. ..	....	Do.	
35. Local Fund Women and Children Hospital.	Tirappattur .. ..	....	....	Held by Lady Apothecary.
36. Municipal Hospital .. ..	Gudiyattam .. ..	....	....	Held by Civil Assistant Surgeon.
37. Do. .. ..	Tiruvannamalai .. ..	....	....	Do.
38. Do. .. ..	Vaniyambadi .. ..	....	....	Do.
39. Do. .. ..	Walaipet .. ..	....	....	Do.
40. Sub-Assistant Surgeon, Local Fund Hospital.	Vandiwash .. ..	....	....	

## Non-gazetted officers— cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks
<b>ARCOOT, SOUTH.</b>				
(a) Paid by Government.				
41. Nursing Sisters, Headquarter Hospital (2).	Cuddalore .. ..	House-rent .. ..	25 each.	
42. Sub-Assistant Surgeons, Head-quarter Hospital (2).	Do. .. ..	Do. .. ..	12 ..	
43. Reserve Sub-Assistant Surgeons, Headquarter Hospital (3).	Do. .. ..	Do. .. ..	12 ..	
44. Sub-Assistant Surgeon, District Jail (1).	Do. .. ..	....	Free quarters.	
(b) Paid by local bodies.				
45. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Tiruppappuliyur .. ..	House-rent .. ..	12	
46. Sub-Assistant Surgeon, Municipal Hospital (1).	Chidambaram .. ..	Do. .. ..	10	
47. Sub-Assistant Surgeon, Local Fund Dispensary.	Kurinehippadi .. ..	Do. .. ..	7	
48. Do. do.	Srimushnam .. ..	Do. .. ..	5	
49. Do. do.	Sankarapuram .. ..	Do. .. ..	5	
50. Do. do.	Ulundurpet .. ..	Do. .. ..	5	
51. Do. do.	Porto Novo .. ..	....	Free quarters.	
52. Do. do.	Nellikuppam .. ..	....	Do.	
53. Do. do.	Panruti .. ..	....	Do.	
54. Do. do.	Gingee .. ..	....	Do.	
55. Do. do.	Merkanam .. ..	....	Do.	
56. Do. do.	Tittagudi .. ..	....	Do.	
57. Sub-Assistant Surgeon, Municipal Branch Hospital (1).	Cuddalore O.T. .. ..	....	Do.	
58. Sub-Assistant Surgeon, Local Fund Dispensary.	Mannargudi .. ..	....	....	
59. Do. do.	Valavanur .. ..	....	....	
60. Do. do.	Vanar .. ..	....	....	
61. Local Fund Hospital (1)	Tindivanam .. ..	....	....	Held by Civil Assistant Surgeon.
62. Do. .. ..	Kallakurichi .. ..	....	....	Do.
63. Do. .. ..	Tirukkoyilur .. ..	....	....	Do.
64. Do. .. ..	Vridhschalam .. ..	....	....	Do.
65. Sub-Assistant Surgeon, Raja Sir Ramaswami Mudaliyar's Women and Children Dispensary.	Cuddalore N.T. .. ..	....	....	Held by Lady Apothecary.
66. Sub-Assistant Surgeon, Municipal Hospital.	Villupuram .. ..	....	....	Held by Civil Assistant Surgeon.
Local Fund Dispensary.	Aziznagar .. ..	....	....	Temporarily closed.

**BELLARY.**

## (a) Paid by Government.

67. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Bellary .. ..	House-rent .. ..	5	
68. Sub-Assistant Surgeons, Head-quarter Hospital (2).	Do. .. ..	....	Free quarters	
69. Sub-Assistant Surgeons, Central Jail (3).	Do. .. ..	....	Do.	
70. Lady Sub-Assistant Surgeon, Women and Children Hospital (1).	Do. .. ..	....	....	
71. Sub-Assistant Surgeons, Alipuram Jail (10).	Do. .. ..	....	....	

## (b) Paid by local bodies.

72. Sub-Assistant Surgeon, Municipal Hospital (1).	Hospet .. ..	House-rent .. ..	10	
73. Sub-Assistant Surgeon, Local Fund Dispensary.	Hadagalli .. ..	Do. .. ..	5	
74. Do. do.	Kotturu .. ..	Do. .. ..	6	
75. Do. do.	Kudligi .. ..	Do. .. ..	6	
76. Sub-Assistant Surgeon, Municipal Hospital (1).	Adont .. ..	Do. .. ..	6	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remark
<b>BELLARY—cont.</b>				
<i>(b) Paid by local bodies—cont.</i>				
77. Sub-Assistant Surgeon, Local Fund Dispensary.	Kosgi	House-rent	5	
78. Sub-Assistant Surgeon, Local Fund Hospital.	Rayadrug	Do.	5	
79. Sub-Assistant Surgeon, Local Fund Dispensary.	Kurugodu	Do.	5	
80. Do.	Harpanahalli	Do.	5	
81. Do.	Kanekal	Do.	5	
82. Sub-Assistant Surgeon, Local Fund Hospital (1).	Alur	....	Free quarters.	
83. Do.	Yemmiganuru	....	Do.	
84. Sub-Assistant Surgeon, Local Fund Dispensary.	Siruguppa	....	Do.	
85. Do.	Kampli	....	Do.	
86. Sub-Assistant Surgeon, Municipal Dispensary.	Cowl Bazaar	....	Do.	
87. Lady Sub-Assistant Surgeon, Victoria Memorial Women and Children Dispensary.	Adoni	....	....	
<b>CHINGLEPUT.</b>				
<i>(a) Paid by Government.</i>				
88. Sub-Assistant Surgeon, King Institute (1).	Guindy	House-rent	5	
89. Sub-Assistant-Surgeon, Engineering College Hospital (1).	Do.	....	Free quarters.	
90. European Overseer	Do.	....	Do.	
91. Senior Mechanic	Do.	....	Do.	
92. Driver, Pumping station	Do.	....	Do.	
93. Fireman	Do.	....	Do.	
94. Sub-Assistant Surgeon, Reformatory School (1).	Chingleput	....	Do.	
95. Sub-Assistant-Surgeons, Headquarter Hospital (2).	Do.	....	....	
96. Lady Sub-Assistant Surgeon, Headquarter Hospital (1).	Do.	....	....	
97. Reserve Sub-Assistant Surgeons, Headquarter Hospital (3).	Do.	....	....	
<i>(b) Paid by local bodies.</i>				
98. Sub-Assistant Surgeon, Local Fund Dispensary.	Pallavaram	House-rent	8	
99. Do.	Tirukkalkundram	Do.	8	
100. Do.	Poonamallee	Do.	8	
101. Do.	Sembiyam	Do.	8	
102. Do.	Sattiyavedu	Do.	6	
103. Do.	Cheyur	Do.	5	
104. Do.	Chunampet	Do.	5	
105. Do.	Tirupporur	Do.	5	
106. Do.	Tiruvottiyur	Do.	5	
107. Do.	Nagalapuram	Do.	5	
108. Do.	Ponneri	Do.	4	
109. Do.	Sriperumbudur	Do.	3	
110. Do.	Madurantakam	....	Free quarters.	
111. Do.	Uttiramerur	....	Do.	
112. Do.	Pulicat	....	Do.	
113. Sub-Assistant Surgeon, Municipal Hospital (1).	Conjeeveram	....	....	
114. Lady Sub-Assistant Surgeon, Women and Children Dispensary.	Do.	....	....	
115. Municipal Dispensary	Saidapet	....	....	Held by Civil Assistant Surgeon.
116. Local Fund Dispensary	Tiruvalliar	....	....	Do.
<b>CHITTOOR.</b>				
<i>(a) Paid by Government.</i>				
117. Sub-Assistant Surgeon, Headquarter Hospital (1).	Chittoor	House-rent	10	
118. Lady Sub-Assistant Surgeon, Headquarter Hospital (1).	Do.	Do.	10	
119. Reserve Sub-Assistant Surgeons, Headquarter Hospital (3).	Do.	Do.	7	
120. Sub-Assistant Surgeon, Headquarter Hospital (1).	Do.	....	Free quarters.	
121. Nurse Supervisor, Headquarter Hospital.	Do.	....	Do.	
122. Ward attendants and totia	Do.	....	Do.	

Non-gazetted officers—cont<sup>1</sup>

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>CHITTOOR—cont.</b>				
<i>(b) Paid by local bodies.</i>				
123. Sub-Assistant Surgeon, Local Fund Dispensary.	Palliput	.. House-rent ..	7	
124. Do.	Palmaner	.. Do. ..	6	
125. Do.	Chandragiri	.. Do. ..	5	
126. Do.	Kalahasti	.. Do. ..	5	
127. Do.	Pattur	.. ....	Free quarters.	
128. Do.	Tiruttani	.. ....	Do.	
129. Sub Assistant Surgeon, Local Fund Hospital (1).	Madanapalle	.. ....	Do.	
130. Sub-Assistant Surgeon, Local Fund Dispensary.	Madam	.. ....	Do.	
131. Sub-Assistant Surgeon, Municipal Hospital (1).	Tirupati	.. ....	Do.	
132. Sub-Assistant Surgeon, Local Fund Dispensary.	Panganur	.. ....	....	
133. Do.	Vayalpad	.. ....	....	
134. Do.	Venkatagirikota	.. ....	....	Closed from 1st September 1922.
<b>COIMBATORE.</b>				
<i>(a) Paid by Government.</i>				
135. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Coimbatore	.. House-rent ..	15	
136. Reserve Sub-Assistant Surgeons, Headquarter Hospital (2).	Do.	.. Do. ..	10	
137. Sub-Assistant Surgeon, Head-quarter Hospital.	Do.	.. ....	Free quarters	
138. Sub-Assistant Surgeons, Central Jail (2).	Do.	.. ....	Do.	
139. Sub-Assistant Surgeon, District Jail (1).	Do.	.. ....	Do	
140. Sub-Assistant Surgeon, Police Hospital (1).	Do.	.. ....	Do.	
141. Sub-Assistant Surgeon attached to the Forest and Agricultural Colleges (1).	Do.	.. ....	....	
142. Sub-Assistant Surgeon, Police Hospital (1).	Kollegal	.. ....	....	Held by Civil Assistant Surgeon.
<i>(b) Paid by local bodies.</i>				
143. Lady Sub-Assistant Surgeon, Local Fund Hospital (1).	Gobichettipalayam	.. House-rent ..	10	
144. Sub-Assistant Surgeon, Local Fund Hospital (1).	Satyamangalam	.. Do. ..	8	
145. Sub Assistant Surgeon, Local Fund Dispensary.	Kottur	.. Do. ..	8	
146. Do.	Palladam	.. Do. ..	7	
147. Do.	Kangayam	.. Do. ..	7	
148. Do.	Andiyur	.. Do. ..	7	
149. Do.	Vettagaranpadur	.. Do. ..	5	
150. Do.	Sulur	.. Do. ..	5	
151. Do.	Hanur	.. Do. ..	2½	
152. Do.	Avanashi	.. ....	Free quarters	
153. Do.	Perundurai	.. ....	Do.	
154. Sub-Assistant Surgeon, Local Fund Hospital (1).	Bhavani	.. ....	Do.	
155. Sub-Assistant Surgeon, Local Fund Dispensary.	Nerinjipet	.. ....	Do.	
156. Sub-Assistant Surgeon, Local Fund Dispensary.	Talavadi	.. ..	Do.	
157. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Coimbatore	.. ..	Do.	
158. Sub-Assistant Surgeon, Municipal Hospital (1).	Dharapuram	.. ..	Do.	
159. Lady Sub-Assistant Surgeon, Municipal Hospital (1).	Erode	.. ..	Do.	
160. Lady Sub-Assistant Surgeon, Women and Children Dispensary.	Pollachi	.. ..	....	
161. Sub-Assistant Surgeon, Local Fund Dispensary.	Thondamuthur	.. ..	....	
162. Local Fund Hospital	Mettupalaiyam	.. ..	....	Held by Civil Assistant Surgeon.
163. Do.	Kollegal	.. ..	....	Do.
164. Municipal Hospital	Erode	.. ..	....	Do.
165. Do.	Pollachi	.. ..	....	Do.
166. Do.	Tirappur	.. ..	....	Do.
167. Do.	Udamalpet	.. ..	....	Do.
168. Women and Children Dispensary.	Do.	.. ..	....	Held by Lady Apothecary.
169. Lady Sub-Assistant Surgeon, Women and Children Dispensary.	Dharapuram	.. ..	....	Female.

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem. RS.	Remarks.
<b>CUDDAPAH.</b>				
<i>(a) Paid by Government.</i>				
170. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Cuddapah .. ..	House-rent ..	5	
171. Reserve Sub-Assistant Surgeons, Headquarter Hospital (4).	Do. .. ..	Do. ..	5 each.	
172. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Do. .. ..	....	Free quarters.	
173. Sub-Assistant Surgeon, Collector's establishment.	Do. .. ..	....	....	
<i>(b) Paid by local bodies.</i>				
174. Sub-Assistant Surgeon, Local Fund Dispensary.	Vonipenta .. ..	House-rent ..	4	
176. Do. do.	Badvel .. ..	....	Free quarters.	
176. Do. do.	Siddhout .. ..	....	Do.	
177. Do. do.	Jammalamadagu .. ..	....	Do.	
178. Sub-Assistant Surgeon, Local Fund Hospital (1).	Majampet .. ..	....	Do.	
179. Sub-Assistant Surgeon, Local Fund Dispensary.	Rayachoti .. ..	....	Do.	
180. Do. do.	Vainpalli .. ..	....	Do.	
181. Sub-Assistant Surgeon, Municipal Hospital (1).	Proddatur .. ..	....	Do.	
182. Sub-Assistant Surgeon, Local Fund Dispensary.	Pulivendia .. ..	....	....	
183. Do. do.	Porumamilla .. ..	....	....	
<b>GANJAM.</b>				
<i>(a) Paid by Government.</i>				
184. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Berhampur .. ..	House-rent ..	10	
185. Reserve Sub-Assistant Surgeons, Headquarter Hospital (4).	Do. .. ..	Do. ..	10 each.	
186. Midwife, Headquarter Hospital ..	Do. .. ..	Do. ..	1½	
187. Sub-Assistant Surgeons, Head-quarter Hospital (2).	Do. .. ..	....	Free quarters.	
188. Sub-Assistant Surgeon, District Jail (1).	Do. .. ..	....	Do.	
<i>(b) Paid by local bodies.</i>				
189. Sub-Assistant Surgeon, Local Fund Dispensary.	Gopalpur .. ..	House-rent ..	8	
190. Sub-Assistant Surgeon, Local Fund Hospital (sub-charge) (1).	Russellkonda .. ..	Do. ..	8	
191. Sub-Assistant Surgeon, Local Fund Dispensary.	Aska .. ..	Do. ..	7½	
192. Do. do.	Pulasara .. ..	Do. ..	5	
193. Do. do.	Varanasi .. ..	Do. ..	5	
194. Do. do.	Serugada .. ..	Do. ..	5	
195. Do. do.	Jarada .. ..	....	Free quarters.	
196. Do. do.	Sompeta .. ..	....	Do.	
197. Do. do.	Ganjam .. ..	....	Do.	
198. Do. do.	Kalikota .. ..	....	Do.	
199. Do. do.	Purushottapur .. ..	....	Do.	
200. Do. do.	Calingapatam .. ..	....	Do.	
201. Do. do.	Narasannapet .. ..	....	Do.	
202. Do. do.	Dharakota .. ..	....	Do.	
203. Do. do.	Surada .. ..	....	Do.	
204. Sub-Assistant Surgeon, Municipal Hospital (1).	Chicacole .. ..	....	Do.	
205. Do. do.	Parlakimedi .. ..	....	Do.	
206. Sub-Assistant Surgeon, Local Fund Dispensary.	Baruva .. ..	....	....	
207. Do. do.	Ichohapuram .. ..	....	....	
208. Do. do.	Hiramandalam .. ..	....	....	
209. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Berhampur .. ..	....	....	
210. Local Fund Hospital .. ..	Chatrapur .. ..	....	....	Held by Civil Assistant Surgeon.
211. Do. .. ..	Tekkali .. ..	....	....	Do.
212. Do. .. ..	Russellkonda .. ..	....	....	Held by Military Assistant Surgeon.
213. Local Fund Dispensary .. ..	Garabanda .. ..	....	....	Closed from 30th July 1929.
<b>GONAVARI.</b>				
<i>(a) Paid by Government.</i>				
214. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Cocanada .. ..	House-rent ..	12	
215. Reserve Sub-Assistant Surgeons, Headquarter Hospital (4).	Do. .. ..	Do. ..	12 each.	

*Non-gazetted officers—cont.*

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>GODAVARI—cont.</b>				
<i>(b) Paid by Government—cont.</i>				
216. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Cocanada .. ..	....	Free quarters.	
217. Sub-Assistant Surgeons, Central Jail (2).	Rajahmundry .. ..	....	....	
<i>(b) Paid by local bodies.</i>				
215. Sub-Assistant Surgeons, Municipal Hospital (2).	Rajahmundry .. ..	House-rent	14 each.	
219. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Cocanada .. ..	Do.	12	
220. Sub-Assistant Surgeon, Local Fund Hospital (1).	Tuni .. ..	Do.	12	
221. Sub-Assistant Surgeon, Local Fund Dispensary.	Rasole .. ..	Do.	8	
222. Sub-Assistant Surgeon, Municipal Hospital (1).	Peddapuram .. ..	Do.	6	
223. Sub-Assistant Surgeon, Local Fund Dispensary.	Mandapeta .. ..	Do.	5	
224. Do. do.	Biccavole .. ..	Do.	5	
225. Do. do.	Mummidivaram .. ..	Do.	5	
226. Do. do.	Prattipada .. ..	Do.	5	
227. Do. do.	Tallarevu .. ..	....	Free quarters.	
228. Do. do.	Bendamurlanka .. ..	....	Do.	
229. Do. do.	Dowlaishwaram .. ..	....	Do.	
230. Do. do.	Gokavaram .. ..	....	Do.	
231. Do. do.	Yelawaram .. ..	....	....	
232. Lady Sub-Assistant Surgeon, Gosha Hospital (1).	Tuni .. ..	....	....	
233. Sub-Assistant Surgeon, Local Fund Dispensary.	Kottapeta .. ..	....	....	
234. Lady Havelock's Hospital for Women and Children.	Cocanada .. ..	....	....	Held by Lady Apothecary.
235. Local Fund Hospital .. ..	Pithapuram .. ..	....	....	Held by Civil Assistant Surgeon.
236. Do. .. ..	Amalapuram .. ..	....	....	Do.
237. Do. .. ..	Ramaohandrapuram .. ..	....	....	Do.
<b>GUNTUR.</b>				
<i>(a) Paid by Government:</i>				
238. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Guntur .. ..	House-rent	7	
239. Reserve Sub-Assistant Surgeons, Headquarter Hospital (3).	Do. .. ..	Do.	7 each.	
240. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Do. .. ..	....	Free quarters.	
<i>(b) Paid by local bodies.</i>				
241. Sub-Assistant Surgeon, Municipal Hospital (1).	Tanali .. ..	House-rent	8	
242. Sub-Assistant Surgeon, Local Fund Dispensary.	Ponnur .. ..	Do.	7	
243. Do. do.	Achampeta .. ..	Do.	5	
244. Do. do.	Gursala .. ..	Do.	5	
245. Do. do.	Macherla .. ..	Do.	5	
246. Do. do.	Addanki .. ..	Do.	5	
247. Do. do.	Kottapatam .. ..	Do.	5	
248. Do. do.	Kollur .. ..	Do.	5	
249. Do. do.	Dachepalle .. ..	Do.	3	
250. Do. do.	Bapatla .. ..	....	Free quarters.	
251. Do. do.	Mangalagiri .. ..	....	Do.	
252. Do. do.	Sattenapalle .. ..	....	Do.	
253. Do. do.	Vinnakonda .. ..	....	Do.	
254. Do. do.	Repalle .. ..	....	Do.	
255. Municipal Hospital .. ..	Chirala .. ..	....	....	Held by Civil Assistant Surgeon.
256. Do. .. ..	Narasaraopet .. ..	....	....	Do.
257. Do. .. ..	Onole .. ..	....	....	Do.
258. Municipal Gosha Hospital .. ..	Do. .. ..	....	....	Held by Lady Apothecary.
<b>SOUTH KANARA.</b>				
<i>(a) Paid by Government.</i>				
259. Mid-wife, Women and Children Hospital (1).	Mangalore .. ..	House-rent	3	
260. Sub-Assistant Surgeon, Government Dispensary.	Amindivi .. ..	....	Free quarters.	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
SOUTH KANARA—cont.				
(a) Paid by Government—cont.				
261. Sub-Assistant Surgeon, Police Hospital (1).	Mangalore .. ..	....	Free quarters.	
262. Sub-Assistant Surgeons, Head-quarter Hospital (2).	Do. .. ..	....	Do.	
263. Government Women and Children Hospital.	Do. .. ..	....	Do.	Held by Lady Apothecary.
(b) Paid by local bodies.				
264. Sub-Assistant Surgeon, Local Fund Dispensary.	Baindur .. ..	House-rent ..	5	
265. Do.	Shankaranarayana ..	Do. ..	5	
266. Do.	Manjeshwar .. ..	Do. ..	5	
267. Do.	Mudabidri .. ..	....	Free quarters.	
268. Do.	Mulki .. ..	....	Do.	
269. Do.	Sullia .. ..	....	Do.	
270. Do.	Hosdrug .. ..	....	....	
271. Do.	Beltangadi .. ..	....	....	
272. Do.	Uppinangadi .. ..	....	....	
273. Local Fund Hospital	Coondapar .. ..	....	....	Held by Civil Assistant Surgeon.
274. Do.	Karkal .. ..	....	....	Do.
275. Do.	Kasaragod .. ..	....	....	Do.
276. Do.	Bantval .. ..	....	....	Do.
277. Do.	Udipi .. ..	....	....	Do.
278. Do.	Puttur .. ..	....	....	Do.

## KISTNA.

## (a) Paid by Government.

279. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Masulipatam .. ..	House-rent ..	12	
280. Reserve Sub-Assistant Surgeons, Headquarter Hospital (4).	Do. .. ..	Do. ..	8	
281. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Do. .. ..	....	Free quarters.	

## (b) Paid by local bodies.

282. Sub-Assistant Surgeon, Local Fund Dispensary.	Kovur .. ..	House-rent ..	5	
283. Do.	Kaikalur .. ..	Do. ..	8	
284. Do.	Nidadavole .. ..	Do. ..	7½	
285. Do.	Bantumili .. ..	Do. ..	5	
286. Sub-Assistant Surgeon, Local Fund Hospital (1).	Gudivada .. ..	Do. ..	5	
287. Sub-Assistant Surgeon, Local Fund Dispensary.	Pamarra .. ..	Do. ..	5	
288. Do.	Achanta .. ..	Do. ..	5	
289. Sub-Assistant Surgeon, Municipal Dispensary.	Palasole .. ..	Do. ..	5	
290. Sub-Assistant Surgeon, Municipal Women and Children Dispensary.	Masulipatam .. ..	Do. ..	5	
291-a. Sub-Assistant Surgeon, Local Fund Dispensary.	Avanigadda .. ..	....	Free quarters.	
292. Do.	Gunnavaram .. ..	....	Do.	
293. Do.	Jaggayyapet .. ..	....	Do.	
294. Do.	Mallavaram .. ..	....	Do.	
295. Do.	Nasvid .. ..	....	Do.	
296. Do.	Tiruvur .. ..	....	Do.	
297. Do.	Bhimavaram .. ..	....	Do.	
298. Sub-Assistant Surgeon, Municipal Hospital (1).	Baswada .. ..	....	Do.	
299. Do.	Ellore .. ..	....	Do.	
300. Sub-Assistant Surgeon, Local Fund Dispensary.	Nandigama .. ..	....	....	
301. Do.	Chintalapudi .. ..	....	....	
302. Local Fund Hospital	Narasapur .. ..	....	....	Held by Civil Assistant Surgeon.
303. Do.	Tanuku .. ..	....	....	Do.

## KURNOOL.

## (a) Paid by Government.

304. Sub-Assistant Surgeon, Head-quarter Hospital (1).	Kurnool .. ..	House-rent ..	8	
305. Reserve Sub-Assistant Surgeons, Headquarter Hospital (6).	Do. .. ..	Do. ..	5 each.	
306. Sub-Assistant Surgeon attached to the Special Chenchu Officer.	Atmakur .. ..	Do. ..	5	
307. Sub-Assistant Surgeon, Police Hospital (1).	Kurnool .. ..	....	Free quarters.	



## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>KARNATAK—cont.</b>				
<i>(b) Paid by local bodies.</i>				
308. Sub-Assistant Surgeon, Municipal Hospital (1).	Nandyal .. ..	House-rent ..	7	
309. Sub-Assistant Surgeon, Local Fund Dispensary.	Guntur .. ..	Do. ..	6	
310. Do.	Kodumur .. ..	Do. ..	6	
311. Do.	Giddalur .. ..	Do. ..	6	
312. Do.	Pattikonda .. ..	Do. ..	5	
313. Do.	Allagadda .. ..	Do. ..	5	
314. Do.	Cuzabum .. ..	Do. ..	5	
315. Do.	Nandikotkur .. ..	Do. ..	5	
316. Do.	Koilkuntla .. ..	Do. ..	4½	
317. Do.	Madhikera .. ..	Do. ..	4	
318. Do.	Owk .. ..	Do. ..	4	
319. Do.	Markapur .. ..	Do. ..	4	
320. Do.	Yerragondapalem .. ..	Do. ..	4	
321. Do.	Atmakur .. ..	Do. ..	3	
322. Do.	Peapalli .. ..	Do. ..	3	
323. Do.	Dhone .. ..	....	Free quarters.	
<b>MADRAS.</b>				
324. Sub-Assistant Surgeon, Tuberculosis Institute (1).	Madras .. ..	House-rent.	15	
325. Sub-Assistant Surgeons, General Hospital (2).	Do. .. ..	Do.	15	
326. Sub-Assistant Surgeon, Maternity Hospital (1).	Do. .. ..	Do.	15	
327. Sub-Assistant Surgeon, Leper Hospital (1).	Do. .. ..	Do.	15	
328. Sub-Assistant Surgeons, Rayapuram Hospital and Medical School (8).	Do. .. ..	Do.	15	
329. Sub-Assistant Surgeons, Royapetta Hospital (3).	Do. .. ..	Do.	15	
330. Sub-Assistant Surgeons, Ophthalmic Hospital (5).	Do. .. ..	....	Free quarters.	
331. Sub-Assistant Surgeon, Lunatic Asylum (1).	Do. .. ..	....	Do.	
332. Sub-Assistant Surgeons, Penitentiary (4).	Do. .. ..	....	Do.	
333. Sub-Assistant Surgeon, Royapuram Hospital and Medical School (1).	Do. .. ..	....	Do.	
334. Sub-Assistant Surgeon, Raja Sir Ramaswami Mudaliyar's Lying-in-Hospital (1).	Do. .. ..	....	Do.	
335. Reserve Sub-Assistant Surgeons, General Hospital (4).	Do. .. ..	....	....	
336. Sub-Assistant Surgeon, Marine Dispensary.	Do. .. ..	....	....	
337. Matron, Government Maternity Hospital.	Do. .. ..	....	Free quarters.	
338. Assistant Matrons, Government Maternity Hospital (2).	Do. .. ..	....	Do.	
339. Nurses, Government Maternity Hospital (3).	Do. .. ..	....	Do.	
340. Linen-keeper, Government Maternity Hospital.	Do. .. ..	....	Do.	
341. Midwives, Government Maternity Hospital (4).	Do. .. ..	....	Do.	
342. Probationary nurses, Government Maternity Hospital.	Do. .. ..	....	Do.	
343. European attendants, Lunatic Asylum.	Do. .. ..	....	Do.	
344. Matron, Lunatic Asylum .. ..	Do. .. ..	....	....	
345. First-grade nurse, Lunatic Asylum.	Do. .. ..	....	Free quarters.	
346. Indian attendants, Lunatic Asylum	Do. .. ..	....	Do.	
347. Matron Superintendent, Government General Hospital.	Do. .. ..	....	Do.	
348. Assistant Matron Superintendent, Government General Hospital.	Do. .. ..	....	Do.	
349. Nurses, Government General Hospital (36).	Do. .. ..	....	Do.	
350. Hospital Sergeant, Government General Hospital.	Do. .. ..	....	Do.	
351. Matron, Government Voluntary Venereal Hospital.	Do. .. ..	....	Do.	
352. Nursing staff, Victoria Caste and Gosha Hospital.	Do. .. ..	....	Do.	
353. Pupil midwives, Victoria Caste and Gosha Hospital.	Do. .. ..	....	Do.	
354. Ward attendants and totie, Victoria Caste and Gosha Hospital.	Do. .. ..	....	Do.	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>MADRAS—cont.</b>				
355. Nursing staff (matron and nurses), Royapetta Hospital.	Madras .. ..	....	Free-quarters.	
356. Tuberculosis Hospital .. ..	Do. .. ..	....	....	Held by Civil Assistant Surgeon.
357. Government House Dispensary ..	Do. .. ..	....	....	Held by Military Assistant Surgeon.
<b>MADURA.</b>				
<i>(a) Paid by Government.</i>				
358. Reserve Sub-Assistant Surgeons, Headquarter Hospital (3).	Madura .. ..	House-rent	.. 10 each ..	
359. Sub-Assistant Surgeons, Headquarter Hospital (4).	Do. .. ..	....	....	
360. Lady Sub-Assistant Surgeon, Headquarter Hospital (1).	Do. .. ..	....	....	
361. Sub-Assistant Surgeon, District Jail (1).	Do. .. ..	....	....	
362. Public Works Department Dispensary.	Tekkadi .. ..	....	....	
363. Indian nurses, Government Headquarter Hospital.	Madura .. ..	....	Free quarters.	} Quarters are rented by the Government.
364. Female compounders, Government Headquarter Hospital.	Do. .. ..	....	Do.	
365. Sub-Assistant Surgeon, Local Fund Dispensary.	Tirumangalam ..	House-rent	.. 15	
366. Do.	Tiruparangundram ..	Do.	.. 10	
367. Do.	Andipatti .. ..	Do.	.. 10	
368. Do.	Vedasandur .. ..	Do.	.. 10	
369. Do.	Alanganallur .. ..	Do.	.. 8	
370. Do.	Keeranur .. ..	Do.	.. 5	
371. Do.	Saptur .. ..	Do.	.. 4½	
372. Do.	Umlampatti .. ..	....	Free quarters.	
373. Do.	Uttamapalayam ..	....	Do.	
374. Do.	Batlagundu .. ..	....	Do.	
375. Do.	Kannivadi .. ..	....	Do.	
376. Do.	Nilakkottai .. ..	....	Do.	
377. Do.	Sholavandan .. ..	....	Do.	
378. Lady Sub-Assistant Surgeon, Municipal Women and Children Dispensary.	Dindigul .. ..	....	Do.	
379. Sub-Assistant Surgeon, Municipal Hospital (1).	Bodinayakanur ..	....	Do.	
380. Sub-Assistant Surgeon, Municipal Dispensary.	Madura .. ..	....	Do.	
381A. Do.	Tallakulam .. ..	....	Do.	
382. Sub-Assistant Surgeon, Local Fund Dispensary.	Melur .. ..	....	....	
383. Do.	Nattam .. ..	....	....	
384. Sub-Assistant Surgeon, Municipal Hospital (1).	Dindigul .. ..	....	....	
385. Municipal Hospital .. ..	Kodaikanal .. ..	....	....	Held by Civil Assistant Surgeon.
386. Do. .. ..	Palni .. ..	....	....	Do.
387. Do. .. ..	Periyakulam .. ..	....	....	Do.
388. Rao Bahadur M. S. Narayanaswami Ayyar's Women and Children Dispensary.	Madura .. ..	....	....	Held by Lady Apothecary.
<b>MALABAR.</b>				
<i>(a) Paid by Government.</i>				
389. Reserve Sub-Assistant Surgeons, Headquarter Hospital (5).	Calicut .. ..	House-rent	.. 10	
390. Sub-Assistant Surgeon, Women and Children Hospital (1).	Do. .. ..	Do.	.. 10	
391. Lady Sub-Assistant Surgeon, Women and Children Hospital (1).	Do. .. ..	Do.	.. 10	
392. Sub-Assistant Surgeons, Police Hospital (2).	Malappuram .. ..	Do.	.. 5	
393. Sub-Assistant Surgeons, Medical School (2).	Calicut .. ..	Do.	.. 5	
394. Sub-Assistant Surgeon, Headquarter Hospital (1).	Do. .. ..	....	Free quarters.	
395. Sub-Assistant Surgeon, Sub-jail (1).	Do. .. ..	....	Do.	
396. Sub-Assistant Surgeons, Central Jail (2).	Cannanore .. ..	....	....	
397. Sub-Assistant Surgeons, Cantonment Sub-jail (2).	Do. .. ..	....	....	
398. Sub-Assistant Surgeon, Fort Sub-jail.	Do. .. ..	....	....	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>MAKARAR—cont.</b>				
<b>(a) Paid by Government—cont.</b>				
399. Sub-Assistant Surgeon, Lunatic Asylum.	Lunatic Calicut	.. ..	....	Held by Civil Assistant Surgeon.
<b>(b) Paid by local bodies.</b>				
400. Sub-Assistant Surgeon, Local Fund Dispensary.	Valapad	.. .. House-rent	.. 12	
401. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Kallai	.. .. Do.	.. 10	
402. Sub-Assistant Surgeons, Municipal Hospital (2).	Cochin	.. .. Do.	.. 10	
403. Sub-Assistant Surgeon, Municipal Dispensary.	Cannanore	.. .. Do.	.. 8	
404. Sub-Assistant Surgeon, Local Fund Dispensary.	Alattur	.. .. Do.	.. 7½	
405. Do.	Kollengode	.. .. Do.	.. 7½	
406. Do.	Badagara	.. .. Do.	.. 7	
407. Do.	Triphala	.. .. Do.	.. 7	
408. Do.	Irikkur	.. .. Do.	.. 5	
409. Do.	Payyanur	.. .. Do.	.. 5	
410. Do.	Taliparamba	.. .. Do.	.. 5	
411. Do.	Kalikavu	.. .. Do.	.. 5	
412. Do.	Kuttaparamba	.. .. Do.	.. 5	
413. Do.	Nadapuram	.. .. Do.	.. 5	
414. Do.	Quilandi	.. .. Do.	.. 5	
415. Do.	Kannambra	.. .. Do.	.. 5	
416. Sub-Assistant Surgeon, Local Fund Dispensary.	Tirur	.. .. Do.	.. 5	
417. Do. do.	Mannarghat	.. .. Do.	.. 5	
418. Do. do.	Tamraoheri	.. ..	Free quarters.	
419. Sub-Assistant Surgeon, Local Fund Hospital (1).	Vayittiri	.. ..	Do.	
420. Sub-Assistant Surgeon, Local Fund Dispensary.	Sultan's Battery	.. ..	Do.	
421. Sub-Assistant Surgeon, Municipal Hospital (1).	Palghat	.. ..	Do.	
422. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Do.	.. ..	Do.	
423. Sub-Assistant Surgeon, Municipal Hospital (1).	Tellicherry	.. ..	....	
424. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Do.	.. ..	....	
425. Local Fund Hospital	Manjeri	.. ..	....	Held by Civil Assistant Surgeon.
426. Do.	Nilambur	.. ..	....	Held by Local Fund Assistant Surgeon.
427. Do.	Chowghat	.. ..	....	Held by Civil Assistant Surgeon.
428. Do.	Ponnani	.. ..	....	Do.
429. Do.	Angadipuram	.. ..	....	Do.
430. Do.	Manantoddy	.. ..	....	Do.
<b>NELLORE.</b>				
<b>(a) Paid by Government.</b>				
431. Reserve Sub-Assistant Surgeon, Headquarter Hospital (2).	Nellore	.. .. House-rent	.. 5	
432. Indian Nurses, Headquarter Hospital (2).	Do.	.. .. Do.	.. 5	
433. Sub-Assistant Surgeons, Headquarter Hospital (2).	Do.	.. ..	Free quarters.	
<b>(b) Paid by local bodies.</b>				
434. Sub-Assistant Surgeon, Local Fund Dispensary.	Mutukur	.. .. House-rent	.. 8	
435. Do. do.	Nayudupet	.. .. Do.	.. 8	
436. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Nellore	.. .. Do.	.. 8	
437. Sub-Assistant Surgeon, Local Fund Dispensary.	Kovur	.. .. Do.	.. 6	
438. Do. do.	Vinjamur	.. .. Do.	.. 6	
439. Do. do.	Podalakur	.. .. Do.	.. 6	
440. Do. do.	Pamur	.. .. Do.	.. 6	
441. Do. do.	Podili	.. .. Do.	.. 6	
442. Do. do.	Indukurpet	.. .. Do.	.. 6	
443. Sub-Assistant Surgeon, Local Fund Hospital (1).	Atmakur	.. ..	Free quarters.	
444. Sub-Assistant Surgeon, Local Fund Dispensary.	Kaluvaya	.. ..	Do.	
445. Do. do.	Udayagiri	.. ..	Do.	
446. Do. do.	Dugara-japatnam	.. ..	Do.	
447. Sub-Assistant Surgeon, Local Fund Hospital (1).	Gudur	.. ..	Do.	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>NELLORE—cont.</b>				
<i>(i) Paid by local bodies—cont.</i>				
448. Sub-Assistant Surgeon, Local Fund Dispensary.	Kota .. .. .	....	Free quarters	
449. Do. do.	Rapur... .. .	....	Do.	
450. Sub-Assistant Surgeon, Local Fund Hospital (1).	Kandukur .. .. .	....	Do.	
451. Sub-Assistant Surgeon, Local Fund Dispensary.	Darsi .. .. .	....	Do.	
452. Sub-Assistant Surgeon, Local Fund Hospital (1).	Kanigiri .. .. .	....	Do.	
453. Do. do.	Allur .. .. .	....	Do.	
454. Sub-Assistant Surgeon, Local Fund Dispensary.	Buohireddipalayam..	....	Do.	
455. Sub-Assistant Surgeon, Local Fund Hospital (1).	Kavali .. .. .	....	Do.	
456. Sub-Assistant Surgeon, Local Fund Dispensary.	Sulurpet .. .. .	....	Do.	
457. Lady Sub-Assistant Surgeon (1), Women and Children Jubilee Hospital.	Nellore .. .. .	....	Do.	
458. Local Fund Hospital .. .. .	Venkatagiri .. .. .	....	....	Held by Civil Assistant Surgeon.
<b>NIZAM.</b>				
<i>(a) Paid by Government.</i>				
459. Matron (1), Government Head-quarter Hospital.	Ootacamund .. .. .	House-rent ..	50	
460. Reserve Sub-Assistant Surgeon (1), Headquarter Hospital.	Do. .. .. .	Do. ..	....	
461. St. Bartholomew's Headquarter Hospital.	Do. .. .. .	Do. ..	30	
462. Indian Nurses (2), Headquarter Hospital.	....	Do. ..	5	
463. Compounders (2), Headquarter Hospital.	....	Do. ..	5	
464. Sub-Assistant Surgeon (1), Head-quarter Hospital.	....	....	Free quarters	
<i>(b) Paid by local bodies.</i>				
465. Reserve Sub-Assistant Surgeon (1), Lawley Hospital.	Coonoor .. .. .	House-rent ..	30	
466. Sub-Assistant Surgeons (2), Lawley Hospital.	Do. .. .. .	....	Free quarters	
467. Sub-Assistant Surgeon (1), Local Fund Hospital.	Kolacombai .. .. .	....	Do.	
468. Sub-Assistant Surgeon, Local Fund Dispensary.	Kaity .. .. .	....	....	
469. Local Fund Hospital .. .. .	Gudalur .. .. .	....	....	Held by Military Assistant Surgeon.
470. Do. .. .. .	Kotagiri .. .. .	....	....	Do.
<b>RAMNAD.</b>				
<i>(a) Paid by Government.</i>				
471. Reserve Sub-Assistant Surgeons (2), Headquarter Hospital.	Ramnad .. .. .	House-rent ..	10	
472. Nurse on Plague duty .. .. .	Dhannahkodi.. .. .	Do. ..	10	
473. Sub-Assistant Surgeon, Head-quarter Hospital.	Ramnad .. .. .	....	Free quarters	
474. Sub-Assistant Surgeon, Special Police Force.	Sivakasi .. .. .	....	Do.	
<i>(b) Paid by local bodies.</i>				
475. Sub-Assistant Surgeon, Local Fund Hospital.	Sattur .. .. .	House-rent ..	15	
476. Sub-Assistant Surgeon, Local Fund Dispensary.	Arnpukkottai .. .. .	Do. ..	10	
477. Do. do.	Dhannahkodi .. .. .	Do. ..	10	
478. Do. do.	Ilayangudi .. .. .	Do. ..	10	
479. Do. do.	Mudukulattur .. .. .	Do. ..	10	
480. Do. do.	Paramagudi .. .. .	Do. ..	10	
481. Do. do.	Kamudi .. .. .	Do. ..	9	
482. Do. do.	Tiruppuvanam .. .. .	Do. ..	8	
483. Do. do.	Kilakarai .. .. .	Do. ..	8	
484. Do. do.	Watrap .. .. .	Do. ..	8	
485. Sub-Assistant Surgeon, Municipal Hospital.	Srivilliputtur .. .. .	Do. ..	8	
486. Sub-Assistant Surgeon, Local Fund Dispensary.	Kottayur .. .. .	Do. ..	8	
487. Do. do.	Abiraman .. .. .	Do. ..	6	
488. Do. do.	Tondi .. .. .	Do. ..	5	
489. Do. do.	Mandapam .. .. .	Do. ..	5	
490. Do. do.	Rajapalayam .. .. .	Do. ..	5	
491. Do. do.	Manamadura .. .. .	....	Free quarters	
492. Do. do.	Tiruppattur .. .. .	....	Do.	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification	Amount of allowance per mensem.	Remarks.
<b>RAJAHMUNDRAM—cont.</b>				
<i>(b) Paid by local bodies—cont.</i>				
493. Sub-Assistant Surgeon, Municipal Hospital (1).	Srivilliputtur	.. ..	Free quarters.	
494. Sub-Assistant Surgeon, Municipal Dispensary.	Sivakasi	.. ..	Do.	
495. Sub-Assistant Surgeon, Local Fund Dispensary.	Devakottai	.. ..	Do.	
496. Do. do.	Karaitudi	.. ..	Do.	
497. Sub-Assistant Surgeon, Local Fund Hospital (1).	Rameswaram	.. ..	....	
498. Do. do.	Sivaganga	.. ..	....	Held by Civil Assistant Surgeon.
499. Do. do.	Pamban	.. ..	....	Do.
500. Municipal Hospital	Virudupatti	.. ..	....	Do.
501. Women and Children Dispensary.	Devakottai	.. ..	....	Held by Lady Apothecary.
<b>SALEM.</b>				
<i>(a) Paid by Government.</i>				
502. Sub-Assistant Surgeons (3), Central jail.	Salem	.. ..	Free quarters.	
503. Sub-Assistant Surgeon (1), Police Hospital.	Do.	.. ..	Do.	
504. Sub-Assistant Surgeons (9), Headquarter Hospital.	Do.	.. ..	Do.	
505. Lady Sub-Assistant Surgeon, Queen Alexandra Hospital (1).	Do.	.. ..	Do.	
506. Reserve Sub-Assistant Surgeons (3), Headquarter Hospital.	Do.	.. ..	....	
<i>(b) Paid by local bodies.</i>				
507. Sub-Assistant Surgeon, Local Fund Hospital (1).	Tiruchangodu	.. House-rent	..	15
508. Sub-Assistant Surgeon, Municipal Branch Dispensary, Ammapet.	Salem	.. .. Do.	..	10
509. Sub-Assistant Surgeon, Local Fund Dispensary.	Raapur	.. .. Do.	..	10
510. Do. do.	Sbendamangalam	.. .. Do.	..	10
511. Do. do.	Velur	.. .. Do.	..	8
512. Do. do.	Palakodu	.. .. Do.	..	8
513. Do. do.	Kaveripattanam	.. .. Do.	..	7
514. Sub-Assistant Surgeon, Local Fund Hospital (1).	Harur	.. .. Do.	..	7
515. Sub-Assistant Surgeon, Local Fund Dispensary.	Mattur	.. .. Do.	..	7
516. Do. do.	Ettapur	.. .. Do.	..	7
517. Do. do.	Omalar	.. .. Do.	..	6
518. Do. do.	Edappadi	.. .. Do.	..	6
519. Do. do.	Pennagaram	.. .. Do.	..	6
520. Do. do.	Uttangarai	.. .. Do.	..	6
521. Do. do.	Denkanikota	.. .. Do.	..	6
522. Do. do.	Rayakota	.. .. Do.	..	6
523. Do. do.	Thammampatti	.. .. Do.	..	6
524. Do. do.	Thalli	.. .. Do.	..	5
525. Do. do.	Sankaridrug	.. ..	Free quarters.	
526. Local Fund Hospital	Dharmapuri	.. ..	..	Held by Civil Assistant Surgeon.
527. Do. do.	Hosur	.. ..	..	Do.
528. Do. do.	Krishnagiri	.. ..	..	Do.
529. Do. do.	Namakkal	.. ..	..	Do.
530. Do. do.	Yercaud	.. ..	..	Do.
<b>TANJORE.</b>				
<i>(a) Paid by Government.</i>				
531. Sub-Assistant Surgeons (3), Medical School and Headquarter Hospital.	Tanjore	.. .. House-rent	..	10
532. Reserve Sub-Assistant Surgeons (3), Headquarter Hospital.	Do.	.. .. Do.	..	10
533. Reserve Sub-Assistant Surgeon (1), Headquarter Hospital.	Do.	.. ..	Free quarters.	
534. Sub-Assistant Surgeon (1), Borstal Institute.	Do.	.. ..	Do.	
<i>(b) Paid by local bodies.</i>				
535. Sub-Assistant Surgeon, Municipal Dispensary.	Karuntattangudi	.. House-rent	..	10
536. Sub-Assistant Surgeon, Local Fund Dispensary.	Swamimalai	.. .. Do.	..	8
537. Do. do.	Kivalur	.. .. Do.	..	8
538. Do. do.	Ammapet	.. .. Do.	..	5
539. Do. do.	Milattur	.. .. Do.	..	5
540. Do. do.	Tiruppanandal	.. .. Do.	..	5
541. Do. do.	Velangiman	.. .. Do.	..	5

## Non-gazetted officers—cont.

Appointments	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
TANJAVUR—cont.				
(b) Paid by local bodies—cont.				
542. Sub-Assistant Surgeon, Fund Dispensary.	Local Vaithisvarankoil	House-rent	Rs. 5	
543. Do. do.	Perumpanniyur	Do.	6	
544. Do. do.	Vidayapuram	Do.	5	
545. Do. do.	Vedaranniyam	Do.	5	
546. Do. do.	Ayyampet	Do.	5	
547. Do. do.	Tiruvadi	Do.	5	
548. Do. do.	Avadiyarkovil	Do.	3	
549. Do. do.	Enangudi	Do.	8	
550. Do. do.	Nachiyarkovil	....	Free quarters.	
551. Do. do.	Papanasam	....	Do.	
552. Do. do.	Tiruvadamarudur	....	Do.	
553. Do. do.	Kuttalam	....	Do.	
554. Do. do.	Kodavasal	....	Do.	
555. Sub-Assistant Surgeon, Fund Hospital (1).	Local Nannilam	....	Do.	
556. Sub-Assistant Surgeon, Fund Dispensary.	Local Kuttanslore	....	Do.	
557. Do. do.	Adirampatnam	....	Do.	
558. Do. do.	Arantangi	....	Do.	
559. Do. do.	Manamelgudi	....	Do.	
560. Do. do.	Mimisal	....	Do.	
561. Do. do.	Nidamanagalam	....	Do.	
562. Do. do.	Orattanadu	....	Do.	
563. Do. do.	Tirukattupalli	....	Do.	
564. Do. do.	Vallam	....	Do.	
565. Sub-Assistant Surgeon, Municipal Dispensary.	Municipal Manambuchavadi	....	Do.	
566. Sub-Assistant Surgeons, Municipal Hospital (2).	Kumbakonam	....	Do.	
567. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Do.	....	Do.	
568. Sub-Assistant Surgeon, Municipal Hospital (1).	Mayavaram	....	Do.	
569. Sub-Assistant Surgeons, Municipal Hospital (2).	Negapatam	....	Do.	
570. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Nagore	....	Do.	
571. Sub-Assistant Surgeon, Fund Dispensary.	Local Peralam	....	....	
572. Do. do.	Muttupet	....	....	
573. Do. do.	Gandarvakottai	....	....	
574. Sub-Assistant Surgeon, Municipal Hospital (1).	Mennargudi	....	....	
575. Sub-Assistant Surgeon Women and Children Dispensary.	Women Negapatam	....	....	Vacant.
576. Local Fund Hospital	Shiyali	....	....	Held by Assistant Surgeon.
577. Do. do.	Tranquebar	....	....	Do.
578. Do. do.	Tiruturaipundi	....	....	Do.
579. Do. do.	Pattukottai	....	....	Do.
580. Municipal Hospital	Tiruvalur	....	....	Do.
TIRUVARUR.				
(a) Paid by Government.				
581. Reserve Sub-Assistant Surgeons, Headquarter Hospital (3).	Palamcottah	House-rent	5	
582. Sub-Assistant Surgeon, Headquarter Hospital (1).	Do.	....	Free quarters	
583. Sub-Assistant Surgeon, District Jail (1).	Do.	....	Do.	
584. Sub-Assistant Surgeon, Police Hospital (1).	Do.	....	Do.	
585. Sub-Assistant Surgeon, Fund Dispensary.	Local Panakudi	House-rent	10	
586. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Melaviraraghavapuram.	Do.	10	
587. Sub-Assistant Surgeon, Fund Dispensary.	Local Kayattar	Do.	8	
588. Do. do.	Vilattikulam	Do.	8	
589. Do. do.	Sarmadevi	Do.	7½	
590. Do. do.	Kulasekharapatnam	Do.	7	
591. Do. do.	Sattankulam	Do.	7	
592. Do. do.	Tiruchendur	Do.	7	
593. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Melapalaiyam	Do.	6	
594. Sub-Assistant Surgeon, Fund Dispensary.	Local Ettaiyapuram	Do.	5	
595. Do. do.	Sivagiri	Do.	5	
596. Do. do.	Kadayam	Do.	5	
597. Do. do.	Kadayanallur	Do.	5	
598. Do. do.	Veerakeralambudur	Do.	5	
599. Do. do.	Kayalpatnam	Do.	5	
600. Do. do.	Kovilpatti	....	Free quarters	

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<b>TINNEVELLY—cont.</b>				
(b) Paid by local bodies.				
601. Sub-Assistant Surgeon, Local Fund Dispensary.	Sankaranayinarkoyil.	....	Rs. Free quarters.	
602. Do. do.	Tirakarankudi ..	....	Do.	
603. Sub-Assistant Surgeon, Municipal Branch Dispensary.	Pettai ..	....	Do.	
604. Lady Sub-Assistant Surgeon, Municipal Hospital (1).	Tinnevelly ..	....	....	
605. Sub-Assistant Surgeon, Municipal Hospital (1).	Tuticorin ..	....	....	
606. Women and Children Hospital ..	Vannarpet ..	....	....	Held by Lady Apothecary.
607. Local Fund Hospital ..	Ambasamudram ..	....	....	Held by Civil Assistant Surgeon.
608. Do. ..	Nanguneri ..	....	....	Do.
609. Do. ..	Tenkasi ..	....	....	Do.
610. Do. ..	Sriyaikuntam ..	....	....	Do.
611. Municipal Hospital ..	Tinnevelly ..	....	....	Do.
<b>TRICHINOPOLY.</b>				
(a) Paid by Government.				
612. Lady Sub-Assistant Surgeon, Headquarter Hospital (1).	Trichinopoly ..	House-rent ..	20	
613. Sub-Assistant Surgeons, Headquarter Hospital (3).	Do. ..	Do. ..	12	
614. Sub-Assistant Surgeons, Central Jail (4).	Do. ..	....	Free quarters.	
(b) Paid by local bodies.				
615. Lady Sub-Assistant Surgeon, Municipal Dispensary.	Teppakulam ..	House-rent ..	20	
616. Sub-Assistant Surgeon, Local Fund Dispensary.	Kulittalai ..	Do. ..	12	
617. Do. do.	Lalgudi ..	Do. ..	12	
618. Sub-Assistant Surgeon, Municipal Dispensary.	Teppakulam ..	Do. ..	12	
619. Sub-Assistant Surgeon, Local Fund Dispensary.	Musiri ..	Do. ..	10	
620. Sub-Assistant Surgeon, Municipal Dispensary.	Woriyur ..	Do. ..	10	
621. Sub-Assistant Surgeon, Local Fund Dispensary.	Aravakurhi ..	Do. ..	8	
622. Do. do.	Taraiyur ..	Do. ..	8	
623. Do. do.	Ariyalur ..	Do. ..	8	
624. Do. do.	Jayankondasolapuram.	Do. ..	8	
625. Do. do.	Manapparai ..	Do. ..	7	
626. Do. do.	Kattapputtur ..	Do. ..	5	
627. Do. do.	Tathayyangarpettai ..	Do. ..	5	
628. Do. do.	Illuppur ..	....	Free quarters.	
629. Sub-Assistant Surgeon, Municipal Dispensary.	Srirangam ..	....	Do.	
630. Sub-Assistant Surgeon, Local Fund Dispensary.	Perambalur and Kurumbalur.	....	....	
631. Municipal Hospital ..	Karur ..	....	....	Held by Civil Assistant Surgeon.
632. Women and Children Dispensary.	Do. ..	....	....	Held by Lady Assistant Surgeon who draws an house-rent allowance of Rs. 25 from the municipality.
<b>VIZAGAPATAM.</b>				
(a) Paid by Government.				
633. Lady Sub-Assistant Surgeon, Women and Children Hospital (1).	Visagapatam ..	House-rent ..	10	
634. Sub-Assistant Surgeons, Medical School (4).	Do. ..	Do. ..	8	
635. Sub-Assistant Surgeons, Headquarter Hospital (2).	Do. ..	....	Free quarters.	
636. Sub-Assistant Surgeons, Central Jail (2).	Do. ..	....	Do.	
637. Sub-Assistant Surgeon, Lunatic Asylum (1).	Do. ..	....	....	
Police Hospital ..	Parvatipuram ..	....	....	Held by Civil Assistant Surgeon.
Do. ..	Narasapatam ..	....	....	Do.

## Non-gazetted officers—cont.

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
VIZAGAPATAM—cont.				
(b) Paid by local bodies.				
638. Sub-Assistant Surgeon, Local Fund Dispensary.	Nakka Jaitu .. ..	House-rent ..	5	
639. Do. do.	Madazole .. ..	Do. ..	5	
640. Do. do.	Yellamanchili .. ..	Do. ..	5	
641. Itinerating Dispensary .. ..	Krishnadevipet .. ..	Do. ..	5	
642. Sub-Assistant Surgeon, Lakshminarasayana's Hospital (1).	Kurupam .. ..	Do. ..	5	
643. Sub-Assistant Surgeon, Local Fund Dispensary.	Jami .. ..	Do. ..	5	
644. Do. do.	Sringavarapukota .. ..	Do. ..	5	
645. Sub-Assistant Surgeon, Local Fund Hospital (1).	Po. dur .. ..	Do. ..	5	
646. Sub-Assistant Surgeon, Local Fund Dispensary.	Saluru .. ..	....	Free quarters.	
647. Do. do.	Kottavala .. ..	....	Do.	
648. Do. do.	Subbavaram .. ..	....	Do.	
649. Sub-Assistant Surgeon, Local Fund Hospital (1).	Chipurupalle .. ..	....	Do.	
650. Do. do.	Gaipatinagram .. ..	....	Do.	
651. Do. do.	Palkona .. ..	....	Do.	
652. Sub-Assistant Surgeon, Local Fund Dispensary.	Pusapatirega .. ..	....	Do.	
653. Do. do.	Razam .. ..	....	Do.	
654. Do. do.	Viraghattam .. ..	....	Do.	
655. Sub-Assistant Surgeon, Municipal Hospital (1).	Anakapalle .. ..	....	Do.	
656. Sub-Assistant Surgeon, Edward VII Dispensary.	Vizianagram .. ..	....	Do.	
657. Sub-Assistant Surgeon, Municipal Dispensary.	Waltair .. ..	....	Do.	
658. Sub-Assistant Surgeon, Local Fund Hospital (1).	Chodavaram .. ..	....	....	
659. Local Fund Hospital .. ..	Narasapatnam .. ..	....	....	Held by Civil Assistant Surgeon.
660. Do. .. ..	Parvatipuram .. ..	....	....	Do.
661. Do. .. ..	Bobbili .. ..	....	....	Do.
662. Women and Children Hospital .. ..	Do. .. ..	....	....	Held by Lady Apothecary.
663. Municipal Hospital .. ..	Bimilipatam .. ..	....	....	Held by Civil Assistant Surgeon.
AGENCY DIVISION.				
(a) Paid by Government.				
664. Sub-Assistant Surgeon, Government Hospital (1).	Bhadrachalam .. ..	House-rent ..	8	
665. Sub-Assistant Surgeon, Assistant Commissioner, Khand Agency.	Russelkonda .. ..	Do. ..	7	
666. Sub-Assistant Surgeon, Government Dispensary.	Rayagada .. ..	Do. ..	5	
667. Sub-Assistant Surgeon, Superintendent of Police.	Waltair .. ..	Do. ..	5	
668. Sub-Assistant Surgeon, Assistant Superintendent of Police, Oriya Agency.	Koraput .. ..	Do. ..	5	
669. Sub-Assistant Surgeon, Executive Engineer.	Do. .. ..	Do. ..	5	
670. Sub-Assistant Surgeon, Special Forest Officer, Parlakimedi Taluqa.	Parlakimedi .. ..	Do. ..	5	
671. Sub-Assistant Surgeon, attached to Agency Commissioner.	Waltair .. ..	Do. ..	5	
672. Sub-Assistant Surgeon, Assistant Commissioner, Koya Agency.	Bhadrachalam .. ..	Do. ..	5	
673. Sub-Assistant Surgeon, Ghat Agency.	Waltair .. ..	Do. ..	5	
674. Sub-Assistant Surgeon, Assistant Commissioner, Rampa Agency.	Polavaram .. ..	Do. ..	5	
675. Sub-Assistant Surgeon, Government Hospital (1).	Balliguda .. ..	....	Free quarters.	
676. Do. do.	G. Udayagiri .. ..	....	Do.	
677. Do. do.	R. do. .. ..	....	Do.	
678. Sub-Assistant Surgeon, Police and Sub-Jail Hospital sub-charge.	Koraput .. ..	....	Do.	
679. Sub-Assistant Surgeon, Government Dispensary.	Kunavaram .. ..	....	Do.	
680. Do. do.	Venkatapur .. ..	....	Do.	
681. Sub-Assistant Surgeon, Assistant Commissioner, Oriya Agency.	Koraput .. ..	....	Do.	
682. Sub-Assistant Surgeon, Government Dispensary.	Gaulabadi .. ..	....	....	
683. Do. do.	Anantagiri .. ..	....	....	
684. Do. do.	Lammasingi (Tolu-busa) .. ..	....	....	
685. Police and Sub Jail Hospital .. ..	Koraput .. ..	....	....	Held by Military Assistant Surgeon.



*Non-gazetted officers—cont.*

Appointment.	Station.	Existing classification.	Amount of allowance per mensem.	Remarks.
<i>AGENCY DIVISION—cont.</i>				
<i>(a) Paid by Government—cont.</i>				
686. Sub-Assistant Surgeon, Malia Reserve.	B. Udayagiri, G. Udayagiri and Balliguda.	....	Rs. ....	Vacant.
687. Sub-Assistant Surgeon, Assistant Commissioner, Savara Agency.	....	....	....	Do.
<i>(b) Paid by local bodies.</i>				
688. Sub-Assistant Surgeon, Local Fund and Police Hospital (1).	Gunupur .. ..	House-rent.	6	
689. Sub-Assistant Surgeon, Local Fund Hospital (1).	Koraput .. ..	Do.	6	
690. Sub-Assistant Surgeon, Local Fund Dispensary.	Malkanagiri .. ..	....	Free quarters.	
691. Do. do.	Nowrangapur .. ..	....	Do.	
692. Do. do.	Ummarkote .. ..	....	Do.	
693. Do. do.	Pottanghi .. ..	....	Do.	
694. Sub-Assistant Surgeon, Local Fund Hospital (1).	Bissamcottaok .. ..	....	Do.	
695. Sub-Assistant Surgeon, Local Fund Dispensary.	Addatigala .. ..	....	Do.	
696. Do. do.	Rampa Chodavaram .. ..	....	Do.	
697. Do. do.	Jangareddigudem .. ..	....	Do.	
698. Do. do.	Polavaram .. ..	....	Do.	
699. Do. do.	Kot ad .. ..	....	....	
700. Do. do.	Padwa .. ..	....	....	
701. Sub-Assistant Surgeon, Local Fund Hospital (1).	Rayaghada .. ..	..	....	
702. Sub-Assistant Surgeon, Local Fund Dispensary.	Gudari .. ..	..	....	
703. Local Fund Hospital .. ..	Jeypore .. ..	..	....	Held by Military Assistant Surgeon.
704. Midwife, Headquarter Hospital ..	Berhampur .. ..	Living hospital.	near 1½	Personal to the present incumbent.
705. Midwife, Headquarter Hospital ..	Kannavaram (Agency)	Do.	2	Pending construction of quarters.

## APPENDIX K.

*List of sub-assistant surgeons who draw a jail allowance of Rs. 30.*

1. Sub-Assistant Surgeon, District Jail	.. .. .	Berhampur.
2. Sub-Assistant Surgeon, Temporary	.. .. .	Calicut.
3. Do. do.	.. .. .	Cannanore.
4. Sub-Assistant Surgeons, Camp Jail (10)	.. .. .	Beilery.
5. Sub-Assistant Surgeons, Central Jail (3)	.. .. .	Do.
6. Sub-Assistant Surgeons, Central Jail and District Jail	.. .. .	Coimbatore.
7. Sub-Assistant Surgeon, Palamcottah	.. .. .	Palamcottah.
8. Sub-Assistant Surgeons, Central Jail (2)	.. .. .	Vellore.
9. Sub-Assistant Surgeon, District Jail	.. .. .	Madura.
10. Sub-Assistant Surgeons (3)	.. .. .	Tichinopoly.
11. Do. (3)	.. .. .	Salem.
12. Sub-Assistant Surgeon	.. .. .	Tanjore.
13. Sub-Assistant Surgeons, Central Jail (2)	.. .. .	Visagapatam.
14. Sub-Assistant Surgeons (2)	.. .. .	Rajamundry.
15. Sub-Assistant Surgeon, District Jail	.. .. .	Cuddalore.
16. Sub-Assistant Surgeons, Penitentiary (2)	.. .. .	Madras.
17. Sub-Assistant Surgeon, Civil Debtors' Jail (1)	.. .. .	Do.

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**VI.—REPORT OF THE AGRICULTURE AND VETERINARY  
RETRENCHMENT COMMITTEE.**

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## REPORT OF THE VETERINARY AND AGRICULTURE RETRENCHMENT COMMITTEE.

The original terms of reference were that the Committee should enquire into the possibility of reducing the number of supervising officers in the two departments, viz., the Assistant Directors of Agriculture in the Agriculture Department and the Veterinary Inspectors in the Veterinary Department. Subsequently, however, on our recommendation the Government in G.O. No. 349, Mis., dated 17th March 1923, were pleased to extend our terms of reference so as to enable us to review the whole expenditure of the two departments.

2. The Committee also decided, with the consent of the Government, to co-opt Mr. R. W. Davies, I.C.S., in order to gain the benefit of his knowledge of the lines on which the general Retrenchment Committee were working.

### PART I.

3. The first questions taken up by the Committee were those which affected both departments equally. The first of these is the possibility of provincializing the services. Under present conditions, when posts in the cadre of the Imperial Service fall vacant, they are no longer filled by recruitment from Europe, but particularly in the Agricultural Department they have been filled by members of the Provincial Service. It appears to the Committee that in future more and more of these Imperial posts will be dealt with in this way, until ultimately all may be filled by Provincial officers and, under these circumstances, it is unnecessarily extravagant to pay these officers the same salaries as have, in the past, been paid to Imperial officers recruited in Europe.

4. The Committee, therefore, recommend that fresh recruitment to the Imperial Service should cease; that vacancies in the Imperial Service should no longer be filled from the Provincial Service, but, if no Imperial officer is available for appointment to any such vacancy, the post should be held by a Provincial Service officer who should remain in the Provincial Service. In order to give immediate effect to these recommendations the Provincial Service officers at present acting in the Imperial Service posts should be reverted to the Provincial Service. There may be instances when there is no officer of the Provincial Service suitable for appointment to a vacant post and the Committee recognize that special measures would have to be taken in such cases to obtain a suitable officer whether on contract or otherwise and that their general recommendations cannot apply in such cases.

5. If effect is given to the above recommendation from 1st April 1923, there will be a saving in 1923-24 of Rs. 3,800 in the Agricultural Department and Rs. 680 in the Veterinary Department. Ultimately, when full effect has been given to the scheme proposed and should all Imperial posts on the cadre, viz., 25 in the Agricultural Department and 7 in the Veterinary Department, be held by Provincial officers, the savings would work up to a grand total of Rs. 2,27,000 per annum—Rs. 1,77,000 in the Agricultural Department and Rs. 50,000 in the Veterinary Department assuming that the present rate of pay for Provincial officers is maintained.

6. The next point considered by the Committee was the payment of stipends to students at the Veterinary and Agricultural Colleges. Under the present conditions, 40 (38 of Rs. 15 and 2 of Rs. 20 per mensem) stipends are offered at the Veterinary College and 20 of Rs. 25 per mensem at the Agricultural College each year. The Committee consider that this is unnecessary and extravagant in view of the fact that free education is given to the students of both institutions.

The Committee, therefore, recommend that stipends in the case of both colleges should in future be abolished, it being understood that the students who are at present receiving stipends should continue to draw them throughout their college career. The education provided at both colleges should be free to students drawn from the

Madras Presidency. If this proposal is adopted it would result in an ultimate saving of Rs. 38,130 per annum and an immediate saving of Rs. 8,800—Rs. 4,000 in the Agricultural Department and Rs. 4,800 in the Veterinary Department—in 1923-24.

7. The stipends are given in order to induce students to undergo training which will fit them for Government service in the departments and students drawing these stipends are bound to serve Government if so required for five years after leaving the Veterinary College and three years after leaving the Agricultural College. For the next two years, however, there will be no need for such students since both departments are now fairly well staffed and owing to the financial stringency their expansion is likely to be restricted. If in future years when it is possible to expand again it should be found impossible to get a sufficient number of trained students for Government service the question of giving stipends can be reconsidered.

## PART II.

### *The Civil Veterinary Department.*

8. Under the present constitution of the Civil Veterinary Department in this Presidency there is an entire divorce between the administrative side and the educational side, and the Committee are of opinion that this must lead to certain loss of efficiency. It seems essential that the standard of education at the college should conform to the veterinary needs and conditions of the Presidency, of which the head of the administrative side must be the best judge, and the Committee are strongly of opinion that there should be a single Director who would be responsible for the veterinary administration of the Presidency in both its aspects. This is merely introducing into the Veterinary Department the policy which is now in force in other departments, for example, Agriculture, Medical, Education, etc.

9. For [the administration of the executive branch there are now Superintendents in the Indian Veterinary Service, Deputy Superintendents in the Madras Veterinary Service and Veterinary Inspectors. It appears to the Committee that these make too many grades in the administrative line. The main duty of the Inspectors is to conduct a detailed inspection of each Veterinary hospital or dispensary and to inspect the work of each touring Veterinary Assistant once a quarter. The inspection of hospitals and dispensaries is, however, elaborate and takes on each occasion a period of three or four days. In addition to this inspection by the Inspector, each institution is inspected by the Deputy Superintendent once in a year, but this inspection does not go into such minute details as that by the Inspector. It is admitted that the inspection by the Inspector serves a useful purpose in preventing waste of medicines and misuse and loss of instruments, but it is considered that the saving in this direction does not compensate for the increased expenditure necessitated by the appointment of the Inspectors, and that though some loss of efficiency may result inspection by a Deputy Superintendent only should be sufficient.

10. The Committee therefore recommend that the present grade of Inspectors should be entirely abolished. The men who are now holding the posts of Inspector should go into the Veterinary Assistant's grade but would of course continue to draw pay on their present scale, and as the Committee's proposal to do away with the grade of Inspectors would result in a very serious loss of prospects for the Veterinary Assistants, the Committee consider that a selection grade of Veterinary Assistants carrying pay similar to that of the present Inspectors should be instituted. The strength of this selection grade must depend to a great extent on the treatment accorded to other services and the Committee are not in a position to offer any definite recommendation on this point. The full saving in pay resulting from this recommendation is Rs. 14,500 a year and there is also a saving in travelling allowance and contingencies of about Rs. 11,500 a year, i.e., a total saving of Rs. 26,000.

11. Hitherto it has been the rule that a taluk office peon should be deputed for work with the touring Veterinary Assistant, but owing to the reduction in the number of taluk peons this is no longer possible and the Committee therefore consider that the posts of peons at present attached to the Inspectors should be retained and utilized for the touring Assistants.

12. As regards the higher administrative posts, there is at present a difference between the work assigned to the Superintendents of the Indian Veterinary Service and Deputy Superintendents of the Madras Veterinary Service. As under the Committee's proposals in Part I, the future policy will be to provincialize the present Imperial posts it will be anomalous to maintain the distinction between Superintendents' and Deputy Superintendents' work. The Committee therefore consider that the Presidency should be divided up into circles each of which should be in charge of a Deputy Director working directly under the Director. This change should be brought into effect at once and so long as officers both of the Indian Veterinary Service and the Madras Veterinary Service are available, the posts of Deputy Directors might be held by officers of either service.

13. On the educational side the Committee consider that the present staff of a Principal, two other Professors and one Assistant Professor working under the Director should be retained.

14. There are various immediate savings which can be effected in this department—

(1) It is recommended that Mr. K. V. Krishnamurti Ayyar's training at Muktesar be deferred, that Mr. Saunders be retained at Waltair as a Circle officer and be not deputed to Muktesar, that Mr. Hurley be posted to the Veterinary College as Professor of Surgery, and the Government of India be requested to post no more officers of the Indian Veterinary Service to this Presidency in 1923-24 and to cancel the postings already made. This would result in a saving of approximately Rs. 18,000.

(2) The post of Gymnastic Instructor at the Veterinary College should be left vacant and the present acting man dispensed with. Mr. Ramalinga Chettiyar, however, considers that this post should be definitely abolished.

(3) The conveyance allowance to the Principal, Madras Veterinary College, should be abolished.

(4) The provision of Rs. 50,000 for the purchase of anti-rinderpest and other sera should be reduced to Rs. 15,000 as sufficient stock is in hand.

(5) The Committee consider that work under the Glanders and Farcy Act is as much in the interests of a municipality as other branches of Public Health and that accordingly in the Madras City and in any other municipality which employs its own Veterinary officer, the administration of the Act including the payment of compensation for animals destroyed should be handed over to the municipal authorities and that the provision of Rs. 4,400 for this work in the Veterinary budget for 1923-24 be removed.

15. If the recommendations above mentioned are accepted the total saving on the budget of the Veterinary department for 1923-24 will amount to Rs. 85,530 as shown below:—

	RS.
(1) Pay of the last 13 assistants to be dispensed with from 1st April 1923.	8,600
(2) Travelling allowance of Veterinary Inspectors .. .. .	9,500
(3) Contingent expenditure of Veterinary Inspectors .. .. .	2,000
(4) Stipends for the College year beginning July 1923 .. .. .	4,800
(5) Conveyance allowance of Principal, Veterinary College .. .. .	1,200
(6) Pay of Gymnastic Instructor for 11 months .. .. .	550
(7) Provision under Glanders and Farcy Act in Madras City .. .. .	4,400
(8) Provision for anti-rinderpest and other sera .. .. .	35,000
(9) Saving in pay of Mr. D'Silva by reversion to Madras Veterinary Service from 1st April.	580
(10) Saving by adoption of recommendation in paragraph 14 (1) .. .. .	18,800
Total .. .. .	85,530

## PART III.

*The Madras Agricultural Department.*

16. The Committee approve of the method by which the Presidency has been divided into eight administrative circles, and are of opinion that the establishment employed in district work should be organized on the following basis.

17. The control of agricultural farms and demonstration work in a circle should vest in a circle officer who should be a member of the Madras Agricultural Service. The farms should be under the direct management of a farm manager who should be a senior and experienced member of the upper subordinate branch of the service and the demonstration staff should be under the direct control of a supervisor who should be styled assistant circle officer and who should be a member of the Madras Agricultural Service. The farm manager should have one or more assistants of the upper subordinate grade. The staff of demonstrators should be drawn from the upper subordinate grade and the class of assistant demonstrators of the lower subordinate grade should be abolished, experienced maistris being employed in their places as far as possible. The Committee are of opinion that demonstration work is of the utmost importance and that it should be in the hands of upper subordinates who may have to be strengthened in numbers, aided by special maistris and trained farm coolies. They feel that under this organization the work could be more efficiently carried out than at present with the staff of lower subordinates who are not fitted either by their general educational qualifications or scientific training for work of this importance and who are at the same time too expensive to carry out purely routine measures. The same thing applies to lower subordinates at present employed on the farms.

18. The abolition of the lower subordinate grade would remove the main justification for the present certificate course at the Agricultural College. It is true that no guarantee is given to students who take this course that they will be employed in the Agricultural Department, but the course has become unpopular for this very reason, and it would appear that there is no demand for this type of Agricultural education for its own sake. The Committee, therefore, are of the opinion that this course should be abolished at once so as to avoid selecting students for the new course which would normally begin in June. Steps should then be taken to consider whether it cannot be replaced by some forms of Vernacular Agricultural education in specified districts.

19. So far as the assistants in the lower subordinate grade attached to the Research staff at the College are concerned, in future these can be replaced by the present type of plant collector, and in order to get the right class of man, the Committee suggest that the maximum salary of plant collectors should be raised to Rs. 45. The ultimate annual cost of the sanctioned number of lower subordinates would have been Rs. 1,53,000 per annum and by the adoption of the Committee's recommendations at least Rs. 75,000 can be saved.

20. Recruitment into the upper subordinate service will be from students who take the new B.Sc. Ag. course at the Agricultural College.

21. The Committee realize that immediate effect cannot be given to these proposals, but they wish this to be taken as the definition of the future policy of the department.

22. Under the proposals set forth in Part I of this report, the Madras Agricultural Service may ultimately include all posts at present in the Indian Agricultural Service and will then include the following appointments:—

The Principal, Professors and Assistant Professors at the Agricultural College.

Research Officers and Assistant Research Officers.

The Superintendent, Central Farm.

The Curator, Government Botanical Gardens, Ootacamund

Circle Officers (at present styled Deputy Directors).

Assistant Circle Officers (at present styled Assistant Directors).

23. Recruitment to the Madras Agricultural Service should be both direct and from Upper Subordinate Service, but the maximum number of posts filled direct should not exceed 25 per cent of the total number.

24. With reference to the Agricultural Engineering section at the Agricultural College, Coimbatore, the Committee are of the opinion that the two posts are necessary—

- (1) Agricultural Engineer. \*\*
- (2) Lecturer in Agricultural Engineering.

They consider, however, that the pay of the former is pitched too high and recommend that the services of the present Agricultural Engineer be dispensed with and his place taken by an officer with qualifications and pay similar to those of the Madras Engineering Service. They consider that if this recommendation is accepted, the post of one of the two supervisors may be abolished. The ultimate saving would be a sum of Rs. 3,000 per annum.

25. The Committee are of the opinion that the two present posts of Inspectors of Agricultural offices are necessary, but that, as the main duty of these officers is auditing, their designations should be changed to 'Auditors of Agricultural officers.' Their service should be retained, with headquarters at Madras and Coimbatore respectively.

26. With reference to the sum budgeted for under the head of 'Improvement of cotton cultivation,' the Committee note that a considerable proportion of this is recovered, but they desire that an endeavour should be made to make this work wholly self-supporting.

27. The Committee consider that on the whole the Agricultural Department is being economically carried on, but they suggest that the following immediate savings on the budget allotment can be made—

- (1) The special pay of Rs. 1,200 to a Professor at the Agricultural College for duty as Librarian should be abolished.
- (2) The special pay of the Veterinary Assistant at the Agricultural College should be reduced from Rs. 50 to Rs. 20 per mensem.
- (3) The post of Bacteriologist should be abolished.
- (4) The Cotton Farm at Anamalai should be abolished and the land sold.
- (5) The post of Farm Manager at the Botanical Gardens, Ootacamund, and of the Overseer on Rs. 35 under 'Other public Gardens and Parks' should be abolished.
- (6) The provision of Rs. 5,000 under 'Other contingencies' for the Botanical Gardens should be reduced to Rs. 3,000 by restricting the purchase of new seeds and plants.
- (7) The provision of Rs. 990 for the Old College Park should be removed from the Agricultural Department's budget.
- (8) The sums provided for the Zoological collections in the People's Park, Rs. 2,000 and for the contribution to the Agri-Horticultural Garden and Societies, Rs. 6,000 should be removed from the Agricultural Department's budget.

28. The Committee call attention to the fact that the provision made for the salary of the Deputy Director of Agriculture, Planting Districts, the Government Entomologist, and the eight Deputy Directors of Agriculture, is in excess of the pay which will be drawn by the officers actually holding these posts during the year 1923-24 by the sum of Rs. 28,000 and suggest that this sum may be removed from the budget.



29. If these recommendations are accepted there will be an immediate saving of Rs. 68,630 as shown below :—

	RS.
(1) Saving on pay of officers of Madras Agricultural Service at present acting in Indian Agricultural Service if reverted from 1st April 1923 .. .. .	3,800
(2) Special pay to Librarian .. .. .	1,200
(3) Reduction in special pay of Veterinary Assistant from 1st April 1923 .. .. .	300
(4) Abolition of post of Bacteriologist from probable date of recruitment of present holder .. .. .	3,850
(5) Abolition of Anamalai Farm .. .. .	15,000
(6) Abolition of Farm Manager, Botanical gardens, Ootacamund (post now vacant) .. .. .	1,020
(7) Abolition of Overseer on Rs. 35 'other Public gardens and Parks' and his conveyance allowance from 1st April 1923 .. .. .	440
(8) Reduction and Contingencies for Botanical gardens .. .. .	2,000
(9) Provision for Old College Park .. .. .	990
(10) Contributions to—	
Zoological collections in People's Park, Madras .. .. .	2,000
Agri-Horticultural gardens and Societies .. .. .	6,000
(11) Revision of budget provision for Deputy Director, Planting districts, Government Entomologist and eight Deputy Directors of Agriculture to agree with pay of present holders.	28,000
(12) Abolition of stipends for new entrants to Agricultural College.	4,000
Total ..	68,630

(Signed)	R. D. ANSTEAD, <i>President.</i>	}	Members.
( " )	P. SUBBROYAN.		
( " )	C. NATESAN.		
( " )	F. WARE.		
( " )	O. THANIKACHALAM CHETTI ( <i>subject to a note</i> ).		
( " )	R. W. DAVIES ( <i>subject to a note</i> ).		
( " )	H. A. WATSON.		
( " )	MUHAMMAD OOSMAN ( <i>subject to a note</i> ).		
( " )	T. A. RAMALINGA CHETTIYAR.		

**NOTE.**

We do not approve of the recommendations in paragraphs 14, clause 5, and 27, clause 8.

MUHAMMAD OOSMAN.  
O. THANIKACHALAM CHETTI.

The subject matter of paragraph 8 was dealt with prior to my joining the Committee. I approve of the scheme but do not think that it can be given effect to at present.

R. W. DAVIES.

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**VII.—REPORT OF THE PUBLIC WORKS DEPARTMENT,  
BUILDINGS AND ROADS, INQUIRY COMMITTEE.**

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## REPORT OF THE PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS) INQUIRY COMMITTEE.

### INTRODUCTORY.

The Committee were appointed in G.O. No. 375 W., dated the 5th April 1923, with the object of advising as to whether it is possible to secure economy in the cost of construction of works carried out by the Public Works Department. The Committee were appointed at the instance of the Hon'ble the Minister in charge of the 'Buildings and Roads' Branch of the department. It must be understood therefore that their remarks relate only to this branch and not to the Irrigation Branch of the department. They have found that the chief factors tending to increase the cost of works carried out by the department are delay in execution and the lack of adequate time for detailed inspection and supervision on the part of divisional and, in many cases, subdivisinal officers. They have therefore examined every factor which in their opinion tends either to delay execution or to interfere with inspection. They have considered to what extent economy in construction might be secured by the adoption of other systems of execution than those prevalent in the department, by the simplification of design and by the employment of cheaper materials. They have also, as requested in their order of appointment, framed replies to the questionnaire which was attached to G.O. No. 912 W., dated the 22nd September 1922. Before proceeding to set forth their detailed recommendations, they desire to place on record their opinion that the complaints and criticisms which have been levelled against the department are due rather to the handicaps and drawbacks of the existing system than to general default on the part of divisional controlling officers.

2. The Committee have divided their report into the following sections :—

- I. Systems of execution of works.
- II. Factors which militate against the speedy and economic execution of work by the Public Works Department.
- III. Subordinate officers of the Public Works Department.
- IV. Delegation of powers.
- V. Audit.
- VI. Architecture and design.
- VII. The use of cheaper materials.
- VIII. Revision of estimates.
- IX. Public Works Workshops.
- X. Amalgamation of the Public Works, Buildings and Roads, and the Local Fund Engineering establishments.
- XI. The questionnaire.
- XII. Debit of construction and maintenance charges of works to administrative departments.

#### I.—SYSTEMS OF EXECUTION OF WORKS.

3. The systems employed in the Public Works Department for the carrying out of construction and repair works are the departmental, the piece-work and the schedule contract. In a recent G.O. No. 120 W., dated 2nd February 1922, instructions were issued to officers of the department that a trial should be given to the lump sum contract. The Committee have discussed the existing and proposed systems with a view to ascertain whether any definite recommendation can be made as to the superiority of any one system over the others, so far as rapidity and efficiency in carrying out work are concerned. They are agreed that the factors operating in individual cases are too varied and too numerous to permit of any definite expression of opinion and that all the systems enumerated are capable of being carried out satisfactorily provided that the requisites for satisfactory working are present. On one point, however, the Committee are, with the exception of the two Public Works members, in agreement and that is that the piece-work system.

is unsatisfactory except for 'petty works.' With these preliminary remarks the Committee propose to set forth their views as to each system of execution that has been brought to their notice.

#### 1. *The departmental system.*

4. All members of the Committee are agreed that the departmental system should provide the best results with regard to the quality of materials and reliability of workmanship. Mr. Marsh, however, prefers to employ a contractor rather than departmental agency, in the absence of any special circumstances which may render departmental work necessary or advisable. Mr. Wood agrees with Mr. Marsh. Mr. Greg states that from his experience works carried out on the departmental system are more expensive. Mr. Balaji Rao Nayudu and Mr. Ramalinga Chettiyar, while acknowledging the merits of the departmental system, believe that it is difficult to secure adequate supervision and prefer, therefore, to employ a contractor. Captain Irwin, the Chairman, and Mr. Ranganayakulu Nayudu are of opinion that the departmental system of execution is not only the best but also the most economical. This view has the support of Mr. Richards, a building contractor, who gave evidence before the Committee.

#### 2. *The piece-work system.*

5. This system, known as the K-2 system, is the one most commonly in use in the Public Works Department. Under this system the piece-worker signs an agreement to execute work at so much a unit. There is no contract as to the quantity of work to be carried out by the piece-worker nor is there any time-limit fixed. The disadvantages of this system are the absence of a time-limit, the lack of security of contract, the want of incentive to speedy completion of the work and the fact that the piece-worker is practically in the hands of the subordinates of the department.

6. The Committee have pointed out elsewhere in their report, when dealing with the question of revised estimates, that in their opinion delay in the execution of work, and the consequent necessity in many cases for revision of estimates, are to a large extent due to the employment of this system. Mr. Greg and Mr. Ranganayakulu Nayudu, while admitting that the system can most certainly be charged with the above disadvantages, consider it to be the most suitable in the conditions under which the Public Works Department has to execute work. The rest of the Committee would confine the system to petty works, particularly where a number of small works in charge of one officer is scattered over a large area, and to petty repairs. Captain Irwin would, however, prefer to execute minor works and repairs through the medium of the job-worker.

#### 3. *The schedule contract system.*

7. The Public Works Department has made provision for the employment of this system and the form of the contract is known as K-1. The contract contains a schedule of quantities and rates, the rates being those agreed to by the contractor, and also contains a time condition with a penalty clause. Payment under this form is made on the basis of quantities ascertained by detailed measurement. The system is one that is preferred by all the non-official members of the Committee and by Mr. Barker of Messrs. Jackson and Barker. Of the four official members, two, Captain Irwin and the Chairman, agree that the schedule contract system is preferable to the K-2 system if the work is to be given out on contract and not executed on the departmental system. Mr. Greg and Mr. Ranganayakulu Nayudu have pointed out that it is not possible, so far as their experience goes, to secure contractors under this system and the majority of the officers of the department appears to agree with them. This difficulty appears, both from the evidence tendered before the Committee and from the experience of the majority of the members of the Committee, to be peculiar to the Public Works Department and to be due to the many defects in the methods of work of that department—defects which the Committee have set forth elsewhere in this report and for which they have endeavoured to suggest remedies. The Committee are further of the opinion that the conditions as set forth

in the present K-1 contract form give Government an undue advantage over the contractor and that the contract conditions should be revised on a fairer basis. It has been mentioned elsewhere in the report that, if Government delay in making expected payments, the contractor should receive suitable recompense, and it is on this basis that revision of the existing K-1 form of contract may be made. It is also suggested that if a time penalty is to be exacted, the counter-attraction of a bonus for completion within the time specified should form part of the contract. On the other hand, the Committee wish to record their view that there should be security lodged by the contractor as a guarantee by him of the due fulfilment of his undertakings, for which no proper provision is now made. The matter of Security Deposits is referred to later in the report.

#### 4. *The Lump Sum Contract.*

8. The lump sum contract was suggested in the first instance by the Public Works Reorganization Committee and was recommended by the Government of India. The Madras Government directed that the system should be tried in the case of small building works and a form of lump sum contract was standardized over a year ago. So far, however, the system has not yet been given a trial, on the score that no contractor will take up this form of contract. The contract involves accuracy in the quantities furnished to the contractor, to ensure which accuracy more detailed plans and specifications, than are at present furnished to contractors, are requisite. The merit of the system is that it avoids the necessity of detailed measurement, apart from the measurement of deviations and additions, and although the Committee have recommended elsewhere that the necessity for payment on detailed measurement should in the ordinary form of contract be restricted to the final measurement, the lump sum contract secures the additional advantage that, where no deviations have occurred, the necessity for measurement is altogether eliminated. In the various notes on systems of execution which have been embodied in annexure A will be found the views of Mr. Barker, Mr. Hawkins and Mr. Nicholls with regard to lump sum contracts. Mr. Barker, in his oral evidence before the Committee, expressed the opinion that there are no contractors in Madras who could take out their own quantities. There are however contractors who, if accurate quantities are furnished to them, would be able to tender on the lump sum system. Mr. Barker stated that the bills of quantities prepared by the Public Works Department are not prepared in sufficient detail, nor with the precise accuracy, nor with the full descriptions of the various classes of work required, to enable the value of the work done to be arrived at merely by measuring up the variations, as is the usual practice in lump sum contracts. Mr. Barker's conclusions were that the lump sum contract, as usually understood, was not suitable save in the case of small buildings where there is not much chance of deviation, but that there is no objection to lump sum contracts provided it is understood that measurements will be taken of the actual work done and that all variations will be paid for.

9. Time is of the essence of the contract and a penalty clause is essential. It is difficult, however, to enforce such a clause unless delays which are due to Government are excluded or compensation is paid to the contractor therefor. Under the lump sum system intermediate payments would be based not on detailed measurements but on a comparison of the stage at which the work had reached with the bill of quantities. The Committee are of the opinion that the lump sum contract system might be adopted in the case of all works and that endeavours should be made to introduce the system. At first, however, it should be tried only in the case of smaller and type-design works and, if it proves successful, it may be extended.

10. A novel scheme for providing accommodation, a note with regard to which will be found in annexure B, has been put forward by one of the members of the Committee, Mr. Ranganayakulu Nayudu. The proposal in brief is that Government should advance by way of loan the cost of a building required for a Government office or residence, that the individual to whom the money is advanced should construct the building in accordance with the desired plan, that the building should belong to the individual concerned and that Government should pay rent therefor. The loan would be recovered in instalments with interest which would be deducted from the

rent. The Committee were informed that the scheme has been tried successfully in the case of the Rajahmundry Post Office, but as no member of the Committee, other than the maker of the proposal, has had experience thereof, they are unable to say whether the scheme would prove successful in practice. With the exception of Mr. Greg and Mr. Ramalinga Chettiyar, the Committee are prepared to recommend that the scheme be given a trial, although they do not accept all the details of the scheme as put forward by the proposer. The chief merits are—

(1) Buildings constructed on this system would be constructed from loan money and not from current revenues.

(2) Detailed supervision and audit would be dispensed with.

11. The Committee regret that it should, in the opinion of the officers of the department, be considered impracticable to carry out work either on a lump sum contract or on a schedule contract. They consider that the root cause lies in the drawbacks inherent in the working of the department itself and not in the methods and systems of execution which have been referred to in the preceding paragraphs.

12. The question of systems of execution has been and is the subject of considerable controversy. The Committee have therefore thought it advisable to publish extracts from some of the opinions furnished to them by members of the department or taken from the reports of Committees that have dealt with the subject. The extracts will be found in annexure A.

## II.—FACTORS WHICH MILITATE AGAINST THE SPEEDY AND ECONOMIC EXECUTION OF WORK BY THE PUBLIC WORKS DEPARTMENT.

13. *Absence of a programme.*—All officers of the department have insisted—and on this point the Committee are in agreement with them—that the absence of a programme of works is one of the most material handicaps from which the officers of the department suffer. It is not improbable that it is the existence of this state of affairs that prevents arrangements being made to secure contractors and to collect materials in sufficient time to enable works to be commenced and completed without delay. So long therefore as this handicap continues,—a handicap for which the executive officers of the department are not themselves responsible,—it is unreasonable to expect that pronounced improvements can be made. The lack of certainty as to whether funds will continue to be provided in adequate volume to enable a work that has been commenced to be carried out without intervals of idleness, or to enable prompt payments on running account to be made, must operate as a serious deterrent to the officers and contractors of the department. The Committee therefore recommend that in the case of new works, the time both of commencement and of completion should be fixed and that the amount that is to be allotted for each financial year should be specified before the work is commenced. If this procedure is adopted in the case of new works, the Engineers and contractors of the department will be aware that the suspension of a work in progress will not, under all ordinary circumstances, take place and will be in a position to continue the intensive execution of work that is in progress in the month of March throughout the succeeding months of April and May without uncertainty as to whether funds will be provided in the budget.

14. It should be recognized that the chief foe to steady continuity of construction is the bisection of the building season by the financial year. The main works season runs from the 1st January to the 31st of May, although in districts not affected by the south-west monsoon the working season, while commencing at the same time, continues till a later period. It is not only the onset of the rains that in itself renders work impossible: an equally important factor is the deflection of labour to transplantation, harvest and other cultural operations. As regards incomplete works, no such difficulty need arise if a programme of expenditure is fixed before the work is commenced and the Engineer is allowed to arrange for execution on the basis of that programme. It should be recognized that contractors will not take up a complete contract save on a definite financial understanding of this nature and that the main reason for the employment of the piece-work system by the Public Works Department is the lack of financial certainty involved in work undertaken for the department.

15. The Committee have been informed that expenditure on works has, in accordance with departmental orders, to be made at regular intervals 'continuously throughout the year'. The idea underlying these orders hardly represents a correct appreciation of mufassal conditions, which render the carrying out of such instructions impossible of fulfilment.

16. Similarly, the treatment of heavy expenditure in March as a matter for reprobation appears to indicate a lack of appreciation of an obvious fact on which the Public Works Reorganization and other Committees have laid emphatic stress. It should be recognized that 'rush of expenditure' in March cannot be avoided if works are not commenced till the beginning of the year, and that heavy payments in March that are due to this cause are inevitable. Where heavy expenditure in March is due to dilatoriness or negligence in measuring and check-measuring or to delay in preparing or passing bills or making payments, to that extent expenditure at the close of the financial year is avoidable. Departmental orders have been issued in the past that expenditure incurred in February should be paid for in March and that expenditure incurred in March should ordinarily be paid for in April. Such a rule can only suitably be applied if funds that have been allotted for one financial year are carried forward without lapse into the succeeding year.

17. *Land Acquisition.*—The Committee consider that, in cases in which the acquisition of land under the Land Acquisition Act is necessary prior to the construction of a work, no sum other than the amount considered sufficient to provide for the acquisition of the land should be allotted in the budget until the land has been acquired. This recommendation would not apply if emergency powers of entry and acquisition were exercised by Government under section 17 of Act I of 1894.

18. *Delays in measurements and in payments.*—The Committee are of the opinion that considerable delay in measurement and check-measurement and in the preparation and payment of bills does take place. They consider that the system under which measurements and payments are carried out is over-elaborate and that contractors are unnecessarily handicapped by having to wait for considerable periods for part payment on account of work done. They consider that in the majority of cases one detailed measurement is sufficient, viz., final measurement of completed works, sub-works or sub-heads. They therefore propose that the measurement or check-measurement conducted by the officer responsible for making the final measurements should only be insisted upon on completion of the work. Intermediate payments should be permitted on quantities recorded in the measurement book by the officer immediately in charge of the work, accompanied by a descriptive note as to the stage which the work has reached. Payment on account may, therefore, be based not on recorded detailed measurements but on the recorded quantities and certificate of the officer in charge of the work. Sufficient check as to the accuracy of the quantities so recorded can be carried out by inspecting officers during the course of their inspection. Mr. Ramalingam Chettiyar, while agreeing that it is unnecessary to carry out check-measurement during the progress of the work, desires to have his opinion placed on record that the entries in the measurement book on which payments on account are passed should be accompanied by detailed measurements.

19. The Committee consider it preferable, however, that contractors should be compelled to furnish their own bills for payment, such bills being supported by detailed measurements entered on a simplified form supplied for their use by Government. The officer in immediate charge of the work would on receipt of such a bill certify on inspection that payment of the amount specified in his certificate may be made. Should such subordinate officer take exception to any item of the contractor's bill, the bill should not be returned but a note of the items to which exception is taken should be made on the bill and in the measurement book and the bill certified for the reduced amount.

20. Payment of a contractor's bill on account should be made within fourteen days of its submission. Payment of the bill on account prepared by the officer in charge of the work should be made within fourteen days of the date of measurement. Interest should be allowed to a contractor for delay made in payment beyond the prescribed period of fourteen days.



21. The Committee are of the opinion that in all cases in which work is given out on contract, a security deposit should be taken from the contractor. The deposit will cover not only delays beyond the time specified but also other defaults. It was reported to the Committee that private firms, railways and local boards are accustomed to demand such security.

22. *Petty Supervision and Contingencies.*—Public Works estimates contain a provision of five per cent on account of petty supervision and five per cent on account of contingencies. The Committee are of the opinion that if the work of the department were carried out without the customary delay that appears to be inherent in the present system and if all or many of the factors that militate at present against rapidity of execution could be removed, the charge for petty supervision and contingencies might be reduced, from the present figure of ten, to five per cent. The effecting of such a reduction would secure an appreciable saving in the annual expenditure of the Presidency.

23. *Part contribution works.*—The Committee have been informed that in the case of part contribution works which have been carried out by private bodies, Government have in some cases insisted that detailed supervision and measurement should be carried out by officers of the Public Works Department. The Committee consider it unnecessary that the contribution of a half-grant to works carried out by private bodies with their own contractors should involve the same detailed supervision by, and responsibility on the part of, Public Works officers as work carried out by the department for Government. They consider that a certificate of completion based on inspection of the completed work should suffice for the purpose of payment of the grant. The officer of the department who inspects the building and grants the certificate should have no responsibility for structural soundness. If the Committee's proposal is adopted a great deal of departmental time and labour, which would more profitably be employed on Government work, will be economised to the benefit of the latter.

24. *Intervention of Administrative departments.*—The Committee are of the opinion that 'administrative' alterations and variations present a real obstacle to rapid progress and are not seldom responsible for serious delays in construction. They have perused G.O. No. 1099 W., dated 3rd August 1921, and are of the opinion that the case is not adequately met by the mere calling of attention to the existence of an admitted evil. Officers of the Public Works Department should have much greater discretion in the matter and should be authorized to refuse to consider suggestions for alterations unless they are themselves satisfied that they are necessary or will not prove a source of delay. These remarks apply particularly to alterations demanded by an administrative department after construction has been commenced.

### III.—SUBORDINATE OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

25. *Recruitment and training.*—The Committee are not satisfied that the Lower Subordinate establishments hitherto employed by the Public Works Department as Section Officers, on whom fell the brunt of the responsibility for supervision and execution, were sufficiently reliable and efficient to carry out their duties and responsibilities satisfactorily. They had therefore intended to recommend that the type of subordinates hitherto known as sub-overseer should no longer be employed on buildings and other construction works. They understand, however, that orders to this effect have already been issued and that the lowest grade subordinate now employed as officer in charge of works is the Supervisor, whose salary ranges from Rs. 80—250. They were also informed that the post of Assistant Engineer, would in future be recruited entirely from the 'Supervisor' grade. With this proposal they are in agreement. With regard to the qualifications necessary for the post, they consider that all recruits to the grade of Supervisor should possess the diploma of engineering. It follows therefore that, so far as recruitment for Government service is concerned, the 'Upper subordinate' course in the College of Engineering may be abolished, and instruction in the College be confined to two definite courses:—

- (1) The Engineering course.
- (2) The Subordinate course.

The latter course would provide draftsman and would also provide the Lower subordinate class which is still being recruited for the Irrigation branch of the Public Works Department.

Mr. Marsh, however, recommends partial recruitment from the subordinate class, for the Buildings and Roads branch, subject to a low maximum salary promotion bar.

26. *Conditions of service.*—The Committee are of the opinion that the present system of pensionable service should be replaced by a contributory provident fund to which Government should contribute an amount equivalent to the sum paid in by the depositor himself. They consider that this system would not render service less attractive and that it would make it easier for Government to dispense with the services of officers, whose work or conduct proved unsatisfactory.

#### IV.—DELEGATION OF POWERS.

27. Another avenue by which the question of minimising delay and increasing inspection might be approached, viz., by decentralization and delegation of authority, has already been explored by Mr. Hawkins' Committee, a copy of whose report will be found in annexure C. In view of the investigation that has already taken place, this Committee have confined themselves, so far as the question of delegation is concerned, to a consideration of that report. They agree in the main with the recommendations of that Committee and set forth below the points with regard to which they are in disagreement and the comments that they have found it necessary to make with regard to the report itself, the schedule of powers and Mr. Swaminatha Ayyar's note on the elimination of returns :—

*Paragraph 1 of the report.*—The principles laid down in this paragraph that important structural design should be dealt with in a central drawing office, that the technical importance and not the total cost of a work should be the determining factor in allotting responsibility for design, and that the local officer should, in the case of important works designed in central designing offices, be responsible only for the local features and for the estimates, ought, in the opinion of the Committee, to be adopted. One of the members of the Committee suggested that all designing other than that carried out in the Chief Engineer's office should be delegated to the Executive Engineer and the post of Superintending Engineer abolished. The majority of this Committee is of the opinion that the question of the abolition of Superintending Engineers depends on the consideration not only of the work carried out in their drawing offices but on a scrutiny of the whole of their administrative functions and may therefore be more suitably dealt with by the Retrenchment Committee.

28. *Paragraph 3 of the report.*—The Committee are unable to approve of the suggestion that additions or alterations due to administrative requirements should form the subject of separate and not of revised estimates. They agree, however, that in cases of alterations to works in hand, when new works are requisitioned which are separate from, although connected with, the original work, supplementary estimates are preferable to revision of the original estimates.

29. With regard to excesses due to other causes they have modified the proposed delegation of powers, as they consider that 5 per cent subject to a maximum of Rs. 500 in the case of a Superintending Engineer, and 5 per cent subject to a maximum of Rs. 250 in the case of an Executive Engineer, are adequate.

30. The views of Mr. Hawkins' Committee with regard to 'tight' estimating are not accepted. The Committee are of the opinion that Public Works Department estimates as at present prepared are not 'tight' estimates and that the practice, in accordance with which an allowance of 10 per cent on labour and material as contractor's profits is included in Public Works Department estimates, should be discontinued. Such a practice is not justified in estimates based on the existing schedule of rates. Moreover, the natural tendency of the inclusion of such an allowance is to send up the rates. The proposal of Mr. Hawkins' Committee is to the effect that there should be two sanctions, the administrative sanction which should include the real working estimate plus an allowance for contractor's profits and other contingencies, and the sanctioned estimate which should represent the accepted minimum working cost of work. This proposal is, in the view of the Committee, open to serious objection, and the only principle to which the Committee can give their adherence is that

Public Works Department rates should be based on the estimated net cost to the contractor plus a sufficient margin for the contractor's incidental expenditure and profits.

31. *Paragraph 7 of the report—Public Works Stores.*—In the opinion of the Committee the Public Works Stores, as at present organized, cannot satisfactorily perform the functions of a Central Purchasing Agency. They agree with Mr. Hawkins' Committee that it is of real importance that such an agency should be developed. Prompt and economic purchase must have a direct bearing on the cost of works erected by the Department and it is the view of the Committee that the present arrangement under which the Superintendent of the Workshops is responsible, without a single qualified assistant, both for the Stores and the Workshops, is bound to lead to unsatisfactory results. The Committee have been informed that stocks more than sufficient for the requirements of the Department are carried, that unsuitable and unrequired stores are unnecessarily retained in stock, that the book value of stores is the purchase price, irrespective of the market value, and that the value of issue is the receipt value without additional charges for handling, storage, issue or cartage. As a purchasing agency the Stores suffer from the absence of suitable indexes as to articles stocked by manufacturers and suppliers and as to suppliers themselves. If this statement of the case is correct, the Committee consider that, inasmuch as a properly organized and equipped Stores and Agency is essential to the Department, there is ground for a separate enquiry as to the necessity for overhauling and re-organizing the Public Works Department Stores.

32. *Paragraph 8 of the report.*—Mr. Hawkins' Committee have recommended that 'some' power should be delegated to Subdivisional Officers with regard to the disposal of worn-out or unserviceable materials and stores. They have not specified what that power should be and this Committee do not think it necessary to make such delegation of power. On the general question of delegation of powers to Subdivisional Officers, the Committee have been informed that considerable delegations have already taken place. They are of the opinion that no further powers should be delegated to Subdivisional Officers.

33. *Paragraph 9 of the report.*—The Committee agree that G.O. No. 440 W. of 1918, is bound to be ineffective and inoperative. It should therefore be withdrawn. The introduction of form No. 32 is recommended.

34. *Paragraph 18, Minor Works.*—The Committee are of the opinion that Minor works carried out by the Public Works Department on behalf of other departments should be budgeted for in the ordinary manner and not by means of a lump sum budget grant. No such work should be provided for in the budget until estimates for the work have been administratively and technically sanctioned. Small lump sum grants should however be provided for each division for expenditure on unforeseen works, the grants being allotted at the discretion of the Executive Engineer in charge of the division.

35. *Schedule attached to the report.*—The delegation of powers proposed by Mr. Hawkins' Committee and exhibited in their schedule is accepted with the following modifications:—

- I. (b) Column 4—*Read* "as at present."
- " 6—*Read* "up to 5 per cent or Rs. 250."
- III. 1. " 6—*Read* "Additional powers up to Rs. 50,000 for K-2 agreements."
- IV. *Add* (h) at the end:—
  - Column 1.—Purchase of tools and plant.
  - " 2.—Nil.
  - " 3.—Rs. 10,000
  - " 4.—Rs. 15,000 per annum.
  - " 5.—Rs. 500.
  - " 6.—Rs. 2,000 per annum.

The attention of the Committee was directed to VII (1) Reappropriation of funds for major and minor works. The Committee understand that the powers of reappropriation within a circle or division may not be exercised either by a Superintending Engineer or by an Executive Engineer. They consider that the refusal to allow reappropriation cannot fail to be a fruitful source of delay and that in many cases it must form a definite bar to progress. The Committee, therefore, feel it necessary to call attention to the necessity for allowing reappropriation.

36. With the other recommendations of Mr. Hawkins' Committee, this Committee find themselves in agreement. ..

37. *Discontinuance of returns.*—In a memorandum appended to Mr. Hawkins' Committee's report, Mr. Swaminatha Ayyar has suggested that a number of returns, which are at present prepared in Divisional offices and for which many of the materials are collected in Subdivisional offices, should be dispensed with. The Committee are in agreement with Mr. Swaminatha Ayyar as to the discontinuance of the returns, with the exception of the return marked as No. 8 'Half-yearly list of surplus stores' which should, in the view of the Committee, continue to be submitted. If these returns are dispensed with, Divisional and Subdivisional Officers will have greater freedom, increased efficiency will result, and it may be possible to reduce establishments. They recommend that the subject of 'returns' be further pursued.

#### V.—AUDIT.

38. It has been represented to the Committee that one of the main causes operating to delay execution is to be found in the detailed audit of Public Works Accounts. It has also been represented that so much of the time of the executive officers of the department is occupied in answering audit objections that the carrying out of works is seriously delayed and that inspection work has to a large extent to be neglected in consequence. That these representations are correct seems hardly open to dispute in view of the recorded opinions of the Public Works Reorganization and other Committees that have commented on the point. Extracts therefrom have been taken and are attached to the report as annexure D. The Committee had the advantage of discussing the question with Mr. C. Subrahmanya Ayyar, Deputy Accountant-General, Public Works. Their conclusion is that the question of simplification of audit is of paramount importance and that steps should be taken to appoint a small *ad hoc* Committee to devise a simplified method of audit. The Committee were informed by Mr. Subrahmanya Ayyar that a great many of the audit objections that are taken are based on the administrative orders of the Local Government and that, if simplification is to be secured, the administrative orders embodied in the Works Audit Manual, the Public Works Account Code and the Public Works Department Code will have to be modified or cancelled. The Accounts Department itself is merely carrying out the instructions of the Local Government and has no objection to dispense with such of the administrative orders and such portions of the audit as the Local Government may consider it unnecessary to impose. The Committee, therefore, recommend that an exhaustive examination be undertaken of the Public Works Department Codes and the Audit Manual. They desire, however, to express their opinion on one or two major points :—

(1) In each Divisional office there is a divisional accountant on a salary of Rs. 100 to Rs. 270 who belongs to the Accounts Department and is responsible to the Accountant-General. This officer is responsible for the audit of all disbursements which, so far as divisional works are concerned, are made by Subdivisional Officers. The detailed audit conducted by this officer provides sufficient security without a second detailed check in the Accountant-General's office. The Accountant-General's check examination can be effected at the annual inspection of the Divisional office.

(2) For each completed work, sub-work or sub-head of a work, for which final measurements have been made, there should be one detailed final audit before final payment. Intermediate audit of intermediate payments is unnecessary: all that is required is to see that the estimate is not exceeded.

(3) The former practice under which the check in the Accountant-General's office of expenditure on maintenance was made without reference to detailed estimates should be reverted to and a similar practice should be adopted in the case of expenditure on new works.

(4) Mr. Hawkins has suggested that the divisional accountant should be made personally and solely responsible for the correct compilation of divisional accounts and that the Executive Engineer should confine his attention to the working accounts. A minority of the Committee, of which the Chairman is one, is in favour of Mr. Hawkins' proposal. The majority considers that the proposal should only be adopted if the duties of the divisional accountant are confined solely to the accounts work of the Divisional office to which he is attached.

(5) It is the system of audit that requires simplification and not the actual forms of the accounts, which are stated to be suitable.

(6) It was brought to the notice of the Committee that although the Sub-divisional Officer is the disbursing officer for divisional works, yet all bills for intermediate payments of the value of more than Rs. 1,000 are forwarded to the Executive Engineer for examination and countersignature. They consider that such countersignature on the part of the Executive Engineer should be minimized as far as possible. They, therefore, recommend that Subdivisional Officers, who are as a rule of the rank of Assistant Engineer, should be empowered to make payments on account up to a limit of Rs. 5,000 for each intermediate payment without the countersignature of the Executive Engineer.

## VI.—ARCHITECTURE AND DESIGN.

39. *Consulting Architect to Government.*—The Committee are of the opinion that there should be an architectural branch in the Public Works Department Secretariat at the head of which should be the Consulting Architect to Government. The Consulting Architect to Government should not occupy the position of Technical Assistant to the Chief Engineer and, although he should be subordinate to the Chief Engineer, his branch should be separate and self-contained. He should correspond direct with the heads of the administrative departments with regard to designing work that he has undertaken on behalf of their departments. He should also correspond direct with the Engineers who are responsible for the construction of work designed by him and the Engineers should refer directly to him all points on which they require his advice or on which they have suggestions to offer. The staff should consist for the present of the Consulting Architect and of one Assistant Architect, with the necessary drawing and estimating staff. Mr. Nicholls, who was interrogated on the subject, suggested that the drawing staff might be retained in his branch and the taking out of quantities and estimating carried out in the Chief Engineer's technical branch. The Committee consider it desirable, however, that quantities should be calculated in the office of the Consulting Architect who is responsible for the plans and specifications.

40. The Committee made enquiries with regard to the Special Consulting Architect to Government and were informed that, among other miscellaneous duties, he occupied the position of Consulting Architect to the Director of Public Instruction for the design of educational buildings. The Committee are of the opinion that all designing work, whether of educational or of other buildings, should be carried on in the architectural branch. There is, in their opinion, no necessity for a Special Consulting Architect working independently of the Consulting Architect to Government. They, therefore, recommend that the post of Special Consulting Architect may be abolished.

41. *Simplification of design.*—The Committee are of the opinion that the design of official architecture is already based on the principle of the provision of a cheap class of buildings. With regard to residential quarters, however, more particularly quarters for subordinates, they are not satisfied that the designs are the most suitable to Indian requirements or are sufficiently economical. In the case of other buildings, they do not consider that there is much scope for simplification of design. Attention is invited to the courtyard type of building, exemplified in C.A. 30/23, which provides an economical plan of construction.

42. The Committee were informed that the standard type-designs of buildings, of which there are large numbers in existence, are being continually revised. They are of the opinion that there is a sufficient number of designs already in existence to

render further revision unnecessary. Moreover, while admitting the usefulness of type-designs, they consider that the rigid standardization of types is unsound in principle, and, except in the case of type-designs for residential buildings designed to suit local conditions, in application impracticable. It should be open to Public Works Department officers and to heads of administrative offices to select a design which is suitable to their requirements from the existing type-designs, and to carry out such modifications as may be necessary to suit the requirements of new buildings that are projected. Should no suitable design be available, the Consulting Architect should be requested to design a building suitable to the requirements of the case. Or, should the alterations required in an existing type-design necessitate important departures from that type, the Consulting Architect might be requested to make the necessary additions and alterations. The further standardization of types, involving, as it does, not only continual noting, references and correspondence but also considerable expenditure on reproduction and distribution, should, in the opinion of the Committee, be definitely abandoned.

#### VII.—THE USE OF CHEAPER MATERIALS.

43. The Committee have considered the question of the use of cheaper materials in Government buildings and desire to put forward the following suggestions:—

(1) Attention is invited to Public Works Department Memorandum No. 1354-C., dated 19th February 1923. This memorandum includes a note on the subject of Madras timbers and their uses which has been prepared by Mr. C. T. Mullings. By adoption of the factors of safety and the deflections recommended by Mr. Mullings, it is calculated that a saving of approximately 20 per cent can be made on the cost of timber used in Government buildings.

(2) The actual charges for timber—always a heavy item—would be considerably reduced if cut timber were purchased direct from the Forest Department. In order to enable the Forest Department to supply cut timber of properly seasoned wood, the approximate requirements of the Presidency over a period of years should be estimated and intimated two years ahead. If this were done, the Forest Department could arrange to have a supply of seasoned timber always in stock for distribution to Public Works Department officers.

A further advantage gained by purchase from the Forest Department is that the latter is in a position to guarantee the correctness of species whereas the statement of a contractor, who supplies sawn timber, as to the species to which the timber supplied belongs cannot be relied upon and Public Works officers may from time to time be purchasing wood of inferior quality to that for which they are paying.

(3) The substitution of cheaper classes of wood for teak and other high priced timber should also be resorted to. As an instance it ought to be possible to supply seasoned sal at a reasonable rate for use in the East Coast districts. In order to ensure that hitherto untried species of wood should be utilized for building construction, if proved, after testing and experience, to be suitable therefor, the Engineering College should be directed to carry out mechanical tests of all timbers which the Forest Department recommends for trial.

(4) Brick and mud should be substituted for brick and mortar to a greater extent than is done at present. The lower courses on the ground floor might be set in mortar and a white-ant-proof course inserted at a reasonable height above the ground floor level.

(5) The employment of the jack arch as a method of roofing with light steel joists or second hand rails should prove economical.

(6) Flooring should be made of the cheapest form of durable material so as to avoid continual repairs to floors. The use of kacha material should be abandoned, except where rammed earth floors are considered suitable.

#### VIII.—REVISION OF ESTIMATES.

44. The two main causes of revised estimates are—

- (1) Alterations in design.
- (2) Revision of rates.

Increases due to the first of these two causes can to a larger extent be avoided if the designs have in the first instance been carefully scrutinized by the administrative department and finally approved prior to the preparation of the detailed estimates. Subsequent alterations in design suggested by the administrative department should, as a rule, not be allowed and the Committee have elsewhere suggested that the Executive Engineer should in his discretion be entitled to decline to accept such alterations.

Minor causes of the revision of estimates are—

- (1) Deviation in materials.
- (2) Insufficient provision in the original estimates.

These may be covered by the authority possessed by Executive and Superintending Engineers to incur additional expenditure to the extent of 5 per cent in excess of the estimate.

The attention of the Committee has been specifically invited to a number of cases of revised estimates which are set forth in annexure E. The Committee have given careful attention to these special cases, so far as they could be judged from the information placed before them, and their opinion is expressed below:—

(1) *B-I and B-II, Police Lines at Popham's Broadway.*—The Committee are unable to say on the ascertainable facts whether the delay in execution that occurred in this case was reasonable. They, however, ascribe the necessity for increased rates to the delay that did occur.

(2) *Council Chamber, Fort St. George.*—The increase in this case was due to the additional work involved.

(3) *Quarters for European Nurses—General Hospital.*—The rates have not been revised.

(4) *New Medical School, Tanjore.*—The original estimate was sanctioned on the 7th February 1918 and the work was commenced in the same year. Had the contractor placed his order for materials in the year 1918-19 when funds were allotted in the budget, the necessity for revision of rates under teakwood might have been avoided. The cost of labour and other materials has, however, risen considerably between the date of the sanctioned estimate and the present time.

The increase of rates, in so far only as it was due to this cause, operating as it did on a work the construction of which was commenced in 1918 and is still in progress, appears to the Committee to be capable of justification. The increase under this head amounted to Rs. 22,500, that under fittings and furniture to Rs. 18,250 and the provision for new items to Rs. 23,750. The provision for furniture, fittings and new items would not have operated as a cause for delay, the reason for which must be sought elsewhere. It may be remarked that the new items include a bonus to the contractor of Rs. 7,065, which does not appear to have operated to accelerate the progress of the work.

(5) (a) *Vizia Vilas.*—The allotment was not exceeded.

(b) *Saraswathi Mahal.*—The excess is due entirely to the provision of extra items and to the substitution of a different form of flooring.

(6) *Kudala Deputy Tahsildar's office.*—The Committee are of the opinion that the construction of this work, for which the estimates were sanctioned in 1916 and which has not yet been completed, has not throughout been handled in a satisfactory manner. They believe that if the work could have been assigned on a definite contract on the schedule system, the difficulties might to a large extent have been avoided.

(7) *Coimbatore Medical School.*—This work was administratively sanctioned on the 8th April 1918. Technical sanction was accorded on 18th October 1918 and Rs. 10,000 were provided in the same year's budget. Work was commenced before the close of the year. The work is not yet complete after four and a half years and a revised estimate has now been submitted showing an increase in rates of Rs. 29,000. The main cause for the revision of rates is the delay in the execution of the work. In some cases the rates appear to have been unnecessarily enhanced, but, on the whole, it may be stated that, in view of the great delay that has occurred

in the execution of the work, the enhancement of rates can to a large extent be justified. The Committee must be content with recording their opinion in this as in other cases that the revision of rates could have been avoided had the execution of work been expedited. They feel that it is Government, and not the Committee, that should investigate whether the delays can be justified.

(8) *Civil Hospital, Vizagapatam*.—This work was executed departmentally at a small increase of cost over the original sanctioned estimate. The estimate was sanctioned in 1917 and the work is nearing completion. Even if overhead charges are added to the original estimate, the work appears to the Committee to have been constructed at a reasonable cost.

(9) and (10) The Committee have no comments to offer.

(11) *Central Jail, Salem*.—In this case, the departmental method of construction proved cheaper than the lowest tender.

45. The Committee are of the opinion that the revision of estimates and delay in the progress of works are more likely to arise under the piece-work contract system than under any other method of execution of work. They are informed that with the exception of items (2), (8) and (11) all the specific cases referred to were constructed on the K-2 system which has no time limit and under which the contractor's position is insecure. It seems essential that if delays, with the consequential revision of estimates, are to be avoided, more importance must be attached to the rights of the contractor, greater security provided for him and prompt payment for work ensured. The type of contract recommended is one under which both Government and the contractor would be cast in damages if either of them through default or negligence should contribute to delay in execution.

46. In two cases in which the work was executed departmentally, viz., the Council Chamber and the Civil Hospital, Vizagapatam, the cost of construction does not include the cost of the works staff and overhead charges. In estimating the actual cost of those buildings, as compared with the amount originally estimated, this fact must be taken into consideration. The alterations and improvements to the Central Jail, Salem, were carried out by the divisional staff and the overhead and administrative charges would not, probably, amount to more than 2 per cent.

#### IX.—PUBLIC WORKS DEPARTMENT WORKSHOPS.

47. In the Government Order which constituted this Committee it was requested that 'the inquiry should extend to a review of the cost of production and materials in the workshops of the department'. The Committee regret that no satisfactory review is possible owing to the fact that the accounts of the Public Works Department workshops, although maintained on a capital and revenue basis, are not prepared on the same lines as the accounts of private commercial firms. Several members of the Committee are however acquainted with the workshops and a note has been prepared by the Superintendent which is published as annexure F to this report, dealing with the comparative cost of work executed in the workshops and by private firms. From the figures placed before them it would appear that the cost of work done in the departmental workshops is, on the basis of the present calculation, less expensive than the cost of work done outside. It would also appear that certain classes of work cannot be executed by local firms in Madras owing to lack of the necessary equipment. All officers of the department, who have been consulted in the matter, are of the opinion that the continuance of the Government workshops is essential. The Committee are not prepared to express a definite opinion as to the desirability of the retention of the Public Works Department workshops—a question that has not been put before them—but would recommend that the annual accounts should be drawn up on the lines employed by private manufacturing concerns.

48. The Committee have been informed that the Department of Industries has recently opened a workshop in Madras. They consider it uneconomical to have two Government workshops in Madras situated close to one another, each carrying out repairs to plant and manufacturing spare parts. They have also been informed that there are occasions when there is a shortage of work in the Public Works workshops.



Absence of orders must result in an increase in the incidence of overhead charges which might to some extent be mitigated by the amalgamation of the 'Industries' and the 'Public Works' workshops.

**X.—AMALGAMATION OF THE PUBLIC WORKS 'BUILDINGS AND ROADS' BRANCH AND THE LOCAL FUND ENGINEERING ESTABLISHMENTS.**

49. The lack of economy involved in the existence side by side in the districts of this and other provinces, of two separate engineering establishments engaged on the same class of work was pointed out by the Public Works Reorganization Committee and has been considered by nearly every one of the numerous committees that have since then dealt with the Public Works Department. The Committee agree that it would increase efficiency and secure economy if all work involved in the construction and repairs of buildings and roads in a district were placed in the hands of a single works department. The creation of such a department would involve the separation of 'Irrigation' from 'Works', but would also secure further economy by the amalgamation of the 'Major' and 'Minor' irrigation establishments. The desirability of giving effect to this amalgamation is admitted not only by this Committee but by all Committees that have dealt with the question. It has not however been found possible to put the scheme into effective operation as the question of control has hitherto provided an unsurmountable barrier. Local Fund Engineering work is carried on at present under the technical supervision of the Public Works Department and it is proposed to provincialize the service of District Board Engineers. If therefore the suggestion to hand over all Government works to Local Bodies were given effect to, the Engineering staff other than subordinates would remain under the control of, and the greater part of the work would remain under the technical supervision of, the Government and not of the concerned Local Bodies. The majority of the Committee therefore considers that the amalgamation of the two engineering establishments should be effected in such a manner as to place the responsibility for the establishments and the technical supervision of work under a Government Roads and Buildings Engineering Department. The financial and administrative responsibilities of Local Boards would remain the same as at present and the Roads and Buildings Department would execute Local Fund work on behalf of Local Boards in the same way as it at present executes work on behalf of the administrative departments of Government. Local Bodies should not however be entirely divorced from the supervision of the execution of their works in a district. It is therefore suggested that a 'Roads and Buildings' Board should be constituted in each district on which both Government and Local Bodies should be represented. The Board might consist of the Collector of the district, the President of the District Board, the Executive Engineer and the Vice-President of the District Board. As an additional means of securing that the interests of Local Boards shall be adequately safeguarded, it is recommended that the portfolios of Local Self-Government and Roads and Buildings should be assigned to the same Minister. Although the majority of the Committee is convinced that a scheme of this nature would operate economically and satisfactorily, they are constrained to admit, and in this opinion they are reinforced by the views of the two Presidents of District Boards who are members of the Committee, that it is most unlikely that District Boards will consent to the proposal. An alternative proposal has been put forward by Mr. Ramalingam Chettiyar and Mr. Balaji Rao Nayudu, viz., that all Government works should be executed by the District Board Engineering establishment. The majority of the Committee however regrets that it is unable to recommend the proposal for acceptance.

50. In annexure G will be found an abstract of the opinions of the various committees which have dealt with the question of the transfer of the execution of Government works to local boards.

**XI.—THE QUESTIONNAIRE.**

51. The Committee have been asked to take into consideration the questionnaire annexed to G.O. No. 912 W., dated 22nd September 1922. A considerable number

of the points raised in the questionnaire has been dealt with in other sections of the report. The views of the Committee with regard to the points at issue are however summarised below for convenience of reference :—

(1) (a) *Are the methods of accounting for works different in the different departments ?*

Yes.

(b) *Is there any reason to suppose Public Works Department accounts are more accurate than those of other departments ?*

Yes.

(c) *Is audit equally strict and complete ?*

Audit is more strict and more complete.

(2) (a) *How are buildings accounts kept ?*

In the manner prescribed in the Public Works Department Code.

(b) *Salt Department buildings are said to be cheaper than Public Works Department. Is this due to a lower standard of execution, cheaper materials or labour, inaccurate accounting or any other cause ?*

The Committee have no information as to whether similar buildings constructed of similar materials and to similar designs are erected more cheaply in the Salt Department.

(c) *Are the maintenance charges higher for the cheaper type of construction ?*

Yes.

(d) *If so, is the cheaper type economical ?*

Where permanence of structure is desired, the pakka type of building is more economical. If permanency is not desired, the kacha type of building may be adopted.

(3) *Do the schedules of rates of the various public bodies, Municipal, District Board, Public Works Department, show that Public Works Department rates are higher than in other departments or services ?*

The Committee have examined the schedule of rates adopted in the Public Works Department, by local boards and by municipalities, in various localities in the Presidency, and find that, whereas prior to the war the Public Works Department rates were in many cases on a lower scale, they have now in the majority of instances been raised to a higher level than that adopted by local boards. Municipal rates however are in the greater number of cases higher than those adopted by the Public Works Department. So far as local boards are concerned, there is no evidence that their rates are in practice adhered to, and the opinion of the Public Works officers consulted is to the effect that they are not. Mr. Ramalingam Chettiyar, the President of the Coimbatore District Board, states that the Local Fund rates, which are in his district lower than the present Public Works Department rates, are as a rule adhered to. The President of the District Board, Kistna, who is also a member of the Committee, states that the District Board and Public Works Department rates in Kistna district have been equalized. Mr. Greg has informed the Committee that equalization has taken place in Guntūr also.

(4) (a) *What percentage of profit to a contractor is it reasonable to provide ?*

There should be no provision for contractor's profits in the estimates.

(b) *Does Public Works Department give contractors larger profits than other employers, private or public ?*

If the question means "Do contractors make larger profits from the Public Works Department than from other employers, public or private?" the Committee regret that they have not been able to secure evidence on the point.

(5) (a) *How are contracts allotted ?*

By tender or by selection.

(b) *If by tender, what action is taken to get the lowest tender ?*

By notification, by publication and by personal intimation.

(c) *What action is taken to hold the contractor to his tendered rates ?*

The piece-work contract system, which is the system to which the Public Works Department works, does not make particular provision for holding the contractor to the execution of any specific quantity of work at his tendered rates.

(6) (a) *What are the causes of repeated revisions of estimates in recent cases ?*

- (1) Alterations in design.
- (2) Delays in execution.
- (3) Rise in prices.
- (4) Change in materials employed.
- (5) Alterations in foundations and other unforeseen conditions.

(b) *Do the same causes operate in other departments, or in other countries ?*

Yes.

(c) *Are they unavoidable ?*

In the majority of cases they are avoidable.

(7) (a) *Are the buildings erected by the Public Works Department unnecessarily extravagant in accommodation or elaborate in design ?*

The answer is in the negative.

(b) *How are type-designs fixed ?*

Type-designs are fixed in consultation with the administrative and Finance Departments.

(8) *What are the causes of delay in preparation of schemes or in execution thereof ? What can be done to minimise them ?*

These points have been dealt with in other sections of the report.

(9) *How does the actual cost of works carried out by the Public Works Department compare with that of similar works done by private employers taking into account all the factors involved ?*

The Committee cannot form a definite opinion on the point in the absence of sufficient evidence of the cost of private works.

(10) (a) *Are the charges for ' establishment, tools and plant ' levied in the Public Works Department excessive ?*

The percentage charges levied for the execution of local fund, municipal and other contribution works are  $21\frac{1}{2}$  per cent for supervision,  $1\frac{1}{2}$  per cent for tools and plant, 1 per cent for audit of accounts. The Madras and Southern Mahratta Railway is proposing to charge  $12\frac{1}{2}$  per cent for work carried out on behalf of other departments. The rate is reasonable and may be adopted, the charge being distributed on the following basis :—

- |   |                          |
|---|--------------------------|
| (1) Audit of accounts ... ..  | 1 per cent.              |
| (2) Tools and plant ... ..  | $1\frac{1}{2}$ per cent. |
| (3) Preparation of plans and estimates ... ..                             | $2\frac{1}{2}$ per cent. |
| (4) Measurement, preparation of bills, calling for and accepting tenders. | $2\frac{1}{2}$ per cent. |
| (5) Supervision ... ..  | 5 per cent.              |

With regard to water-supply and drainage schemes, the same rate of  $12\frac{1}{2}$  per cent may be adopted for the items specified. An additional charge of 5 per cent may be levied as a separate charge for the preliminary investigation of schemes.

(b) *Have private contractors to incur similar charges ?*

Yes.

(c) *Are their charges less than in the Public Works Department ?*

No contractor is prepared to furnish information on this point.

(d) *Are the works executed by them of the same strength and durability ?*

The exact implication of this question is not understood.

**XII.—DEBIT OF CONSTRUCTION AND MAINTENANCE CHARGES OF WORKS TO ADMINISTRATIVE DEPARTMENTS.**

52. The Committee consider that it would be advantageous if the present practice of debiting all public works charges to a separate budget known as the Civil Works Budget were discontinued. They consider that the cost both of original works constructed on behalf of any of the departments of Government and of the maintenance thereof should be debited to that particular department under the appropriate major head.

53. The existing system of Government accounts recognises the following divisions:—

- (a) Civil head of account.
- (b) Public works head of account.

These comprise a number of subdivisions called 'Major heads of account', e.g., '5. Land Revenue,' '3. Forest' and '41. Civil Works' under Public Works.

54. The recognition of a separate Public Works head of account (viz., '41. Civil Works') implies that all expenditure on Civil Works incurred by Public Works Officers should be charged to this head. In paragraph 42 of the Government of India's Circular No. 3 P.W., dated 24th September 1921, it is laid down that 'all revenue and expenditure relating to Public Works under the administration of the Public Works Department must necessarily be charged to their grants (i.e., grants of the Public Works Department)'. Under the existing rules expenditure on all Government buildings used or intended for purposes connected with general administration and incurred by Public Works Officers is debited to '41. Civil Works.'

55. If the expenditure on building works is charged to the departmental major heads, the accounts of the works will continue to be maintained by the Public Works Department. The administrative department will be responsible—

- (1) for selecting and including works in the budget with due regard to their urgency,
- (2) for securing the necessary provision of funds in the budget and providing during the year for such reappropriation as is found necessary,
- (3) for seeing that only works for which detailed estimates have been technically sanctioned are included in the budget,
- (4) for delays in execution of works which are due to the insufficient provision of funds for the works.

56. In cases where estimates have been prepared by the Public Works Department but the estimates have become infructuous either owing to the abandonment of the original plan or to the abandonment of the work itself, the concerned department should pay suitable centage charges for the time and labour spent in preparing the detailed plans and estimates.

57. The Committee are of the opinion that, if the proposal which they have outlined in this section of the report is given effect to, a considerable weight of responsibility will be transferred from the Public Works Department to the departments which should rightly be held responsible, i.e., the administrative departments that have demanded the construction of the work.

R. W. DAVIES (*Chairman*).  
 J. R. MARSH.  
 T. A. RAMALINGAM.  
 L. H. GREG.  
 C. E. WOOD.  
 T. BALAJI RAO.  
 H. A. IRWIN.  
 P. RANGANAYAKULU (*Secretary*).

**ANNEXURE A.**

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**Systems of Execution of Works.**

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1. The Public Works Reorganization Committee (1917) on existing and proposed systems.
2. The United Provinces Public Works Committee (1922) on lump sum contracts.
3. Mr. H. W. Barker on lump sum contracts.
4. „ W. H. Nicholls on the English contract system.
5. „ P. Hawkins on systems of execution.
6. „ N. Swaminatha Ayyar on systems of execution.
7. „ O. R. Narayanaswami Ayyar on systems of execution.
8. The Bengal Retrenchment Committee.
9. „ Inchcape Committee.

1. *Extract from the Report of the Public Works Department Reorganization Committee.*

Description of the methods at present adopted for the execution of works.

24. All work carried out by the Public Works Department is executed by one of three methods, either by piecework, or by contract, or by the employment of departmental labour. Piecework is the system chiefly employed. A piecework agreement is essentially a continuous tender by the contractor to execute specified work at specified rates without reference to quantity or time; if the contractor proves unsatisfactory, the Engineer in charge can dispense with his services at any time by paying for the amount of work executed up to date, and similarly the contractor is at liberty to cease work whenever he desires to do so. Piecework contractors have usually little or no professional knowledge and employ no supervising staff, all supervision being carried out by Government agency; they provide the labour and in most cases the ordinary building materials. Contract entails a regular legal agreement for the construction of a complete work either at a lump sum or more usually in accordance with a schedule of rates, and is seldom adopted except in large centres where firms of standing and repute are available. The up-country contractor employs for the most part no professionally skilled supervising agency, and the Government staff usually sets out, supervises and measures the work, and supplies most of the tools and plant required and the stores imported from England. The execution of works by the direct agency of the department employing daily labour is ordinarily practised only in the case of petty repairs or in places where circumstances are exceptional and not even piecework contractors are available. When carrying out work departmentally the Engineer in charge takes the place of the contractor, employing his own labour and either manufacturing his own materials or purchasing them at market rates; this method therefore entails constant supervision and complicated accounting. As already stated piecework is the method mainly employed, in some cases tenders being accepted for completed work, in others for labour only. We were informed that in Madras, during the past five years, no less than 42,467 piecework agreements have been entered into as compared with 625 regular contracts.

Discussion of arguments in favour of the piecework system.

25. The majority of the officers of the Public Works Department who have given evidence before us have declared themselves in favour of the piecework as opposed to the regular contract system. Their main contentions are that the large contractor, as the term is understood in more advanced countries, is practically non-existent in India, that the contractors available are nearly always middlemen and not professional builders, employing pieceworkers for the execution of their works, and that hence they demand higher rates than the piece-workers would be content with if employed directly while requiring the same amount of supervision on the part of the departmental staff. Our inquiry shows that the number of reliable firms of contractors employing skilled staff is extremely small outside Calcutta, but it appears to us that the main reason for the absence of the master contractor lies in the Public Works Department itself. As now organized that department, with its detailed subordinate supervision, is working rather as a body of contractors than of engineers, and there is consequently no room for the introduction into the system of a further contracting agency, but we can find no reason why, if the organization

of the department is suitably modified, contractors in the accepted sense of the term should not arise in India as in other countries. The 'middleman' contractor appears to us to be a direct outcome of the present system, and we doubt whether under a different system he could survive in competition with a regular contractor who would, in his own interests, employ the most economical methods and act as middleman only when compelled to do so by circumstances. In the absence of such contractors, and with the Public Works Department organized as at present, it is doubtless cheaper for the latter to employ their piece-workers direct, but it must be remembered that Government is in reality playing the part of the master contractor itself and incurring large expenditure on staff which should not rightly be charged to the establishment of the employer at all. Whilst we are wholly unable to accept the extreme recommendation made to us by some witnesses that reliable firms of contractors should be entrusted with works without any supervision beyond the inspection of the completed project, a system that is not followed even in England, we believe that the detailed supervision exercised by the Public Works Department under the present system could be reduced by the employment of such firms. With the growth of the system it will be possible to secure the employment by contractors of qualified engineers, who will relieve the Government staff of their present executive duties and render necessary the maintenance of only a small inspecting staff, with a permanent clerk of works on each large work or group of works. The existence of the present large subordinate supervising establishment deters reliable firms from tendering for Government works, and even if its status is improved as recommended by us, it is in itself an effective bar to the employment of qualified engineers by contractors. Nor do we believe that the piece-work system is conducive to economy in other directions. Not only must the present multiplicity of petty contracts increase the sum total of the contractors' incidental expenses to a figure considerably in excess of that which a single contractor would incur, but in addition Government suffers from the inconvenience that the progress of the whole work may be delayed by any single piece-worker. The limit of time allowed for completion finds no place in a piece-work agreement, and we consider that this is a serious defect in the system.

Several witnesses have urged that it is advantageous for Government to have the power to terminate the agreement at any moment, and that it is much easier to make a piece-worker demolish bad work or remove inferior material than a contractor. This contention appears to indicate an error in the departmental methods of dealing with contractors and to confirm certain evidence given before us to the effect that there is a tendency on the part of the engineers to condone breaches of contract rather than to suffer the inconvenience of a change of contractor. We received evidence that small contractors actually rely on such lenient treatment to tender at very low rates in the hope of getting the contract and later, during the execution of the works, of obtaining a rise in rates. If this is the case it indicates a serious flaw in procedure, since increases of rates during construction render competition nugatory and consequently prevent tendering by respectable contractors, who refuse to quote rates at which they know they will be unable to

complete the work. One of the reasons given for the preference for piece-work agreements is that contracts are more likely to lead to litigation and not infrequently fail to stand the test of a civil court. The remedy for this defect is to revise the standard forms of contract in accordance with past experience. Contract documents should be properly drawn up in the first instance and thereafter be fully enforced; and, except in very special circumstances such as war conditions, all rates, specifications and conditions should be strictly adhered to. Government will then be in a stronger position than it is at present in regard to the piece-worker, who can throw up the work at any time if his demands for increased rates are not met.

It has been suggested that the major portion of the work of the department is scattered throughout the districts and is hence unattractive to large contractors. Whilst this is largely correct, we believe that in time contractors will extend the sphere of their operations from the larger centres into the districts, and we consider that they should at least be given every opportunity of doing so before other methods are adopted.

As will be seen from the arguments enumerated above, there is a tendency on the part of the engineers to judge the question from a purely departmental stand-point. We consider, however, that it should be viewed in a wider aspect, and as a result of our inquiry we are impressed with the necessity of encouraging the growth of contractors, a measure which we believe will tend to general industrial development and will give to the building and allied trades a stimulus which they at present lack. The introduction of the contract system will afford new openings for indigenous firms employing indigenous trained staff. We consider that, in judging this question, a prominent place should be given to these aspects and that immediate economy should be regarded as only one consideration among many.

Recommendations for the encouragement of private enterprise in the execution of public works.

26. At present the number of regular contractors and contracting firms available in India for the execution of public works is very limited, but we recommend that the policy of Government should be directed to the encouragement of the growth of such a class. We are of opinion that this can most suitably be done by inviting tenders for complete works and by the introduction of the system of lump sum contracts, and our recommendations are therefore framed on these lines. We realize that advance must be gradual, but we believe that, if our proposals are accepted, a class of contractors will grow up to whom it will be possible to entrust work without the necessity for the present detailed subordinate supervision.

(a) *Original works.*—We recommend that tenders should invariably be invited in the first instance for the complete work in the case of a building, or for a substantial contract in the case of a road, and that, if such tenders are received, the whole work should be given to a single contractor, even if the resulting cost is likely to prove somewhat greater than that at which it would be possible to execute the work by piecework. We further consider that it should be incumbent on the officer empowered to accept the tender to record for the information of his superior officer his reason for refusing any tender for a complete work and accepting a tender for a part only of the work.



We also recommend a more extensive use of the lump sum contract, and consider that the introduction of this system in its entirety is the ultimate policy to be aimed at, by lump sum contract being understood a contract for the complete execution of a work at a fixed sum, accompanied by a supplementary schedule of rates upon which additions or deductions can be calculated. The form of contract should lay down that the contractor must set out the work himself and maintain a whole-time competent foreman on it, and should also specify a time-limit. The terms of the contract should be rigidly adhered to, and no revision of the fixed sum permitted on the grounds of omission or mistake. We believe that this system will lead contractors to employ qualified staff, since under it the contractor will be responsible that the classes of workmanship and materials are in accordance with specification (a responsibility which at present rests mainly with the officers of the department) and thus lead eventually to the reduction of the Government supervising establishment. In view of past practice, we consider that due warning should be given to all contractors, if necessary by public notice, that no revision of the terms of the contract will be permitted after once the tender has been accepted. There will probably be little or no saving in supervision at the outset, but this will come in time, and we recommend on this ground that preference should be given to lump sum contracts, provided the contractor is reliable, even if the cost of the work is thereby somewhat enhanced. Two arguments have been raised against this system, firstly, the increased risk of litigation inherent in a lump sum contract and secondly, the fact that contractors may send incompetent supervisors to take charge of works at a distance from their principal place of business. In regard to the first there is a possibility of litigation at the outset, but litigious contractors will cease to be employed and the evil will hence cure itself. As to the second, if contractors are so blind to their own interests, they will be responsible for the failure of private enterprise generally and their own in particular.

(b) *Repairs*.—In regard to repairs we consider that the present piece-work and departmental systems are, on the whole, suitable.

*2. Extract from the Report of the United Provinces Public Works Committee.*

44. The Committee recommends that after sanction has been finally accorded to a project, the arrangements for the execution of the work should be made in all cases by the Public Works Department. They contemplate, as a general practice, execution by lump sum contracts, but they would remark that so far as major buildings are concerned, their scheme does not depend on the success of the system of lump sum contracts, nor are the reductions of staff which they propose possible only in that event. The Committee need not repeat the remarks which were made by the Reorganization Committee, in chapter III of their report, on the present form of contract, or the arguments which led that Committee to consider that "the introduction in its entirety of the system of lump sum contracts is the ultimate policy to be aimed at, by lump sum contract being understood a contract for the complete execution of a work at a fixed sum, accompanied by a supplementary schedule of rates upon which additions or deductions can be calculated." With this recommendation this Committee is in complete agreement.

That there will be difficulties in introducing the system was recognized then, and these difficulties remain; there is a danger of litigation; local contractors, especially in the smaller centres, may be unwilling to face the risk of loss and may prefer to carry out contracts based as now on scheduled rates; alterations of design after the contract has been given out will be difficult to effect; a heavy responsibility is laid on the officers who prepare the estimates, for on the accuracy of their bills of quantities the economy of the contract depends. But these difficulties are certainly not insurmountable, and they are much more than balanced by the advantages, for without lump sum contracts it would be impossible to establish the building trade of the province on satisfactory lines.

The Committee acknowledges that in many cases the present system must continue for a time, but recommends that in all cases tenders should first be invited for a lump sum contract on the basis of the plans and bills of quantities. Every tender should be accompanied by a schedule of rates which would show how the lump sum for which the tender has been made had been arrived at, this schedule being sent in separately and being treated as confidential; it might be the same as or different from the schedule of rates for additions or deductions.

3. *Note on lump sum contracts by Mr. H. W. Barker, A.M.I.C.E., F.S.I., of Messrs. Jackson and Barker, Madras.*

In my experience, Civil Engineering contracts in England are usually let on the basis of payment for the work actually done and performed.

I was directly concerned in England in two contracts for builders' work which were let on what are called lump sum contracts and was indirectly connected with other contracts let on that basis by Architects.

I wish to make it quite clear that a so-called lump sum contract is not essentially or even usually completed for the precise amount of the contract.

In my experience, no matter what form of contract is adopted, the employer has to pay for the work actually done and performed. The relation between the amount of the contract and the actual amount paid depends upon accuracy of the drawings and other particulars as compared with the work actually carried out.

Lump sum contracts are usually let under one of the two following conditions:—

*First alternative.*

(1) The drawings for the proposed buildings are sent to a building contractor who takes out his own details of the various classes of works required and tenders a lump sum for carrying out the work.

I believe this system is adopted only for small contracts and only to a limited extent. It may be used sometimes for larger works by an Architect with a contractor in whom he has reliance.

If the sum tendered under this alternative is to be a reliable guide as to the actual cost of the building, it requires—

(a) that the drawings shall be very complete and shall supply full information of every item of work which is required ;

(b) that the contractor shall be able and willing to prepare his own bills of quantities to enable him to arrive at a reliable estimate of the work ;

(c) that no appreciable alterations in the design are made after the contract is let or ordered during construction ;

(d) a specification of the quality of materials and workmanship required ;

(e) a full and accurate description of all work which is not clearly shown on the drawings ;

(f) a schedule of rates by which the value of variations may be ascertained.

In this case the work of preparing bills of quantities is really undertaken by the contractor who to recoup himself undoubtedly increases his rates.

I do not think there are contractors in Madras City and, from what I have been told, there are certainly no contractors in the mufassal capable of preparing a tender under this alternative.

*Second alternative.*

(2) The drawings prepared by the Architect are sent to a quantity surveyor who prepares complete and accurate bills of quantities which give the exact amount of each class of work required to complete the building as shown on the Architect's drawings.

If the sum tendered under this alternative is to be a reliable guide as to the actual cost of the building, it requires—

(a) That the drawings sent to the quantity surveyor shall supply full information of the whole of the work required to complete the building in accordance with the intentions of the Architect.

(b) That the quantity surveyor shall prepare accurate bills of quantities giving the precise quantity and a detailed description of all the classes of work required for the building.

(c) A specification stating the quality of materials and workmanship required.

(d) That the contractor be capable of understanding all the items described in the bills of quantities.

(e) Adequate supervision to ensure that the work is done exactly in accordance with description given and of the quantities provided in the bills of quantities.

*Measurement of lump sum contracts.*

If a lump sum contract is entered into, it is not usual to measure up the whole of the work as it proceeds, but only to measure up the variations; in the case of the first alternative from what is shown on the drawings and in the case of the second alternative from what is stated in the bills of quantities. For example, if the depth of the foundations is shown on the drawings to be 3' 0" deep below ground level, in the first case the builder and in the second the quantity surveyor will have so provided. If at the time of construction it is found necessary to have the foundations 4' 0" deep below ground level, the extra work will have to be measured and paid for. Ordinarily the condition will not be so simple as that used for illustration, as probably some parts of the foundations will have to be 4' 3" deep, others 4' 0", others 3' 6", and so on; and to arrive at the difference between the work done and that included in the contract, it will probably be necessary to measure up the whole of the work up to ground level.

To avoid the necessity of measuring up the whole of the work under the second alternative, it requires that the contractor and employer shall have confidence that the bills of quantities truly describe and give the correct quantity of every class of work in the building.

In English practice detail measurements showing how the quantities of the various items are arrived at by the quantity surveyor are not supplied for the contractor.

*Public Works Department.*

From what I have seen, I do not think that the 'estimates' (more correctly bills of quantities) of the Public Works Department are prepared in sufficient detail nor with the precise accuracy nor with the full descriptions of the various classes of work required to enable the value of the work done to be arrived at by merely measuring up the variations.

I do not think the contractors would be found at present who would be willing to rely on the 'estimates' being of sufficient accuracy to ensure correct payment, if only variations were measured.

I understand that in Public Works Department buildings it very often happens that extensive deviations from the original proposals are required when the work is in progress. In such a case probably it would be necessary to measure up the whole building to arrive at the sum due to the contractor, even if a lump sum contract had been let.

*Retrenchment.*

While it has no direct connexion with the subject on which I have been invited to give my experience, I suggest to the Committee that if it is desired to curtail expenditure in the Public Works Department one way would be for that department to cease to undertake work of a private and semi-private nature, leaving this to local authorities and private enterprise. I have in mind such work as the design or supervision of construction of hospitals, schemes of water-supply and drainage for municipalities, buildings for such bodies as the University and buildings, the cost of which is to be met in whole or in part by public subscription, such as the Keti Homes, the Prince of Wales Hospital and the Victory Memorial.

4. *Note by Mr. W. H. Nicholls, F.R.I.B.A., regarding building on the English contract system.*

It is true that the English contract system encourages competition and that competition is the principal factor tending to reduce cost of production whether of buildings or other commodities.

I think that the English (or lump sum) contract system might well be applied, to begin with, in cases such as the erection of small type-designs in which case it would be possible to insist upon the contractor copying an existing building.

Police huts, for instance, might be erected in this manner, a clause in the agreement citing a properly built existing specimen which would serve as an indisputable standard of the quality of workmanship and materials required.

But in cases where no proto-type exists, and where it is impossible to establish a definite standard except by using lengthy descriptions in highly technical language, the notion that the introduction of the English contract system will promote either efficiency or economy in present conditions in Madras is in my opinion not only illusory but fraught with dangerous consequences.

The 'English contract system' means that payment is made not on the basis of measurement of executed work, but in accordance with the amount of the accepted tender. It follows that if the system is to work satisfactorily—

(1) The documents forming part of the contract (drawings, specification and quantities), must be highly technical and explicit.

(2) The contractor must be highly educated in building lore to understand the documents and execute the work.

(3) There must be expert supervision on the part of a Clerk of Works who spends his whole time on the work to see that the contractor complies with the documents.

With regard to the documents—

In England the drawings are made by the Architect, the specification is usually written by the Quantity Surveyor in consultation with the Architect; the quantities are measured by the Quantity Surveyor. The Architect does not prepare quantities nor learn how to prepare them.

There is in India no professional class of Quantity Surveyors. Here quantities are measured by a draughtsman. It is not possible for me to check them. I have been told by a member of the Surveyor's Institute that the sketchy form in which quantities are billed in India is quite unsuitable to form part of a contract on English lines. It is essential to the contract system that the quantities should be prepared by a professional person whose figures both the Architect and contractor are prepared to accept. The contractor frames his tender upon the quantities, specification and drawings, and he is paid according to his tender—not according to work done and measured. It is unreasonable to suppose that documents which may suffice for the purposes of a sanctionable estimate when payment is going to be made on the basis of work done and measured, should suffice for the purposes of a contract in which payment is going to be made in accordance with the amount of the accepted tender. It is not possible, by a stroke of the pen, so to remodel the accepted form and practice in respect of specifications and quantities as to adapt them to the contract system. In Delhi

a Fellow of the Surveyor's Institute was put on special duty to prepare quantities, and some of the Public Works Department staff including at least one Executive Engineer were placed under him to learn his methods. Something of the same kind would be necessary here.

An instance may assist the uninitiated to understand what I mean by technical and explicit language in referring to 'documents'. Let me take the comparatively simple case of an ordinary staircase, which according to our current practice might be thus specified:—

“Construct the staircase of teak according to drawing No. 111”.

In a specification drafted on English lines to form part of a contract, one would hardly expect to find less than this:—

“Construct the staircase from ground floor to second floor 4 feet between the strings of  $1\frac{1}{4}$  inch treads with moulded nosings and 1 inch  $\times$   $1\frac{1}{4}$  inch moulding rebated and let in and 1 inch risers all rebated and grooved together, glued, blocked, bracketed and screwed, on three 5 inch  $\times$  3 inch teak carriages housed to  $1\frac{1}{2}$  inch wall string with 3 inch  $\times$  2 inch moulding as capping tongued on. The landings to be  $1\frac{1}{4}$  inch in 3 inch widths. The outer string to be  $1\frac{1}{2}$  inch with 3 inch by  $1\frac{1}{2}$  inch capping moulded both edges, and  $1\frac{1}{2}$  inch  $\times$  1 inch rebated bed moulding. Fix to the outer face of the string  $1\frac{1}{2}$  inch  $\times$  2 inch moulding rebated on back edge and let in. The outer string with its capping and mouldings to be continued along face of landings as apron. The newels to be 5 inch  $\times$  5 inch, square, turned, grooved and moulded to design, with pendants brought below the soffits. The finials and pendants to be cut and turned separately and fixed and glued to the newel with  $1\frac{1}{2}$  inch pins turned on. The hand rail to be moulded 4 inch  $\times$  3 inch. The balusters to be 2 inch by 2 inch square, turned, and grooved, with chamfered caps and bases with moulded steps and to be housed to the string and handrail.”

Though this is only one of many ways of building a staircase, there is not a word in this description which is superfluous from the point of view of an English contract, and there are very few words in it which any contractor in Madras would understand in their technical meaning.

This brings me to the subject of contractors. Under the contract system it must be realized that the objects of the contractor and the client (or his Architect and Clerk of Works) are in a sense diametrically opposed. The contractor wishes to make a profit. The client wants value for his money. Profit is obtained by doing everything in the cheapest possible manner with the cheapest possible materials. The detailed specification and quantities and the Clerk of Works to enforce them are the chief safeguards of the client's interests.

So long as the contractor is little more than a supplier of labour, incapable of understanding detail drawings and technical terms in specification and quantities, incapable of framing a tender except on the basis of a schedule of rates prepared by the Public Works Department, and incapable of doing many of the items of work required in the building without the fatherly assistance and guidance of the Executive Engineer, it is surely clear that his tender cannot be worth the paper on which it is written, since in signing the agreement he cannot have the remotest idea of what he is undertaking to do.

If, on the other hand, the contractor is a man or firm qualified by experience and knowledge, and possessing capital, there is still greater danger necessitating certain precautions which must be taken by the client if he is not to pay for what he does not get. The contractor being human, and desirous of profit, may be relied upon to effect economies at the client's expense, and to charge 'extras' wherever possible on the plea that this or that was not in the contract.

Not only must the contract documents be highly technical and exhaustive, capable of standing the test of cross examination in a Court of Law, necessitating in their preparation far more time and labour, and in the case of quantities more trained skill than that for which we are equipped; but there must also be available a suitable clerk of works, incessantly on the watch, capable of preparing detail drawings and of knowing and showing how things should be done in accordance with the contract documents. Books have been written on the duties of the clerk of works and I cannot attempt here to explain his many responsibilities; but I may add that for the satisfactory working of the contract system, he must be a man of absolute integrity in addition to possessing practical knowledge of all the trades, and that the clerk of works as known in England is almost as 'rara avis' in India as a Fellow of the Surveyor's Institute.

Without the services of the independent professional surveyor, and without the services of a competent clerk of works, the English contract system, applied to buildings other than those which are merely duplicates of an existing prototype, must in my opinion inevitably lead to disputes, litigation, delays and great expense.

Those who advocate its introduction here in present conditions, in the case of important new buildings, would do well to consider the number of builders in England who get into the bankruptcy court, and the delay and the expense which clients suffer through having to terminate one contract and start another; and if this continually happens in England—as in fact it does—where builders know their business, it is still more likely to happen here.

5. *Note by Mr. P. Hawkins, M.Inst.C.E., Superintending Engineer, Coimbatore Circle.*

*Public Works Department System of Execution.*—Works in India are executed at present under three systems as described below :—

(a) '*Departmental*' work.—Materials are prepared or purchased and labour employed and paid direct by the department without any intermediate agency. Costs are struck, i.e., the actual cost of the work is checked in comparison with the estimate by measuring up work and working out actual cost per unit.

(b) '*Piece work*'.—Petty piece-workers or 'contractors' are employed, with whom an agreement is executed for the execution of stated classes of work at agreed rates per unit, without any agreement as to total quantity to be executed. The conditions of contract relate solely to price and quality (specification) of work, and in the event of bad or slow work the agreement may be determined at any time. These petty piece-workers or 'contractors' are, in effect, agents for collecting materials and supplying labour, and incidentally for paying the advances, without which it is difficult to collect labour in any quantity, and taking the risk of losing the advances so paid, which not infrequently occurs. The payment of advances from Government funds (except part payments on materials collected) is prohibited by rule. The work is set out, organized and controlled by the Public Works Department who also make all measurements and bills.

(c) '*Schedule contract*'.—The contractor executes an agreement to carry out *the whole of a work*, at an agreed price per unit of each item of work, by a specified date. The approximate total quantity of each class of work is stated, but is not binding or in any way guaranteed, and the basis of the contract is the rate per unit for each class of work and not the estimated cost of the total quantity, and any 'extras' not provided for in the agreement are paid for at schedule or agreed rates. In practice in India the system is much the same as (b), with the exception that it is a contract for the execution of a complete work, whereas in (b) the completion of the whole work is not one of the conditions of the contract.

The work is set out and in many cases practically organized and controlled by the Public Works Department who also make measurements and prepare bills. The extent to which the work is organized and controlled by the Public Works Department of course depends upon the capacity of the contractor. Some require more assistance than others, but in the majority of cases, particularly in the mufassal, the work is practically controlled by the Public Works Department.

The two systems (a) and (b) are frequently combined, part of a work being executed by piece-work and part departmentally, any particularly difficult parts of the work, or parts where special professional control or technical skill is required, being executed 'departmentally' (a).

Different parts of the same work are frequently executed by different piece-workers (b); e.g., one piece-worker may do masonry and another the timber work, or one supply materials and another build with them. Also, under both (b) and (c) Government may supply materials at an agreed rate, or deduction from the rate for finished work.

2. *Systems of execution in use in Europe.*—The systems of execution of work in general use in England are as follows :—

(I) '*Lump sum contract*'.—The contractor is supplied with complete drawings and specifications, and also a blank schedule of the various classes of work included in the contract, with no quantities. The contractor has to make out his own quantities from the drawings, and tenders for a *lump sum* for the completed work, and also tenders rates per unit for the several classes of work specified.

Intermediate payments are made on actual measurement at the agreed schedule-rates, any unforeseen items not included in the schedule being settled by mutual agreement, and the final payment consists in the adjustment of the lump sum agreed upon plus 'extras'.

(II) '*Contract based on bill of quantities*'.—The contractor is supplied with drawings and specifications and also a *guaranteed bill of quantities, prepared by an independent quantity surveyor*. The contractor tenders for completion for a lump sum,



based on the bill of quantities, and also for rates for individual items of work as under (I). Intermediate payments are made on actual measurement, at the scheduled rates, and final payment by adjustment of the lump sum amount plus 'extras'.

(III) '*Departmental work*'.—Labour obtained and paid and materials obtained by the engineer staff as in paragraph 1 (a).

In England the contractor under (I) and (II) employs his own construction staff, comprising (on an engineering work) the engineers, known as 'contractor's engineers', foreman (corresponding to the 'maistry' in India, but mostly skilled artisans in one branch or another), etc. The staff does all the setting out, organization and management of the work. They do the measurement and prepare the bills, which are paid by the 'Civil Engineer' who is employed by the client, *after check*. I use the expression 'Civil Engineers' here as convenient to indicate the engineering staff employed by the client, as distinct from the contractor's engineers, who are also of course Civil Engineers. Where the clients are a public body they usually have their own permanent engineering staff who perform the functions of the 'Civil Engineers'. The Government departments who undertake works, such as the Admiralty, also have their own engineering staff. The duties of the 'Civil Engineer' are to prepare the plans and estimates, settle the details of the contract, draw up the contract and deal with the tenders and to see to the proper execution of the contract. Thereafter his duties are nominally confined to the inspection of the work, comparison of work with specifications, seeing that his clients' interests are guarded in the matter of quality and proper execution of the work, and the check of the measurements and bills prepared by the contractor's engineers.

On a work of any importance the 'Civil Engineer' staff, employed by the clients, usually include a resident engineer and also the visiting engineer who inspects periodically. In cases of doubt or difficulty they frequently also retain the services of some well-known Consulting Engineer.

A point to note in this connexion is that under this system the motives and objects of the 'Civil Engineer' and the 'contractor's engineer' respectively are in direct conflict. The 'Civil Engineer' is of course out to obtain for his client the best possible class of work at the lowest possible cost. The 'contractor's engineer', on the other hand, is out to do the cheapest work which he can possibly get in, and to swell the contractor's profit as much as possible. Being in direct charge of the work he is at a considerable advantage in this and the 'Civil Engineer' consequently has to exercise very close supervision.

In the case of architectural work-buildings, the architect for the client employs a 'clerk of works', who performs the same functions as the 'resident Engineer' on an engineering work.

Alterations of an existing building, additions and similar work are usually done on 'schedule contract' or sometimes by what corresponds to 'departmental' work—paragraph 2 (III). A point to note here is that the 'lump sum' contract does not eliminate the necessity for a schedule of prices, or for measuring up the work, or for a considerable amount of executive control, particularly in the case of a large work. The whole of the payments, except the final payment, are based on measurements which, though made by the construction staff, have to be check-measured or remeasured by the 'Civil Engineer' staff. The 'lump sum' factor comes in only in the final payment, and is even then subject to discussion on the basis of 'extras', which involve measurement. The amount of executive work done by the Civil Engineer staff varies in different cases. In some cases they do none. In others they help the contractors staff to set out and organize the work, but this is a matter of convenience.

*Comparison of the India and Europe systems.*—Consideration of the advantages and disadvantages of these several systems may be assisted by a brief recapitulation of the history of the genesis and development of the contract system in Europe.

Early buildings were constructed mostly by guilds of builders and by local workmen. Time was not 'of the essence of the contract' and they built as funds and circumstances permitted. As conditions changed and demands increased, the functions of the engineer and the architect became separated. At a later stage the

increasing complexity of the works, the introduction of the time factor as an essential, and the resulting demand for capital to finance work brought the professional man, seldom a capitalist, to a standstill, and the outside capitalist was brought in to finance works. From that stage to the undertaking of the works by the capitalist himself with his own professional staff was but a step, and the capitalist became the contractor.

It should be noted here that the system came into being not owing to any inherent virtue in the system itself, but as a matter of expediency, as one way out of a difficulty. Also that, although some contractors fail financially, those who survive usually make large fortunes, which come out of the pockets of their clients.

In comparing the systems in use in England and in India, the first impression might be that they are wholly dissimilar.

The difference lies really not in the system of work, but in the method of employment of the staff.

Under the Europe system, as already pointed out, two separate engineering establishments are employed, one by the clients and the other by the contractor, and the object of the latter is to make as much profit as possible for the contractor. It should be noted here that the client of course pays (through the rates for work) for the contractor's staff as well as for his own.

Under the Indian system the Engineers double the functions of the 'Civil Engineer' and the 'Contractor's Engineer'. They prepare plans and estimates and also set out, organize and control execution. Put into a comparative statement, the process might be compared broadly as follows :—

*Indian Public Works Department system.*

(a) Plans having been generally approved, Government or the administrative department call upon the Public Works Department for approximate estimates for administrative approval.

(b) Public Works Department submits approximate estimates for administrative approval, and, after approval, prepares detailed estimates for technical sanction.

(c) Public Works Department executes the work, using the detailed estimates as a working basis, and using one or other of the systems described in paragraph 1 above and also make all measurements, bills and payments.

*Europe 'Contract' system.*

(a) The client, through his Engineer or architect, calls for tenders on the basis of plans, specifications, etc., prepared by the Engineer or architect.

(b) The contractor prepares his own private detailed estimate (unless a bill of quantities has been prepared—see paragraph 2 (II)) and then submits his tenders based on this estimate, allowing for staff, unforeseen extras, and profits.

(c) The Contractor's Engineers execute the work, using the contractor's detailed estimate as a working basis and making measurements and bills.

The client's Engineers supervise the work as regards quality, correctness, etc., check the contractor's measurements and pay the bills.

A large contractor frequently employs sub-contractors in one form or another. Even when sub-contractors are prohibited by the contract they frequently give out 'job work', pay bonus on outturn, etc.

The following points should be noted here :—

(1) The approximate estimate submitted by the Public Works Department corresponds to the contractor's tender, and is practically a 'lump sum' tender to Government.

(2) No contractor would take the risk of tendering on anything but a detailed estimate or a certified 'bill of quantities' (see paragraph 2).

(3) The Public Works Department 'tender' is based more or less directly on actual working rates and thus allow no margin over the working estimate.

(4) The contractor's tender, besides providing for his profits, allows a working margin over the working estimate.

I think that, in order to obtain a correct definition of existing conditions, which we must do before we can attempt to alter and improve them, we must realize the important fact that under the present system Government are in effect their own contractors, employing in one staff both their 'Civil Engineers' and 'Contractor's Engineers.' When work is executed 'departmentally' the middle man is entirely eliminated, and the whole 'profit' goes into the pocket of the tax-payer.

When petty contractors are employed, in one form or another, a portion of the profit goes to them, but whether this profit is at all commensurate with the large profits expected by a regular contractor who accepts considerable financial risks is a point for careful consideration. The evidence appears to be very much in the opposite direction. I think it would be more correct to regard these contractors as little more than agents for the collection of labour and materials.

In any commercial undertaking or investment, the profits demanded are always in proportion to the risk run. The ordinary contractor or piece-worker runs certain risk in connexion with advances to labour. The man who undertakes a complete contract on the Europe system runs much more risk. As already remarked, while those who survive make large fortunes, many fail. Their profits must, therefore, necessarily be larger.

What would be 'failure' of a contractor under this system becomes a 'revised estimate' under the Indian system, i.e., the 'revised estimate' represents the 'contractor's losses' but under the Indian system Government under-writes its own 'contractor's losses', being in a sufficiently large way of business to do so, just as Government or a large shipping firm, under-writes its own fire or other insurance.

6. *Note by Mr. N. Swaminatha Ayyar, Executive Engineer, South Arcot Division.*

The methods at present adopted in this Presidency for the execution of works and for accounting are fairly well described in a general way in the papers printed for the Public Works Department Enquiry Committee; and in this note I will attempt to amplify the same from my experience in the department which, I may add, is connected more largely with the execution of irrigation works than of buildings. Of the three systems in vogue, the departmental execution is resorted to when suitable men are not available or could not be induced to take up works at reasonable rates. It is also adopted in the case of such items of work as cannot be measured regularly and paid for at schedule rates, e.g., baling, clearing slush in foundations, clearing site, etc. This system would have found general acceptance and its adoption would have been more general than it is at present, had it not been for the fact that the men employed on daily wages require to be watched and controlled so that they do not idle away their time or turn out bad work and thus impose an undue burden on the subordinate supervising establishment in immediate charge of the work. Unless the latter is experienced and capable, it will be easily imposed on with the result that either bad work is done, or there is not enough outturn for the labour employed, thus running up the cost of work. Further, there is no direct incentive for labourers to do well and earn more unless they are so good as to be singled out for special treatment. So also very great care is required to be exercised in buying materials, as any bad or unsuitable material will mean loss to Government and an increase in cost of work. It does not seem therefore advisable to resort to this system unless forced to, owing to peculiar conditions or circumstances obtaining at a place, taking care then to post a capable man to be in immediate charge of the work.

Dealing next with the execution of work by 'Schedule contract system', I wish to state at once that it has not found favour because there are no suitable contractors in this Presidency who know their job well and can execute work independently. At best there have been only good business men who have managed successfully by subletting the work to others. The frequent misunderstandings which have often risen were due to the contractors not knowing things first-hand and to the men employed by them trying to turn things to their advantage. I have not come across one who has been able to draw up specifications, work out rates, and read correctly the plans, etc., with the result that those documents,

when furnished by the department, have not been correctly appreciated and in the end, misunderstandings and disputes leading to failure have always occurred. I have known of a few instances when a firm of so-called contractors who were supposed to know something about the work and tendered for its execution, either asked for unreasonably high rates or did only a portion which was fairly easy and then left off. More recently, I have known of an instance when a regular firm of contractors has sublet the work to another local man on easier terms reserving a good margin of profit to itself. Further, the schedule contract system as obtains in this Presidency is nothing more than the piece-work system with the addition of a time-limit to the execution of work. There are no persons available at present who look upon contracting as a paying concern and this, in my opinion, is largely, if not entirely, due to the peculiar conditions which obtain in this Presidency and not to the Public Works Department as organized at present. This might be inferred from the fact that even outside the Public Works Department the system adopted for execution of buildings by private individuals is allied closely to the departmental or the piece-work system; and I am not aware of even a single instance in which the schedule contract system has been employed. One sure result of the adoption of the schedule contract system will be that the cost of the works will have to be increased considerably, if it is to attract qualified men for taking up the job; and Government will, I am afraid, have to pay very much more than what they are doing at present for the jobs, inclusive of the charges for establishment and tools and plant, which, be it said, is not reckoned correctly at present; for, the establishment is not solely employed to look after the execution of works alone but also to do many other items of work connected with the administration of the division or, in other words, even if all works were to be given on schedule contract, still the present establishment cannot be very much reduced; the net result will be increased cost and nothing else.

Lastly, I come to the piece-work system which, as worked out in this Presidency, has got many advantages of its own and is peculiarly suited to the conditions which obtain therein. The absence of a limit of time allowed for completion in a piece-work agreement, is considered a serious defect in the system. Of late, this has been sought to be remedied in one of two ways, viz., (i) the taking of a security deposit for completion of work before a fixed date, failing which, the amount will be forfeited, (ii) the grant of a bonus which will be earned in full or not at all, according as the work is completed before a certain date or not. The former is preferred in those cases where the work has to be finished within a reasonable time, there being no special urgency about it. The latter is preferred in those cases where the work has to be finished urgently against time. Though this means increased cost, it is far better to allow it in the shape of bonus instead of by an increase in rates which, when once allowed, will rarely go down. Another point that is very often forgotten is that when labour and other resources are poor at a place for carrying out a big work, it is no use increasing the rates so as to attract labourers or improve the resources. It will be far better and more economical to import labour and materials by incurring expense and then allow the usual rates only for work, as, in the latter case, the tendency for an increase in rates for local labour and materials will be avoided. If in addition to the above, the supervising establishment keeps itself in close touch with the execution of work and watches its progress carefully, the work will be completed as expeditiously as possible without any room for complaint. Often, the delay in execution is due to other causes such as abnormal weather conditions, non-availability of particular materials required, etc., for which the piece-work system is in no way responsible; and when such causes operate, the schedule contract system will not in any way help to get over them, but will, on the contrary, prove a fruitful source of dispute causing delay, trouble and even loss to Government.

Before proceeding further, I would like to make a distinction between the piece-work system as it is generally understood and petty piece-work or jobwork system. The latter differs from the former in being confined to a single big item or a group of items of a work instead of to the work as a whole. Unless the work is a fairly small one, the splitting up of the work and the adoption of jobwork system

for the several important items will be very advantageous. Otherwise, the piece-worker who takes up the whole work, splits it and lets out the several items on jobwork, reserving a percentage of profit for his share. This may no doubt relieve the supervising establishment in immediate charge of the work, of some trouble; but then the cost of the work will be increased to the extent of the profits earned by the piece-worker as a middleman. So, the ideal system which will conduce to utmost economy is the one in which the important items or groups of items are let out on jobwork. Under this system, the men employed will have an incentive to do well and earn as much as they are capable of, and the work will be carried out at the cheapest possible rates. In this system, there will be necessity to make prompt payments on the security of work done or materials supplied, otherwise, the jobworkers will be unable to get on. But this should not be considered a disadvantage, as in case they invest their own money and have to wait for payment, they will naturally expect to earn from the work the interest charges for the money invested and thus swell the cost of the work. It is a fallacy to believe that a multiplicity of petty contracts increases the sum total of the contractors' incidental expenses to a figure considerably in excess of that which a single contractor would incur. The latter's expense is generally higher, owing to lack of intimate knowledge of the workmen; and his unrealized advances on them will naturally have to come out of the work, whereas the jobworker being one of the workmen himself will not suffer from such disabilities. The delay caused to a work by the failure of a single jobworker will be equally present in the work done by a single contractor when one of its units fail and it will be quite as easy to go in for a fresh jobworker as it will be for the contractor to employ a fresh unit. This jobwork system has thus all the advantages in its favour which will conduce to economy in construction, and I have employed it very largely with great success in the Toludur project effecting great savings to Government, and I cannot too strongly advocate its adoption in as many cases as possible especially in large works.

Taking next the lump sum contract system, which is strongly advocated in the report of the Public Works Department Reorganization Committee with a view to encourage sufficiently private enterprise, I wish to state *at once* that the conditions prevalent in the country are not at all suitable for its introduction, nor is it likely that it will ever be so even after some years. Under this system the work will naturally cost very much more than at present not only at the outset, as is admitted by that Committee, but for all time to come, without any compensating reduction in the cost of supervising staff. It is not reasonable to suppose that the subordinate supervising establishment which will have to be entertained by the contractors will either be paid less or work better than that employed at present by Government. In fact the contrary can be easily expected to occur and it will be strange if it were otherwise, when it is considered that they have nothing more to look up to for their advancement than in the profits they are able to earn for their contractors. Further, the adoption of the system of lump sum contract will not in any way dispense with the necessity to entertain establishment by Government, to supervise closely the work done, to take measurements for making intermediate payments and for extras to be paid at schedule rates. Thus, it will be seen, there is nothing to be said in its favour, while it is fairly certain that its adoption will certainly mean increased cost to Government without any compensating reduction in establishment.

Lastly, as regards the new method of constructing small buildings for the use of Government departments, it seems to me more a question of finance than of economy in method of construction. There is, no doubt, something to be said in favour of hiring buildings on rent; and this is being done in so many places with this exception that existing buildings are rented now, while in the method proposed new buildings are required to be built according to Government requirements as regards accommodation, etc., before they are rented. Enterprising men having capital may be tempted to go in for the construction of such buildings as an investment for their capital on condition of these buildings being rented by Government for a term of years. But the plans of buildings should also be such as to be suitable for other purposes in case Government fails to rent it for some reason or other, otherwise the proposal may not be viewed with favour. The calculations made are all on wrong assumptions as regards establishment charges and cannot be accepted.

7. *Note by Mr. O. R. Narayanaswami Ayyar, Supervisor, Coimbatore, on the Public Works system of execution.*

In my opinion the carrying out of buildings works departmentally will be *cheapest, most efficient and quickest*. It is not possible with the present staff. One supervisor with a clerk and a peon will form but 5 to 6 per cent on a work costing Rs. 50,000. For departmental work, I would suggest all works costing Rs. 50,000 and above be in charge of one independent section officer directly under the Executive Engineer or under a Senior Subdivisional officer with full powers. Full grant must be given for all works of Rs. 50,000 and under to be spent within one year. It is defeating quick execution if a grant is spread over years.

2. The next approach to departmental work is the piece-work system with K-2 form of agreement. Non-Public Works Department people have vague ideas of this contract system. They take it that all that is required is to get a contractor, get his signature to the agreement and hand over the plans and details of estimate to him and wait for the buildings to come up. It is not so. The fact is the Public Works Department officers are practically the Engineers of these piece-workers doing everything for them from the marking out, to the making of bills. This system is the cheapest but heavily delayed in practice and consequently contradicting its cheapness. It is possible of improvement. The following are lines of improvement :—

(1) *Piece-workers*.—These are generally lacking commercial instinct and capital. The former can be improved by extending the system of bonus by the progress and the latter by helping them with an advance of one-tenth of the net estimated amount at 5 per cent interest and recovering it in ten instalments, taking sufficient security.

(2) *Plans, designs and purchases*.—The Consulting Architect's work in buildings under 2 lakhs of rupees may end with the preparation of plans. His inspections may be reserved for important buildings. The section officer and subdivisional officer may be empowered to make small structural deviations not affecting the elevation for reasons recorded in the order book. The Executive Engineer may be empowered to alter even the elevations for accelerating quicker executions. If these suggestions are not accepted heavy delays will occur until all Public Works staff transform themselves into architects as well. One Consulting Architect cannot be expected to give instructions with reference to works all over the Presidency. So it is better to reduce the number of buildings requiring his inspection.

(3) The K-1 contract does not attract people. It retains all the disadvantages of the K-2 along with the several additional disadvantages of being dragged into court. While the time limit is intended to quicken work any necessary extension in time on either side may be a bone of contention and take us into litigation defeating the purpose of the clause.

(4) Lump sum contracts are full of mischief at the present stage.

Instead of Government having the control of an organized establishment, with experience and technical knowledge, the method of lump sum contracts will involve—if it should be a success—the coming into existence of a more costly staff probably with less experience and knowledge for which Government will have to pay indirectly. A really useful suggestion will be to offer works to tenderers who are Engineers or retired Government Engineers or Supervisors with one-tenth of the estimate amount as an easy loan. Certain latitude must be given in the beginning. In fact a new profession has to be created as it is for doctors and lawyers. The State will be profited to the extent of independent men coming up. But the tax-payer loses, as, what the establishment could save, the Engineer contractor pockets.

I again revert to the K-2 system. Till contract becomes part of an Engineer's profession, the present K-2 system will be the best and cheapest. There exist little delays as rules now stand and these are—

- (1) Public Works Stores and
- (2) Public Works Workshops.

The Stores happen to be a fifth wheel in the coach often with a rack too. This can easily be made subservient to the shops and need cater only to shops. Executive Engineers should be given full powers to purchase all stores direct and similarly to

make all their iron and brass articles locally. In fact I want the stores and shops to help the divisions when wanted and not to check them for being too quick and active. Usually comparisons are made between lay departments and private people completing their works quickly while the Public Works Department drags on. A little observation finds how it is so. The private man is not checked if he pays ten times the rate for a minor item for the sake of quick work. He does not swear at a bad brick, or a continuous joist, nor does he care if the voussoir brick in an arch is a bit badly bedded or the stress on the bottom of a particular pier is over 4 tons. What he wants is a building neat and satisfying his material requirements quickly finished. His plan consists merely of usual materials, usual cornices, usual joints ordinarily in vogue at the locality and his masons do not pretend to be confused over a Consulting Architect's architrave and elaborate cornices. The master himself gets the pattern of work from the men he employs and feels happy he has only himself to satisfy. The Public Works Department man has an architect's plan to translate with local men and materials satisfying the canons of art (Engineering), accounts and architecture. I do not for a moment suggest the slackness adopted by private men being copied by Public Works Department. Any mistake by a private individual builder does not bury his reputation as it does the Engineer's. The Engineer has to work for others, of different views.

Thus, he is in the unenviable position of a servant of all while even in the matter of satisfying the resident the private gentleman is his own master.

(II) *Cost of works.*

I submit the Public Works Department buildings are cheaper constructed, for the substance of the work, than other buildings. The method conducive to cheapness is again the K-2 system. A further advance is necessary in making it cheaper and that will be by purchasing all materials for the work excluding cement which can be kept for six months, lime for a week's use and inclusive of even paint and oils before the basement is reached. This pays as well.

While at this I submit my repudiation of other departments carrying out works cheaper than Public Works Department. Our accounts are very minute and sometimes needlessly strict. I believe the Public Works Department cost will be the same as that of municipalities and district boards. The contractors of Public Works Department and municipality and district boards will be getting only 7 to 8 per cent profit on their buildings. It is possible the road repairs may help the board and municipal men to offer to do the buildings at a slightly lower rate. But that is more an exceptional case than the usual one.

(III) *Speed of Execution.*

I cannot treat this item apart from the other two. A quick work is the best of systems and cheapest on the whole. Conversely want of system and delay cause heavy expenditure. The K-2 with the suggestions made is bound to be the cheapest and quickest. Delays are usually caused by—

- (1) Want of a programme.
- (2) Not purchasing all materials in advance.
- (3) Alterations of designs in the course of work by
  - (a) the future tenant's requisitions,
  - (b) different officers' difference in views,
  - (c) the architectural aspect requiring inspection by the Consulting Architect, and
- (4) Want of proper expedition on the part of the piece-worker.

The first can be mended and for the second, rules may be framed out not to cry down an officer for getting his full materials in advance. Under the third (a) must be overcome by ignoring such requisitions even at the cost of being considered "boorish" (b) by decentralising powers to the Executive Engineer and Subdivisional Officers and Supervisors as pointed out above and (c) by limiting the Consulting Architect's activities to buildings costing over 2 lakhs.

*(IV) Revised Estimate.*

In the present state of things the revised estimate is as much an unwelcome thing as the revised budget for the financier and appeals and Appellate Courts for the lawyers and litigants. The word estimate is limited by time and circumstances.

Any change or alteration in the state of things to those at the time of preparation adds to the causes of the coming in of the revised estimate. To add to this there is one quality next to Ego in man and that is "he thinks he is a bit of an Engineer". So any officer who has anything to do with a building in progress thinks he has a right to show his engineering knowledge by suggesting some alteration or other. Here is a tug. If the subordinate remonstrates the officer says he will apply in writing for the alteration he wants and requests the very small obligation of stopping the work in that portion till orders are received on the suggestion. But each portion is dependant on the other. The effect is, work stops. As a middle course the subordinates have been partly following the suggestions and partly holding and so forth. This is the first and foremost reason for revision.

(2) A very small percentage is due to bad estimating which is now becoming more scarce.

(3) But the recent repeated revisions have been mostly due to world wide economic changes.

There is a possible way of avoiding revision and that is by admitting the necessity for the revision. The sanctioning authority may be empowered to give a so-called 'Co-efficient' to the amount sanctioned which must be kept confidential and must never go below the personal knowledge of the Executive Engineers.

This co-efficient may vary from 1 to 1-20.

8. *Extract from the Report of the Bengal Retrenchment Committee.*

338. The Public Services Commission in their report on the Public Works Department said:—'We think it should be laid down that the Public Works Department should confine itself to work which cannot be discharged either by private enterprise or through the agency of district boards and municipalities with the necessary financial support from Government.' We are in complete agreement with this view, which was elaborated at a later date by the Public Works Department Reorganization Committee, and we recommend that it be given effect in the manner and to the extent indicated by us.

339. We consider that all new original building works of an estimated cost of over Rs. 50,000 should be constructed under the supervision of an architect assisted by qualified clerks of works. The architect should inspect the works regularly and be responsible for them. A small nucleus of clerks of works, such as assistant engineers, on a semi-permanent but non-pensionable basis would be required, the remainder being engaged on a purely temporary footing for individual works as occasion arose.

340. To enable this proposal to work in practice it would be necessary to abandon the elaborate system of accounts and checks which the Public Works Code and the Public Work Accounts Code prescribe. We suggest that the following outline of the work would give a suitable simplified procedure:—

- (i) Work of architect:—
  - (a) Preparation of designs.
  - (b) Inspection of works.
- (ii) Work of departmental engineers.—
  - (a) Preparation of estimates and of budget demands for work and establishment.
  - (b) Placing of contracts for each work with full authority to accept tenders, provided they are covered by the sanctioned estimate.
  - (c) Power to pay bills for work done on a percentage of the total quality of each class of work shown in the estimate, and without the preparation of detailed measurements.
  - (d) Authority to exceed allotments, provided the excess could be met by re-appropriation from another work under the same departmental head of the budget.

341. Original building works estimated to cost Rs. 50,000 or less should be constructed by heads of departments, the technical advice and supervision in the *mufassal* being given by the District Engineer. The original plans would be passed by the Public Works Department, which would also be responsible for the final



supervision. It would be necessary to remunerate district boards for the services of their engineering staff for this purpose and we suggest that while 15 per cent should be the maximum, 10 per cent of the estimated cost would normally be a suitable amount.

9. *Extract from the Report of the Inchcape Committee.*

We further consider that substantial economies could be effected by recourse to a system of calling for tenders and giving out agency work on inclusive contracts wherever feasible. In paragraph 26 of the Report of the Public Works Department Re-organization Committee, 1917, it was recommended that 'the policy of Government should be directed to the encouragement of the growth of the class of regular contractors and contracting firms in India by inviting tenders for complete works and by the introduction of a system of lump sum contracts.' We are informed that the department has this principle always in mind, but the occasions on which effect has been given to it appear in practice to have been very limited.

## ANNEXURE B.

**Mr. Ranganayakulu Nayudu's scheme.**

A method can be devised by which Government can dispense with the construction of small buildings such as Sub-Registrar's Office, Overseer's Office, Deputy Inspector's Office, Elementary School buildings, a large number of residential buildings, etc.

A plan may be prepared showing the accommodation required together with all essentials, such as verandahs. This may be roughly estimated. Tenders may be called for for constructing the building with the stipulation that Government will pay only the rent of the building for a term of years while the building will be in possession of the owner. The rent of the building may be fixed at about  $7\frac{1}{2}$  per cent of the cost of constructing the building as estimated by Government and this will be fixed for a number of years, say 50 in the first instance. Government will have the option of purchasing the building at the end of the term at its market rate for the time being.

To enable the contractor or lessee to construct the building, Government can give an advance not exceeding 75 per cent of the value of the building as estimated by Government Officers. The advance will have to be repaid by the contractor in suitable instalments with interest at 6 per cent.

When the building is completed, the Government Office for which it is intended will move into the building.

The contractor will use his own materials and construct the building according to his own methods. What the Public Works Department has to certify is that it is built according to the plan, rather it is built in such a way as to provide for the accommodation which the administrative department wanted and that it is suitable for the purpose. The Government need not concern itself as to what materials are used, provided they are suitable. Taking an example, if the contractor uses brick in mud instead of brick in mortar, Government need not object, provided it serves the purpose. Similarly if he used country wood instead of teak, Government need not object provided the former is strong enough and structurally sound. Similarly if the floor is of cement concrete instead of Cuddapah slabs, Government need not object. The object to be aimed at is to see that the accommodation wanted is obtained in the new building and that it is structurally sound.

This arrangement will save a large amount of money from being invested in public buildings. The money so saved may be utilized for other public buildings such as hospitals, court-houses, etc.

Such a policy may be pursued by Government in the case of several minor works (works costing less than Rs. 10,000) though there is reason to expect as time goes on, that this system can be tried even for the construction of major works.

All land required should be purchased by Government whenever found necessary.

## ANNEXURE C.

**Report of Mr. Hawkins' Committee on delegation of powers.**

## NOTES.

In connexion with the powers of technical sanction we consider that the delegation of these powers as regards detailed estimates should be combined with acceptance of the principle of centralization, as far as possible, of important structural design. We suggest that a central designing office, such as the office of the Chief Engineer, having at its disposal in its recorded plans and technical information the accumulated professional experience of the department, and in its library the latest professional information from outside, is in a better position to deal with important structural design rapidly and economically than offices in the districts. Moreover we suggest that specially selected designing and drawing office staff working under the general control of the Chief Engineer have a better chance of specializing in their particular branches of design and acquiring the facility and speed of work which can be obtained only by specialization and which is an important factor in economy of staff, than district staff whose work is of a more general nature and who have not the opportunity for similar specialization. An example is the design of steel structural work such as an important bridge. We suggest that the records of the Chief Engineer's office would probably include design already prepared from which a suitable design for any particular case could be selected at once or adopted, whereas the delegation of this work to a local office usually involves the preparation of an entirely new design in detail which we suggest is uneconomical both as regards cost of staff and time.

We further suggest that the delegation of responsibility for the structural stability of a design to an office subordinate to the office of origin is unsound in principle. At present, responsibility for the technical features of a design depends upon the power of technical sanction irrespective of the office of origin of the design. This involves, in effect, technical scrutiny of a design issued by the Chief Engineer by an officer subordinate to him. We find that this operates as a considerable handicap in the delegation of powers of technical sanction, and we suggest that it is also uneconomical in regard to the cost of establishment.

We consider that the classification of structural designs as regards relative technical importance on the basis of cost is unsound. The design of a steel bridge costing half a lakh may present more technical difficulties than that of a number of works included in a single project costing six times the amount. The adoption of the general principles now advocated would enable the Chief Engineers and Superintending Engineers to distribute work on the basis of real technical responsibility and would thus facilitate decentralization on safe and economical lines.

The same principles apply to the distribution of work between the Superintending Engineers' and Executive Engineers' offices.

We therefore recommend that important structural designs be prepared so far as possible in the Chief Engineer's office, together with schedules of quantities; that the remaining designing work of importance be concentrated in Superintending Engineers' offices, the Executive offices being left to deal only with designs for alterations of existing buildings and the less important new works. We further recommend that responsibility for the technical features of the design shall lie with the office of origin even though the powers of technical sanction of the estimate be delegated to a subordinate officer.

Foundations and similar features which must be settled locally will of course be left to local officers who will be responsible for them.

We consider that this differentiation between technical responsibility for a design and responsibility for local feature and the estimate is essential if further powers of technical sanction are to be delegated, and we have accordingly based our recommendations on this principle.

2. We recommend that limits of technical sanction (buildings and roads) shall be applied to the several units of a project involving a number of buildings and not to the whole project, provided that the general lay-out, drainage and other general features of the project shall be treated as a whole and not divided into separate units.

3. *Excess over sanctioned estimates.*—The Public Works Department Code allows an excess of 10 per cent over the amount administratively approved (Code paragraph 181), whereas the Superintending Engineers and Executive Engineers have respectively powers to exceed estimates technically sanctioned by 5 per cent or Rs. 500 and 5 per cent respectively (Code paragraphs 459-B and 464-B). We have in our recommendations dealt with excesses over estimates solely with reference to the amount administratively approved subject to limitation of the Executive Engineer's power to exceed the technical sanction, and in doing so we have proposed to waive altogether the existing power to exceed the administrative sanction. Our reasons are as follows:—

We consider that apart from special and unavoidable causes such as the abnormal rise of market rates in recent years, the causes of excesses over sanctioned estimates are

(a) Additions to the administrative requirements made by departments concerned after a project has been sanctioned.

(b) The practice of 'tight' estimating.

Excesses resulting from the former cause are not really excesses over the estimate, though, owing to the fact that they are customarily dealt with by revision of the estimate they appear to the administrative authorities as excesses. We strongly recommend that the practice of providing for excesses due to alterations of the administrative requirements by revision of the sanctioned estimate be absolutely prohibited, as the procedure necessarily misleads and embarrasses the administrative and financial authorities. They should be provided for in supplementary estimates, following the normal procedure as regards administrative sanction.

The second cause, 'tight' estimating, is a very necessary practice if the cost of public works is to be kept down, but we consider that it has proved misleading because the detailed or working estimate has hitherto been considered as the ultimate financial liability. The sanctioned detailed estimate is in theory assumed to be confidential, but in practice it is impossible to keep it confidential, and provision in rates or otherwise for possible unavoidable excesses undoubtedly tends to increase the ultimate cost of work. An analogy may be found in the system adopted by a contractor who undertakes large works on the contract system. This refers to contracts for completed works. He first makes out his own working estimate which is fairly tight and represents what he hopes to be able to do the work for. He then makes out a second estimate which provides for all possible unforeseen contingencies and for his profits, and which forms the basis of his tender. The working estimate constitutes the standard to which he expects his staff to endeavour to work and by which he checks his costs in detail, but in practice the contractor's own working estimate is frequently exceeded. In the Public Works Department Government are in effect their own contractors and the 'contractor's profit' goes into the pocket of the tax-payer but the necessity for a 'tight' working estimate as a standard to endeavour to work to still exists. It is however necessary for the administrative and financial authorities to know the ultimate possible financial liability for a project. We therefore recommend that the amount of the administrative sanction be treated as the 'tender' or ultimate possible financial liability and that the practice of 'tight' estimating in the detailed or working estimate be encouraged.

3. (a) Our reason for introducing the limit of Rs. 250 in the Executive Engineers' powers is to avoid the necessity to prepare revised estimates to cover excesses on small works.

4. *Repairs.*—We recommend that the definitions of the several classes of repairs, which are at present, somewhat indeterminate and confusing, be definitely framed as follows:—

(a) Ordinary repairs to include all repairs of a nature which do not increase the capital value of the buildings.

(b) Special repairs to include all repairs which increase the capital value of the building, e.g., replacing a worn out plaster floor with tiles.

The term 'annual repairs' to be abolished. It merely complicates the powers of sanction.

'Extensions and improvements' will then include only such works as will increase or improve the accommodation.

5. *C. Lump sum estimates.*—We find that the procedure prescribed in Code paragraph 233, and G.O. No. 1054 W., dated 14th August 1919, paragraph 2 is generally imperfectly understood and the delegation intended is therefore not effective. The procedure may be clearly summarised as follows :—

For each building—either ordinary or residential—the repairs of which will on the average of five years not ordinarily exceed Rs. 1,000, the Executive Engineer should fix a limit for annual expenditure on repairs, based on the estimated average and not exceeding Rs. 1,000. After this has been sanctioned by the Superintending Engineer, or by the Executive Engineer, if it does not exceed Rs. 500, the Executive Engineer may execute repairs each year to an amount such that the average of the year and the four preceding years will not exceed this limit. In such cases the 2 per cent limit specified in G.O. No. 1054 W., dated 14th August 1919, will not operate.

The 2 per cent limit is to be applied only in cases in which the above procedure cannot be applied.

In the case of residential buildings, the permissible average is further limited to the amount provided for repairs in the rent data statement.

6. We would note, with reference to our recommendation to enhance the powers of Executive Engineers to accept tenders, that the reason for our proposal to limit these enhanced powers to piece work agreements only is the fact that these agreements bind Government to nothing more than payment for work actually executed and may be determined at any time, whereas a contract binds Government for the whole of a work or a fixed total expenditure.

7. *Stores and Workshops.*—In connexion with the powers to purchase stores and plant, we strongly recommend in the interest of economy some extension of the functions of the Public Work Stores as a central purchasing agency. We consider that the stores should maintain close touch with the possibilities of the market in India generally, as regards prices and available supplies and should be in a position to know where any plant or supplies required can be obtained at the lowest rates. It is impossible for local officers to do this.

8. *Disposal of surplus and worn out stores and tools and plant.*—We consider that the existing rules on this subject are vague and incomplete and that this results in much waste of time. By G.O. No. 1054 W., dated 14th August 1919, Executive Engineers were invested with full Code powers under Code paragraphs 467 (b) (i) and (ii), 467 (c) (i), (ii) and (iii). As generally interpreted these powers do not include power to write off tools and plant and stores or materials which are worn out and useless or surplus. Even in cases when tools or stores can be sold in auction, it is stated, by members of the Committee, that the Accountant-General does not accept disposal by sale by auction as a valid disposal at 'part value' under 467 (b) (ii) or (c) (i). In consequence of this, a mass of applications for sanction to write off petty items come up to Superintending Engineers, which causes unnecessary correspondence and waste of time. We consider that these rules require explanation and liberalizing and recommend that power under 467 (b) (iii) be delegated to the Executive Engineers and the Code paragraphs 467 (b) (ii) and (iii) and (c) (iii) be definitely stated to authorize sale by auction or the write off of worn out or unserviceable tools, materials or stores up to the limits stated. We also consider that some power under 467 (b) (i) and (c) (i) may be delegated to Subdivisional Officers.

9. *Petty works and repairs for other departments costing less than Rs. 5,000.*—We find that the relief intended to be secured to the Public Works Department by the orders embodied in G.O. No. 440 W. of 1918, relating to the execution of such works by the departments concerned is not in practice effective, the reason being that in many cases the civil department concerned find real difficulty in getting the works done and in effectively controlling them during execution—as a result they call upon the Public Works Department for assistance which cannot fairly be denied to them. We fail to see how such assistance can reasonably be withheld, but we would suggest measures to facilitate the execution of petty works.

(a) Public Works Department Code paragraphs 188 and 190.

Form No. 8-A which is form No. 32—' Petty works requisition and account ' in the book of forms first edition, 1919, is not in use in this Presidency. We would recommend its immediate introduction, together with the procedure laid down in the paragraphs quoted above. The Civil Officer would then make his requisition in this form. In the case of works costing less than Rs. 1,000 the Subdivisional Officer would note his rough estimate in the form and on its acceptance by the Civil Officers concerned would proceed to execute the work. Should the work exceed Rs. 1,000 an estimate would be prepared in the ordinary course. In making this requisition the Civil Officer should add his certificate that funds will be provided from the grant at his disposal if funds are not available in the Public Works Department. When the work is completed, the Public Works Department officer in charge who will usually be the Subdivisional Officer will prepare and certify the bill and pass it on to the Civil Officer concerned for payment. It is essential that there should be a record of such works executed for other departments and the record should be in the simplest form possible. On the completion of any work of the kind, the Subdivisional Officer should send to the Division office a slip, on which is entered *name of department, building, brief description of work, i.e., "Repairs" or "Construction" and Cost.* These will be compiled and submitted as an annual statement with the March accounts in each year, as "Works executed from funds provided by other departments".

10. Under G.O. No. 1374 W., dated 15th December 1916, works costing up to Rs. 200 may be executed without a formal piece work agreement. We propose with a view to the expedition and simplification of works that a simple form of 'Work' order be introduced on which for works of a simple nature costing not more than Rs. 1,000 an order to a piece-worker or supplier to execute the work can be made. The "Work Order" form should be in duplicate, and signed by the officer giving the order, who would usually be the Subdivisional Officer, and the piece-worker. The form may also be used for the supply of materials. The combination of the procedure with that detailed in paragraph 11 would result in a Subdivisional Officer being able to put work on hand practically immediately after the requisition is received. This would apply to both Buildings and Roads and Irrigation works.

11. *Code paragraphs 233 and 325, Rule II (b).*—We suggest that the power to sanction remission of rent in the circumstances referred to in these paragraphs for periods not exceeding one month be delegated to the Superintending Engineer in consultation with the local head of the department concerned, and under Rule II (b) for periods not exceeding one week to the Executive Engineer.

12. *Code paragraph 26.*—We recommend that power to make temporary appointments to clerical establishment in leave vacancies not exceeding two months be definitely delegated to Executive Engineers and that this delegation should also apply in similar circumstances to temporary Lower Subordinate Draftsmen.

13. The two members of the Committee represent that as Executive Engineers they find their control of clerical staff with a view to exacting satisfactory work (which seriously effects economy of establishment) handicapped by their lack of power to award punishment. They suggest that the awarding of three black marks within one year should result automatically in the suspension of the clerk's next increment until the Executive Engineer under whom he is serving reports that the improvement in his work justifies his reinstatement.

14. We propose that Executive Engineers be empowered to grant leave to subordinates other than the Subdivisional Officers up to a maximum of one month provided that no substitute is required. In such cases the leave should be reported at once to the Superintending Engineer.

15. *Transfer reports of Subdivisional Officers.*—We consider that the Executive Engineer is responsible for seeing that the transfer is in order and for reporting to the Superintending Engineers any points on which orders are required and that transfer reports may be dealt with finally by the Executive Engineer instead of being sent to the Superintending Engineer.

16. *Stationery and Forms Indent for divisions.*—We consider that these may be sent to the Superintendent of Stationery direct by the Executive Engineers.

17. *Collection of rents.*—We find that the present system of collecting rents for residences involves a large amount of circumlocution and unnecessary correspondence. At present the collections all pass through the Divisional accounts and the Executive Engineers are responsible for the collection of arrears. We consider that the procedure will be greatly simplified if rent collection is left to the local treasury officer in consultation with the local head of the department to which the tenant belongs, for the reason that these two officers are in a better position to keep in close touch with the movements of the officer and change of tenancy than the Executive Engineer. We propose that the following procedure be followed :—

(a) The Executive Engineer to furnish every six months a statement in form 44-B showing the register number and name of the building, tenant, and maximum rent assessed or special rent sanctioned where such sanction has been given. This statement to be communicated to the local treasury officer, copy to the Accountant-General, and extracts to the local heads of departments concerned. Changes in this list, such as the addition of new buildings or alteration of the rent assessment, to be communicated as above whenever they occur in the form of a correction slip. The local treasury officer to be responsible for the collection of rents and arrears from the salary bills, and to correspond in connexion with these matters with the local heads of departments direct.

Applications for reduction or remission of rent to be dealt with as at present.

Cessations or alterations of tenancy to be communicated by the local heads of departments to the local treasury officer and copy to Executive Engineer for information. Rent collection to be credited through the local treasury accounts and not passed into the Public Works Department Division accounts at all. The necessary revenue figures for budget purposes can be communicated by the Accountant-General to Government direct. We consider that the adoption of this procedure will eliminate a very large amount of unnecessary correspondence and delay and tend to economy of staff and stationery and avoid the double accounting which is at present done.

18. *Budget.*—There are points in connexion with the existing budget procedure which we think may be referred to in the report of the Committee, as they affect indirectly the various powers and control of works.

It is a fundamental rule that expenditure on new works cannot be incurred until funds are definitely appropriated, i.e., until the final issue of the budget is received. The Irrigation Budget for the current year was received in Circle offices at the end of May and the Buildings and Roads Budget about the middle of June. This means that new works cannot be started until some time later, as even though preliminary arrangements are already made, these are limited to such action as will not commit Government to any liabilities.

Thus by the time works are started, the best working season is over and such an ideal as proportional monthly expenditure is impossible of realization. Moreover, if the budget provision is based on a year's programme of work surrenders or lapses become unavoidable.

It is not within the scope of this Committee to deal with the question of budget procedure, but we would suggest that the fact that new works will not be in effective progress until after the monsoon in each year should be recognized.

We would also bring to notice that in view of the raising of the limit of minor works to Rs. 10,000 and the consequent increase of designing and estimating under the head it is very desirable that the civil departments concerned shall communicate their requirements for minor works at an earlier date than is at present usual.

19. We consider that simplification of audit control is very necessary, with a view to reduce the very considerable amount of correspondence about petty items which at present takes place.

While it is not desirable in any degree to relax financial and audit control a great amount of valuable time is at present spent in dealing with audit objections in connexion with minor matters which are of little or no real importance, which could usefully be spent on control on broader lines which would result in real economy.

20. *Irrigation.*—In the case of Roads and Buildings Works, the distinction between administrative approval and technical sanction has been clearly defined in Public Works Department Code, paragraphs 178-181, and this has greatly simplified the definition of the powers of sanction. The two classes of sanction have never been so clearly specified and recognized in the case of Irrigation works, and the powers of sanction are consequently less clearly defined. We recommend that the two stages of sanction be clearly recognized in regard to Irrigation works and we have dealt with the powers of sanction on the basis of the two distinct sanctions.

In the case of Irrigation works, the authority according administrative sanction frequently has to deal with some of the technical issues involved, but this is a matter in which the sanctioning authority is free to use his discretion. The distinction between ordinary repairs, special repairs and extensions and improvements is far from clear, and we think the resulting complications tend to make the rules for sanction unnecessarily involved, and occasionally inconsistent.

Applying the same principles which underly the proposed definition of repairs under 'Roads and Buildings' (note 4), we would propose the following definition of repairs of Irrigation works of all classes:—

(a) *Ordinary repairs.*—To include all repairs which restore or maintain the original standard of efficiency of the work without resulting in an extended scope of action.

(b) *Special repairs.*—To include all repairs, which, while not extending the effective scope of action of the work, yet involves increase of efficiency as compared with the original design.

(c) '*Extensions and improvements*' will then include all works which result in additions to the work or in the extension of the effective scope of action of the work.

We have based our recommendations for the simplification of the powers of sanction for Irrigation works on the assumption that the foregoing general principles will be approved.

As an example of the confusion apparently resulting from want of clear definition of the two classes of sanction we would point to the fact that under ordinary Irrigation works, the Executive Engineer has powers of *technical* sanction up to Rs. 2,500—G.O. No. 1054 W., dated 14th August 1919—while for Contribution works he has powers only up to Rs. 500—G.O. No. 454 I., dated 5th November 1917.

21. Under existing rules (Works Audit Manual, paragraph 145) individual sub-works of a scheme estimate (Irrigation and Buildings and Roads) require piecework agreements irrespective of the value of the individual works. We recommend that the procedure suggested in paragraph 10 above shall apply also to individual sub-works of a scheme estimate.

We also recommend that the limit for execution of a work under a 'Work order' shall apply to the amount of work actually to be executed by the pieceworker exclusive of the value of any materials supplied by Government (see Manual of the Work Audit Department, vol. I, paragraph 145, note 2).

#### ENCLOSURES

##### *List of returns which are considered unnecessary.*

Report of progress of works for investigation of Irrigation projects.

2. Returns showing all repair estimates sanctioned by the Executive Engineer under the enhanced powers.

3. *River diagrams.*—(At present duplicate copies of all diagrams are sent, one copy for record in the Superintending Engineer's office, and another to Chief Engineer's office). There is no need to have copies of the diagrams in the Superintending Engineer's office. For every small information in connexion therewith reference is made only to the Executive Engineers. Only one copy of each diagram was being sent to Superintending Engineer's office for transmission to Chief Engineer's office till four or five years back.



4. Quarterly statement showing the progress made in the preparation of plans and estimates for police buildings. This return is unnecessary. The Superintending Engineer may send, if necessary, in consultation with other departments, a list of urgent works for which plans and estimates are required every year.

5. Annual statement showing progress of expenditure on works carried out by the Public Works Department on behalf of the District Board.

6. Duplicate copies of abstract estimates, data sheets, report of all estimates submitted to the Superintending Engineer for sanction.

7. Report on the condition of roof timbers of buildings. The Executive Engineer can look to this and, if necessary, a certificate of examination may be sent to the Superintending Engineer.

8. Half-yearly list of surplus stores.

9. Quarterly list of iron works contract.

10. List of works check-measured by the Executive Engineer and Assistant Engineers which are now sent once in a quarter.

11. Certificate of examination of register of works monthly.

12. Quarterly certificate of check of stationery.

This may be dispensed with in view of the annual verification certificate which is being furnished at the time of annual indent.

N. SWAMINATHA AYYAR.

## Comparative statement showing the delegation of powers as existing and as proposed, of the different officers of the Public Works Department.

Number and nature of sanction.	Remarks.	Powers of the Superintending Engineer.		Powers of the Executive Engineer.	
		As existing.	As proposed.	As existing.	As proposed.
<i>I. Original works.</i>					
(a) Technical sanction to estimates .. ..	Subject to the principles suggested in note 1 being accepted.	Rs. 50,000—G.O. No. 397 W., dated 26th March 1919.	Rs. 1,00,000 .. .. .	Rs. 2,500—Code 464 (a); G.O. No. 1054 W., dated 14th August 1919.	Rs. 10,000.
(b) To deal finally with all excesses over estimates (but not excess over a revised estimate sanctioned by a higher authority).	See notes 2 and 3 (a).	Up to 5 per cent or Rs. 500—Code 459-B.	Limited to the total amount administratively sanctioned.	Up to 5 per cent of estimate, Code 464 (b).	Up to 5 per cent or Rs. 250 over the technical sanction whichever is greater limited to power of technical sanction and to the total amount of the administrative sanction.
<i>II. Repairs.</i>					
(a) To sanction ordinary repair estimates within budget allotments under each head of service.	See note 4 .. .. .	Without limit—Code No. 460 (a).	Without limit .. .. .	Rs. 2,500—Code 465 (a) .. ..	Rs. 10,000.
(b) To sanction special repair estimates within budget allotments under each head of service.	Do. .. .. .	Do.	Do. .. .. .	Do.	Do.
(c) To prescribe lump sum amounts for ordinary repairs to buildings.	See note 5 (Administrative).	Rs. 1,000—Code 460 (a) and 238.	No change .. .. .	Nil.	Rs. 500 subject to note 5.
<i>III. Contracts.</i>					
1. To accept tenders for original works and repairs.	See note 6 .. .. .	Within estimate amount plus 5 per cent—Code 461.	Within estimate amount plus 5 per cent.	Rs. 25,000—G.O. No. 1362 W., dated 7th September 1920; G.O. No. 998 W., dated 16th July 1921.	Additional powers up to Rs. 50,000 for piece-work agreements only—see note 6.
<i>IV. Stores.</i>					
(a) To sanction purchase of office furniture ..	....	Rs. 500—G.O. 79 W., dated 19th January 1912.	Rs. 500 .. .. .	....	Rs. 50.
(b) To sanction estimates for repairs to tools and plant.	....	Within budget allotment—Code 462 (a) vi.	Within budget allotment ..	Rs. 500—Code 467 (a) ii ..	Rs. 500 for each estimate for repairs of special Tools and Plant and also up to Rs. 1,000 for the ordinary maintenance of Tools and Plant in a division for the year.
(c) To issue orders for the disposal of all un-serviceable or surplus stores, including stock, tools and plant, materials at site of works and materials received from works dismantled, etc.	See note 8 .. .. .	Without limit—Code 462 (b).	Without limit .. .. .	Rs. 2,500 in the case of surplus stores and materials only—G.O. No. 1054 W., dated 14th August 1919.	Rs. 2,500 subject to note 8.
(d) To sanction the writing off of tools and plant the full value of which has been recovered.	Do. .. .. .	Do.	Do. .. .. .	Without limit—Code 467 (b) i ..	No change.

Comparative statement showing the delegation of powers as existing and as proposed, of the different officers of the Public Works Department—*cont.*

Number and nature of sanction.	Remarks.	Powers of the Superintending Engineer.		Powers of the Executive Engineer.	
		As existing.	As proposed.	As existing.	As proposed.
<i>IV. Stores—cont.</i>					
(e) To write off tools and plant in cases where only part values have been recovered.	See note 8 .. ..	Without limit—Code 462 (b).	Without limit .. .. .	Without limit 467 (b) ii—G.O. No. 1054 W., dated 14th August 1919.	No change.
(f) To write off the irrecoverable value of stores lost by fraud or negligence of individuals or other causes.	Do. .. ..	Rs. 1,000—if authorized 462 (d), 300, G.O. No. 537 F., dated 1st July 1920.	Rs. 1,000—if authorized, 300 ..	Rs. 1,000—if authorized 467 (b) iii.	Do.
(g) To sanction the sale of unserviceable stores at less than their book value.	Do. .. ..	Without limit—Code 462 (b).	Without limit .. .. .	Rs. 2,500—467 (e) iii .. ..	Do.
<i>V. Miscellaneous powers.</i>					
To sanction advances of travelling allowance to subordinates on tour.	....	Code 104 .. .. .	Proposed that the powers in Code paragraph 104 (i) be extended to permit the Superintending Engineers to sanction a similar advance to any officer under him who travels beyond the officer's jurisdiction even though not accompanying the Superintending Engineer.	Code 104 .. .. .	No.
<i>VI. Administrative approval.</i>					
(a) Public Works Department buildings other than residential buildings and electrical works, etc.	See note 8 .. .	Rs. 5,000—G.O. No. 1638 W., dated 22nd October 1920; Code 432-I (1).	Rs. 5,000 .. .. .	Rs. 500—G.O. No. 878 W., dated 12th March 1917.	Rs. 500
(b) Residential .. .. .	Do. .. ..	....	....	....	....
(c) Ecclesiastical .. .. .	Do. .. ..	....	....	....	....
(d) Electrical works .. .. .	Do. .. ..	Rs. 1,000—G.O. No. 40 W., dated 8th January 1920, and Memo. No. 1571 C., dated 26th February 1920.	Rs. 1,000 .. .. .	....	....
(e) Contribution works .. .. .	Do. .. ..	Code 280 .. .. .	Code 280 .. .. .	....	....
<i>Irrigation.</i>					
Technical sanction—					
(a) Technical sanction of estimates under all original heads and extensions and improvements, including Tank Restoration Scheme, etc.	See note 20 .. ..	Rs. 50,000—G.O. No. 397 W., dated 25th March 1919, and Memo. No. 8735 C., dated 18th October 1919.	Rs. 50,000 .. .. .	Rs. 2,500—464 (a), G.O. No. 1054 W., dated 14th August 1919.	Rs. 5,000.
(b) Technical sanction of contribution works.	Do. .. ..	Rs. 50,000—Memo. No. 1-G., dated 8th January 1920.	Rs. 50,000 .. .. .	Rs. 500—G.O. No. 454 I., dated 5th November 1917.	Rs. 5,000

(e) To sanction ordinary repair estimates within budget allotments, including tank restoration scheme ordinary repairs.	....	Without limit—Code 460 (a), Rs. 50,000 for tank restoration scheme.	Without limit .. .. .	Rs. 2,500—No. 465-2 and G.O. No. 1054 W., dated 14th August 1919.	Rs. 10,000
(d) To sanction Special Repair estimates within budget allotments, including tank restoration scheme works.	....	Without limit—Code 460 (a).	Do. .. .. .	Do.	Rs. 5,000.
(c) To accept tenders for works and repairs ..	See note 6 .. ..	Within estimate plus 5 per cent—Code 461.	Within estimate plus 5 per cent.	Rs. 25,000—Code 466 .. ..	Additional powers to Rs. 50,000 for piecework agreements only.
<b>Administrative—</b>					
(f) Ordinary repairs .. .. .	As per technical sanction.	Without limit—Code 460 (a).	Without limit .. .. .	Rs. 2,500—Code 465 (a) .. ..	Rs. 10,000.
(g) To accord administrative approval to contribution works.	....	Rs. 2,500—Memo. No. I. G., dated 3rd January 1920.	Rs. 5,000 .. .. .	Rs. 500—G.O. No. 454 I., dated 5th November 1917.	Rs. 1,000.
(h) To accord administrative approval to departmental irrigation works, extensions and improvements, original works and special repairs (under irrigation systems 'kept' works).	....	Rs. 1,000 — Memo. No. 1006-E., dated 14th October 1921.	Rs. 5,000 .. .. .	Rs. 500—G.O. No. 381 I., dated 21st November 1919.	Rs. 1,000
(i) To accord administrative approval to tank works and 'not kept.'	....	Rs. 2,500—Memo. No. 1006, dated 14th October 1921.	Rs. 10,000 .. .. .	....	Rs. 2,500
(j) To accord administrative approval to tank restoration scheme ordinary repairs.	....	Rs. 50,000—G.O. No. 397 W., dated 25th March 1919.	Rs. 50,000 .. .. .	Rs. 2,500—G.O. No. 1054 W., dated 14th August 1919.	Rs. 5,000
(k) To accord administrative approval to tank restoration scheme extensions and improvements and special repairs.	....	Rs. 10,000—Memo. No. 409 G., dated 21st August 1919.	Rs. 10,000 .. .. .	Rs. 500—G.O. No. 381 I., dated 21st November 1919.	Rs. 2,500.
<i>VII. Reappropriation of funds.</i>					
<b>1. 41. Civil Works—Provincial—</b>					
(a) Major .. .. .	....	Rs. 5,000 within same head of account—G.Os. No. 887 W., dated 26th July 1918 and No. 1467 W., dated 11th October 1921.	Rs. 10,000 .. .. .	....	Rs. 2,500 (under same departmental head).
(b) Minor .. .. .	....	Within lump sum grants of circle, same departmental head—Memo. No. 1042 B/22-2, dated 22nd July 1922, and G.O. No. 751 W., dated 16th March 1900.	Within lump sum grants of circle, same departmental head.	....	Within lump sum grant of division, same departmental head.
<b>2. Establishment—contingencies .. .. .</b>	....	Within grant of circle—Memo. No. 8982 O., dated 26th November 1918.	Within grant of circle.	....	....

ANNEXURE D.

**Audit.**

1. The Public Works Reorganization Committee.
2. The Bengal Retrenchment Committee.
3. The Bombay Retrenchment Committee.
4. Mr. Mullings' Committee.
5. Mr. Hawkins' note.

1. *Extract from the Report of the Public Works Department Reorganization Committee.*

67. During our investigation a number of officers of the Public Works Department have stated in evidence that the system of accounts and audit at present in force in the department is unnecessarily complicated, and that their accounts work is so heavy as to interfere seriously with their executive duties. After an examination of the existing procedure we agree that the executive engineer is required to devote too much time to his accounts and we recommend that steps should be taken to relieve him of the work of compilation, leaving him responsible only for the record of the initial transactions, and for the preparation of such statistics as are necessary either for his professional purposes or for the maintenance of adequate control over his expenditure. Our detailed recommendations on this subject will be found in Part I of Appendix B.

Public Works  
Department  
accounts.

APPENDIX B.

*Part I.—Public Works Department accounts.*

1. Under the existing system the executive engineer is the officer responsible for the detailed accounting of all expenditure on public works within his jurisdiction. In some provinces he even disburses payments for works executed by his subdivisional officer, while in others the subdivisional officer maintains the primary records of account which are submitted by him to the executive engineer for incorporation in the accounts of the division. The divisional accounts are compiled in the executive engineer's office with the help of an accountant, and are sent to the audit officer by a specified date in the month following that to which they relate. It is laid down that, unless the circumstances are very exceptional, the executive engineer in charge of the division shall always sign the monthly accounts himself after thorough examination of the books and documents from which they have been compiled, but that should the requirements of his work render the presence of the executive engineer at his headquarters when the accounts are due for despatch a matter of inconvenience, they may be signed by the accountant. In such cases the executive engineer, as soon as he can examine the books and papers, forwards a certificate of responsibility to the audit officer, and until this is received the latter cannot finally pass the accounts.

Proposed  
simplification  
of the Public  
Works  
Department  
accounts  
system.

Public Works  
Department  
Code, Vol. I,  
para. 1357.

Public Works  
Department  
Code, Vol. I,  
para. 1359.

This system of accounts has been criticized by the majority of the officers of the Public Works Department who have given evidence before us. It is urged that the time which the executive engineer is required to devote to his accounts work is excessive, and that the monthly compilation interferes seriously with the executive work of the division. Since the amalgamation of the public works accounts with the civil accounts the time allowed for compilation has been reduced, and it is stated that the simplification of procedure has not been commensurate with this reduction of time. It is also urged that the majority of forms submitted with the monthly accounts are of no practical utility to the executive engineer as regards the control of expenditure within his division. We are convinced as a result of our investigation that the executive engineer and his office staff are required at present to devote too much time to the accounts work and that, in the interests of executive efficiency, some measure of relief is

needed. We agree that the divisional officer must be responsible for all disbursements within his division, but we do not consider that he should necessarily be called upon to compile the records of these disbursements in such a form that they can be directly incorporated in the general accounts of the province. This latter duty appears to us to be that of the audit office rather than of the engineer.

\* \* \* \* \*

5. Our attention has been called to the large proportion of public works expenditure which is held in objection in audit. In the year 1914-15, of a total expenditure in the buildings and roads branch of Rs. 9½ crores, Rs. 3½ crores or 35 per cent were held in objection. The main classes of objections are want of or excess over estimate, want of or excess over appropriation, and miscellaneous irregularities. The majority of cases of want of estimate are due to works, informal approval to which has been obtained, being commenced before the estimate is officially sanctioned and we anticipate that, when enhanced powers are delegated to superintending and executive engineers, and the delay at present necessitated in obtaining superior sanction consequently obviated, there will be a large decrease in the number of such objections. Similarly the adoption of our recommendation that executive engineers should be empowered to reappropriate funds should dispose of most of the objections under excess over appropriations. In regard to miscellaneous irregularities it had been stated by the executive that the percentage is swelled by reason of the fact that objections are raised in audit with reference to items which would have been passed without comment by an accounts officer with any professional knowledge, that expenditure is challenged the necessity for which can only be determined by the executive, and that the compilation of replies entails unnecessary labour on the part of the officers concerned. We realise the necessity for a proper audit, and we therefore refrain from making any detailed recommendation on this point. The comptroller-general informs us that efforts are being made to reduce this class of objection, and that orders have been issued that objectionable item statements shall in every case be scrutinized by a responsible officer. If this scrutiny is properly carried out, and if it is impressed on all officers engaged in audit that objections should only be raised where there is genuine reason to believe that the expenditure was objectionable, and that the raising of unnecessary objections will reflect unfavourably upon the officer responsible, we do not consider that any further action is necessary.

Audit objections.

\* \* \* \* \*

69. The Decentralization Commission recommended that the provisions of the Public Works Department Code should be confined to rulings necessary for general application in the interests of imperial finance and control and that the idea of making it an official *vade mecum* for engineer and accounts officers throughout India should be abandoned. Many witnesses have represented the difficulties of working caused by the numerous restrictions of this code, but as we understand that it is in process of revision on the lines indicated by the Decentralization Commission, it appears unnecessary for us to make any general recommendation on the subject. Certain specific rules have, however, been brought to our notice in which we consider that modification is desirable, and these are dealt with in Part III of Appendix F.

2. *Extract from the Report of the Bengal Retrenchment Committee.*

344. We have been told on good authority that the present mass of routine and accounts work constitutes a serious burden on an Executive Engineer and his staff, to the detriment of the main executive duties of this officer. The evidence shows that the Public Works Department is loaded with an elaborate accounts procedure which all who are conversant with it consider should be simplified. We have been assured that if the accounts works were simplified there could be a material reduction in staff, and greater departmental efficiency. We accept the proposal that has been made to us that a small Committee should investigate the routine and accounts work that the codes now prescribe, in order that all unnecessary work may be eliminated. We recommend that this be done.

3. *Extract from the Report of the Bombay Retrenchment Committee.*

Practically all the witnesses whom we have examined have agreed that the time of Executive Engineers cannot be devoted to their professional duties to the full extent that would be desirable owing to the excessive amount of routine and account matters with which they are required to deal. It is our opinion that the elaboration of accounts and returns in the Public Works Departments is unduly expensive of the time both of officers and clerical establishment and we would press upon Government the suggestion which we have received from the Chief Engineer that a strong Committee should be appointed in order to revise thoroughly the present methods of procedure and to eliminate unnecessary work. We believe that such a measure should result in a very considerable reduction in clerical establishment in all offices.

4. *Extract from Mr. Mullings' Committee's report.*

4. *Decisions of Conference.*—Our conclusions are that a more efficient audit implies audit in greater detail and cannot be expected to be less costly than the present arrangement as it infers more work. It was believed that no large defalcations and few small ones have ever been discovered in audit in Madras and no saving can be expected under this head. It was pointed out that the recent introduction of the Indian Service of Engineers, the improved scale for accountants and the general spread of education tend not only to raise the standard of Public Works Department employees but to progressive reduction of both fraud and rule breaking. In the circumstances the Conference unanimously consider that it would be more logical to lighten audit than to make it more detailed. Therefore, while every Engineer welcomes any proposal to reduce his accounts work, so that he may devote more time to engineering, the Conference is of opinion (i) that the present method of audit fails chiefly owing to insistence by the Accounts Department on rigid adherence to unsuitable or unnecessary accounts rules so as to make the work subordinate in importance to the accounts therefor; (ii) and that the lines on which change is most necessary is the simplification of accounts.

5. *Suggestions of Conference.*—It was further pointed out that most initial accounts begin in the section offices (to which most audit objections subsequently go), and that section officers have no accounts training. Section accounts are compiled in the Subdivision office by low-paid clerks who are incapable of training section officers. Innumerable petty audit objections would never arise if section officers had a short accounts training, while better education of subdivision clerks would reduce the need for detailed audit in the Division office. The absence of prospects for a Public Works Department clerk gives the department no chance of selection for its recruits, and better educated men will need higher pay.

6. *Objections to Controller's proposals.*—As regards the Controller's proposal to remove accountants and some accounts clerks from division offices it was pointed out that this branch of the Executive Engineer's office is now the auditing branch, and that the present custom of subsequent reaudit by the Deputy Accountant-General is the very duplication of work which the Controller professes to be anxious to avoid. If some of the divisional accounts clerks are placed under the Deputy Accountant-General's control, the audit department can feel safe against departmental manipulation of accounts, and the Executive Engineer will not be separated from various records



to which he has daily to refer. The proposed compilation of accounts in a separate office is also objectionable because it continues to duplicate certain work (see paragraph 11, page 11 of the Controller's typed note). Again, if the accountant is removed from the Divisional office, the Executive Engineer simultaneously loses the manager of his office, the only man in it capable of drafting a reply to urgent references received while the Executive Engineer is on tour. The present divisional head clerk is merely the poorly educated subdivision clerk of longest service, often not much better than a despatch or register clerk, and hardly ever capable of drafting an intelligent letter; the quality of the head clerk will need improvement if the accountant is removed, and this means higher pay. This concludes the recorded views of the Conference.

##### 5. Mr. Hawkins' note.

*Audit.*—Efficient audit and accounts control is absolutely necessary for a protection of Government and construction staff alike, but I think the immense mass of detail which has grown into the present system tends to increase the cost of work by handicapping construction staff on details and on delaying work.

Generally speaking, the present system of intricate audit control tends to deprive the staff of necessary freedom in obtaining materials, making slight changes in the work, effecting saving on one sub-head or excesses on another, and so on.

This is too wide a subject to deal with in detail here and I believe Secretary (Retrenchment) has in view dealing with it separately, but generally I would aim at relaxing and simplifying audit control *in detail* during execution and having a general audit on broader lines on completion of a work.

Probable excesses over estimates, expenditure without estimates or without appropriation or such matters should of course be subject to close audit as at present.

An enormous amount of time, which would be more usefully spent on control of works, is at present taken up on inquiry into and submitting explanations on a mass of minor audit objections which have no ultimate useful result whatever. This all tends to increase of staff, clerical and other, and to increase of cost of work owing to reduction of time available for supervision. I think that if the time wasted in dealing with useless petty audit criticisms, inquiries and calls for explanation could be stated in terms of financial loss on a salary valuation basis, the result would be astonishing. This minute control also tends to defeat its object by rendering real financial control more difficult. I think it is essential to efficient administration to place more trust in the staff on the spot. If a member of the staff proves untrustworthy the remedy is simple, but the safeguards at present are, in my opinion, so complicated as to defeat their own ends.

As regards the maintenance of divisional accounts I would make the divisional accountant personally and solely responsible for their correct compilation. The Executive Engineer should confine his attention to the working accounts—his register of works and his vouchers and measurements, i.e., the financial administration of his works on business lines. This would undoubtedly lead to more efficient control. In my experience the 'register of works', which corresponds to the contractor's 'cost sheets', and forms one of the most important factors in watching costs, is frequently badly maintained, the reason being that the Executive Engineer is so piled up with unnecessary work that he has not the time to give proper attention to the important work.

Efficient supervision and control of works is essential to cheap and quick work. At present the control is insufficient. Action should be taken to simplify necessary office work, eliminate all unnecessary work and give the construction staff time to attend to their legitimate duties.

**ANNEXURE E.**  
**Special Cases of Revised Estimates.**

(1)

**B-I AND B-II POLICE LINES AT POPHAM'S BROADWAY.**

1. The amount of the original estimate sanctioned in G.O. No. 1553 W., dated 20th October 1916, is Rs. 89,244 for the construction of huts for 18 head constables and 98 constables in three blocks—A, B and C.

2. Amount of the revised estimate sanctioned in G.O. No. 1561 W., dated 6th October 1920, is Rs. 1,00,470 for the construction of huts for 20 head constables and 86 constables.

Excess over the original estimate is Rs. 11,226.

3. The work was started in about September 1917 and one block was practically completed in March 1918. 'B' block was completed in July 1919 and the 'C' block was finished in 1920.

4. There has been a very large increase in the cost of materials and labour since the original estimate was sanctioned in 1916 owing to the war, and this necessitated the revision of the estimate.

5. The excess of Rs. 11,226 over the original estimate is due to the constantly increasing rates of labour and materials in the market, which approximated to 38 per cent generally and in this particular case to 19.7 per cent.

Cost of land—Rs. 2,13,328.

Block 'A' was completed within the estimate amount.

Blocks 'B' and 'C' were revised and items for which excess rates were given are—

	Rates allowed in 'A' Block.			Rates allowed in 'B' & 'C' Blocks.		
	RS.	A.	P.	RS.	A.	P.
(1) Brick in lime mortar foundation and basement.	27	0	0	30	0	0
(2) Brick in clay superstructure—ground floor ...	23	0	0	27	1	0
(3) Brick in clay superstructure—first floor ...	24	0	0	28	1	0
(4) Brick in lime mortar—ground floor ...	28	0	0	32	0	0
(5) Brick in lime mortar—first floor ...	30	0	0	34	8	0
(6) Arch work in lime mortar—ground floor ...	30	0	0	34	0	0
(7) Arch work in lime mortar—first floor...	32	0	0	37	0	0
(8) Country wood wrought and put up ...	3	10	0	4	0	0
(9) Country wood glazed windows with iron bars, etc., complete ...	1	1	0	2	10	0*
(10) Roofing with flat tiles over teak reepers, chunam borders, etc. ...	23	0	0	26	0	0
(11) Wood oiling, two coats ...	1	8	0	1	12	0

Work was done on contract system.

(2)

**COUNCIL CHAMBER, FORT ST. GEORGE.**

*Original estimate amount.*—Rupees 2,25,000 (sanctioned in G.O. No. 698 W., dated 1st May 1920).

*Revised estimate amount.*—Rupees 3,15,750 (sanctioned in G.O. No. 824 W., dated 14th June 1921).

Excess of Rs. 90,750 over the original estimate is entirely due to the additional works subsequently ordered and approved by Government:—

	RS.
(1) Covered passage ...	11,000
(2) Pit pillars ...	8,000
(3) Extra foundations ...	4,000
(4) Seats for galleries ...	18,000
(5) Lavatories ...	7,000
(6) Electric fittings ...	31,150
(7) Additional furniture ...	5,500
(8) Sanitary fittings ...	4,500
(9) Minor excess ...	1,600
<b>Total ...</b>	<b>90,750</b>

\* Includes better shutters in this case.

*Actual expenditure.*—Rupees 3,16,553.

*Remarks.*—The work as executed departmentally was completed within the sanctioned estimate.

(3)

QUARTERS FOR EUROPEAN NURSES, GENERAL HOSPITAL.

1. The amount of the estimate sanctioned in G.O. Mis. No. 446 W., dated 12th May 1922, is Rs. 39,200.

2. The estimate has not been revised.

3. The tender of T. N. Govindaraja Mudaliyar has been accepted as it is found that the tendered rates are generally lower than the rates provided in the sanctioned estimate. In two out of about 33 items the tendered rates are higher than the sanctioned rates and in three items the rates are the same in both cases—

Description.	Rate in the estimate.			Per	Tendered rate.
	RS.	A.	P.		
Cutstone work ... ..	2	8	0	c ft	3 0 0
Terracing and Col. Ellis Flooring 1" thick ... ..	53	2	0	100 sq.ft.	60 0 0

The work is nearing completion and is not likely to be revised.

(4)

NEW MEDICAL SCHOOL, TANJORE.

*Original estimate amount sanctioned in G.O. No. 195 W., dated 7th February 1918.*—Rs. 1,77,480.

*Revised estimate amount.*—Rs. 2,42,100 (1920).

*Workshop amount.*—Rs. 2,31,299.

*Actual outlay.*—Rs. 2,20,195.

*Remarks.*—(a) Excess is due to the provision newly made for the following items not provided for in the original estimate, but found necessary during execution of work:—

	RS.
(i) Providing parliamentary hinges to doors and windows ...	1,065
(ii) Teakwood windows with iron bars ... ..	1,683
(iii) Provision for paving with dado tiles in cement mortar, as required by the medical authorities ... ..	6,371
(iv) Provision for galvanized iron gutters at valleys ... ..	2,823
(v) Raising and levelling ground ... ..	1,175
(vi) Lump sum provisions for forming approaches and roadways (Rs. 700) and temporary sheds (Rs. 300) and other items ...	3,605
(vii) Bonus to contractor ... ..	7,065
Total ...	23,787

(b) Excess is also due to the increase in rates due to the rise in price of local materials and labour since the preparation of estimate (Rs. 22,563)—

Description of work.	Original estimate rate.			Revised estimate rate.		
	RS.	A.	P.	RS.	A.	P.
Earthwork excavating foundation ... ..	6	0	0	8	0	0
Concrete broken brick in lime mortar ... ..	23	8	0	24	8	0
Brick in lime mortar (foundation and base-ment) ... ..	28	8	0	29	8	0
Brick in lime mortar (superstructure) ... ..	30	0	0	31	0	0

Description of work.	Original estimate rate.			Revised estimate rate.		
	RS.	A.	P.	RS.	A.	P.
Arch work in lime mortar (superstructure) ...	31	0	0	32	0	0
Brick column 1' 6" lower diameter and 1' 3" upper diameter in cement mortar with cut-stone caps and bond stone including plastering ...	2	4	0	2	8	0
Outstone work ...	2	0	0	2	2	0
Ferro-concrete lintels including plastering ...	3	8	0	4	0	0
Teakwood wrought and put up ...	5	12	0	8	4	0
Teakwood doors panel and glazed and with glazed head including frames, fittings, etc.	1	12	0	2	0	0
Teakwood doors panel including frames and hinges, fittings, etc. ...	1	12	0	2	0	0
Teakwood windows glazed including frames, fittings, etc. ...	1	8	0	1	13	0
Teakwood windows glazed with glazed head including frames and fittings, etc. ...	1	8	0	1	12	3
Teakwood ventilators glazed moving on side pivots including frames, ropes ...	1	8	0	1	12	9
Levelling course of sand, 12" thick ...	2	12	0	2	14	0
Masonry drain around court-yard ...	2	8	0	2	12	0
Brick in cement partition re-inforced with hoop iron ...	32	0	0	35	0	0
Gravelling 1½" thick over 4" aralai ...	5	0	0	5	8	0

(c) Increase due to furniture and fittings as per actual requirements (Rupees 18,270)

General increase in rates since 1913 is about 30 per cent. Actual increase in rates in this case is 13 per cent.

(d) The work has been executed on contract system and is nearing completion.

(5)

#### IMPROVEMENTS TO VIZIA VILAS, TANJORE.

*Original estimate amount sanctioned in C.R. No. 14 of 1919-20—Rs. 24,800.*

The work has been carried out on contract system.

The estimate was not revised but a workship was prepared in 1922.

#### IMPROVEMENTS TO THE SARASWATHI MAHAL, TANJORE.

*Original estimate amount sanctioned in C.R. No. 49 of 1920-21.—Rs. 7,610.*

*Revised estimate amount (1922)—Rs. 7,950.*

Excess over the original estimate amount is due to certain changes made at the request of the palace authorities, viz, providing Cuddapah slab flooring in place of Henke's tile flooring (excess Rs. 55); providing wire netting for doors and windows (Rs. 265); changing positions of doors and windows (Rs. 20).

The work has been carried out on contract system.

(6)

#### KUDALA DEPUTY TAHSILDAR'S OFFICE.

The proposal to construct a building for the Deputy Tahsildar's office at Kudala at an approximate cost of Rs. 35,815 was approved in G.O. No. 2312 W., dated 27th November 1914, against which the Superintending Engineer, I Circle, technically sanctioned an estimate amounting to Rs. 35,400 in C.R. No. 113/16-17. As the work was not however then considered urgent, no funds were allotted till 1919-20, when Rs. 5,000 was given. The work was actually started in October 1919. As, in the meanwhile, the rates provided for in the original estimates sanctioned in June 1916 had become unworkable, the estimate was revised and sanctioned for Rs. 45,540 in March 1920—vide G.O. No. 450 W., dated 13th March 1920.

Contractors are very rare in these remote and out-of-the-way parts, and this work was entrusted to the only contractor worth the name in the Ganjān division. The work which was started in October 1919, was in progress, but the contractor

grew slack towards the latter part of 1920 stating that the rates were low, and that unless he was given an increase of 25 per cent over the rates agreed upon, and a bonus of 10 per cent, he could not proceed with the work. Thereupon the Executive Engineer, without giving way to the contractor, closed the contractor's accounts in March 1921 and directed that the work should be carried out departmentally. After March 1921, the work was resumed departmentally.

At this time, the Khallikota estate started some large irrigation works at Nirasapalli, a village about 15 miles away from Kudala, which gave rise to a conflict in the demand for materials and labour. It may be noted here that the estate servants, unfettered as they are by the rules and regulations of the Public Works Department Code and the rigorous system of accounts in the department, enjoy a greater liberty of action. To facilitate the execution of the samasthanam work, it is reported that they placed all kinds of obstacles in the way of supply of local building materials and labour to this department. Against such odds, the only possible means which the Executive Engineer could have adopted to make some sort of headway, would have been the granting of heavy advances to the workmen and the petty suppliers, but such advances in such an out-of-the-way place as Kudala, and with such disturbing influences so near, would have involved heavy risks. Meanwhile, the subdivision work had also increased and departmental execution of the work was found difficult. The then Executive Engineer (Mr. Gollan) therefore thought it best to let out the work on contract and entrusted the work again to the original contractor (there was no other contractor worth the name in the division) with the approval of the Superintending Engineer, I Circle, allowing certain increases in the rates. These circumstances necessitated the submission of a second revised estimate for the work.

The Collector of Ganjām submitted in December 1921, a second revised estimate amounting to Rs. 51,750 prepared by the Superintending Engineer, I Circle, for the sanction of Government. It may be noted that even when the original estimate was technically sanctioned by the Superintending Engineer, I Circle, in June 1916, the need for the provision of 100 per cent over the labour charges was recognized, as the work was in an out-of-the-way place, and labour had to be imported; but this increased provision was made only in the case of certain items in the estimate. It is not now apparent why the same increased provision was not made in the case of the other items. Again, when the first revised estimate was sanctioned in March 1920, an extra provision for the remoteness of the locality was sanctioned at 7 per cent. The second revised estimate therefore, provides for (1) the extra provision for the importation of labour at a uniform rate of 100 per cent over the labour charges provided in the schedule of rates current at the time the works were actually carried out, and (2) for remoteness of locality at the 7 per cent already approved. It will thus be seen that the rates provided for in the second revised estimate were only the same as those sanctioned in the current schedule of rates. enhanced *uniformly* on the lines already accepted in the original and first revised estimate.

Again, the rates as worked out on the lines referred to above were compared by the Superintending Engineer, I Circle, with those at which the works are being actually carried out. The Superintending Engineer prepared a rough estimate providing these latter rates and it amounts to Rs. 49,210 allowing 10 per cent for contractor's profit. The second revised estimate of Rs. 51,700 submitted by the Collector of Ganjām in December 1921, has since been reduced by the Superintending Engineer, I Circle, to Rs. 49,360 reducing the provisions made for contingencies and petty supervision in the original estimate at the usual provisions of 5 per cent and  $2\frac{1}{2}$  per cent of the totals of other items, to the actual expenditure up to date, with small additions suited to the work yet to be done. It will be seen that the second revised estimate amounting to Rs. 49,360 compares favourably with the rough estimate of Rs. 49,210, prepared by the Superintending Engineer providing for the rates at which works are being actually carried out. Further, the excess over the original estimate sanctioned by the Superintending Engineer, I Circle, in June 1916 is Rs. 13,960 (Rs. 49,360 — 35,400), and it works up to  $39\frac{77}{177}$  per cent or 40 per cent nearly. It will be observed from the comparative statement that the average percentage of increase in the rates for 1921-22 or 1922-23 in Ganjām

division over those for 1915-16 when the original estimate was sanctioned, is 37 per cent. The above facts relating to increase of rates in the second revised estimate do not take into account a sum of Rs. 830 which has been newly provided in it for forming a connecting road from the Deputy Tahsildar's office to the existing famine road.

(7)

## COIMBATORE MEDICAL SCHOOL—SCHOOL BLOCK.

1. Sanction was accorded in G.O. No. 1227 W., dated 18th October 1918, to the construction of a school block for the new medical school at Coimbatore at a cost of Rs. 1,56,000. This amount includes a provision of Rs. 34,000 for fittings and furniture for the school block.

2. The Superintending Engineer has now submitted (March 1923) a revised estimate amounting to Rs. 1,56,800, which excludes the sum of Rs. 34,000 made for fittings, etc., in the sanctioned original estimate.

3. The amount of the original sanctioned estimate for the purposes of comparison with the revised estimate now submitted would, therefore, be Rs. 1,56,000—Rupees 34,000 or Rs. 1,22,000.

The amount of the revised estimate is Rs. 1,56,800.

Excess over the original sanctioned estimate is Rs. 34,800.

The excess of Rs. 34,800 may be allocated under the following heads:—

	RS.
(a) Increase in rates ... ..	29,078
(b) New works ... ..	200
(c) Deviation in materials ... ..	3,178
(d) Insufficient provision in the original estimate ... ..	2,585
Total ...	35,041
<i>Deduct—</i>	
(e) Savings due to change of design in foundations, doors, windows, etc. ... ..	241
Net excess ...	34,800

This net excess of Rs. 34,800 is about 28·5 per cent over the sanctioned estimate of Rs. 1,22,000, of which 23·8 per cent represents the excess due to increase in rates between those of 1918 and 1923.

4. This case is being returned to the Superintending Engineer for revision with reference to certain discrepancies in rates provided in the estimate.

(8)

## CIVIL HOSPITAL, VIZAGAPATAM.

Sanction was accorded in the following Government Orders for the construction of Civil Hospital, Vizagapatam:—

	RS.
(1) G.O. No. 961 W., dated 23rd July 1917 (items 1-9 and 18 to 27).	4,97,910
(2) G.O. No. 1045 W., dated 9th July 1920 (out-patient dispensary and quarters for the staff, kitchen, etc.).	87,290
(3) G.O. No. 1457 W., dated 20th September 1920 (Mortuary)...	5,800
Total ...	5,91,000

2. Out of the several items of work sanctioned in the above Government Orders, a few items amounting to Rs. 49,690 have been omitted for the present. Deducting this, the amount of the scheme as sanctioned would be Rs. 5,41,310.

The work is done departmentally.

3. The scheme now costs Rs. 5,78,840 resulting in an excess of Rs. 37,530 which is 6.9 per cent in excess of the sanctioned amount. Of the excess of Rs. 37,530, Rs. 19,090 is due to change of design, and the remaining amount of Rs. 18,440 is due to increase in rates.

The work is in progress and a consolidated revised estimate has not yet been received from the Superintending Engineer. The general increase in rates from 1917 to 1923 is about 35 per cent.

Increases in certain items are noted below :—

Description.	Rates in 1917-18.			Rates in 1922-23 which were the same as in 1921-22.		
	RS.	A.	P.	RS.	A.	P.
(1) Concrete broken stone in chunam ... ..	7	3	0	9	15	0
(2) Country brick work in chunam for foundation and basement.	16	1	0	18	14	0
(3) Honey comb tiled work in chunam and white washed.	7	4	0	10	14	0
(4) Random rubble in chunam in superstructure.	10	10	0	13	9	0
(5) Flooring with granite paving stones laid on 4 inches of concrete and neatly pointed in Portland cement.	21	1	0	28	12	0
(6) Flooring with Cuddapah slabs 1 inch thick and pointed with Portland cement.	20	5	0	30	15	0
(7) Plastering with chunam, 2 coats ... ..	2	9	0	3	6	0
(8) Plastering with Europe Portland cement $\frac{1}{2}$ inch thick (1 : 2).	8	11	0	12	9	0
(9) Best terrace roofing with brick on edge, 3 inches of well beaten concrete, etc.	23	9	0	29	14	0
(10) Best tiled roofing with flat and pan tiles and chunam borders including teak reepers ...	17	1	0	26	14	0
(11) Painting with chocolate paint, 2 coats ...	3	4	0	6	4	0
(12) Teak wood wrought and put up ... ..	5	6	0	8	12	0
(13) Sal wood, wrought and put up ... ..	3	4	0	4	12	0
(14) Teak wood $\frac{1}{2}$ panel and $\frac{1}{2}$ venetian doors with fittings, etc., complete ... ..	1	3	0	2	6	0
(15) Teak wood $\frac{1}{2}$ panel and $\frac{2}{3}$ glazed doors with fittings, etc., complete ... ..	1	3	6	2	8	6
(16) Windows, venetian with iron bars, etc., complete ... ..	2	1	6	4	1	6
Labour—						
Bricklayer, I class ... ..	0	10	0	0	12	0
Carpenter do. ... ..	0	10	0	0	12	0
Man coolie ... ..	0	4	0	0	5	0

(9)

**ELECTRIC INSTALLATION TO THE MAIN WARD, CLINICAL SCHOOL AND PASSAGES ATTACHED TO THE NEW RAYAPURAM HOSPITAL, MADRAS.**

*Original estimate.*—Amount, Rs. 43,389 sanctioned in G.O. No. 153 W., dated 23rd January 1920.

*Revised estimate.*—Amount, Rs. 50,464 sanctioned in G.O. No. 120 W., dated 29th January 1923.

*Remarks.*—Excess of Rs. 7,075 is due to increased cost of electric materials. In the item 'passenger lift' alone the excess is Rs. 4,600 which is the difference between the tender rate and the original estimate rate.

(10)

**OPERATION THEATRE, GOVERNMENT MATERNITY HOSPITAL, MADRAS.**

*I Estimate.*—Amount, Rs. 43,138 sanctioned in G.O. No. 183 W., dated 28th January 1915, for improvements to the operation theatre at the Government Maternity Hospital.

*II Estimate.*—Amount, Rs. 55,200 sanctioned in G.O. No. 712 W., dated 5th May 1920. This is in supersession of the estimate I above and is for constructing a

*combined ward and operation theatre according to fresh plan prepared at the instance of the Surgeon-General to suit the requirements of the Government Maternity hospital which is becoming more and more important as a teaching centre for students.*

*II Estimate revised.*—Amount, Rs. 60,280 sanctioned in G.O. No. 439 W., dated 1st April 1921. This estimate was based on the *lowest tender rates*.

*II Estimate revised for the second time.*—Amount, Rs. 72,550 sanctioned in G.O. No. 147 W., dated 7th February 1923.

*Excess due to—*

	RS.
(i) Provision of dado tiles for walls (up to 6' 0" high) instead of lime-plastering three coats, as required by the medical authorities.	5,307
(ii) Provision for paving with white marble slabs for an additional area of floor, as required by medical authorities.	2,279
(iii) Increased expenditure incurred in reinforced concrete work as per actuals at the current rates.	2,248
(iv) Actual debits against item 'Medical and Sanitary fittings'—stores indented by the Medical Department.	1,900
(v) Revision of quantities based on actual work (earthwork, sand filling, brickwork in foundation, cornice), etc.	536
<b>Total ...</b>	<b>12,270</b>

Concrete foundation has been done departmentally and the rest of the work is being done on contract system.

(11)

**ALTERATIONS AND IMPROVEMENTS TO THE CELLS AT THE  
CENTRAL JAIL, SALEM.**

*I Estimate.*—Amount, Rs. 10,300 sanctioned in G.O. No. 714 W., dated 30th March 1914, for alterations and improvements to *one out of the six blocks* of double-storeyed cells at the Central Jail.

*II Estimate.*—Amount, Rs. 47,000 sanctioned in G.O. No. 1542 W., dated 18th October 1916, for alterations and improvements to the cells in the upper storey of *all the six main blocks* of the Central Jail.

*II Estimate (above) revised.*—Amount, Rs. 61,700 sanctioned in G.O. No. 940 W., dated 27th September 1922.

*Remarks.*—The lowest tender was 57 per cent above the second estimate sanctioned, and the work was done *departmentally*. The excess of Rs. 14,700 (over the second estimate) sanctioned in the revised estimate is only 31 per cent, and it is due to enhanced rates found necessary during execution.

Comparing 1916-17 and 1921-22 rates, the increase is 45 per cent in general.



## ANNEXURE F.

*Note by Mr. W. P. Roberts, M.I. Mech. E., M.I.E. (Ind.), on the comparative cost of work executed in Public Works Workshops and by private firms.*

It is not possible to prepare a really complete statement of the comparative costs of all the work done in the Public Works Workshops with outside rates, as the latter are unobtainable for the greater part of the work done. All that can be done is to make a general comparison and to give specific instances for the comparatively few cases where outside prices have been actually obtained.

2. The most essential works for which the Government Workshops in Madras are needed are—(a) the construction of large steel shutters for irrigation works and (b) for repairing and maintaining in proper working order the very large amount of machinery normally in use throughout the Presidency, both on construction and repair work, and also permanently on irrigation and other works. Both these classes of work fluctuate greatly in their amount, and to keep the staff and plant fully employed all the year round is only possible by also undertaking as far as possible (c) all the other sorts of mechanical work constantly needed for Government purposes, such as small irrigation sluices, steel work for roof trusses, staunchions and girders for buildings, small bridges, tanks, cast-iron columns, special pipes, etc.

3. The large irrigation shutters under (a) cannot be made by any local firm in Madras as they are not equipped with the necessary plant for turning out work of the size and quality required. Until about 15 years ago, most of these large shutters in the north of India and some of those for Madras Presidency were imported from England and were made by Messrs. Ransomes & Rapier. The Periyar escape shutters and emergency head sluice were the last supplied by them for this Presidency. It was found by experience that they could be made so much cheaper here that since then all subsequent ones were made in the Public Works Workshops. Sir Thomas Ward, late Inspector-General of Irrigation, told me that their experience was the same in the north of India. Government installed improved machinery in their Workshops at Amritsar and when the above firm learnt this, they intimated that their standard rates for the shutters hitherto obtained from them would be reduced  $33\frac{1}{2}$  per cent for any future orders, but even so it was found cheaper and more satisfactory to get the work done in the Government Workshops.

4. The only definite quotations recently obtained from Home for large irrigation works is for 3,300 running feet of new 6 feet high falling shutters now under consideration for the Kistna anicut. The Home quotation dated January 25th works out to Rs. 2,20,506 landed and put on rails at Madras.

For the same work, if done in the Public Works Workshops the cost would be Rs. 1,78,000 based on the current market rates of steel in England as advised by last mail, which is £1 per ton *higher* than at the time the firm's tender was made in January. So their present price would probably be increased accordingly. (The 400 tons of steel plates and angles required for this work would have to be specially imported.)

5. As regards (b) *Machinery repairs*, it is most difficult to make any exact comparison of costs, as each job is different and the cost depends on the quality and finish of the work. In very few cases is it possible to get a price for an exactly similar job carried out by a local firm? The following are a few instances for which outside prices are available :—

(i) *Work Order E-15.*—Valves for a large oil-engine were made in these Workshops at a total cost of Rs. 15 each. The price charged by a local firm for similar valves for the same engine was approximately three times as much.

(ii) *Work Order No. G-1952.*—One large connecting rod and 150-C.I. piston rings 16" diameter were made in the Public Works Workshops for the Diesel engine at the Divi Pumping Station at a cost of Rs. 1,500.

The cost of the same articles, as quoted at the same time by the makers of the engines, would have been Rs. 6,400 (at Rs. 15 to £1 and including freight charges, etc.).

(iii) Large numbers of valves and seatings and other parts for these Diesel engines, such as air compressor valves, pistons, cylinders and sundry other parts, have been made in these Workshops at costs from a quarter to a half of the Home prices, but it is difficult to pick out the items individually.

(iv) *Work Order No. G-1502.*—Two large rough turned mild steel impeller shafts with solid forged couplings were recently made at Public Works Workshops for the ex-German dredger now in use at the Cochin Harbour. The total cost was Rs. 700. No local Madras firm would have undertaken this work, and the cost compares very favourably with the Calcutta and Bombay quotations for the forging obtained for item (ii) above.

(v) *Work Order No. G-188.*—The old turbine at the Government Quinine Factory having worn out, it was replaced by a new Pelton wheel made in the Public Works Workshops at a cost of Rs. 7,392. The quotations obtained from England for the same article, plus freight, etc., amounted to Rs. 15,525.

6. For the miscellaneous jobs under (c) definite quotations from outside firms are only available for a few works. All traceable for the past two years are tabulated in the attached statement and show that except in two instances the Public Works Workshops cost was lower and in these two cases the high cost is due to the rate of materials available in Stores which were obtained during the war period at high rates:—

Serial number and W. O. number and date.	Description of work.	P. W. W.		Average or firm's quotations. C
		A	B	
1. G-581, 11th April 1921 ..	Supply of 14 special cast iron pipes for Madura drainage works.	Rs. 7,714	Rs. ..	Rs. 8,300
2. G-1182, 4th April 1922 ..	Supply of one closed steel record rack, 8'x2' 6" x 10' 7 1/2" and 8' 0" x 2' 6" x 9' 3".	1,398	..	1,900
3. G-1155, 26th April 1922 ..	Supply of 10 jail cell ventilators to S.P. No. 897 ..	267	268	370
4. G-1172, 10th May 1922 ..	Supply of one wrought iron ornamental gate to S.P. No. 916.	252	192	284
5. G-1183, 16th May 1922 ..	Supply of two M.S. gates to S.P. No. 14 .. ..	243	204	342
6. G-1240, 20th June 1922 ..	Supply of three steel framed roof trusses (24' 0" span).	512	343	369
7. G-1129, 3rd April 1922 ..	Supply of 8 steel framed roof trusses .. ..	1,210	..	1,519
8. G-1584, 12th April 1923 ..	Supply of 24" flanged cast iron pipe .. ..	185	..	225

In this statement—

*Column A* gives the actual total cost of the work as executed in the Public Works Workshops, with materials at rates issued from Public Works Stores.

*Column B* shows what the cost would have been if the Stores issue rates had been on a par with the current market rates, for materials which were war-time stock at high rates.

*Column C* is the average, except for items 1 and 8, of four separate Madras, Calcutta and Bombay firms, tenders for the same work and does not include any provision for railway freight from Bombay or Calcutta which would make these rates considerably higher.

7. *Conclusion.*—From the above it will be seen that under (a) irrigation works, etc., and (b) repairs and renewals to machinery, the cost of work done in the Public Works Workshops is very considerably lower than outside firms and Home prices.

Under (c) Miscellaneous, the saving is not so great, but it is necessary to undertake this work in order to level up the fluctuations and unequal incidence of the jobs in hand under the other heads.

## ANNEXURE G.

## AMALGAMATION OF PUBLIC WORKS "BUILDINGS AND ROADS" AND LOCAL FUND ENGINEERING ESTABLISHMENTS.

*Abstract of recorded opinions.*

- (1) The Public Works Reorganization Committee.
- (2) Sir Lala Ganga Ram.
- (3) The Central Provinces Retrenchment Committee.
- (4) The Bombay Retrenchment Committee.
- (5) The Bengal Retrenchment Committee.
- (6) The Punjab Retrenchment Committee.
- (7) The United Provinces Public Works Committee.

1. *The Public Works Department Reorganization Committee.*—"The main defect of the present system is the duplication of engineering staff entailed thereby, one establishment being employed for roads and buildings directly managed by Government and another for public works in charge of district boards, both working alongside each other in the same area. The evidence received by us shows the unsuitability and extravagance of this arrangement.

"To remedy these defects two alternatives are possible, the first that all public works should be undertaken by the Public Works Department which is the system at present practically in force in Bombay and the United Provinces, the second that all ordinary public works should be transferred to local bodies.

"We have stated the objections to the present dual arrangement and we are strongly opposed to the alternative proposal to the transfer of district board works to the Public Works Department. The centralization of such work in a Government department would result in a serious discouragement to local self-government which it is the policy of Government to advance.

The Committee, therefore, recommended that the construction and repairs of all ordinary Government buildings should be entrusted to the local bodies, but that exceptions would have to be made of large important building projects beyond the competence of the district board engineering staff.

2. *Rai Bahadur Sir Lala Ganga Ram* in his minute to the above report wrote:—

"I believe (and this belief is based on practical experience of local boards and municipalities extending over twenty years, during which I served as an ex-officio member of all such as fell, from time to time, within the limits of my charge) that to give to such bodies full powers of control over their technical staff and over the actual details of the execution of work will endanger the success of the whole scheme and subject it to a risk of failure such as attended the same experiment in the United Provinces in 1882 and in Bengal ten years later.

"I am convinced that the subordination of the engineer to the district boards in their present state of development would deter large numbers of suitable candidates from adopting engineering as a profession.

"For these reasons it appears to me that the majority recommendations if accepted will entail an excessive sacrifice being made at the altar of local self-government and, without desiring in any way to belittle the importance of the latter aspect of the case, I am of opinion that the experiment, involving as it does the summary abolition of a great department and the transfer of works costing nearly Rs. 6½ crores per annum to a more or less untried agency, is both too drastic and too expensive a one to be justifiable on this ground alone."

Rai Bahadur Sir Lala Ganga Ram then formulated an alternative scheme the main points of which were the maintenance of two separate services, an imperial or superior service and a provincial or second service, the chief engineer, his personal assistant and the inspectors of works being members of the imperial service and the district engineers being drawn from the provincial service, and the members of the imperial service getting their training in the earlier years of their service as district engineers or in charge of special works directly under the inspectors. The administrative and financial control of local fund works would be left in the hands of the local bodies.

3. *The Central Provinces Retrenchment Committee.*—"We understand that Government is considering the question of the transfer of public works to local bodies. We are in favour of this transfer."

4. *The Bombay Retrenchment Committee.*—"The scheme of transferring roads and buildings generally to local boards which was recommended in the report of the Public Works Reorganization Committee, 1917, commends itself strongly to us as a measure of most desirable decentralization and economy."

5. *The Bengal Retrenchment Committee* are in agreement with the recommendations of the Public Works Reorganization Committee generally and make certain recommendations as to the manner and extent to which these recommendations should be given effect to.

6. *The Punjab Retrenchment Committee.*—"The Committee recommends that immediate action be taken on the Sly Committee's report, and that the proposal of Sir Ganga Ram be accepted for this Province as leading to an immediate retrenchment, but that in order to facilitate the possibility of having recourse to the expedient devised by the majority of the Sly Committee, in future engineers should be engaged on condition that their services would be subject to transfer to district boards if necessary. The Committee fully realise the importance in the education of local bodies towards self-government, of giving them control of public works within their area. But the majority are content to differentiate the technical execution of work from administrative control and, while they would leave the latter with the Board, the former must, they consider, in the interests of economy, be entrusted to the most qualified staff."

7. *The United Provinces Public Works Committee.*—"This Committee is in entire agreement with the Government of India in appreciating the educative value of the transfer of public works to the control of local bodies, but feels bound to consider as of at least equal importance at the present time the necessity for economy. Financial considerations were not disregarded by the 1917 Committee; the basis of their argument for the transfer of works to local bodies was that the costly duplication of engineering staff should be avoided; but it is clear that considerations of economy were in the end given only a secondary place in the Committee's report.

"The Committee is not convinced that the complete transfer of all public works to the charge of local boards would at the present stage be either economical or practicable. The administrative resources of the district boards are not such that they can deal efficiently with additional expenditure which would amount to at least 60 lakhs a year, of which more than half would be on behalf of Government. Should all this work be transferred, a waste of money would be inevitable and the waste would be more likely to occur on those works in which the local board had no very great interest, namely, on those which they constructed or maintained for Government. The risk of waste could only be met by maintaining a large and expensive Government inspectorate. No wholesale reduction in the staff of the Public Works Department could be effected except on heavy payment for compensation. It is probable that the staff would have to be retained in any case as a safeguard against the breakdown of the new system.

"Our conclusion is that it is practicable, feasible and desirable to transfer to the control of local bodies all building work for which they find the funds. Buildings partly financed by Government would be subject to such restrictions as the Government may find it suitable to impose, having regard to the nature and importance of the work. Buildings to be constructed entirely at the cost of provincial revenues should not be transferred."

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VIII.—REPORT OF THE SURVEY AND SETTLEMENT  
RETRENCHMENT COMMITTEE.

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**REPORT OF THE CONFERENCE ASSEMBLED TO CONSIDER THE  
QUESTION OF RETRENCHMENT IN SURVEY AND SETTLEMENT  
DEPARTMENTS.**

A meeting of the Survey and Settlement Retrenchment Committee was held in the Committee Room of the Legislative Council at 12 noon on Friday, the 18th of August 1922, when the following members were present:—

1. The Hon'ble Sir Muhammad Habib-ul-lah Sahib, *Kt.*, *C.I.E.*, *President.*
2. Mr. G. F. Paddison, *I.C.S.*
3. Mr. A. Y. G. Campbell, *C.I.E.*, *C.B.E.*, *V.D.*, *I.C.S.*
4. Mr. G. W. Priestley, *I.C.S.*
5. Mr. F. V. P. Gompertz
6. M.R.Ry. Rao Sahib J. Venkatanarayana Nayudu Garu.
7. " Diwan Bahadur M. Ramachandra Rao Pantulu Garu.
8. " Diwan Bahadur M. Krishnan Nayar Avargal.
9. " Diwan Bahadur T. N. Sivagnanam Pillai Avargal.
10. " Rao Bahadur T. Balaji Rao Nayudu Garu.
11. " M. R. Seturatnam Ayyar Avargal.
12. Qadir Nawaz Khan Sahib Bahadur.

Mr. E. W. Legh, *I.C.S.*, Revenue Secretary, was also present.

M.R.Ry. Rai Bahadur T. A. Ramalinga Chettiyar Avargal was unable, owing to illness, to take part in the conference.

Notes prepared by the department giving details of—

- (1) the process of survey,
- (2) the work of the special staff, and
- (3) the Settlement department,

had been issued to the members in advance. The conference accordingly opened with the discussion of these notes. The President raised the main issue by asking the question whether any system could be devised which would give the essential information required and be cheaper than the present system.

Attention was then directed to the Survey department. Mr. Ramachandra Rao asked whether it was essential to resurvey the areas surveyed under block-map system between the years 1892 to 1896. The defects of the block-map survey were pointed out. There being no theodolite basis for the field maps, it is impossible to check or locate errors discovered in the office and consequently the only way of preparing a village map under that system is by fitting the various blocks together with a pair of scissors.

It was accordingly decided that it was essential to resurvey these areas and the conference agreed that this resurvey must go on. It was noted from looking up the programme that this resurvey should be completed between the years 1933 to 1935.

Mr. Ramachandra Rao then asked whether the whole strength of the five parties would be maintained to that date. It was pointed out that there were permanent hands for only three parties in the superior grade and for two parties in the inferior grade and that supposing one of the five parties were reduced this would only mean a transfer of the permanent hands to the remaining parties which would occupy longer time to complete the resurvey than that fixed in the programme referred to above. There was therefore no financial gain in considering the reduction of the permanent staff until the work was completed.

Mr. Ramachandra Rao suggested that before any fresh area which had been surveyed on the block-map system was taken up for resurvey it should be examined to see whether such resurvey was necessary both in the interest of the administration and of the ryot. This was agreed to.

The committee then turned to the questions on the printed paper with the view to giving definite answers to them.

*Question 1.*—What information should be maintained by Government as to holders of land and areas held by them?

Mr. M. R. Seturatnam Ayyar asked whether the printing of the settlement register was necessary in view of the fact that it took about five years to print the register and make it available for the public, by which time the entries would have become antiquated. He suggested that the quinquennial adangals might be maintained in the taluk office in its stead, and certified copies be granted to the parties concerned.

Mr. Paddison pointed out that while there were elaborate checks in the preparation of the settlement register, there would be none in respect of the adangals.

The President said that the course suggested would be tinkering with the results of a settlement arrived at after great trouble and expense.

It was not thought possible to dispense with any of the information at present maintained.

The conference expressed a desire to restore the name of the pattadar in the settlement register. It was pointed out that this had been omitted on grounds of economy. The conference considered this to be a bad economy and held that the retention of the name was of some use as it frequently facilitated the settlement of disputes in later years.

*Question 2.*—Is it necessary to survey every revenue holding irrespective of the size or class of land (e.g., can limit be set)?

The discussion centered round the question of the necessity for demarcating every revenue holding and every bend in the boundaries of such holding. After the details of the present system had been discussed at some length the committee expressed itself satisfied with the present arrangements.

Mr. Sivagnanam Pillai however raised the question whether they should be a limit of 50 cents for wet and 2 acres for dry below which no subdivision should be made. It was pointed out that this matter had been before the Government on previous occasions and that it required legislation. The President agreed to consider the matter.

Incidentally it was suggested by Mr. Ramachandra Rao that poramboke should be demarcated by fixed marks in cement or brick work. A rough calculation of the cost of such demarcation showed that on the ground of expense this would be impossible. It was calculated that the cost would be about Rs. 2-8-0 a stone and supposing there were 150 stones per village for 22,500 villages the cost would be 84 lakhs.

*Question 3.*—Should correct survey records be kept of every revenue holding?

A suggestion was made by Mr. Seturatnam Ayyar that khandam maps containing all the details now given in the field map would be cheaper than individual field maps. Mr. Gompertz pointed out that the maps would have to be of considerable size if the details were to be printed in them and would be rather unwieldy. He also pointed out that the field maps would have to be prepared in order to prepare khandam maps. There would therefore be no saving of expense. Finally it was pointed out that the field maps are not now printed and accordingly there was not any real saving to be made in this way. The committee thereupon resolved that the records now maintained should be continued.

*Question 4.*—To what extent should different holdings or different classes of land be demarcated?

The committee expressed itself in favour of demarcating the beads of survey fields if financial consideration would permit; but agreed that they were not prepared to recommend expenditure of money on additional demarcation and resolved that the present arrangement should continue.



*Question 5.*—Should it be decided that some of the items of work now done in the course of survey be eliminated, is it the opinion of the conference that such works may be done if the ryot is willing to pay for it?

The conference agreed that subdivision made at the request of ryots after survey or between surveys might be charged to the ryot provided that the cost of such subdivision was moderate.

*Question 6.*—Can the process of survey or revision of adangals (or preparation of the survey records) be cheapened? And if so, can the members suggest any method?

Mr. Ramachandra Rao inquired what provision was now made for the maintenance and upkeep of the records once prepared. Here, the President pointed out that this was the purpose for which the Land Records department had been instituted and that owing to the resolution of the Legislative Council they were now left only with the Revenue Inspector who had been employed for the purpose of land records, that several other provinces in India had Land Records department for this special purpose; but that under the present conditions there was no agency left for the maintenance of land records other than the Revenue department. The conference were unable to suggest any method for cheapening the processes of survey or revision of adangals.

*Question 7.*—Can the members suggest any method by which the process of resettlement of the assessment be cheapened?

Mr. Balaji Rao Nayudu asked whether a special staff was necessary at the time of resettlement and this aspect of the case was fully discussed.

Mr. Balaji Rao Nayudu then expressed the opinion that the special staff was unnecessary. The President replied that no doubt at the first blush it appeared that the special staff was an unnecessary appendage to every settlement party. But whatever might be the condition of affairs in the future, at any rate in the past it was impossible to bring revenue registers up to date without the special staff. Now that they were going to secure correct records from the Survey department and now that the resettlements were expected to bring all the revenue registers up to date, he was hoping to issue orders that in the future it should be recognized that a special staff would not, as a matter of course, be an appendage to every settlement party.

To the inquiry of Mr. Ramachandra Rao as regards other retrenchment proposals, the President replied that so far as the resettlements were concerned he summoned to his aid a special conference about the 14th May.

As a result, the compilation and publication of a large number of statements were done away with. The future Settlement officers would not collect all the minute details which their predecessors had been collecting. The conclusions of the conference were embodied in G.Os. No. 1178, dated 24th June 1922, No. 989, dated 1st June 1922, and No. 1181, dated 28th June 1922. These three Government Orders were issued as a result of the above conference. The President then asked the committee what other suggestions they offered for simplifying the course of resettlement, besides the statistical portions of the settlement reports.

Mr. Balaji Rao Nayudu then said that he did not see the necessity of such a large establishment and their going on with reclassification, etc. The President explained that they had already given up the reclassification of soils and water-sources, the re-examination of yield from land, recalculation of cultivation expenses, etc. The Special Settlement Officer was now expected to scrutinize carefully the previous settlement operations with reference to the report in his hands. If, on inspection of the district, he was satisfied that the framework of the original resettlement could be absolutely relied upon, he would not start inquiries as to whether the reclassification or other original work of the previous settlements were correct or not. An economic inquiry now loomed as a very large question. In pursuance of a resolution passed in the Legislative Council orders were issued to Settlement officers that it was very essential to find out in the first instance the economic condition of the district to be resettled.

Mr. Krishnan Nayar interposed saying that in connexion with the Resettlement Bill they considered various suggestions for conducting resettlements. Provided other things were there, it was merely a percentage enhancement and the application of a commutation rate.

The President continuing said that the prices of the previous twenty non-famine years were taken and a commutation rate arrived at and a percentage enhancement was fixed. In some places there would be circumstances justifying levelling up of inequitable assessments as in the Trichinopoly district. A Settlement officer would have to see how the previous settlement affected the people of a district and what the economic condition of the ryots was; whether the people had become richer or poorer, whether the lands had increased or decreased in value, whether particular sources had ceased to exist. He should also see whether any large irrigation works had been constructed and whether conditions had now changed. But under normal conditions the resettlement would be nothing more than a percentage enhancement. The President then explained the necessity for the special staff and the five parties now working out of which the permanent staff bore a small proportion, the rest being temporary added to or reduced to from time to time according to necessity.

Mr. Balaji Rao Nayudu then said that he simply wanted to know if there could be any reduction possible but after the explanation of the President he dropped the question.

Mr. Ramachandra Rao observed that he could not suggest any cheapening method unless they dispensed with the inquiries, and the President inquired whether the former would suggest the lessening of the economic inquiry to which he replied that on the other hand the question of indebtedness should be more thoroughly examined.

The President asked Mr. Priestly whether anything more was done to which the latter replied that an examination of lease values was also done. The President added that the Government rightly attach much importance to lease values

The committee finally answered question 7 in the negative.

The committee regret that besides the suggestion made under question 5, they are unable to suggest economies in any other direction, nor the substitution of the present system by any other.

## NOTE ON SURVEY DEPARTMENT.

Madras is the only Province in which revenue surveys have been made on professional lines if the period 1890—1900 be excepted. In other Provinces Revenue surveys in Madras and in other parts of India compared. the chief aim of revenue surveys was

merely to determine the area of revenue holdings approximately. About the end of 1890 the question arose why surveys in Madras should not be made cheaper, and the Superintendent of Survey made a tour in other parts of India to examine the methods there. As a consequence, surveys on the lines followed in other Provinces were commenced, and the initial survey of the districts of Malabar, South Kanara, portions of Anantapur, and the resurvey of Trichinopoly were conducted on what was called the block map system. Later, the districts of Kistna, Gōdāvāri, Salem and part of Guntūr were re-surveyed under a modification of this system.

2. In these surveys accuracy was sacrificed to cheapness and they have been found useless for the purpose of revenue administration. These surveys cannot be Accuracy in surveys sacrificed to cheapness. maintained nor can they be restored. A fresh survey has been declared necessary and has been made in part of this area at *greater expense than would have been incurred had an accurate re-survey been made in the first instance and the framework of the initial survey been preserved.*

3. Thus the work of about a decade (1890—1900) has been a costly failure due to a pennywise policy. From 1901 A costly failure: need for accuracy established. onwards better counsels have prevailed and the current systems of survey and re-survey are, it is believed, as efficient and economical as it is possible to make them.

Purpose of revenue surveys in Madras. 4. The following results are obtained:—

(1) A framework of theodolite survey which, with a little care, is permanent, and which, if not actively interfered with, can be restored at a small cost at intervals of, say, 30 years.

(2) The production of a village map showing boundaries of all survey fields plotted to scale, the most important topographical details and the area of the village. Description and use of records prepared.

(3) A field measurement atlas containing a plan of each survey field with its subdivisions, on a scale sufficiently large to show all measurements and the area of the field and of its subdivisions.

(4) A register giving the name of the owner and occupier of each revenue field, the nature of the land, tenure, class of soil, source of irrigation and assessment.

In most districts granite stones have been fixed at bends on survey field boundaries; in a few taluks surveyed since 1919 stones were planted only at trijunctions of survey fields, and larger granite stones mark each theodolite survey point.

5. Such a survey is permanent. Even should a river burst its banks and sweep away houses, roads, and all land marks over a wide area, the survey could be reproduced correctly and all boundaries restored. It will suffice for the purposes of revenue administration for many years and can be brought up to date at any time for a trifling cost. A ryot can obtain a plan of his holding, however insignificant,

Benefits to landholders. showing all measurements and the area for from one anna to four annas. A buyer of land can thus ascertain its boundaries and area with certainty and obtain information to guard against encroachment by his neighbour. Land needed for acquisition proceedings can be cheaply and readily mapped and the existing maps altered. *But to obtain these benefits, an accurate survey is needed in the first instance.*

6. Let us now discuss briefly the revenue surveys of other Presidencies. *In Revenue surveys in other Presidencies discussed. No complete record of measurement available in any case and none at all in some.* *not one of them is there a complete record of field measurements, and in some there is none at all.* The general practice is to fix points by the theodolite village boundaries. Ordinarily these are not permanent marks and the best are clay cylinders buried in the ground. A skeleton map is plotted, and with its guidance the surveyor measures lines across the village and offsets to important bends on field boundaries, crying out the measurements

How the village map is prepared. to another surveyor who plots them, drawing in by the eye bends of fields not offsetted. No record is kept of these measurements, and it is evident that the chance of mistakes is very large. No stone demarcation is made of field points. It is impossible to check the plotting of the map in office or to fix any field boundary accurately later on. In the Punjab the maps show the measurements of field boundaries, but no interior measurements to fix them, and in Bombay there is a field book containing a record of measurement, but not to scale. In the United Provinces, Bengal, Orissa and Bihar there is no record of field measurement at all. It is thus evident that in Madras the system of revenue survey is immeasurably better than elsewhere.

7. Unfortunately the methods of the surveys in Madras are not understood outside it, and the Government of India Previous inquiries as to the necessity for elaborate surveys in Madras answered in the affirmative. have from time to time asked for an inquiry whether such an accurate survey was necessary. The result has always

been a reply in the affirmative. The two most recent inquiries were conducted, one by Lt.-Col. Crichton, C.I.E., Survey of India, in 1912 and another in 1914-15 by a committee consisting of a senior civilian from the Punjab, another from Madras and the Directors of Land Records and Survey. Lt.-Col. Crichton was at the time Director of Surveys, Bengal, and may naturally be supposed to have had a bias in favour of his own system. However, he declared the Madras system admirable and recommended its continuance. The committee that conducted the second inquiry were unanimous in reporting that the system followed in Madras was not too elaborate and advised, no change, save a reduction in stone demarcation. Even this last recommendation was against the whole weight of the evidence of non-official witnesses.

8. Although revenue surveys in Madras are so much more accurate, detailed and elaborate than those elsewhere, *their cost is in no way proportionate to their superiority over other revenue surveys.* Lt.-Col. Crichton gave the rate per square mile in 1912 for the revenue surveys of Bengal, and *it was found that those of Madras cost about one anna more per acre.* Surveys in Madras comparatively cheap.

9. A specimen of a village map from Bengal is enclosed and may be compared with the second enclosure, a village map of this Presidency. An extract from an atlas of field plans of Madras is also compared. Specimens of village maps, Bengal and Madras, compared.

enclosed. None such is available in any other Presidency. Since Mr. Hatchell became Director, the Madras Survey Department has aimed at restoring the initial surveys of the Presidency in the light of modern methods and producing a survey, the framework of which will last for generations. The programme of surveys enclosed shows when this work will be completed. Thereafter, periodical re-surveys will be required to keep the work up to date, owing to the frequency of change of ownership and subdivision of properties, but such surveys will cost little in comparison with those now in progress as the framework is being made so permanent. *In brief, the greater part of the Madras Presidency possesses a revenue survey immeasurably superior to those of other parts of India and costing very little more. It has been shown on page 1 above how costly was the experiment of cheap surveys conducted between 1890-1900.* Aims of the Madras Survey Department.

## REVENUE DEPARTMENT.

TENTATIVE LIST OF SUGGESTIONS FOR SURVEY AND SETTLEMENT  
RETRENCHMENT COMMITTEE.

## PRESENT METHOD OF SURVEY.

Practically all surveys now being taken up by the regular Survey Parties are resurveys necessitated by the unsatisfactory nature of the surveys and resurveys made between 1890 and 1900.

2. The unit for survey is the revenue village. The first and essential preliminary operation is the demarcation of the boundaries of the village and of the khandams of from 150 to 200 acres in extent into which the village is divided. These boundaries are surveyed with theodolite and chain, the survey is connected and harmonized with the G.T. stations of the Survey of India, and traverse are set  
A | up and plotted to scale 16"=1 mile. The skeleton plots thus prepared are  
| the frame work on which the village map is built.

3. Next comes the demarcation of the holdings in the village khandam by khandam. In this process, existing boundaries are accepted as a rule, no attempt being made, except in cases of dispute, to relay boundaries of previous surveys as they may have shifted or been obliterated owing to changes in occupation, etc.

4. When work within a khandam is started, a sketch thereof is prepared showing all the holdings in it, and these are formed into compact groups—called survey fields—each containing about 10 acres in dry and 5 acres in wet. The included holdings (if more than one) in each survey field are mapped as subdivisions. The points in the sketch where three or more survey fields meet are noted as trijunction points and are demarcated with stones. Other points which, according to existing orders, are similarly permanently demarcated are—

- (1) theodolite stations ;
- (2) bends on poramboke survey fields and subdivisions and on the village boundaries ; and
- (3) ends of diagonal lines (see infra) not coincident with trijunction points.

When these trijunction points have been demarcated the lines forming the boundaries of survey fields and of subdivisions are measured. The survey is with the ordinary familiar chain and cross staff. Diagonal lines are also measured between trijunction point so as to form a net work of triangles over the khandam and the bend points on the boundaries offsetted. This provides a check on the correctness of the distances of the field and subdivision boundary lines, and between the trijunction points. Field maps are then plotted on the scale of 40"=1 mile, showing all measurements. Lines called *portal* lines are then measured between theodolite stations on khandam and village boundaries, and on these offsets are taken to trijunction points within 5 chains' distance. This provides a series of bases for plotting the survey fields in the skeleton of the village map referred to at A supra. The surveyor's work is inspected and revised if not found good.

5. While survey is in progress complaints of wrong demarcation which may be preferred under section 11 (2) of the Madras Survey and Boundaries Act IV of 1897, are enquired into and disposed of. Appeals against such orders may be preferred, under section 12 (1) (a) of the Act, to a higher officer against whose appellate decision an appeal may be made to a Civil Court if preferred within a year of the receipt of the order. The above is briefly the course of operations in the field. At the same time in the Trichinopoly district the surveyors prepare a book known as the land register.

In this they show, for each holding—

- (1) the survey and subdivision number assigned to it in the former survey ;
- (2) its survey number and subdivisions according to the existing survey ;
- (3) the class and sort of soil and whether wet or dry ;
- (4) the rate of assessment per acre ;
- (5) area ;
- (6) actual assessment ;
- (7) the name of the pattadar according to the existing revenue accounts.

The above entries (3) to (7) are filled in from the accounts with the karnam.

Next come spaces for an exactly similar set of entries to show the same particulars as they will be after the resurvey and resettlement are complete.

Of these spaces the surveyors fill up only that intended for the name of the pattadar, and the name they enter is that of the enjoyer as found by a very summary and casual questioning of any village officer or village servant or ryot or anybody who pretends to know anything about it.

On the completion of this stage of their work the survey send to the special staff the following records :—

- (i) A khandam location sketch showing the boundaries of holdings according to the limits existing on the ground.
- (ii) Field maps in which the measurements of the holdings as marked in the eye-sketches are shown.
- (iii) The rough land register referred to above.
- (iv) A rough area list showing the unchecked areas of the survey numbers and subdivisions as found by the field-surveyors.

*The special staff in the Trichinopoly district* have two main functions—

- (1) The revision of the revenue registry of holdings and the bringing of it up to date.
- (2) What is known as miscellaneous accounts inspection.

When revising the revenue registry, the special staff make use of the entry by the survey in the land register as to the name of the enjoyer of each holding. The correctness of this entry has to be verified. An enjoyer may be legally in possession and still be a lessee of a mortgagee and not entitled to the patta. The name may be entirely wrong. If the name of the enjoyer is correct but is found to be that of a different man from the man registered as pattadar in the latest revenue (karnam's) account, then the special staff has to examine his title, verify his sale-deeds or obtain the written consent of the registered pattadar or verify long enjoyment for over the statutory period or whatever may be necessary.

Under the heading miscellaneous accounts inspection are grouped many duties.

The special staff has to verify the correctness of the demarcation by the survey of the boundaries of all Government property (whatever department may be in actual charge of it).

If they find that Government land classed as poramboke and reserved is not required by Government, they transfer it to assessed waste and render it available for assignment to cultivating ryots. Where assessed waste lands have been cultivated without objection (on what is known as a sivoijama tenure) the special staff are empowered under a summary procedure to assign the lands on patta to the occupier. The special staff examine the boundaries of registered wet ayacuts. If any registered dry lands require to be transferred to wet, they attend to it and vice versa.

If ayacuts under different sources should touch one another, the boundary between them is checked and if any change of source is required it is made. If any tanks are found to exist for whose construction no proper authority is forthcoming the circumstances are investigated and the matter is reported for orders. Inam lands are verified to see that the area of land exempt from Government assessment has not increased.

When the revenue on lands has been alienated on condition that they should be used for a specific purpose, it is examined whether the purpose is being fulfilled.

The correctness of any money-rate of assessment imposed by the Revenue Department has to be verified.

They also examine any discrepancies noticed in the survey records.

The inquiries and inspection necessary for the revision of registry and for the disposal of these miscellaneous items are all done together by the special staff.

When the special staff inspection is complete, the records are returned to the Survey with a list of cases (and the necessary sketches) in which alterations of the survey boundaries have been found necessary.

#### FURTHER WORK BY THE SURVEY DEPARTMENT.

These supplemental subdivisions or alterations are attended to, and the Survey department goes on with other *survey* processes to get the record of measurement out in its more or less final form.

Briefly, the fields are plotted in the skeleton of the village map, field areas computed from the map and from the field measurement books, the two sets of areas compared and recomputation done in cases of discrepancies. The area of the village by fields is thus found and compared with the area obtained from the theodolite traverses. The source of any difference is traced and the true areas of fields and subdivisions entered in the atlas of field maps which are returned to the Special Staff office bound up together into the volumes which form the ordinary field-measurement book.

#### SPECIAL STAFF.

With the return of the survey records with the supplemental subdivisions asked for during miscellaneous accounts inspection, duly measured up, the Special Staff office are able to correct the land register up to date embodying all changes of registry and all changes in miscellaneous matters that have been ordered by the special staff field party.

The correction of the land register being complete, the next thing is to collect up into single pattas all the lands owned by the different pattadars in the village. This is done and these pattas (rough pattas) are issued in the village. In the rough patta the ryots are told if they have any grievances connected with their pattas to attend at a certain place (to be named which will be either in the village or within five miles of it) on a certain date when a gazetted officer of the Settlement Party and the village officers will be present with the records to hear and dispose of all objections. On these occasions the procedure is summary and no adjournments are granted. On completion of the objection hearing, any necessary further inspection is done, any consequent supplemental subdivisions are measured and the land register is finally corrected.

The land register omitting certain entries referring only to the previous survey and settlement is fair-copied out to form the Karnam's Fair Adangal and the various fields held by each pattadar according to the adangal are collected up together to form a separate account for each pattadar. The volume in which this is written is the Fair Chitta, and the pattas finally issued to ryots by the Revenue department are only copies of the entries relating to individual pattadars as found in the Fair Chitta. The above represents the procedure followed in taluks where a resurvey is carried out and revenue registry is revised without any considerations of the closing of the period of a settlement and of alterations that may have to be made consequent upon Government orders varying the rates of assessment.

When fixing the amount of kist to be collected from a ryot, two things have to be known—

- (a) the areas of his different fields, and
- (b) the rate per acre of assessment that is to be levied upon the different fields.

The areas of the fields are fixed by the survey.

The rates of assessment per acre are liable to be altered owing to changes taking place on the ground which have no connexion with re-settlement.

Water-supply may improve and dry fields come under wet cultivation. A tank may be irreparably breached so that its ayacut can yield only dry crops.

Such changes are made by the special staff.

There remain changes in the rates of assessment owing to Government, so to speak, making fresh terms in their contracts over land revenue with the ryots for the ensuing period of 30 years of the new Settlement.

The fixing of the new rates is the primary work of the Settlement staff.

The resurvey and the revision of registry and the miscellaneous accounts, inspection are generally carried out just before a resettlement as a matter of convenience.

When one alters the amounts of assessment it is only a matter of justice that each ryot should be furnished with a statement showing the amount to be paid by him in future.

As it is particularly necessary, at the time of a re-settlement in order to be able to give the ryots accurate information, it is at this time that is done the periodical overhauling or spring-cleaning of the revenue accounts caused by the inability of the Revenue department or Maintenance department to keep the accounts up to date.

Survey again.

On completion of the re-settlement work a notice is sent to each pattadar by the Survey Officer showing the survey and subdivision numbers registered in his name and their areas inviting the submission of any complaint he may have against survey within three months of the receipt of the notice.

The difference between the surveys made in the Madras Presidency and those in other parts of India is, speaking generally, that in Madras any ryot can question the correctness of survey demarcation while it is in progress and for three months after he has received a notice stating exactly what is registered in his name. He can obtain a plan to scale of any of his holdings, for four annas, showing all measurements, and is thereby safeguarded against encroachment as any point can be relaid at any time. Outside the Madras Presidency the village map is generally the only map available. It is drawn in field, no record of measurements being kept, and boundaries of fields shown on it cannot be laid out correctly on the ground.

#### RESETTLEMENT WORK PROPER.

In order to fix dry rates, soils are divided up into main classes as follows :—

Black clay, black loam, red sand and red loam, etc.

Then again each class is subdivided into sorts as

best black clay,  
good black clay,  
ordinary black clay,  
poor black clay,  
worst black clay.

At the original settlements crop experiments were made on these sorts of soil to determine what outturn of a standard good grain that particular sort of soil would yield and also to determine the costs of cultivation that would be incurred in obtaining that outturn. The Government demand, it was laid down, should not exceed half the net outturn, i.e., half the price of the crop minus the cost of raising it.

Certain deductions were again allowed for unprofitable areas and so the standard rates for dry crops were arrived at. By standard rates are meant the rates in areas where communications are good and the cost of getting the crops to market is small.

In other areas communications are not so good, and in still others, villages may be extremely remote from markets and the cost of cartage to a market may be large.

To allow for this, the standard rates arrived at as above are imposed on villages where communications are good, and these villages are placed in the first group; villages where communications are inferior are placed in a second group in which rates somewhat less than the standard rates are levied. Still worse villages are placed in a third group.

Thus dry rates are fixed.

As regards wet rates again soils are divided out into classes and sorts as for dry lands.



But the yield of the crops is determined practically as much by the quality of the water-supply as by the quality of the soil.

Consequently, sources are divided up into classes.

According to modern practice, the number of these classes is five—

First class	sources	are	exceptionally	good.
Second	„	yield	a supply	for eight months and over.
Third	„	„	„	for five months and less than eight months.
Fourth	„	„	for three	„ five months.
Fifth	„	„	for less than	three months.

Then, again, crop experiments have been made to determine the outturns and cultivation on soils of the various classes and sorts accordingly as they are served by irrigation sources of the first, second, third, fourth or fifth classes.

Again, the Government demand is not to exceed half the net outturn.

At a resettlement normally no attempt is made to calculate grain outturns afresh.

One would not expect that soils had altered in their classes and sorts unless a new irrigation system or something had been altering the face of the country. Normally one's expectations would be justified, but unfortunately some old settlements were either done when settlement procedure was still in its infancy and very indefinite, or were done without the care that might have been expected. In some districts the soil classification requires a re-examination.

As regards the grouping of dry villages, the building of a railway, the making of new roads, and the opening of new markets may cause great changes in the cost of getting produce to market. The dry grouping requires examination.

As regards source classification, if sources were once classified correctly unless the water-supply was altered by some large improvement, one would expect no change to be necessary.

Unfortunately, however, in the older settlements sources were assigned an average classification according to the area they happened to be in, i.e., in a fifth class source-area every source from an anicut channel to a rain-fed tank half way up an hillside are termed fifth class sources.

Consequently, rates may bear very unequally, and rates for composition for a second crop may be in some cases absurdly low and in other cases impracticably high.

The source classification requires examination.

Then there comes the compilation of the various statistics and of the reports which have been prescribed in the Resettlement Manual from which one may judge whether the previous settlement has been a fair and equitable one, and whether it has tended to bear harshly on any particular tract.

By this time it will have been seen whether the frame work of the preceding settlement was sound and whether it is possible to fix the new rates for the coming settlement with reference to alterations in values alone or whether any alteration in the frame work is required first.

Once the soil and source classification and dry group is found to need no alteration or when any alterations required have been done, there remains only to fix the necessary alterations in the money rates.

For this are required particulars of the average prices of staple food grains for the 20 non-famine years preceding the resettlement.

Alternately and preferably, where possible, when lands are leased out and fetch their full economic rent, the net outturn from the land can be arrived at from the lease values.

For this purpose an examination of sale and lease deeds registered in Sub-Registrar's offices has to be made and statistics have to be compiled.

*Economic inquiry.*—In pursuance of a Legislative Council resolution in 1917, necessary instructions were issued to the Settlement Officers to examine the economic condition of a few families in a few villages of the area proposed to be settled. These inquiries are also made and the results reported.

With the materials obtained above, the Settlement Officer compiles a scheme report which is submitted for orders. On this report final orders as to any modification of the settlement frame work on which the rates are imposed are obtained, and final orders are passed as to the actual rates to be levied on each class and sort of soil according to its dry grouping or wet source classification.

Changes that may be necessary consequent on the above orders are made in the land register, rough pattas are issued, objections heard and fair accounts issued to the Revenue Department as described above.

*Introduction report.*—On the conclusion of settlement operations in a taluk, the Settlement Officer draws up and submits to the Board a report containing a brief account of the changes introduced at resettlement in the previously existing land revenue system and indicating clearly the financial and economic results of the resettlement.

Questions for  
consideration  
of the Com-  
mittee.

1. *What information should be maintained by Government as to holders of land and areas held by them?*—At present the basis of all the records kept by the Government in a village is the settlement register. This contains the following information:—

- (1) Survey number.
- (2) Subdivision letter.
- (3) Old survey number and letter, if any.
- (4) Government or inam.
- (5) Dry, wet, unassessed or poramboke.
- (6) Source of irrigation.
- (7) Single or double crop.
- (8) Class and sort of soil.
- (9) Taram.
- (10) Rate per acre.
- (11) Extent.
- (12) Assessment.
- (13) Remarks.

From this there is written year by year an account known as the adangal which contains the same information, but is or should be corrected from year to year in respect of the names of the holders of the various survey fields. The karnam is required to keep also an account showing how each field is cultivated in each month of the year; an account showing the lands which are cultivated but for which no patta is held by the ryots; an account showing the charges due for water other than those covered by the wet assessment; accounts showing other miscellaneous items of revenue. There is also a single village account which shows the fields contained in each patta held by each ryot. The settlement register on which these other accounts are based is prepared as shown by the note on the work of the special staff.

2. *Is it necessary to survey every revenue holding irrespective of the size or class of land (e.g., can limit be set)?*—At present every holding is not demarcated separately, but holdings up to an extent of 5 acres in wet and 10 acres in dry are first clubbed and formed into a single survey field and surveyed and demarcated. In a survey field so formed each revenue field will form a subdivision if held by a separate individual. For practical purposes of account there is little difference between a survey field and a subdivision since each subdivision is separately shown in the settlement register and all the other accounts and all the details given in question 1 are maintained. But no stones are now placed for subdivisions. For the purpose of calculation of revenue it is not necessary to make all these subdivisions. If they were not made, the field would be shown in one joint patta under the names of all the persons holding portions of it. Under the Revenue Recovery Act each person whose name is shown in the patta would be a landholder and each one of them would be jointly and severally responsible for the payment of the land revenue due on the lands shown under the patta. In case of default it would be lawful for the Government to proceed against any one of these persons or against any portion of the land contained in the joint patta for the whole sum due. The advantage of the detailed survey is that each man has a separate patta for his separate portion of the survey field and is responsible only for the revenue on the portion which is his own private property.

3. *Should correct survey records be kept of every revenue holding.*—It has been pointed out in the course of inquiry by the Survey and Land Records Committee that the ryot who pays Government revenue demands in return a record of his holdings 'sufficiently minute to serve as an authoritative safeguard against encroachments by his neighbour'. The recommendation of the Committee was that a correct record of measurement should be maintained and the Government have accepted the recommendation. The records that are now maintained which are essential to ryots are (1) the field measurement book in which are given the correct record of measurement and the number of stones planted and (2) the village map. It is possible by means of these records to show the exact demarcation of each field in the village and to replace any stone which may have been missing or which may have been accidentally or unlawfully removed. Again, it is not necessary for the purpose of calculation of revenue that these accounts should be maintained. It would be sufficient for the Government to measure once for all the area to which each ryot is entitled and thereafter to collect the revenue from him, leaving him to protect his own boundary against encroachments by his neighbour or to get the exact line of demarcation laid down by a Civil Court in case it was not possible to determine it otherwise.

4. *To what extent should different holdings or different classes of land be demarcated.*—Previous to 1916 all bends of survey fields were demarcated. The Survey and Land Records Committee considered that so far as fields other than porambokes were concerned, it would be sufficient for administrative purposes to confine demarcation to field trijunctions and theodolite stations. Although most of the ryots examined by the Committee expressed a preference for the demarcation of bends of fields and bends of sub-divisions, they were not prepared to meet the expense involved, and the Committee came to the conclusion that what the ryots required was only an authoritative record of measurement by means of which their boundaries could be shown them. The Board agreed with the view and also said that the ends of diagonal lines which do not coincide with field trijunctions or theodolite stations should also be demarcated. The Government accepted the recommendation.

It is a matter which the Committee may discuss how far it is necessary to place and maintain stones at all bends in the boundaries of patta fields. They serve the double purpose of showing the ryot where his property ends and where that of his neighbour begins and of facilitating the karnam's work of measuring up fresh sub-divisions, etc., but it is a question partly of practical convenience and partly of expense to decide how many of such stones and at what points are necessary.

5. Should it be decided that some of the items of work now done in course of survey be eliminated, is it the opinion of the Conference that such work may be done if the ryot is willing to pay for it?

6. Can the process of survey or revision of adangals (or preparation of the survey records) be cheapened? And if so, can the members suggest any method?

7. Can the members suggest any method by which the process of resettlement of the assessment be cheapened?



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**REPORT OF THE**

**MADRAS RETRENCHMENT**

**COMMITTEE**

1931-32

3



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## REPORT OF THE RETRENCHMENT COMMITTEE.

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# REPORT OF THE MADRAS RETRENCHMENT COMMITTEE, 1931-32.

## CHAPTER I.

### GENERAL SURVEY.

[Reference to the proceedings of the Committee—1st and 2nd meetings held on 22nd and 23rd June, 5th meeting held on 23rd July 1931, and 45th and 46th meetings held on 7th and 8th March 1932—Appendix II, pages 82 to 83 infra.]

#### TERMS OF REFERENCE.

1. Our terms of reference are contained in G.O. No. 255, Finance, dated 10th April 1931, which is printed as Appendix I to this report. In accordance with what we believe to be the correct interpretation of the instructions contained in this order, we have regarded it as our primary function to conduct as complete an examination as possible of the revenue accounts of the Government of Madras with a view to suggesting all reasonable economies. We have not thought it our duty to examine the capital expenditure of the Government, except in so far as the net result of the working of commercial concerns for which capital accounts are maintained appears in the revenue accounts; nor have we investigated in any detail the debt position of the Province, although a brief paragraph on the subject follows. In accordance with these views we have not attempted to examine the expenditure on the Cauvery-Mettur project or on such schemes as the Pykara Hydro-Electric project; but where the working of commercial concerns, as for example certain institutions in the Industries Department, has led to a net loss to Government which appears on the expenditure side of the budget, we have not hesitated to make recommendations to obviate such losses.

2. On the other hand, although it is clear from our terms of reference that our main concern is the reduction of expenditure, we have considered ourselves entitled, wherever the opportunity has occurred in the course of our examination of departmental expenditure, to make suggestions also for increase of revenue. Our recommendations under this heading, however, have been confined to the improvement of existing sources of revenue and we have not embarked upon the consideration of any proposals for new taxation. It is indeed clear from the speech of the Hon'ble Finance Member in the course of the discussion that led to our appointment, that any such task lies entirely outside the scope of our duties.

#### PROCEDURE.

3. In accordance with our terms of reference we have been supplied by the Retrenchment Secretary, who for a period of about two months in December and January was assisted by Mr. H. Trevelyan, I.C.S., with a series of memoranda covering every item of expenditure in the budget; and we have also received and considered memoranda on certain general subjects, such as pay and allowances, which affect all departments alike. Our examination of these memoranda began at Ootacamund on the 22nd June 1931. We held four meetings in Ootacamund in June and forty-two in Madras in every succeeding month up to March 1932. At some of these meetings we called for further information, which was supplied to us subsequently in the form of supplementary memoranda. At the majority of them we were able to formulate final recommendations, which were forwarded immediately to the departments of Government concerned, and action has thus been taken progressively on our recommendations with the minimum delay on our part. In all we have held forty-six meetings and have examined forty-five memoranda and twenty-seven supplementary memoranda.

4. It has been our practice from the outset to record our proceedings in the form of minutes, which have regularly been read and confirmed at the next succeeding meeting. These proceedings, which have been re-grouped according



to subjects instead of in their chronological order, are printed as Appendix II to this report and give a detailed account of all our recommendations. (In certain instances their original form has been slightly amended in order to render them self-contained and independent of the memoranda on which they were based.)

5. In this report we do not propose to traverse in detail the ground already covered by our proceedings; but taking the departments in the order in which they appear in the budget, we propose to make a general survey of the whole field, referring only to our more important individual proposals and giving, where necessary, some fuller account of the various general principles upon which our detailed recommendations have been based.

6. We have also made it a practice after every meeting to issue to the press a communiqué giving an authorized version of our more important proposals and more particularly of those that appeared to us to be of general interest to the public. Copies of these communiqués in batches have been laid on the table of the House from time to time for the information of Hon'ble Members and have been incorporated in the proceedings of the Legislative Council. We have not therefore printed them again with our report.

7. We may add that, although copies of the memoranda on which our proceedings are based have been supplied to the Members of the Government for information, we have regarded it as a matter of primary importance that our consideration of the various subjects that have come before us should not be influenced or coloured by the views of Government with regard to them. The memoranda were accordingly prepared in consultation, wherever necessary, with the head of the department concerned, but not in consultation with the Secretariat: and in all the more important branches of the service we have ourselves invited the head of the department concerned to attend our meetings and supply us with such detailed information as we might require. We take this opportunity to acknowledge the great assistance and the very large measure of co-operation that we have received from practically every head of a department who has appeared before us.

8. At our first meeting, in order to expedite our progress, we decided to ask Government to issue a circular to all heads of departments asking them to examine their own budgets and make suggestions for our information and assistance, explaining how a reduction of expenditure, which we placed more or less tentatively at 8 per cent, of which not less than half should be of a recurring nature, could be secured with the least possible prejudice to efficiency and progress, if a reduction to that extent became imperative. The replies received from many heads of departments proved to be of the greatest assistance and in fact formed the basis of the major portion of our recommendations.

#### RETRENCHMENT EFFECTED BY GOVERNMENT.

9. Before closing this branch of the subject, it is necessary to refer in some detail to the parallel action that has been taken by Government to secure immediate savings by a reduction of expenditure during the current year. At the time when the Committee were appointed, the need for immediate retrenchment appeared to be neither so urgent nor so great as it very shortly became. By the month of July, when detailed information became available of the actual receipts and expenditure of the previous year and when reports began to be received of the progress of revenue during the current year, it became apparent that the situation was likely to become far more serious than was first anticipated. From the detailed programme of investigation that had been laid down for us, it was evident that our recommendations would take time to formulate and that the expenditure of the various departments could only be investigated in succession over a period that might extend to nearly a full year. It was clearly impossible for us to make a rapid survey of the expenditure of Government as a whole and suggest immediate economies that would serve to fill the anticipated gap between revenue and expenditure during the current year; and yet some such action was obviously required. Government therefore decided, and informed us accordingly, that they must proceed with a programme of immediate retrenchment on their own initiative, without in every case referring the matter to us. It was made clear to us, however, that

Government would refrain as far as possible from taking action that might involve large questions of principle without giving us an opportunity to express our views; and in any case it was explained that any measures of retrenchment which Government decided it was necessary to introduce during the current year would have effect for the current year only and that, in the matter of their further continuance for future years, the Committee would be given an opportunity of expressing their views before final decisions were reached. We accepted the necessity for such a procedure at the time and, in practice, there can be no doubt that its adoption has considerably lightened our own labours. As time went on and as the various departments came up before us for review in the later stages of our enquiry, we found that more and more of the ground had already been covered by Government; and it is partly due to this fact that we have been able to complete our enquiry in a much shorter time than the last Retrenchment Committee, although that Committee had the assistance of a large number of special subsidiary committees and special officers. Another result, which is no doubt due to the general atmosphere of, and need for, retrenchment, is that our proposals have met with a far larger measure of acceptance from Government than was the case in 1922-23. At the time of writing this report, a number of our proposals are still under the consideration of Government, but, from such information as we have been able to collect, it appears that only two per cent of them have been finally rejected, and more than seventy-three per cent have already been accepted. We have examined with care all the measures of immediate retrenchment ordered by Government in the current year and although, in practice, we have found ourselves able to accept a large proportion of them, there have been instances in which we have expressed our dissent. Further, we have been able, by suggestions of our own in practically every department that we have examined, to make a substantial additional contribution to the measures already suggested by the Government themselves.

#### REVIEW OF FINANCIAL POSITION.

[*Note.*—In order to show a true comparison between receipts or expenditure in one year and those in another, the figures employed in this section are the adjusted figures as given in the introductory paragraphs in the Budget Memorandum for 1932-33. They exclude the transactions relating to the Madras Motor Vehicles Taxation Act, 1931, and the Road Development Account, and involve certain other adjustments relating to changes in the method of accounting. For example, recoveries of expenditure which have been credited as receipts on the revenue side since 1928-29, have been excluded from revenue and taken as abatement of charges, as was the practice before the change.]

10. Before going on to summarize the results of our efforts it is necessary to review briefly the financial history of the past few years and to set forth our views as to the causes that have contributed to the present need for retrenchment.

Taking as our starting point the year 1922-23, in which the last retrenchment enquiry was undertaken, the financial history of the Province during the last ten years may conveniently be divided into four distinct phases.

The three years from 1922 to 1925, during which the Presidency had to sustain the full burden of the provincial contribution of Rs. 348 lakhs, while at the same time meeting the demand for an upward revision of salaries on account of the high prices that then prevailed, may aptly be described as years of struggle. During these years, the revenue of the Province varied between Rs. 1,634 lakhs and Rs. 1,677 lakhs, while the expenditure on purely provincial objects (i.e., excluding the contribution to Central Revenues) did not exceed Rs. 1,357 lakhs and, indeed, was actually just under Rs. 1,300 lakhs in 1922-23.

The next three years—1925-26 to 1927-28—were years of relief. During this period the revenue rose gradually to over Rs. 17½ crores, while the provincial contribution was gradually wiped out and expenditure on provincial objects rose to over Rs. 15½ crores.

The years 1928-29 and 1929-30 were years of prosperity. Not only did the revenue increase to nearly Rs. 18½ crores, but the Presidency was entirely relieved

of the contribution and expenditure on provincial objects rose to about Rs. 17½ crores. In other words, the Government were able to spend over Rs. 4½ crores more on the Presidency than had been the case in 1922-23.

The next two years—1930-31 and the current year (1931-32)—have been, unfortunately, years of decline. Although provincial expenditure in 1930-31 increased to over Rs. 18 crores, the revenue in that year was Rs. 134 lakhs less than in 1929-30 and expenditure exceeded revenue by just over a crore of rupees. A further fall of revenue was anticipated in the current year, and expenditure was accordingly reduced so as to produce as nearly as possible a balanced budget. Even the reduced estimate of revenue has, however, fallen far short of realization. The revised estimates show a fall of Rs. 146 lakhs, compared with the budget estimates, thus reducing the resources of the Government to a figure below that of the worst of the years of struggle (viz., 1922-23) and leaving a gap of over Rs. 146 lakhs to be filled in order to maintain equilibrium.

11. Perhaps the most striking feature emerging from this brief analysis is the remarkable variation that has taken place both in revenue and in expenditure. It has been possible during the last ten years to administer the Presidency on an expenditure of as little as Rs. 13 crores, while it has not been difficult to spend so much as Rs. 18 crores or more on the same task. On the other hand—and this is the more important aspect from our point of view—the revenues of the Province fluctuated to the extent of over Rs. 2 crores between 1922-23 and 1929-30, while the drop between 1929-30 and the budget for next year amounts to over Rs. 3 crores. It is readily apparent, when such large and rapid variations are possible, how difficult must be the task of any body, whose duty it is to prescribe a standard of expenditure calculated to secure equilibrium even for a few years in advance. At our first meeting it was suggested to us, and the suggestion was admittedly based on the budget estimates of the current year, that we might assume a stationary revenue of about Rs. 17 crores. Our very first step was to reduce this estimate by Rs. 50 lakhs and the whole of our proceedings have been based on an assumed revenue of about Rs. 16½ crores: but events have shown that even this estimate was over-optimistic. Whether revenue will remain at the figure to which it has actually fallen during the current year, i.e., below Rs. 16 crores, is a matter on which we cannot venture to express an opinion. The budget estimate for next year is under Rs. 15½ crores. Our conclusion in fact is that it is quite impossible to forecast revenue with any degree of accuracy, even for a few years ahead, and that the only practical course therefore is to assume the continuance of the present state of affairs, in the hope that it will not deteriorate, but may improve.

12. There are, it is true, certain sources, for instance the Cauvery-Mettur project and the Pykara Hydro-Electric scheme, from which additional revenue may be definitely anticipated. On the other hand, there are items of obligatory growth in the expenditure of the Province which, from such calculations as we have been able to make, will more than swallow up these receipts, at any rate for the next few years. These items of obligatory growth include the automatic effect of the incremental scales of pay, which have not yet reached their maximum cost, and a corresponding rise in the cost of pensions for some years to come. Statutory payments under the Elementary Education Act are also likely to increase and there must be some unavoidable rise in the level of interest payments on provincial loans. Further, if even the most modest provision is to be made for new schemes of expenditure during the next few years, it will be necessary, not only to reduce expenditure to the present level of revenue, but also to discover progressive and increasing savings to cover the cost of such provision. New schemes can hardly be restricted entirely to items of strictly non-recurring expenditure and therefore, if any progress is to be made, it is necessary to take into account, not only the sums provided year by year for such schemes, but also the cumulative and recurring cost of similar schemes sanctioned in previous years.

13. On one point we are clear. The present financial crisis cannot be ascribed to the fact that the Province has been living beyond its income during the last ten

years. Between 1925-26 and 1929-30, the expenditure of the year consistently fell well below the annual revenue, with the result that large balances accumulated; and it was only in 1930-31 that the expenditure definitely overtook and outstripped receipts. It is easy to be wise after the event, but although there may have been a tendency during the years of prosperity to provide funds for schemes of development in a somewhat haphazard and perhaps optimistic manner, it is, we think, true to say that, at the time when the budget for 1930-31 was prepared, there were no clear signs of the speed with which, and the extent to which, the economic position would deteriorate in the immediate future, while the experience of previous years had generally been that revenue tended to rise above, and expenditure to fall below, the budget estimates.

14. Another feature that was brought to our notice at our first meeting was the fact that expenditure since 1922-23 had increased far more rapidly in what are known as the "nation-building departments" than "the security services." If one includes among the former, as is only right, certain reserved subjects such as Irrigation, Forests, and Hydro-Electric Surveys, and if one excludes from the total expenditure certain charges which are common to both Reserved and Transferred departments, such as Interest and Repayment of Loans, Pensions and Printing, the actual figures show that expenditure on "the nation-building departments" rose from Rs. 562 lakhs in 1922-23 to Rs. 988 lakhs according to the accounts of the year 1930-31, which may be taken as the peak year of expenditure. On the other hand, during the same period, the cost of the "security services" rose only from Rs. 627 lakhs to Rs. 644½ lakhs. In other words "the nation-building departments" benefited by the prosperity of the Province to the tune of over Rs. 4¼ crores, while the cost of "the security services" has remained more or less constant and has fluctuated between a minimum of Rs. 604 lakhs and a maximum of Rs. 644½ lakhs. Expenditure on the former, which was less than expenditure on the latter in 1922-23, exceeded it by nearly Rs. 3½ crores in 1930-31 and will exceed it by nearly Rs. 2 crores even in next year's budget.

When funds were available, it certainly would have been improper if they had not been devoted to an expansion of those activities of Government that are directed towards an improvement in the social and economic conditions of the people. In approaching the task of retrenchment, however, it was necessary for us to consider whether we should definitely aim at a greater measure of reduction in "the nation-building departments" than elsewhere. Our conclusion was that it would be wrong to do so, and that for the purposes of retrenchment each department should be dealt with on its merits. We have endeavoured to adhere to this principle throughout our proceedings.

15. It has been alleged that the two main sources of revenue in the Province, viz., land revenue and excise, have been the subject of attack on political grounds and that this fact has contributed to the seriousness of the present situation. We do not propose, in our capacity as a Retrenchment Committee, to embark upon any discussion of the incidence of land revenue or the desirability of a policy of prohibition. We can only say that, in our decided opinion, political causes have had little to do with the present financial stringency. By far the most important factor has been the economic depression, which has affected the whole world and from which we see at present no very promising prospects of an early recovery. It may be that, even in times of normal prosperity, the revenue of the Province from the two sources mentioned above will not increase, while the excise revenue may even considerably diminish. We are aware also that the constitutional changes to which we look forward will enhance the present cost of administration, so long at any rate as the present standards of pay are maintained. As we have already said, we do not propose to discuss the possibilities of, or the need for, new taxation; and to the subject of pay and allowances we shall return at a later stage in our report. Our immediate task is to make proposals that for the next few years will provide a reasonable hope of maintaining equilibrium between the receipts and expenditure of the Province; and we do not think that any useful purpose would be served by going outside the clearly defined limits of our task.

### PROVINCIAL BALANCES.

[*Note.*—In the following sections the figures employed are those that appear in the Civil Budget Estimates.]

16. Some allusion has already been made to the recurring surpluses that have accrued during recent years of greater prosperity. These surpluses resulted from the inability of the departments to spend in full the funds provided for them in the budget; and an analysis of the figures shows that between the years 1925-26 and 1929-30, their aggregate amount reached the extremely large figure of nearly Rs. 665 lakhs. Out of this sum nearly Rs. 280 lakhs have been utilized for the repayment of loans, thus releasing about Rs. 30 lakhs of provincial revenues for recurring expenditure; sums amounting to Rs. 111 lakhs have also been devoted to various items of capital expenditure instead of borrowing money; and during the last two years the remainder of the balance has been drawn upon to meet revenue deficits. When the budget for the current year was framed, it showed a closing balance of Rs. 200 lakhs, which represented the remainder of the accumulated surpluses after meeting the charges referred to above. Actually this closing balance has had to be considerably reduced in order to meet the increased revenue deficit of 1930-31 and the deficit during the current year, and also to provide for various items of capital expenditure and a temporary advance for expenditure on the Cauvery-Mettur project during the current year, which will be recouped by a loan from the Government of India in 1932-33. In these ways the closing balance of the current year has been reduced from Rs. 200 lakhs to about Rs. 94½ lakhs; and even when the recoupment of the advance for the Cauvery-Mettur project (Rs. 22½ lakhs) is taken into account, together with a sum of about Rs. 13 lakhs transferred from the Provincial Loans Account (i.e., loans to local bodies, etc.), it is not expected that the closing balance of 1932-33 (even with a completely balanced revenue budget) will exceed about Rs. 130½ lakhs.

17. There is no doubt that the existence of the comfortable balances referred to above has materially contributed to the superior financial position of the Madras Presidency as compared with that of many parts of India. The question has not yet arisen of budgeting for an actual deficit. It has rather been a question of the figure to which the balance may safely be reduced in order to leave an adequate reserve. In conducting our enquiry we have dispelled from our minds any thought of utilizing the balance as a source from which current expenditure can be met. It has, indeed, proved impossible to close completely the gap between revenue and expenditure during the current year and, as explained above, the balance has had to be drawn upon for that purpose, but the recently presented budget for the ensuing year displays exact equilibrium between revenue and expenditure and this result can only be described as extremely satisfactory. At our first meeting we expressed the view that efforts should be made to maintain the working balance of the Presidency at a figure of about Rs. 100 lakhs, and it seems that our hopes in this matter will be realized.

### DEBT POSITION.

18. The debt position of the Province appears to be even more satisfactory. Apart from the permanent irrigation debt of Rs. 875½ lakhs, the capital of which is not repayable and which bears fixed interest charges of Rs. 29.69 lakhs a year, the total principal outstanding at the end of the current year amounts to under Rs. 7 crores. Of this amount about Rs. 5 crores represents the sum so far borrowed for the Cauvery-Mettur project. We understand that over Rs. 150 lakhs more will have to be borrowed to complete the project during the next three years and that the total debt will then begin to be liquidated by a series of seventy annual equated payments of about Rs. 38½ lakhs, which, it is hoped, will be well covered by the increased revenue from the scheme. Meanwhile the loan bears simple interest, which at present comes to about Rs. 27 lakhs, but which will gradually increase to about Rs. 38 lakhs until the full amount of the loan is reached.

The remaining debt of about Rs. 180 lakhs represents

(a) the outstanding balance of the pre-reforms Provincial Loan Account, which is being paid off in annual instalments and will be completely discharged next year, and

(b) loans taken by the Local Government from the Government of India for other purposes since 1921.

The total amount of these loans, each of which is repaid in fifteen years, is about Rs. 175 lakhs. Of this amount, about Rs. 100 lakhs represent loans taken for the purpose of making advances to local bodies, agriculturists and other third parties. These advances bear interest generally at a slightly higher rate than that at which the money was borrowed, and therefore this portion of the debt is not unremunerative. In any case, the opposite side of the account shows that the Government possess assets of nearly Rs. 5 crores in the shape of outstanding advances to third parties.

The balance of the Rs. 175 lakhs, namely, Rs. 75 lakhs, is made up as follows : Rs. 42 lakhs are for irrigation and other capital works, of which about Rs. 30 lakhs are definitely remunerative, while there are standing assets to cover the remainder in the shape of bricks and mortar. The balance of Rs. 33 lakhs was borrowed to cover actual revenue deficits in past years of adversity and represents, so far as we can see, the only truly unproductive debt of the province. Further it appears that no money has been borrowed since 1924-25 for unremunerative purposes and that since 1928-29 no money has been borrowed at all, except for the Cauvery-Mettur project. As already noticed in the previous paragraph, the Government have been able to finance a number of capital projects from their balances instead of from loans. Had financial prosperity continued, it might have been possible, either to pursue this policy or to utilize a portion of the balance to accelerate the discharge of further instalments of the debt. As it is, we understand that a loan of about Rs. 50 lakhs has been applied for from the Government of India in the coming year in addition to the amount required for the Cauvery-Mettur project. This Rs. 50 lakhs, however, will be devoted almost entirely to remunerative projects.

#### FINANCIAL RESULTS.

19. We attach as Appendix III to this report four statements (A, B, C and D), which summarize the financial effect of our proposals. In Statement A is given the financial effect of all proposals for retrenchment, whether initiated by the Committee or initiated by Government and confirmed by the Committee. Statement B gives a similar list of measures to which effect had been given up to 1st March 1932. Statement C contains a list of proposals made by the Committee which were still under the consideration of Government on that date, together with an estimate of their financial effect. Statement D contains a list of proposals made by the Committee, but not accepted by the Government.

20. In Statement B, it will be seen that the financial effect for the year 1932-33 has been divided into three categories—(a) Recurring, (b) Contingently recurring, and (c) Non-recurring. A word of explanation is needed to show the meaning and object of this classification. The expenditure of Government generally is divided under the two main heads of recurring and non-recurring. Recurring expenditure represents standing charges, such as the cost of establishments or recurring grants which cannot ordinarily be varied from year to year. Non-recurring expenditure includes charges (e.g., for works, variable grants, etc.), which in theory at any rate need not be repeated in the next year's budget. In practice, however, it is obvious that a certain proportion of the charges in the latter category must continually recur. It cannot be supposed, for instance, that in any particular year Government would spend nothing at all on works. In making our classification, therefore, we have thought it advisable to split up non-recurring savings into the two categories—contingently recurring and non-recurring. By the latter we mean savings that definitely cannot be repeated for more than a strictly limited period, e.g., the temporary cut in salaries, or the temporary limitation of expenditure on petty repairs.

By the former we mean savings that can be ordered and kept in force for as long as may be necessary. It has been our object in dealing with non-recurring expenditure of this kind, and especially expenditure on new works and grants-in-aid, to suggest a figure that may reasonably be taken as the maximum normal expenditure under the heads in question, so long as financial stringency prevails.

21. It will be seen that the total saving for a full year included in Statement B comes to Rs. 143½ lakhs, which is increased to Rs. 183 lakhs by the addition of the Rs. 39½ lakhs from the emergency 'cut' in pay. The proposals still under consideration (Statement C) account for a further saving of Rs. 48½ lakhs. Excluding the proceeds from the emergency 'cut' in pay and the permanent revision of salaries the sum total of our recommendations therefore reaches a figure of (Rs. 143½ lakhs plus Rs. 48½ lakhs, or) Rs. 192 lakhs. This is Rs. 52 lakhs more than the figure of Rs. 140 lakhs (Rs. 100 lakhs recurring and Rs. 40 lakhs non-recurring), which we set before ourselves at our first meeting as the amount to be aimed at on the basis of a revenue of Rs. 16½ crores (adjusted figures).

As we have already explained, the budget estimate of revenue (adjusted figures) for next year is over Rs. 1 crore below this figure and, in order to maintain equilibrium, Government have been compelled to budget for a reduction of expenditure next year of Rs. 228 lakhs, compared with the budget estimate of the current year, that is to say Rs. 45 lakhs more than the total shown in Statement B. That they have been able to do so is accounted for by the fact that they have reduced expenditure on works and grants-in-aid by considerably larger amounts than the figures proposed by us as contingently recurring savings under these heads. If the revenue remains at the level of next year's budget estimate, it will be necessary to increase these figures as a more or less permanent measure. Indeed, if our proceedings had been based upon a revenue of Rs. 16 crores or less (adjusted figures), we should probably have increased the figures ourselves. We cannot but hope, however, that improving trade conditions will lead to increase of revenue, in which case the difference between the figures suggested by us and those adopted by Government for the budget of the ensuing year should be regarded as strictly non-recurring savings and be placed accordingly in our third category.

22. Perhaps, however, the most important practical point that emerges from the above summary is that it is only by sweeping reductions and by taking credit for the proceeds from the emergency 'cut' in pay for the maximum period, that Government have been able to present a balanced budget for the ensuing year. It was our hope that any strictly non-recurring savings that might be secured, such as the temporary 'cut' in pay, might be devoted to strengthening the depleted provincial balance. So far from this being possible, it is obvious that, when the pay 'cut' is withdrawn and unless revenue improves in the meanwhile, there will be a further gap of about Rs. 40 lakhs, which will have to be filled by recurring savings. The task of retrenchment is, therefore, by no means complete and, unless further economies can be secured, there will be little or no prospect of being able to finance schemes of new expenditure and it may even be necessary to reduce the balance still further. It is true that some of the measures of retrenchment already adopted will yield increasing savings in future years, if they are kept in force. It is also true that the proposals we have made for the revision of salaries for all future entrants to the services, to the speedy consideration of which we attach the greatest importance (see Chapter XXV below), will, if accepted, produce large progressive savings in course of time. But the immediate effect cannot be great and it is for this reason that we earnestly request the Government to accept as many as possible of our outstanding recommendations, which are contained in Statement C and which amount to Rs. 48½ lakhs.

#### GENERAL REMARKS.

23. Before concluding this chapter, we desire to say a few words about our attitude towards retrenchment in general and the present retrenchment enquiry in particular. In the first place, we think it will be admitted that a periodical overhaul of the public expenditure always serves a useful purpose, quite apart from any peculiar or special need for retrenchment. A Retrenchment Committee engaged

on such a task should concern itself with even the most minute details. When, however, the need for economy is due to the existence of a situation such as the present, expedition may be of even greater importance than meticulousness. We are conscious that there are certain branches of the administration that we have been unable to examine in the detail that would have been appropriate to a more leisurely enquiry. The urgency of the situation must be our excuse for any shortcomings in this respect; but, if we have been unable to sift every rupee of the expenditure, we trust that we have at least given sufficient indication of our general views to enable Government to carry on and complete the work where necessary.

24. In the second place, while admitting the utility of periodical retrenchments, we nevertheless deplore the circumstances that have given rise to the present enquiry and we entirely agree with an *obiter dictum* of the late Finance Member—"After all a revenue of Rs. 18½ crores is rather less than £14 millions for a territory of 144,791 square miles and a population of 42 millions. Revenue on that scale can never hope to provide more than the barest essentials and admits of no frills and flowers." We trust that the fact that sheer necessity has compelled us to prune even more than the flowers and to recommend reductions of expenditure to a far lower level of revenue than that mentioned in the quotation, will not be taken in any quarter as implying that the Madras Presidency is able, or should be expected, to remain contented with a permanent scale of expenditure of that kind. It would, no doubt, have been open to us, with an eye to future developments, to have recommended a smaller total of savings, in the hope of creating a different set of impressions as to the needs of the Province. We have preferred to take what appeared to us to be the more straightforward course of recommending exceptional sacrifices to meet exceptional conditions, in the hope of maintaining financial equilibrium until better times return.

25. Thirdly, there is another point of view from which it may be said that retrenchment can easily be overdone. At a time of general economic depression, it may be argued that any excessive contraction of the activities of the Government, resulting in a diminution of employment, may lead to a deterioration, instead of an improvement, of the situation. It is admittedly a delicate matter to know exactly where to draw the line. It is probable that the material effect on employment of the various retrenchments that we have recommended will be comparatively small. The psychological effect may be greater. In either case, however, we do not believe that these unfavourable consequences can compare for a moment with the far greater harm that would result from an unbalanced budget. It has been the experience of the whole world that the greatest service that any Government can perform for its citizens during the present economic crisis is to maintain equilibrium between revenue and expenditure; and the confidence that a balanced budget inspires is infinitely more important than any other consideration. So far as India is concerned, the days are fast approaching when each provincial Government will have to depend upon its own credit to a much larger extent than has been the case in the past. We venture to hope that the Madras Presidency will be able to face the future with its credit unimpaired; and we shall have some cause for legitimate pride if we may be considered to have contributed in any way towards the attainment of this result.

#### ACKNOWLEDGMENTS.

26. We wish to place on record our debt of gratitude to the Secretary, Mr. G. R. F. Tottenham, C.I.E., I.C.S., who has discharged his duties with conspicuous ability. Our investigation has extended over a period of nearly a year and has involved the examination of a large number of notes and the preparation of many pages of memoranda, which have been of the greatest possible assistance to the Committee and which mainly formed the basis of its work. Without his ungrudging service and his rapid appreciation of the various issues raised by the Committee it would have been quite impossible for the task to be completed before the end of the financial year. We should like also to refer to the valuable help given in the later stages of our enquiry by Mr. H. Trevelyan, I.C.S., who served as Assistant Secretary.



To the Superintendent, Mr. T. S. Ramaswami Ayyar, and the office staff we would also render our cordial thanks. They have worked at considerable pressure throughout and their services have been of a high order. Mention should also be made of the valuable co-operation received from the Government Press who have executed many rush orders in connexion with our work with uncomplaining efficiency.

27. The non-official members of the Committee at their last sitting passed the following resolution and it is embodied in the report at their instance :—

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 merits of each case.

NOTE.—The figures given under the heading "financial effect of savings" at the beginning of Chapters II to XXIV exclude the savings recommended or secured under items common to all departments, such as pay and allowances of all kinds, and also the effect of the percentage cuts ordered by Government in the provision for 'Contingencies' and 'Supplies and Services'. The financial effect of these items is given in Chapters XXV to XXVIII. Some departments, however, have secured savings on contingencies and supplies and services over and above the percentage cuts referred to above. The amounts so secured are included in the figures at the heading of each 'departmental' chapter.

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## CHAPTER II.

## LAND REVENUE, SURVEY AND SETTLEMENT.

[DEMAND NOS. I AND XXXVII; MAJOR HEAD No. 5.]

[Reference to the proceedings of the Committee—33rd meeting held on 17th December 1931 and 43rd meeting held on 12th February 1932—Appendix II, pages 84 and 85 infra.]

	RS.
Expenditure in 1924-25 (Accounts) .. .. .	34,35,630
Do. in 1931-32 (Budget estimate) .. .. .	29,08,400

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government .. .. .	2,34,000	7,85,200
(b) Proposals under consideration .. .. .	..	1,55,000
(c) Proposals not accepted .. .. .	..	..

28. The expenditure that covers the activities of the Survey and Settlement departments has steadily decreased in recent years and, by the time that it came before us for examination, Government had already ordered a large measure of retrenchment, amounting in all to over Rs. 7 lakhs a year, by abolishing two survey parties and one settlement party. There was obviously therefore not much scope for further retrenchment on our part. We raised, however, the important question whether the system on which maps of various classes are prepared, printed and distributed by the Central Survey Office was not extravagant and whether very considerable economies could not be secured by making a greater use of the Survey of India maps and reducing the large establishment of the Madras office. The information that we have since received confirms our impressions on this point and we trust that the further enquiries that we have suggested before the matter can be finally decided may lead to some additional substantial economy.

29. So far as the major economies are concerned, we desire to say a few words regarding the future of the Survey and Settlement departments. We understand that for the last 30 years a large part of the work of the Survey department has been devoted to resurveying on professional lines those districts which, under an unfortunate experiment, were surveyed on what is known as the block map system between 1890 and 1900. The work done during those years was wasted, but the whole of the Presidency, with the exception of South Kanara district, has now been properly surveyed or resurveyed; and, as time goes on, the work of the department must be increasingly confined to keeping the existing surveys up to date and to miscellaneous work, such as town surveys. Settlement work has similarly reached a point at which adequate maintenance has, in our opinion, become the primary requirement. Nearly all the districts in the Presidency have now been resettled, some more than once; the prospects of securing large increase

of revenue by further resettlements are diminishing; and, provided that the existing records are properly kept up to date, the resettlement operations of the future should require less and less field work and should become more and more capable of being reduced to a periodical economic enquiry, a large portion of which could be done at the office table. In the light of these developments, we consider that the abolition of one settlement party and two survey parties during the current year is fully justified; and we look forward to the time when even further reductions may be possible. A permanent establishment of two survey and two settlement parties is not even now beyond the limits of imagination, nor do we think that many years should elapse before it becomes possible to consider the entire abolition of the Survey department as a separate entity. We fully recognize that the developments which we thus envisage depend upon the institution of a really effective maintenance machinery and, as our proceedings show, we are prepared to contemplate some additional expenditure under this head, which may possibly reduce the savings of Rs. 7 lakhs referred to above, but which will still enable the departments to be run efficiently at far less expense than is the case at present. In other words we concur with the general principles of the policy which the Board of Revenue and the Government appear to be pursuing in this matter at the present time.

## CHAPTER III.

## EXCISE.

[DEMAND NOS. II, XXXVI AND XXXVII ; MAJOR HEAD No. 6.]

[Reference to the proceedings of the Committee—21st and 22nd meetings held on the 23rd and 24th October, and 28th meeting held on 25th November 1931—Appendix II, pages 86 to 88 infra.]

	RS.
Expenditure in 1924-25 (Accounts) .. .. .	26,98,995
Do. in 1931-32 (Budget estimate) .. .. .	40,51,200

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government .. .. .	45,700	2,21,200
(b) Proposals under consideration .. .. .	..	1,03,900
(c) Proposals not accepted .. .. .	..	51,800

\* Increase in revenue.

30. The most striking feature of this department is the very remarkable decrease of revenue that has taken place during the current year and the even heavier fall that is anticipated next year. During the previous eight years the excise revenue had varied between a minimum of rather less than Rs. 5 crores and a maximum of nearly Rs. 6 crores. It represents one of the main resources of the Government of Madras, second only to land revenue, which stands at about Rs. 7½ crores, and indeed accounts for roughly one-third of the total revenues of the Province. The budget estimate of next year's revenue does not largely exceed Rs. 3½ crores, that is to say, the figure is nearly Rs. 130 lakhs less than the budget estimate of the current year, and about Rs. 225 lakhs less than the maximum figure of 1929-30. The deterioration in excise revenue is the immediate cause of well over half of the present financial difficulties of the Government of Madras. Some of the decrease may, no doubt, be ascribed to the policy of the last few years, which has aimed at restricting the supplies of licit liquor and thereby encouraging any genuine desire for temperance that may exist among the people; and some to the increase of illicit sales. A far greater proportion of the fall, however, is undoubtedly due to economic depression. We may hope for a return of prosperity in due course, but it would be idle to count on any rapid recovery of the excise revenue, and there is no doubt that the position which successive Governments will be called upon to meet, if they wish to spend money on development, will represent a very serious problem. It must not be overlooked that the gradual diminution of the excise revenue, so far as it is due to a restriction in the supply of licit liquor, must inevitably be accompanied by some increase of expenditure, at any rate during the indefinite period that must elapse before public opinion whole-heartedly supports the temperance movement. It is indeed the case that expenditure has already increased since 1924-25 by over Rs. 13½ lakhs and a large portion of this increase is attributed, not unfairly, to the rise in the number of abkari offences and the necessity for increased supervision, which naturally followed from the various experimental measures taken for the enforcement of temperance.

31. In these circumstances, the task of retrenchment has proved of more than usual difficulty. We have considered such large proposals as the transfer of the preventive work of the Excise department to the Revenue and Police departments; and have recommended that this possibility should be examined by Government. Taking matters as they are, our criticism of the expenditure incurred at present is based

upon the internal arrangement of the department ; and our only hope of retrenchment lies in an attempt to improve its proportions. At present between the Commissioner and the Sub-Inspector, we find the grades of Deputy Commissioner, Assistant Commissioner, Inspector and Assistant Inspector, and we should naturally expect that the number of officers in each of these grades would increase as one progressed lower down the scale. So far from this being the case, we find that there are a larger number of Inspectors than Assistant Inspectors, and our scheme of retrenchment is mainly directed to removing this anomaly. - In our opinion it would be sufficient if the Commissioner had one Deputy Commissioner to relieve him of some part of his touring duties. The Presidency should be divided into five areas, of about five districts each, in charge of Assistant Commissioners (thus reducing their number by four) ; and each district, roughly, should be in charge of an officer of the status of the present Inspector, but with a new designation such as Excise Superintendent or Excise Officer. The Excise Superintendent's district or circle should then be split up into a number of sub-circles in charge of officers of the status of the present Assistant Inspector, whose designation would be changed to Inspector and whose number might be increased by a figure corresponding to, but not exceeding, the reduction made in the number of existing Inspectors. Our scheme would involve the reduction of a considerable number of the higher appointments (in the grade of Inspectors the reduction would amount to nearly 40), but there would be a very small decrease in the total number of officers.

32. The remaining recommendations included in our proceedings call for no further explanation, but we desire to draw special attention to the suggestion that the system of granting remissions to the vendors of shops to compensate them for alleged loss of revenue during the currency of their leases should be stopped. Such a system is not only exposed to the risk of malpractices, but is also inconsistent with the principles on which auctions are conducted and in accordance with which losses sustained in one year should normally be set off against profits made in another. We presume, for instance, that, under the conditions now prevailing, renters may conceivably make considerable profits on the very low rentals for which they succeeded in getting their shops last year, but they would be the last to admit that this afforded any justification for Government to increase their rents.

## CHAPTER IV.

## STAMPS.

[DEMAND NOS. III AND XXXVII; MAJOR HEAD No. 7.]

[Reference to the Proceedings of the Committee—37th meeting held on 21st January 1932—Appendix II, page 89 infra.]

	RS.
Expenditure in 1924-25 (Accounts) .. .. .	8,29,263
Do. in 1931-32 (Budget estimate) .. .. .	6,59,300

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government .. .. .	86,800	51,400
(b) Proposals under consideration .. .. .	..	25,000
(c) Proposals not accepted .. .. .	..	..

\* Increase in revenue.

33. The cost of buying and selling non-judicial and judicial stamps, which represents the expenditure under this head, has decreased considerably, chiefly owing to the fact that stamps are now made in India instead of in England. The expenditure is only about 3 per cent of the revenue, and the revenue itself, although naturally affected by economic conditions, has suffered less from trade depression than might have been expected. Although it appears that during the current year the receipts from the sale of non-judicial stamps (which represent about two-fifths of the total revenue) will be about Rs. 14½ lakhs less than the budget estimate (i.e., a fall of about 15 per cent), the revised estimate of receipts from the sale of judicial stamps actually shows some increase over the budget estimate.

34. The cost price of stamps is a matter that rests with the Government of India. The only possibility of economy open to us, therefore, lies in a reduction in the cost of selling them. We have carefully considered the present system of employing stamp vendors and paying them a commission on sales and are satisfied that no radical alteration of the system is called for. On the other hand, we think that there is a case for reducing the rates of discount in a considerable number of large towns and can see no logical reason for confining the lower rates now in force to the City of Madras and the towns of Coimbatore, Salem, Vellore and Calicut only.

35. We also desire to draw particular attention to our recommendation on the subject of employing stamp auditors to detect cases in which both judicial and non-judicial documents may be improperly stamped. It has come to our notice that this subject has recently engaged the attention of the Public Accounts Committee, who were informed in the Accountant-General's report for 1929-30 that a leakage of over Rs. 1¼ lakhs had been detected as the result of the audit of 39 courts and that at this rate the loss for the whole of the Presidency might be estimated at about Rs. 7½ lakhs. We have also made a recommendation regarding the re-imposition of the stamp duty on cheques, which we hope will commend itself both to the Government and to the general public. We have not, however, thought it desirable to embark on the larger and more contentious question of increasing stamp duties all round.

## CHAPTER V.

## FORESTS.

[DEMAND NOS. IV AND XXXVII; MAJOR HEAD NOS. 8, 8A AND 52A.]

[Reference to the Proceedings of the Committee—8th meeting held on 30th July and 29th meeting held on 26th November 1931—Appendix II, pages 90 to 92 infra.]

	RS.
Expenditure in 1924-25 (Accounts) .. .. .	51,18,993
Do. in 1931-32 (Budget estimate) .. .. .	44,78,100

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by the Government .. .. .	2,63,700	2,94,100
(b) Proposals under consideration .. .. .	..	1,72,000
(c) Proposals not accepted .. .. .	..	3,000

36. The chief features of the history of this department during the last eight or ten years have been—

(a) the gradual separation of minor forests and their transfer to panchayat management under the Revenue department, which has resulted in a reduction of some 3,500 square miles in the area under the direct control of the Forest department, and

(b) the trial and abandonment of various experiments in commercial exploitation on American lines and the eventual return to a wiser, if less spectacular, forest policy, which has resulted in a recent and comprehensive reorganization of the department and a considerable decrease in its cost.

37. We have carefully reviewed the whole structure and policy of the department and our proceedings give a sufficiently complete account of the conclusions that we have reached on all points of detail. We should, however, like to make a few general observations.

38. In the first place, although we recognize the almost immeasurable benefits that the conservation of forests confers upon agriculture in general, owing to the effect of forests upon rainfall and in other indirect ways, we are definitely not of the school of thought which holds that the forest policy of the Madras Presidency should be confined to protection alone. The net profits of the last 20 years—and it is by these figures that the department must be judged and not by the figures of revenue and expenditure, which have fluctuated considerably owing to the partial introduction of the system of commercial accounts—show that there is ample room for common sense exploitation, while the sandal areas of the Presidency are an asset of great actual, and even greater potential, value. These profits have shown a tendency to increase in recent years to something approximating those made during the war, and, if the present trade depression has reduced them and may reduce them further, that fact does not afford, in our opinion, any ground for a radical change in the present policy. A large proportion (about Rs. 1.50 lakhs) of the savings during the current year has, it is true, been secured by the restriction of timber extraction, which is justified on account of the size of the stocks in hand and the low prices prevailing in the market. This, however, is not real retrenchment and is not intended as anything more than a temporary measure. The real question is whether, in view of the recent reorganization and the deterioration in the financial position that has taken place since its completion, there is not room for some further reduction of establishments; and this brings us to our second point.

39. Although we acknowledge the real efforts that have been made to reduce establishments as part of the reorganization scheme and although we approve generally of the policy that these establishments are intended to carry out, we have been unable to avoid the impression that the department is top heavy. We admit the desirability of a separate working plans branch, a separate utilization branch and a separate research branch (although, as our proceedings show, we think that some temporary economies at least are possible under some of these heads); but there is no gainsaying the fact that this greater measure of specialization is designed to entrust to experts or whole-time officers duties that previously fell largely upon the Conservators. When, in addition, the reduction in the areas of forest under the control of the department is taken into account, we cannot resist the conclusion that the relief afforded to Conservators is sufficient to warrant a permanent reduction in their numbers and we regard our recommendation that one Conservator's post should be abolished as an extremely moderate proposal. We have also drawn the attention of the Government to the fact that the cadre of officers in the Indian Forest Service and Madras Forest Service combined is already considerably in excess of the sanctioned number of posts; and we find it difficult to avoid the conclusion that this is one of the few departments in which, in addition to the stoppage of recruitment, some actual 'axing' of officers is required.

40. The third matter to which we desire to draw particular attention is the expenditure on the Forest College. It has been demonstrated to our satisfaction that there is no possibility of closing the College, because, after a period during which no recruitment was required, it will be necessary to recommence training Rangers immediately for the Madras cadre. In addition it is expected that a few students will be forthcoming from other parts of India. It appears, however, from whatever reason, that the College is not now training the full number of students for which it was designed: and, if, as we understand, the College was intended to meet more than purely provincial needs, we cannot regard it as equitable that any loss that may be incurred on its working should be borne by the tax-payers of this Province alone. We hope that this aspect of the matter will receive the attention of the Government.

41. Fourthly, we desire to draw particular attention to our recommendation in favour of the gradual extension of the policy of selling standing timber to suitable contractors, with a consequent reduction of departmental exploitation.

42. Finally we must refer to the retrenchment, to which we have agreed under the heading of Forest Panchayats, by the abolition of the Forest Panchayat Officer and the special staff of Deputy Tahsildars. The saving is considerable (Rs. 1,09,800) and we regard it as justifiable, both because we understand that the majority of the panchayats are working satisfactorily and therefore do not require the same measure of special attention as was desirable in the earlier stages of the movement, but also because we are opposed on principle to the growth of special staffs, which has been a feature of the past ten years, and regard it as reasonable and also economical that the ordinary district staffs should assume responsibility for as many as possible of the Governmental activities within their jurisdiction. A further application of this principle will be found in our recommendations concerning the Labour and Public Health departments.



## CHAPTER VI.

## REGISTRATION.

[DEMAND NOS. V, XXXVI AND XXXVII ; MAJOR HEAD No. 9.]

[Reference to the Proceedings of the Committee—1st meeting held on 22nd June, 10th meeting held on 1st August and 30th meeting held on 27th November 1931—Appendix II, pages 93 to 96 infra.]

	RS.
Expenditure in 1924-25 (Accounts) .. .. .	23,84,010
Do. in 1931-32 (Budget estimate) .. .. .	30,35,700

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government. . . . .	1,20,300	2,00,300
	* 43,500	* 1,67,000
(b) Proposals under consideration .. .. .	..	10,600
(c) Proposals not accepted .. .. .	..	..

\* Increase in revenue.

43. This happened to be the first department whose expenditure we examined. It has shown a profit of several lakhs for many years, but has naturally been affected by the prevailing economic depression and there is a risk that it may show a loss, unless steps are taken to prevent it. The budget estimate for revenue next year is only about Rs. 30 lakhs, against an average for the last five years, during part of which higher rates of fees were in force, of about Rs. 36 lakhs. In our view the department must at least be self-supporting ; but the possibilities of reducing expenditure are limited. Statistics appeared to show that about eleven districts were actually working at a loss and we therefore advised a reduction in their number by clubbing twelve of the lightest charges into six. We understand that this proposal has been accepted by Government (annual saving : Rs. 56,700). A considerable temporary economy of nearly half a lakh of rupees has also been rendered possible by the prevailing stringency, owing to the fact that it has not been necessary to utilize the usual provision for temporary staffs to deal with extra work during 'rush' periods. Apart from these measures, we have examined the complicated question of the number of reserve Sub-Registrars who at present constitute a leave and casualty, as well as a training, reserve for the department. The number now stands at 77, and we have given at length in our proceedings our grounds for thinking that it might be reduced. Our conclusion admittedly rests on the assumption that it might be justifiable to increase to about 50 per cent the proportion of Sub-Registrars recruited by promotion from the clerical grades. The need for well-educated men with high standards of integrity to fill the posts of Sub-Registrar is admitted, but we think that a greater number of suitable clerks could be promoted than appears to be the case at present, and we are opposed to the system under which men in the reserve often have to remain on probation for a number of years before being confirmed.

The most promising prospect of further economy appears to us to lie in the development of the photo-copying of documents, which is now in an experimental stage, but which has already led to some reduction of clerical establishments, and appears to contain great possibilities in this direction.

44. On the revenue side, the proposal to terminate the total exemption from the payment of registration fees which has hitherto been enjoyed by co-operative credit societies—a reform which had the support of the Registrar of Co-operative Societies and has been accepted by Government—will improve receipts by nearly Rs. 1.30 lakhs a year, while the Inspector-General of Registration himself has made certain other suggestions for increase of revenue (Rs. 37,000 a year), which we have endorsed.

45. If a satisfactory margin between expenditure and revenue cannot be secured in these ways, there are two remaining alternatives—

- (a) to reduce the number of Sub-Registrars' offices and
- (b) to increase the rates of registration fees.

It is probably a fact that a number of offices are not paying their way during the present financial depression ; but we should be loath to recommend either of these alternatives if they can be avoided. Adequate facilities for registration must be afforded to the public ; and a general increase of fees is to be deprecated in the present circumstances on the ground that it might defeat its own object. All we can say is that, if either of the two alternatives becomes necessary, we should prefer the former.

## CHAPTER VII.

## GENERAL ADMINISTRATION—HEADS OF PROVINCES AND HEADQUARTERS ESTABLISHMENTS.

[DEMAND Nos. VIII, IX, X, XI AND XXXVII ; MAJOR HEAD No. 22.]

[Reference to the proceedings of the Committee—8th meeting held on 30th July, 15th meeting held on 12th September, 19th meeting held on 21st October, 30th meeting held on 27th November, 34th meeting held on 18th December 1931, and 35th, 38th and 40th meetings held on 19th, 22nd and 29th January 1932—Appendix II, pages 97 to 103 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Head of account.	Expenditure in		Reference to the proceedings of the Committee.	Financial effect of savings			
	1924-25 (Accounts).	1931-32 (Budget estimate).		Accepted by Government.		Proposals under consideration (for a full year).	Proposals not accepted.
				In the current year.	For a full year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Heads of Provinces, Executive Councils and Ministers.	Rs. 13,89,906	Rs. 13,79,000	34th and 35th meetings.	Rs. 24,700	Rs. 40,500	Rs. 1,15,800	* 26,900
2. Secretariats (including Inspector of Municipal Councils and Local Boards).	10,87,684	13,85,900	15th, 34th, 35th and 38th meetings.	12,000	24,900	14,400	* 100
3. Legislative Bodies ..	2,55,687	2,61,000	8th and 30th meetings.	1,000	1,000	5,000	..
4. Local Fund Audit Department.	3,11,979	3,57,700	19th and 40th meetings.	..	38,300	* 54,000	..
5. Madras Services Commission.	..	1,62,400	38th meeting ..	..	* 36,600	29,000	..
Total ..	30,55,256	35,46,000	Total ..	37,700	1,05,700 * 36,600	1,64,200 * 54,000	* 27,000

\* Increase in revenue.

46. The major head "22. General Administration" covers a wide field of expenditure, the whole of which cannot conveniently be dealt with in a single chapter. We propose therefore to divide it into two and to confine the present chapter to the first half of the subject, namely,

- (1) The Government (including the Staff and Household of His Excellency the Governor, Hon'ble Members and Ministers and their establishments),
- (2) The Secretariat (including the Inspector of Municipal Councils and Local Boards),
- (3) The Legislative Council,
- (4) The Local Fund Audit Department, and
- (5) The Madras Services Commission.

Under several of these headings the pay of officers accounts for a large proportion of the expenditure and will be dealt with in the separate chapter on pay. We are here concerned mainly with possible administrative changes that may lead to economy.

## (1) Government.

47. Our most important recommendation under this head is that the strength of the Cabinet should be reduced by one. We are aware that in all the three Presidencies there are at present four Members and three Ministers. We

understand, however, that in at least one Presidency a reduction has been recommended, and it is a fact that important Provinces like the United Provinces and the Punjab have only two Members and three Ministers. We recognize that our recommendation will require to be reconsidered in the light of possible future constitutional developments, but it is based entirely on the prevailing financial stringency.

48. The only other recommendation to which we need refer, is on a subject that attracts possibly more general interest than the expenditure on it deserves, namely, the annual move of Government to the hills. Our proceedings show that the total expenditure involved does not exceed about Rs. 85,000 per annum. Most of us are not among those who profess to maintain that the whole of this expenditure is unnecessary. The majority of us believe that a period spent in a congenial climate during the hottest months of the year tends to increase efficiency and also probably obviates considerable expenditure on leave allowances. On the other hand we find that a substantial proportion of the expenditure is due to the return journey made by the Members of the Government themselves to Ootacamund after the visit that is generally paid to Madras in August for a meeting of the Legislative Council; and we have not hesitated to suggest that this extra expenditure might be avoided during a period of extreme financial stringency, even at the risk of some personal inconvenience to those who would be affected by the acceptance of our suggestion.

(2) *Secretariat.*

49. We are aware that Secretariat methods and Secretariat delays are a frequent subject of criticism and we are not altogether convinced by the argument of increasing work and the resultant need for increasing establishments. We believe that a considerable portion of the work is manufactured in the Secretariat itself and that additions to the establishment, so far from improving matters, will only tend to increase its volume. We have not had the time, nor indeed are we qualified, to examine in detail the technical question of office procedure; but we understand that this is a matter that the Secretaries themselves have taken in hand; and we hope that their efforts will lead to some simplification of office routine and reduction of work and establishments.

The figures show that the increase in expenditure on the Secretariats since 1924, excluding the Record Office, Translators and the Inspector of Municipal Councils, is only about half a lakh of rupees. The cost of officers has actually fallen and the cost of establishments alone has risen. Our general criticism is that the proportion of superintendents to clerks is unduly high and, after examining the various Secretaries in turn, we have been able to make a few recommendations, which may go a small way towards removing this defect.

50. We desire to draw particular attention to our remarks on the Local Self-Government Secretariat and the establishment of the Inspector of Municipal Councils and Local Boards. The degree of centralization that at present seems to dominate the whole field of Local Self-Government appears to us, not only to endanger the efficiency of the administration, but also to be likely to lead to an entirely impossible state of affairs in the near future, unless some steps can be taken to improve matters. We have suggested, as one possibility, that a reduction of correspondence and a consequent reduction of establishment might be secured by giving the Inspector of Municipal Councils and Local Boards the status of a Joint Secretary to Government. As this recommendation may revive the old controversy on the question whether all heads of departments should not be given a similar status, we desire to make it clear that we are opposed to any such system as a general measure. Apart from the fact that heads of departments are all touring officers, it is undoubtedly sound in principle that their proposals should be subject to independent scrutiny and criticism by the Secretariat. Our proposal in the present instance is made on the ground that some urgent action must be taken to reduce the mass of correspondence with which the Local Self-Government Secretariat is at present called upon to deal; but we are convinced that the real solution lies in decentralization. Similar remarks apply, though perhaps to a less extent, to the relations between the Revenue Secretariat and the Board of Revenue. The justification for the retention of the latter expensive agency would be strengthened by a greater devolution of powers upon it.

51. Under the heading of 'Secretariats' is included the expenditure incurred on the Madras Record Office. We were informed at our 15th meeting held on 12th September, 1931, that Government proposed to make certain reductions in the staff of this office. Later, when the expenditure came before us for examination in the usual way at our 38th meeting held on 22nd January, 1932, we came to the conclusion that some of the reductions ordered by Government were excessive and therefore recommended that the establishments should be restored. In our opinion, the Government records of the Madras Presidency, with its long and interesting history, constitute a most valuable possession, which should be adequately protected. If, as we are given to understand, many of the old records are likely to disintegrate shortly owing to age, unless steps are taken to preserve or copy them, the loss will be irreplaceable and quite incommensurate with the comparatively small saving (of about Rs. 13,000) that may be secured by neglecting them. We therefore consider that an adequate staff should be maintained to prevent such an occurrence. We are also prepared to go further and to recommend that an experienced officer, such as the present Curator, should continue to be employed on the work of examining and preserving the old revenue records until it is complete. We are inclined to think, however, that he and his assistant between them could also take over the work of keeping the District Gazetteers up to date and thus save some expenditure in other directions.

(3) *Legislative Council.*

52. We fully recognize that the proceedings of the Legislative Council have materially increased the work, not only of the Secretariat, but of all branches of the administration. This, however, is an inevitable feature of democratic, as opposed to bureaucratic, government. So far as expenditure on pay and allowances is concerned, the same measure of retrenchment in travelling allowances has been applied to members of the Council as that which we have proposed for Government officials; and we have also recommended that the post of Deputy President should be made honorary or the salary reduced to a nominal figure. Apart from these proposals the possibilities of economy are limited. We believe that considerable savings might be secured in the expenditure on printing and stationery, which forms a large item in the cost of the Council, and we have made one or two suggestions under that head; but we realize that the matter is largely one that must be left to the discretion of the President and the Members of the Council themselves and we understand that the former has already taken the matter in hand.

(4) *Local Fund Audit Department.*

53. In this department Government had already ordered considerable reductions of establishment before the subject came before us, the savings involved being Rs. 40,000 a year. We have accepted this measure of retrenchment and have found little to add to it, except that there are, in our opinion, a number of quasi-Government funds, the accounts of which are at present audited free of charge, and for the audit of which we consider that the levy of fees would be justifiable.

(5) *Madras Services Commission.*

54. We believe that the Commission is performing a useful function. Our criticism rather is that the scale of expenditure on which it is based, as contained in the Madras Services Commission Act, is unnecessarily high. We recognize the necessity for paying the chairman and members of the Commission salaries sufficient to place them in a thoroughly independent position, but the pay that we have recommended, namely, Rs. 2,000 for the chairman and Rs. 1,500 for the members, should, in our opinion, be quite sufficient to secure the object in view.

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## CHAPTER VIII.

GENERAL ADMINISTRATION—BOARD OF REVENUE,  
DISTRICT ADMINISTRATION AND DISCRETIONARY GRANTS.

[DEMAND NOS. X AND XXXVII; MAJOR HEAD NO. 22.]

[Reference to the proceedings of the Committee—36th meeting held on 20th  
January 1932—Appendix II, pages 104 to 106 infra.]

	RS.
Expenditure in 1924-25 (Accounts) ... ..	2,34,94,290
Do. in 1931-32 (Budget estimate) ... ..	2,47,48,200

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government ... ..	2,54,300	5,85,800
(b) Proposals under consideration ... ..	...	{ 6,29,700
(c) Proposals not accepted ... ..	...	* 3,00,900
		26,000

\* Increase in revenue.

55. In this chapter we propose to deal with that portion of the expenditure included under the major head "22. General Administration" which is concerned with the Board of Revenue and the District Administration.

*Board of Revenue.*

56. In dealing with Excise, Survey and Settlement and Land Revenue we have examined the work of the three Commissioners, who together make up the Board of Revenue, and have come to the conclusion that no reduction in their numbers is desirable at present. This conclusion is partly influenced by the arrangement that we have recommended as a temporary measure, under which the duties of the Commissioner of Labour are also being performed by a member of the Board. But on general grounds we can see distinct advantages in the Madras system, under which the whole administration of the districts is supervised by a Board, the members of which possess jurisdiction throughout the Presidency, but divide the various subjects among themselves, as opposed to the system obtaining elsewhere, under which there are a number of territorial Commissioners with supervisory functions for all purposes over a group of districts. The maintenance of a high standard of district administration is the basis of efficient government in this country and a more uniform standard can be preserved under the Madras system. Apart from this, it would in our opinion be almost impossible for any single officer to administer efficiently the whole of the manifold activities of the Revenue department in the same way as, for instance, the Police or Education department is administered by a single Inspector-General or Director. No doubt the reduction in survey and settlement work to which we look forward may effect some change; and it would also presumably be possible to appoint as head of the Excise department an officer in place of a Member of the Board of Revenue on rather less pay. In all the circumstances of the present crisis, however, we do not consider that the moment is opportune for such changes.

*District Administration.*

57. The whole revenue system works on more or less stereotyped lines, and it can at any rate be said of it that it has stood the test of time. The possibility has been examined in the past of simplifying the system itself or of reducing its complications

without altering the framework, but little or no change has been effected. It is probably true that over-elaboration is the chief defect of the system, but we have not had the time to go into this aspect of the matter ourselves and we doubt whether in practice any immediately useful purpose would be served by doing so. We have had to take the facts as they are and make such recommendations as we could to secure speedy economy. We are aware, of course, that the Board of Revenue and Government have been engaged for some time in examining the possibilities of reducing the number of districts, divisions, taluks and deputy tahsildars' charges and the details in Appendix III (page 215) show that up to March 1st proposals had been accepted involving the disappearance of 3 divisions, 11 taluks and 8 sub-taluks.

Measures of this kind entail some dislocation of work and inconvenience to the public. They must also affect other branches of the administration, notably police charges and the jurisdiction of local bodies. We accept them in view of the paramount need for retrenchment and we trust that the Government, to whose discretion we have left certain further proposals of the same nature, will not proceed to extreme lengths in this direction and will, so far as possible, limit the reallocation of charges to areas in which there are reliable prospects of maintaining the revised arrangements in force as a permanent measure.

58. In certain types of offices we have recommended a reduction in the strength of the menial establishments, which we consider to be practicable without endangering the efficiency of the administration. We also draw particular attention to our recommendation regarding the curtailment of discretionary grants. The saving is not large (about Rs. 25,000), but we hold that the present system is wrong under which Collectors are permitted to spend money from their discretionary grants on matters that are the legitimate concern of local bodies or other Government departments.

59. By far our most important recommendation, however, under this head is that which deals with the pay of the village establishments. Figures are quoted in our proceedings which show that the Rs. 123 lakhs that are spent on the pay of village officers and menials exceed the total cost of all remaining revenue establishments from the Board of Revenue downwards, which amounts to about Rs. 117½ lakhs. Perhaps the most striking feature is the number of village menials of the class of talayari and vetti. There are over 62,000 of these menials and their pay (nearly Rs. 54½ lakhs) exceeds the combined cost of all Collectors, Sub-Collectors, Treasury Deputy Collectors, Deputy Collectors and their establishments (Rs. 48½ lakhs). We have reproduced these figures in our report because we anticipate some opposition to our proposal, which is that there should be a small reduction, ranging from 4 to 8 annas a month, in the pay of these establishments, except those whose pay is less than Rs. 6. Before deciding to make this recommendation, we considered very carefully the alternative of reducing numbers and leaving pay untouched. The facts are as follows:—

In 1921 the pay of the village staffs was revised at an increased cost to Government of about Rs. 66 lakhs a year. In order to meet this large bill, efforts were made both to reduce the strength of the establishments and also to introduce legislation enabling Government to re-impose the ryotwari and proprietary estates village service cess. These bills were rejected by the Legislative Council and, in the course of the debate, it was suggested that the obvious way of raising the money required was to reduce numbers by regrouping villages. From 1922 onwards this regrouping was undertaken with a great amount of labour. Hardly had it been completed when, early in 1924, the Legislative Council resolved that the policy should be reversed and that those officers and menials whose services had been dispensed with owing to amalgamation should be restored to their offices. The Madras Village Officers (Restoration) Act was passed in February, 1926, and the laborious process of restoration, which was accompanied by slight reductions of pay, was completed only in 1930. The result of the restoration was a net saving of a few thousands of rupees, but this was secured at the expense of the headmen and karnams, while the restoration of the menials involved additional expenditure of nearly Rs. 2½ lakhs.

We yield to none in our reluctance to secure economy at the expense of the lower paid servants of Government, but we are compelled to agree that there must be some reduction of the very large bill described above. Taking all the facts into

consideration—the history of the past, the paramount need for economy in the present and the fact that the staffs in question are on a somewhat different footing from the other classes of Government servants and do not depend for their living exclusively on the remuneration that they receive from Government—we have reached the unanimous conclusion that, while there should be no reduction in numbers, the small ‘cut’ in pay, which we propose, is essential and will not cause undue hardship to the individual. The savings involved are likely to amount to over Rs. 4 lakhs a year.

60. On the other side of the account, we draw attention to our proposal to double the scale of fines under the Cattle Trespass Act. The acceptance of this proposal may secure an additional revenue of over Rs. 3 lakhs and, in our opinion, it is justified, not only on financial grounds, but also to check the growing nuisance caused by stray animals. \* The majority of us do not believe that the increase will cause undue hardship to the poorer sections of the community.

61. The combined effect of all retrenchment measures under this heading, even assuming an increase of Rs. 3 lakhs from cattle-pounds, works out to a smaller percentage (viz., 6·2 per cent) than that secured in many other departments. It is obvious, however, that the expenditure on District Administration is less elastic than that of other departments and we do not regard the result as unsatisfactory.

\* See minute of dissent at page 106.



## CHAPTER IX.

## ADMINISTRATION OF JUSTICE.

[DEMAND NOS. XII AND XXXVII; MAJOR HEAD No. 24.]

[Reference to the proceedings of the Committee—37th meeting held on 21st January 1932—Appendix II, pages 107 and 108 infra.]

	RS.
Expenditure in 1924-25 (Accounts) ... ..	96,04,126
Do. in 1931-32 (Budget estimate) ... ..	1,00,68,000

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government ... ..	1,01,100	{ 3,63,400 * 5,600
(b) Proposals under consideration ... ..	...	{ 36,600 * 25,500
(c) Proposals not accepted ... ..	...	47,600

\* Increase in revenue.

62. The experience of the last Retrenchment Committee in dealing with the Judicial Department was unfortunate. A separate Civil Arrears Committee was appointed and the net result was a considerable increase of expenditure owing to the creation of temporary courts to work off arrears. Our own task also has not been easy. The latest statistics show that there has not been any great improvement in the position with regard to arrears and we naturally wished to avoid a repetition of the result mentioned above. At the same time, the ground to be covered is so large that it was out of question for us to attempt to examine the work of each and every court. It was therefore necessary to depend to a large extent on the proposals made by the High Court in reply to "the 8 per cent cut circular" (see paragraph 8 of Chapter I). On the other hand, the High Court was unable to send a self-contained reply to the circular and its proposals for retrenchment, which we understand are not even yet complete, have been forwarded piecemeal as they were made. We postponed our consideration of the subject for as long as possible, but, when it came before us at the end of January, we were compelled to deal with it in a rather more summary fashion than we could have wished. Here again, as in the case of Revenue charges (see Chapter VIII, paragraph 57), we have accepted various proposals for the abolition of courts and the reduction of establishments that have been recommended by the High Court and approved by Government. We have also left it to the discretion of Government to accept or reject similar proposals that may be made in future and we trust that, in doing so, they will pay the maximum regard consistent with the imperative need for economy to the convenience of the public.

63. We ourselves have made one or two proposals of general application and a few more that concern particular matters. Among the latter we regard as most important the question that we have raised concerning the work and the establishments of the City Civil Court and the Presidency Small Cause Court (see paragraph 2 of our proceedings on page 107 infra). We understand that this question is now engaging the attention of the Government, and we wish to make it clear that, in our opinion, no considerations based upon the practice in other parts of India, or the longstanding nature of the present arrangements, or the necessity for undertaking legislation in order to alter them, should be allowed to stand in the way

of effecting economy, provided that such economy is intrinsically reasonable and possible. Most of us feel that the whole scale on which these courts and their jurisdiction are constituted is extravagant.

64. Among matters of general application we draw attention to our proposal to reduce the rates of travelling allowance for jurors and assessors. We see no reason why all persons who serve in these capacities should necessarily be allowed second-class railway fares. On the other hand, we are ourselves opposed to the lowering of the rates of batta for third-class witnesses, although we understand that Government have decided to make a reduction from six to five annas. The general rates of batta for witnesses have remained at the same level for many years, although the rates of travelling allowance for Government servants have been increased more than once. It was only recently that the rates for third-class witnesses alone were raised from four to six annas and we are not convinced that the reduction is now justifiable.

65. Finally, we must refer to our recommendation on the subject of curtailing the length of the vacations now enjoyed by the various classes of civil courts in the Presidency. We realize that the work of administering justice is both arduous and monotonous; but, when the number of public holidays is taken into account and also the facilities for casual leave, we have been unable to resist the conclusion that the vacations now enjoyed in addition are unduly liberal. It is, of course, obvious that the mere curtailment of vacations is not in itself a retrenchment measure, unless it can be accompanied by a reduction of establishments. If, however, our recommendation is accepted, namely, that each court should work for a fortnight more in a year than it does at present, we believe, not only that arrears could be considerably reduced, thus avoiding the necessity for the appointment of additional temporary courts from time to time, but also that the permanent cadre of judicial officers should be capable eventually of some reduction.

We have not been supplied with complete information regarding the length of judicial vacations in other provinces; but we understand that in one High Court (Rangoon) the vacation is only 2 months, against  $2\frac{1}{2}$  months in Madras, while in Bombay the District and Small Cause Courts get only 6 weeks instead of 2 months in Madras; and in Bengal and Assam the vacation of the subordinate civil courts is not much over one month (including the puja holidays).

## CHAPTER X.

## JAILS AND CONVICT SETTLEMENTS.

[DEMAND NOS. XIII AND XXXVII; MAJOR HEAD No. 25.]

[Reference to the proceedings of the Committee—2nd meeting held on 23rd June, and 8th meeting held on 30th July 1931—Appendix II, page 109 infra.]

		RS.
Expenditure in 1923-24 (Accounts)	... ..	31,72,064
Do. in 1931-32 (Budget estimate)	... ..	29,27,000

## FINANCIAL EFFECT OF SAVINGS.

		In the current year.	For a full year.
		RS.	RS.
(a) Accepted by Government	... ..	3,09,200	4,19,300
(b) Proposals under consideration	... ..	...	1,63,000
(c) Proposals not accepted	... ..	...	...

66. The working of the Jails department during the last nine years appears to have been both progressive and economical. Expenditure has fallen by over Rs. 2 lakhs to about Rs. 29½ lakhs in the budget estimate for the current year, while receipts have risen by about Rs. 3 lakhs from Rs. 6½ lakhs in 1923-24. The net cost of the department has therefore fallen by over Rs. 5 lakhs. The daily average jail population fell steadily from over 22,000 in 1923 to under 16,000 in 1929. There was some increase in 1930 owing to the civil disobedience movement. On the other hand there has been a rise in the average cost per prisoner from Rs. 113 in 1923-24 to Rs. 130 in 1929-30; but this is only to be expected with a falling population, as overhead charges cannot be correspondingly reduced and the general lay-out of jails makes it impossible to cut down charges for guarding, lighting, sanitation, etc., beyond a certain point. Our examination of the expenditure has not revealed much scope for economy in administration; but we have made two proposals which should materially reduce the cost of the department.

In the first place, we recommended that the release of Mappilla prisoners should be expedited with a view to closing the Alipuram Jail at the end of the current year. The Alipuram Jail is the most expensive of the central jails and the financial effect of this proposal, which we understand has been accepted by Government, will be a saving of about Rs. 1,63,000 a year.

In the second place, we asked the Inspector-General to consider the possibility of reducing the district jail at Koraput to the status of a sub-jail. This change has since been effected and will secure savings of about Rs. 14,000 a year on establishments.

Another matter that we investigated was the cost of the reformatory and certified schools run by Government. We found that the cost per head was higher in Government than in private institutions. We do not deny the utility of the former as model institutions, but in the present financial circumstances we consider that the policy should be not to increase their number, but to support private institutions under the grants-in-aid procedure.

67. A large proportion of the savings secured during the current year (about Rs. 1,40,400) has accrued from the fall in the cost of materials required for jail manufactures. At the time when we examined the expenditure of the department we found little to criticize in this branch of jail activities. Later on, however, when dealing with the Police department, we learnt that the head of that department was

not satisfied with the quality of various jail-made articles supplied to the police. We are aware that a controversy on this subject has been carried on for many years; and we are not in a position to judge the merits of the arguments on either side. It is not easy to understand why complaints of this kind should be confined to a single department. On the other hand, if there is any substance in the complaint, it is clearly uneconomical that one department should be compelled to purchase inferior, and therefore more expensive, articles simply in order to provide work for another department. Whether, owing to the character of the labour and machinery available, certain classes of jail manufacture are unable to produce articles of equally good quality at a price not exceeding that at which similar articles can be procured in the open market, is a matter on which we are not competent to advise; but we consider that the question requires further examination by Government in order to put matters on a satisfactory basis and obviate further complaints in future.

## CHAPTER XI.

## POLICE.

[DEMAND NOS. XIV AND XXXVII; MAJOR HEAD No. 26.]

[Reference to the Proceedings of the Committee—25th and 26th meetings held on 4th and 23rd November 1931—Appendix II, pages 110 to 114 infra.]

			RS.
Expenditure in 1923-24 (Accounts)	...	...	1,70,90,755
Do. in 1931-32 (Budget estimate)	...	...	1,76,40,400

## FINANCIAL EFFECT OF SAVINGS.

		In the current year.	For a full year.
		RS.	RS.
(a) Accepted by Government	...	2,48,200	6,39,900
(b) Proposals under consideration	...	...	1,08,100
(c) Proposals not accepted	...	...	...

68. The last retrenchment enquiry resulted in reducing the cost of the police force by about Rs. 6½ lakhs in 1923-24. This year has accordingly been taken as our standard of comparison. The figures quoted above disclose an apparent increase of expenditure since that date of about Rs. 5½ lakhs, but the figure for 1923-24 included large non-recurring expenditure on the fituri in the Rampa Agency and, if such expenditure is left out of account, we calculate that the net increase in the recurring cost of the force amounts to about Rs. 15 lakhs. In our examination of the subject we took as our aim the possibility of reducing the cost of the force to a figure corresponding more nearly to the level of 1923-24. Our proceedings give an analysis of the growth of expenditure and the various methods by which endeavours have been made to reduce it. The detailed recommendations contained in these proceedings (Appendix II, pages 110 to 114 infra) are mainly self-explanatory and do not require further comment; but before making the few additional remarks that we consider necessary, we desire to record our opinion on the more general aspects of Police administration.

69. Although there have been considerable variations in the cost of the police force—and indeed the maximum and minimum expenditure during the last eight or nine years has fluctuated by as much as Rs. 17 lakhs—it is argued that expenditure has been regulated with due regard to the necessities of the situation. This conclusion is borne out by the fact that the provision for schemes of new expenditure was comparatively small during the years of greatest prosperity.

We entirely agree that an efficient and contented police force is a primary necessity of good government. The present political situation does not, unfortunately, afford a good opportunity for making large reductions and it is for this reason that we have refrained from making any recommendation in favour of a decrease in the strength of the recently reorganized Armed Reserves of the Presidency or of the Malabar Special Police Force. We understand, however, that, when normal conditions return, it would be possible to effect reductions within a very short period by suspending recruitment; and we trust that the Government will keep this possibility in view.

We also wish to emphasize the point, which is sometimes overlooked in considering police expenditure, that the opening of new railway lines and the growing complexity of the traffic problem due to the increase of motor transport entail quite unavoidable additions to the strength of the force. Although we are generally opposed to making comparisons with the conditions in other parts of India and basing conclusions on them, it is interesting to note that the incidence of the cost of the police per head of population has fallen in this Presidency from Rs. 405 in

1923-24 to Rs. 377 in the current year, while in Bengal and in the United Provinces the incidence has increased and in Bombay the figure is more than double that of Madras. The total cost of the police force in Madras is considerably less than that in either of the other two Presidencies and compares favourably with the expenditure in the United Provinces.

70. Turning now to the detailed proposals for retrenchment, we desire to acknowledge the assistance we have received from the Inspector-General of Police, who has made a number of valuable proposals, most of which have been accepted by Government. At the same time we could not but notice that the reductions proposed (see paragraph 4 of our proceedings, Appendix II, pages 110 to 111 infra) were confined entirely to the non-gazetted and lower ranks of the force\*. When other departments, and especially the Revenue department, have been able to effect some reduction in the number of superior officers, by the amalgamation of charges and so on, we think that the Police department should be able to make some contribution on similar lines. Our proposal regarding the reduction in the number of Assistant and Deputy Superintendents is based on this general principle; and although, as it turned out, we have been unable to examine further the possibility of reducing the number of district charges to correspond with the amalgamation of districts and the abolition of Collectors on the Revenue side, we hope that this possibility will not escape the notice of the Government. We also attach importance to the proposal we have made ourselves to reduce the strength of the gazetted and non-gazetted staff in the railway police and of the taluk police in the Agency.

71. We have already dealt in the preceding chapter with the question of Jail supplies to the Police department. Apart from this aspect of the matter, we have little doubt that continued economy, without prejudice to efficiency, can be secured under the headings of "Clothing and Equipment," "Supplies and Services," "Petty Construction and Repairs" and "Contingencies" on the lines already pursued by the Inspector-General.

72. In the City Police, which has only recently been reorganized, we have found less scope for retrenchment. Some reduction in the traffic staff might, no doubt, be possible, but only at the expense of the public, and we have not thought it desirable to go beyond one or two minor recommendations. We also considered whether it was necessary to equip the City Police force with a distinctive uniform or whether economy could not be secured by prescribing the same uniform for all members of the force throughout the Presidency. We found, however, that the savings would be negligible.

73. Although the sum total of the economies referred to in this chapter falls considerably short of the Rs. 15 lakhs mentioned in paragraph 68, the reductions in the rates of travelling allowances and in allowances of other kinds, if our proposals are accepted, combined with the emergency cut in pay, will appreciably increase the savings, and will, we hope, bring the cost of the force down to a figure comparable with that of 1923-24.

\* See minutes of dissent on page 114.

## CHAPTER XII.

## PORTS AND PILOTAGE—AGENT FOR GOVERNMENT CONSIGNMENTS.

[DEMAND No. XV; MAJOR HEAD No. 27.]

[Reference to the Proceedings of the Committee—42nd meeting held on 11th February 1932—Appendix II, page 115 infra.]

	RS.
Expenditure in 1924-25 (Accounts) ... ..	36,070
Do. in 1931-32 (Budget estimate) ... ..	28,800

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government ... ..	500	1,500
(b) Proposals under consideration ... ..	...	...
(c) Proposals not accepted ... ..	...	...

74. "Ports and Pilotage" is a separate major head in the budget and is therefore given a chapter to itself. The only expenditure is that on the central agency which, by an obviously economical arrangement, deals with the receipt and clearing of consignments of stores, etc., for all departments of Government. This agency is under the control of a part-time officer known as the Agent for Government Consignments. The only possibility of economy lies in a small reduction of the staff. We understand that this possibility has been considered by Government, resulting in an annual saving of about Rs. 1,500, and we have nothing more to add.

## CHAPTER XIII.

## ELECTRIC DEPARTMENTS.

[DEMAND Nos. XVI, XXVII, XXX, AND XXXVII; MAJOR HEAD Nos. 30, XXXA, 37, 41 AND 58.]

[Reference to the proceedings of the Committee—22nd meeting held on 24th October and 30th meeting held on the 27th November 1931—Appendix II, pages 116 to 117 infra].

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Major head number and head of account.	Expenditure in		Reference to the proceedings of the Committee.	Financial effect of savings			
	1924-25 (Accounts).	1931-32 (Budget Estimate).		Accepted by Government.		Proposals under consideration (for a full year).	Proposals not accepted.
				In the current year.	For a full year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	rs.	rs.		rs.	rs.	rs.	
30. Hydro-Electric Surveys.	42,179	1,75,500	22nd meeting ..	25,100	32,200	..	..
37. Electrical Inspector.	32,109	66,000	22nd and 30th meeting.	5,000	5,600	* 21,000	..
41. Electrical Engineer.	51,388	72,800	22nd meeting ..	..	..	..	..
Total ..	1,25,676	3,14,300		30,100	37,800	21,000	..

\* Increase in revenue.

75. In this chapter, as in our proceedings, we propose to deal with all the 'electrical' activities of the Government, although the expenditure is grouped under a number of major heads in the budget.

76. The Hydro-Electric Survey department works under a Chief Engineer and is concerned, partly with the investigation of hydro-electric schemes, partly with the execution of sanctioned projects and partly with the maintenance and working of completed projects. The investigation staff is paid from revenue (major head 30); the cost of construction is debited to a separate capital head (58); and the working expenses of a completed project are met from revenue and shown in the budget under XXXA. No project has yet actually reached the third stage.

The primary functions of the Electrical Inspector to Government are the statutory duties prescribed under the Electricity Act of inspecting and testing the supply systems of licensees and others. In recent years he has been given the additional duty of advising local bodies on the technical aspects of any electric power and lighting schemes that they may wish to install; and he is also concerned with the inspection of cinematographs, which forms a considerable and growing item of his work.

The Electrical Engineer and his staff are concerned mainly with the installation, inspection and maintenance of electric lighting and power in Government buildings.

77. As explained in our opening chapter, we have not dealt with the capital expenditure on the Pykara Hydro-Electric scheme, but have confined ourselves to the revenue expenditure on hydro-electric surveys. The water-power resources of Madras are great and in their development by means of hydro-electric schemes lie, no doubt, enormous possibilities of increasing the material wealth of the Presidency. Public utility undertakings depending on electric power are also largely independent of the periodical fluctuations that are liable to affect other lines of business. Notwithstanding these considerations, it was incumbent upon us to satisfy ourselves that the Government were not spending more money than was necessary on the investigation



of schemes, in view of the possibility that ample work had already been done to provide a basis for any possible expenditure on construction that the financial position was likely to render feasible for several years to come. In this respect we were satisfied by what we learnt from the Chief Engineer. He explained to us that a five years' programme had been laid down in 1928 to cover the period of his contract with Government, that this programme was being strictly adhered to and that, if he was allowed to complete it, the Government would possess at the end of 1932-33 a number of fully investigated schemes which would provide a programme of work for at least the next ten years, not to mention the intrinsic value of the scheme reports themselves, if it was decided to entrust certain of them to private enterprise for execution. Eleven projects have been investigated and by the end of next year three schemes will be ready for Government to take up after the Pykara scheme has been completed, while there are at least two projects that may be suitable for development by private enterprise.

We agree that this programme of investigation should be completed. We also agree that the work now connected with hydro-metric surveys, that is to say, gauging river flows, taking rainfall and evaporation observations in selected catchment areas and collating all these data in tables and charts, should be continued. We understand, however, that the expenditure on surveys will be capable of considerable reduction with effect from 1933-34 and that in course of time there should be every prospect of the department's becoming self-supporting.

78. So far as the Electrical Inspector is concerned, our most important recommendation is that the scale of fees for inspection, etc., should be increased with the object of making the department more nearly self-supporting than it is at present. It seems to us to be only just that a greater proportion of the cost of the working of the Electricity Act should be recovered from public utility and profit-making concerns such as, Electric Supply Corporations, Mills and Cinematograph companies.

79. In the Electrical Engineer's establishment we see no possibility of immediate retrenchment beyond that which has already been secured by Government. The total value of all Government installations under the Engineer's charge rose from Rs. 21½ lakhs in 1924-25 to Rs. 30¾ lakhs in 1929-30; and although the volume of new works may be curtailed owing to financial stringency, maintenance will have to continue and this accounts for an expenditure of over Rs. 2 lakhs a year.

80. Before concluding we must refer to the proposal, which we understand has been considered and accepted by Government with effect from 1st April 1932, to amalgamate the activities of these three departments or sub-departments under a single head, who will be the Chief Engineer for Electricity in the Public Works Department, like the existing Chief Engineers for Buildings and Roads and for Irrigation. Now that the third stage of the work of the Hydro-Electric department is soon likely to be reached, viz., the maintenance and working of the Pykara scheme, it seems to us that such a step is necessary on administrative grounds. On financial grounds also we believe that considerable economy can be secured by a combination of the staffs working in the three separate departments and by a proper co-ordination of their activities.

## CHAPTER XIV.

## EDUCATION.

[DEMAND Nos. XVII, XVIII,\* XXXVI AND XXXVII; MAJOR HEAD Nos. 30 AND 31.]

[Reference to the Proceedings of the Committee—31st and 32nd meetings held on 15th and 16th December 1931 and 38th and 39th meetings held on 22nd and 23rd January 1932—Appendix II, pages 118 to 127 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Head of account. (1)	Expenditure in		Financial effect of savings.			
	1924-25 (Accounts). (2)	1931-32 (Budget estimate). (3)	Accepted by Government		Proposals under con- sideration (for a full year). (6)	Proposals not accepted. (7)
			In the current year. (4)	For a full year. (5)		
	RS.	RS.	RS.	RS.	RS.	RS.
1. Museum and Donations to Scientific Societies.	92,166	95,800	3,100	3,100	2,500	..
2. Education .. .. .	1,70,55,744	2,64,77,800	18,65,200	19,43,000	{ 2,43,700 * 60,000	25,400

\* Increase in revenue.

81. This chapter deals with the expenditure included under Demand XVII and other Education Demands, which comprise a portion of the budget head "30, Scientific Departments" and also "31. Education—Transferred and Reserved." On the subject of Donations to Scientific Societies and the Government Museum and Connemara Public Library, we have nothing to add to our proceedings.

82. The increase of expenditure since the last retrenchment enquiry has been greater in the Education department than in any other. The increase has in fact amounted to over a crore of rupees in a period of less than ten years. We are far from deploring this fact. On the contrary, we regard it as a matter for congratulation and we have no doubt that there is scope for even greater expenditure. On the other hand, we notice a tendency in some quarters to regard educational expenditure as sacrosanct simply because it is expenditure on education. We ourselves cannot agree that every rupee provided in the Education budget is necessarily spent to the greatest possible advantage and should therefore be immune from retrenchment. Further, even if this were so, it would not necessarily follow that the department should escape the axe altogether. In a period of unparalleled financial stringency, even the most desirable forms of expenditure must bear their share of reduction; and it is in this spirit that we approached the task of examining the Education budget. In this task we have been ably assisted by the Director of Public Instruction, whose list of proposals arranged, in his own words, "in order of increasing reluctance" has formed the basis of our recommendations. In making these recommendations we have been guided by two main principles, the first of which has been to reduce those items of expenditure which in practice have led to the least beneficial results, while the second has been to distribute the reductions proposed as equitably as possible over the various main compartments into which the whole field is divided.

83. Among the items the acceptance of which may be said to follow from the first principle, we may mention the large reduction of Rs. 5.57 lakhs in the expenditure on night schools, regarding which the following extracts from the latest Administration Report are worth quoting. "The Inspecting Officers are unanimous in their condemnation of the existing night schools. In their opinion education

would not suffer if all night schools were entirely abolished. . . Non-official opinion, as seen from the reports of District Educational Councils, is not one whit behind the departmental opinion in this condemnation." Another example is the abolition of sessional schools, the utility of which is extremely doubtful. A third item is the suspension of Government grants for medical inspection in secondary schools and elementary schools in compulsory education areas, which is based on the view that the results achieved are not of sufficient practical value to justify a continuance of the expenditure during the present financial crisis.

84. As regards our second principle, the following table shows at a glance the proportions in which the total expenditure is divided under the main sub-heads in the budget and the corresponding distribution of our proposals for retrenchment.

[*Note.*—The following table does not include a sum of about Rs. 92,000, being additional savings under contingencies, etc., for which we cannot take any credit.]

Details.	1931-32 (Budget estimate).	Percentage of figures in column (2) to total budget provision.	Savings.	Percentage of savings in column (4) to total savings.
(1)	(2)	(3)	(4)	(5)
	RS.	PER CENT.	RS.	PER CENT.
1. University .. .. .	28,75,000	11	2,18,100	10
2. Secondary .. .. .	23,04,100	9	3,21,800	15
3. Primary .. .. .	1,45,35,400	55	9,67,900	46
4. Special .. .. .	30,60,800	12	3,96,400	19
5. General .. .. .	24,68,300	9	1,43,700	7
6. Reserved .. .. .	12,33,700	4	72,300	3
Total ..	2,64,77,300	100	21,20,200 (8 per cent of budget provision).	100

If, as we have done, one starts with the premise that some measure of retrenchment is unavoidable, it follows that, if one section escapes lightly, another section must bear a disproportionate share of the total sacrifice. Thus, in dealing with University education, it is obvious that local interests will naturally be opposed to the abolition of any particular Government College \*, but if economy is not effected under this head, it may mean that a greater measure of retrenchment must be imposed, for example, on primary education. It is of the first importance in our opinion that this fact should not be lost sight of; and our proposals accordingly are designed with the object of securing some economy under every head and selecting the least undesirable items under each. It will be seen that only under secondary and special education have we recommended a higher proportion of retrenchment than their share in the total budget provision, while under all other heads, including primary education, the retrenchment is less than would have been required by a strictly proportionate distribution of the total savings.

85. Finally, before going on to make certain comments with regard to individual proposals, we must admit that there are among our proposals some items which can only be justified on the score of financial stringency and for no other reason. In this category we would place the various percentage 'cuts' in teaching grants, and the abolition of the special grant of Rs. 1.15 lakhs for the improvement of the pay of trained teachers in aided secondary schools; the reduction in scholarships; and possibly also the reduction or abolition of stipends in training schools.

86. Our proceedings will, we think, be found sufficiently detailed to explain themselves. There are, however, a few additional comments that we should like to make in the following paragraphs.

87. *Government Colleges.*—Under the University Acts, the Director of Public Instruction is bound, just as much as the management of any aided, constituent or affiliated college, to abide by the decisions of the University regarding the number and qualifications of the staff employed. Consequently, from the point of view of retrenchment, it is impossible to suggest, for example, that the same number of courses in Government Colleges should continue with a smaller staff or a staff that does not possess the qualifications demanded by the University. It follows from

\* See minutes of dissent at pages 126 and 127.

this, and the point must be borne in mind in considering our recommendations, that retrenchment can only be effected either by totally abolishing certain colleges, or by discontinuing affiliation in certain subjects, or by reducing the status, but not the qualifications, of the staff employed.

We have touched in our proceedings on the large question whether the time has not come for Government to cease maintaining colleges themselves. The grounds on which such a change may be advocated are stated in our proceedings, but we regard it as too large an issue to be suitable for the necessarily somewhat rapid decisions of a Retrenchment Committee.

88. *Engineering College and School.*—The proposal to abolish the school at Vizagapatam may no doubt be deplored. In the circumstances as they were put before us, we had, however, no alternative. Taking conditions as they are, it must be admitted that the main chances of employment for young engineers in this Presidency are to be found in the service of Government or of local bodies or the railways. The prospects of such employment for several years to come must inevitably be reduced owing to retrenchment and the result would be, if the Guindy College and the school continued to turn out trained men at the present rate, that the supply would largely exceed the demand and considerable disappointment and discontent would be caused.

89. *Stipends in Training Colleges and Schools.*—In order to give some indication of the reasons by which we were influenced in making our recommendations on this subject, the following figures are worth quoting, showing the percentage of untrained to trained teachers in the various classes of schools:—

	PER CENT.					
Secondary schools for boys ...	...	...	...	...	...	12
Do. for girls	...	...	...	...	...	7
Elementary schools for boys	...	...	...	...	...	48
Do. for girls	...	...	...	...	...	26

90. *Inspection and Direction.*—We desire to draw attention to the very small proportion that the cost of inspection and direction bears to the total expenditure (about 7.7 per cent). The reduction of two District Educational Officers by amalgamating the four Ceded districts into two charges is on a par with similar measures taken in other departments, such as Revenue and Registration. We do not regard such measures as desirable in themselves, but they are necessary if our second main principle is to be observed. Similar remarks apply to the proposal to reduce the number of Deputy Directors by one. We understand that Government have since decided to accept our recommendation and to hold the post of Deputy Directress in abeyance.

91. *Teaching Grants.*—We have already emphasised the reluctance with which we have recommended the reduction and limitation of all kinds of teaching grants. We must, however, refer under this heading to what we regard as the most important item contained in our recommendations, namely, the steps that we have suggested should be taken in order to enforce the avowed policy of Government regarding the consolidation and concentration of elementary schools on the lines of the Champion Report. Teaching grants of all kinds have risen from about Rs. 61½ lakhs in 1924–25 to Rs. 120 lakhs in the budget for the current year, without taking into account the statutory contributions payable under section 37 of the Elementary Education Act, which have risen from just under Rs. 37 lakhs to over Rs. 47 lakhs in the same period. Of this large total, approximately Rs. 143 lakhs represent grants for primary education. While the expenditure has thus increased very rapidly, the number of recognized elementary schools has also risen by nearly 20,000 in the last ten years and their strength from over 1¼ millions to over 2¼ millions. On the other hand, according to the figures in the Administration Report for 1930–31, well over one million of the pupils in boys' elementary schools had not risen beyond the first standard and only about 77,000 had reached standard V. If, as the Director of Public Instruction suggests, the safest test of literacy is the achievement of the fifth standard, the conclusion follows that each school is contributing less than two literate boys a year. In other words, if the number of boys' schools is put at 50,000 and the value of the Government grants for such schools at Rs. 1 crore, it appears to follow that every literate boy is

costing the State Rs. 100, which is more than twice the average cost per head for secondary education. These are unpleasant facts, but they must be faced. As we have already said, we do not regard the total amount of money provided for elementary education as excessive, in the sense that it cannot profitably be spent; but we are forced to admit that it is not being profitably spent at present and the only prospect of improvement that we can see is to insist that a smaller number of efficient institutions should be maintained in the place of a larger number of inefficient primary schools. In order to achieve this object, it is unavoidable that purely local interests in certain cases should be overruled in order to provide the required number of efficient central schools; and we can see but little prospect of this being achieved until larger powers in the matter are placed in the hands of the official inspecting staff, combined with financial pressure upon those non-official bodies which fail to make genuine endeavours to carry out the accepted policy. We earnestly hope that the Government will give this matter their closest consideration.

92. *Building and Equipment Grants.*—The facts presented to us under this heading are that the provision for building and equipment grants reached an average figure for the four years 1924–25, 1926–27, 1929–30 and 1930–31 of about Rs. 12 lakhs a year. During the last few years this average has been considerably exceeded and the total expenditure to which Government stood committed on August 1st, 1931, as soon as funds are available, amounted to no less than Rs. 32½ lakhs. Considering the present financial position, it is obvious that the provision for these grants must be reduced and that no new liabilities should be incurred until the existing commitments have been worked off. In order to avoid the accumulation of similar liabilities in future, our recommendation that the Government share of the expenditure in each case should be varied up to a maximum of 50 per cent, according to the financial condition of the institutions applying for the grant, appears to us to be not unreasonable. We have also recommended that preference in the matter of these grants should be shown to central elementary schools constituted in conformity with the policy referred to in the previous paragraph.

93. *Fee Concessions.*—Our recommendation under this head, namely, that the total provision for fee concessions of all kinds should not in future exceed a sum of Rs. 4 lakhs and that a scheme should be worked out to give effect to this recommendation without showing undue preference to any sex or class, is admittedly not wholly satisfactory. The subject bristles with difficulties, but the fact remains that the bill for these concessions has been steadily increasing and is at present well over Rs. 5 lakhs a year. We agree with the Director of Public Instruction that, apart from the financial aspect of the matter, the need for better regulation is insistent, both in order to allay discontent due to the fact that aided secondary schools receive from Government in the form of a grant the amount given as concessions, while local bodies do not, because their subsidies are fixed, and also to prevent the possibility that the concessions are being abused.

94. *Enhancement of Fees.*—On the revenue side we have made various recommendations for the enhancement of fees in Government Arts Colleges and Professional Colleges. We do not consider it necessary to comment at length on these proposals, except to say that we have made similar recommendations in all departments (e.g., Medical, Veterinary, Forest and Agriculture) which maintain educational institutions. As the bill for education grows and with it, presumably, the advantages derived therefrom by the people, it is only reasonable, in our opinion, that the contribution paid by pupils towards the total cost of education should increase.

95. The savings recommended in this department are considerable and amount to about 8 per cent of the total provision. Regrettable as the need for economy may be, we have little doubt that the reduced provision, after all items of retrenchment have been carried out, will be capable, if properly utilized, of achieving practical results on the spread of education in the Presidency no whit inferior to those that are secured at present.

## CHAPTER XV.

## MEDICAL.

[DEMAND NOS. XIX, XXXVI AND XXXVII; MAJOR NO. 32.]

[Reference to the proceedings of the Committee—3rd and 4th meetings held on 24th and 25th June, 12th and 13th meetings held on 7th and 8th August and 19th and 20th meetings held on 21st and 22nd October 1931—Appendix II, pages 128 to 138 infra.]

	RS.
Expenditure in 1923-24 (Accounts) ... ..	57,03,165
Do. in 1931-32 (Budget estimate) ... ..	94,75,000

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government ... ..	2,40,900	{ 4,68,700 * 21,500
(b) Proposals under consideration ... ..	...	{ 70,400 * 2,000
(c) Proposals not accepted ... ..	...	{ 4,100 * 2,500

\* Increase in revenue.

96. Medical is another department in which the increase of expenditure during the last eight years has been large, namely, over Rs. 37 lakhs or nearly 65 per cent. The chief factors in the increase have been the provincialization of medical institutions at divisional centres, the expansion of rural medical relief entailing the grant of subsidies to private practitioners, the opening of the Medical College at Vizagapatam, the Medical School for Women and Children, Madras, and the School of Indian Medicine with the hospital attached to it, the revision of diets and the improvement in the scales of supply of bedding and clothing. These are features that are no doubt highly desirable in themselves. The total number of patients treated has greatly increased and the result must have been a large diminution of human suffering. We have no major change of policy to suggest, although we may allude in passing to the very marked extent to which, during recent years, Government have taken over functions that may be said properly to appertain to local bodies. The main reason for this policy, which is by no means confined to the Medical department, has no doubt been the financial position of local bodies. The question of the financial relations between the Government and local bodies raises far larger issues than we are prepared to deal with as a Retrenchment Committee.

97. These being the main features of the situation, the opportunities for major measures of retrenchment are not great. The fall in prices has no doubt produced considerable automatic savings on such items as hospital diets, etc. We have also examined with care the building programme of this department and have been able to recommend large savings on the project for remodelling the General Hospital and also on the Madura Headquarters Hospital scheme. Such steps, however, hardly come within the definition of true retrenchment. As far as we can see, real retrenchment can only be secured in three ways.

In the first place, we believe that much can be done by substituting honorary for stipendiary, and non-official for official, -agencies. This accounts for our recommendation regarding the relaxation of the order under which local bodies at present are compelled to employ Government Sub-Assistant Surgeons to fill 75-

per cent of the posts in local fund institutions. This order was intended to prevent undue hardship from being caused to the cadre of Government Sub-Assistant Surgeons, but we cannot agree that this in itself constitutes a sufficient reason for maintaining an unnecessarily expensive agency. At our fourth meeting, we also supported the principle of employing honorary doctors in Government hospitals and expressed the desire to examine the report of the Committee which Government appointed to go into this question. Actually we have not been able to do so, but we understand that Government have the matter in hand and that an important experiment on these lines is to be tried in the Government Royapetta Hospital in Madras.

The second main possibility of economy appears to us to lie in the fact that the lower ranks of the profession are at present in danger of being over-stocked; or, in other words, that the facilities for medical school education are greater than they need be. It is on this ground that most of us have recommended the gradual abolition of the Tanjore Medical School. On the other hand, although we were impressed by what appeared to us to be the extravagant scale on which the new College at Vizagapatam is run, we decided by a majority not to recommend its abolition, but to confine ourselves to advocating a considerable reduction in the expenditure on it, which we believe is perfectly feasible without loss of efficiency.

The last general criticism that we have to make, which provides our third main source of economy, relates to the extravagant manner in which at present recruitment appears to be conducted for special medical, and particularly teaching, posts. We have dealt with this matter fully in paragraph 1 (3) of the proceedings of our third meeting (page 128 *infra*), to which attention is invited.

98. It is only necessary to add that we have accepted a large number of individual proposals made by the Surgeon-General for the abolition or reduction in the cost of various establishments; and we have also made a series of proposals for the enhancement of fees in medical educational institutions, which correspond to similar recommendations made in other departments. We desire to acknowledge the assistance we have received from the Surgeon-General in making the detailed proposals referred to above, the combined effect of which is considerable. The fact that such reductions have been found possible confirms the view expressed in paragraph 1 (2) of the proceedings of our third meeting (page 128 *infra*) regarding the strength of the staffs in the various institutions. We are not aware whether Government have undertaken any special enquiry into the internal economy of these institutions, but we have little doubt that a strict attention to the need for retrenchment on the part of all concerned might produce further savings under this head.

99. There is only one further matter to which we need refer, namely, the possibility of combining the posts of Chemical Examiner and Public Analyst. We examined this matter with some care and were satisfied that the proposal was impracticable at present; but we remain of the opinion that the posts should be capable, in course of time, of being filled by Indians on a smaller pay than the present incumbents.

## CHAPTER XVI.

## PUBLIC HEALTH.

[DEMAND NOS. XX, XXXVI, AND XXXVII; MAJOR HEAD NO. 33.]

[Reference to the proceedings of the Committee—11th, 12th, and 13th meetings held on 6th, 7th and 8th August, 19th and 20th meetings held on 21st and 22nd October 1931—Appendix II, pages 139 to 142 infra.]

	RS.
Expenditure in 1923-24 (Accounts) ... ..	13,79,556
Do. in 1931-32 (Budget estimate) ... ..	* 40,84,800

\* Includes grants for water-supply and drainage schemes now shown under the major head '41. Civil Works.'

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government ... ..	8,53,800	10,55,400
(b) Proposals under consideration ... ..	...	28,000
(c) Proposals not accepted ... ..	...	1,01,000

100. The actual increase of expenditure in the Public Health Department between 1923-24 and the budget for the current year amounts to over Rs. 27 lakhs, but the measure of growth far exceeds that in any other department and amounts to about 200 per cent. The larger portion of the growth is accounted for by the increase in the grants for water-supply and drainage schemes and also for temperance propaganda; and it will be convenient first of all to deal with these.

101. We had little or no hesitation in recommending the virtual abolition of the anti-drink grant. The reports received from the various District Temperance Committees declare that popular interest in the movement has been awakened. If so, it would appear that the financial assistance given by Government has served its purpose and that further progress must be left to private effort. The movement will certainly never achieve ultimate success so long as it relies almost exclusively on Government support.

102. The grants for drainage and water-supply schemes stand on a different footing. We should be the last to question the primary importance of such schemes from the point of view of public health; but it is necessary to cut our coat according to our cloth and a considerable reduction in the scale of grants would be unavoidable on that ground alone. In addition, we have looked into the figures of expenditure for the last five years and we find that, while the total provision made in the budgets during that period amounted to over Rs. 94 lakhs, under Rs. 58 lakhs have actually been spent. The average actual expenditure works out at well under Rs. 12 lakhs a year and we, therefore, decided to recommend as the normal maximum expenditure for the next few years a figure of about Rs. 10½ lakhs, which represents a reduction of rather more than Rs. 5 lakhs on the provision for the current year. Similarly we have recommended that the grant to the Madras Corporation should be reduced by about a lakh of rupees below the grant for the current year. In making these recommendations we have endeavoured to provide what appears to us to be a suitable reduction in the scale of expenditure, which can be kept in force so long as financial stringency exists. We are aware that in the budget for the coming year Government have made even larger reductions than those we have suggested and we have already referred to this aspect of the matter in paragraph 21 of our opening chapter. We shall have to revert to it again when we come to deal with the expenditure under Civil Works.

103. Apart from these grants, we have the expenditure of the Public Health Department itself and its two subsidiaries the Sanitary Engineering and Town-Planning departments. The Sanitary Engineer is an officer deputed from the Public Works Department and the Director of Town-Planning until recently has been a specialist serving on a contract. Whether the existence of these semi-independent



branches is itself a satisfactory arrangement may be open to some doubt; but we are clear that the Public Health Department must at any rate retain a separate Director and cannot be combined with the Medical department under a single head. The problems confronting the Public Health Department are so immense that the attempt to tackle them with the funds available must at times appear almost hopeless. The result is a natural tendency to concentrate attention on various matters that can be isolated with some prospect of showing practical results, and herein lies our main criticism of the administration. We agree that the head of the department may require one or two assistants to help him and that between the health inspectors and the head of the department there must be an intermediate grade of district health officers. The tendency, however, appears to have been to create an unnecessary number of Assistant Directors, who are expected to specialize in different branches of Public Health work, and also to multiply the number of special staffs and special units to deal with special aspects of the problem. In our opinion this process has gone too far and what is required is a greater devolution of work upon the ordinary district health staffs and the persistent inculcation of the obvious truth that it is their main duty to prevent, rather than to cure, disease. As Colonel Russell, late Director of Public Health, once wrote:—

“Most of the time and energies of the District Health Service have been devoted to the control of epidemics. Obviously the more logical process should be the prevention of such diseases. Isolated efforts conducted with no definite object in view except, say, the prevention of further cholera deaths in an infected village, will result in little that is of permanent value.”

It is on this principle that most of our recommendations are based, such as those which relate to the abolition of the special rural sanitation units, the special malaria officer and his staff, the special propaganda staff and the special plague staff. It is our contention that the activities of all these establishments, however excellent in themselves, should be entrusted to the ordinary district staffs. It is true that we have also recommended some reduction in the strength of the district establishments themselves, but this we regard more as a necessity due to financial stringency than as a reform that is desirable in itself. z

104. As to the Director of Town-Planning, we understand that Government have accepted our proposal and have decided to combine his functions, for the time being, with those of the Government Architect. Here again we do not deny the desirability, and indeed the great importance, of improving the lay-out of existing towns and ensuring that urban and village extensions are properly designed. Our recommendation is based primarily on the fact, so far as we understand the position, that the number of town-planning schemes that have been worked out during the last few years falls sadly short of the number that have been carried into execution. Schemes in progress will, of course, require continued supervision, but the large gap between preparation and achievement justifies a measure of economy until such time as the latter shows signs of overtaking the former.

105. In the Sanitary Engineering department, we have recommended a considerable reduction both in the status and the number of the higher officers. This recommendation is based mainly on the reduction in the scale of grants, to which we have already referred, and the consequent decrease in the amount of work to be done. We doubt, however, whether, even in normal times, it is necessary for the Sanitary Engineer to possess the status of a Superintending Engineer in the Public Works Department.

106. The only other recommendation to which we wish to refer is that which relates to the abolition of the establishment now employed in Collectors' offices for the compilation and check of vital statistics, and its replacement by a small staff working directly under the Director of Public Health. We understand that Government have accepted this recommendation and that the net result will be a reduction of 18 clerks. We ourselves hoped that it would be possible to make an even greater reduction. Statistics, of course, provide a basis for most of the activities of the Public Health Department and, although we fear that they are still far from being as accurate as could be desired, we see no value in entrusting any part of this work to the Collectorate establishments. We are even inclined to think that the health staffs themselves devote a disproportionate amount of their time to the checking of statistics.

## CHAPTER XVII.

## AGRICULTURE, VETERINARY AND CO-OPERATIVE CREDIT.

[DEMAND Nos. XXI, XXII, XXIII, XXXVI AND XXXVII;  
MAJOR HEAD No. 34.]

[Reference to the proceedings of the Committee—23rd and 24th meetings held on 26th and 29th October, and 25th meeting held on 4th November 1931—Appendix II, pages 143 to 149 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Head of account.	Expenditure in		Reference to the proceedings of the Committee.	Financial effect of savings.			
	1924-25 (Accounts).	1931-32 (Budget estimate).		Accepted by Government.		Under consideration (for a full year).	Proposals not accepted.
				In the current year.	For a full year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.		RS.	RS.	RS.	RS.
Agriculture .. ..	14,62,024	20,35,900	24th and 25th meetings.	83,500 {	1,34,500 * 8,500	1,63,300	..
Veterinary .. ..	5,63,550	12,28,700	23rd meeting ..	1,29,200 {	26,600 * 3,600	1,73,900 * 2,600	..
Co-operative Credit.	6,61,941	12,40,300	Do. ..	39,900 {	1,00,500 * 25,000	18,300	45,600*
Total ..	26,87,515	45,04,900		2,52,600 {	2,61,600 * 37,100	3,55,500 * 2,600	45,600

\* Increase in revenue.

107. The expenditure of the three departments—Agriculture, Veterinary and Co-operative Credit—is included under the Major head '34. Agriculture', and therefore forms the subject of a single chapter. All the three departments have been reorganized and expanded since the last retrenchment enquiry and they have all been affected by the recommendations of the Royal Commission on Agriculture. It is therefore convenient that they should be dealt with together. Moreover, we have considered the possibility of combining them under a single administrative head. It is obvious that the three departments should work in close co-operation with each other and it is possible that the present system is not altogether conducive to that object. On the other hand, it is doubtful whether any single officer would be capable of administering all the three departments—the work in the Co-operative Credit department, we understand, is particularly heavy—and he would certainly require experts in each branch to assist him. We have therefore decided to make no recommendation on the subject, but we shall return to it when dealing with Industries and Fisheries. Separate departments often spell watertight compartments and we are inclined to think that the Madras system is open to the general criticism that there are too many departmental heads, each of whom is concerned primarily with the success of his own particular activities and tends to ignore, or even sometimes to disparage, the work of others. This, of course, is not as it should be and greater efficiency, as well as economy, could be secured by better co-ordination.

*Agriculture.*

108. Our proceedings (pages 143 to 145) give a particularly full account of our recommendations and the principles on which they are based. It is unnecessary to recapitulate them here. In examining the expenditure of the department we took as our text the following pronouncement in an Administration Report by a late Director of the department:—

“ The possibility of financing a progressive and considered programme in the past has perhaps been hampered by too great a readiness to pay attention to local clamour and to matters of minor concern. We have certain main crops such as rice, millets, cotton, sugar and oil-seeds, in comparison with which a vast number of miscellaneous crops are of purely minor importance. Again there is the cattle and livestock problem. When the funds available are inadequate to provide what is required in respect of these main problems, it is unsound, until their needs have been fully met, to divert these funds to matters of purely minor economic importance, however fascinating or interesting they may be.”

109. We believe that there is considerable weight in this criticism. It is true that the expenditure of the department has increased only from about Rs. 14 lakhs to about Rs. 20 lakhs and that the ultimate development contemplated, when the department was reorganized in conformity with the recommendations of the Royal Commission, did not exceed about Rs. 30 lakhs, which is a very small proportion of the total expenditure of the Province. It is also true that one or two important discoveries—a single new strain of a standard crop or the extermination of a particular disease—may produce, if properly established, an enormous effect on the wealth of the Province and may amply compensate for large expenditure on research that proves unsuccessful. It is in these two directions, research on important matters and the successful communication of the results of research to the ryot population, that the justification of the department must be found. As our proceedings will show, there has been a tendency in our opinion to divert funds for purposes of research on matters of minor importance; to employ an unnecessarily expensive agency to assist the various research specialists; and above all to devote too large a proportion of the funds available to increasing the number of supervising officers in the districts without increasing the number of those whose work it is their duty to supervise. We have also recommended the abolition of the Deputy Director and the Statistical Assistant in the Headquarters office, which we regard as over-staffed at present. We do not think that the suspension of the various activities included in our recommendations, combined with the reduction in the number of agricultural circles from 8 to 4, will have any materially prejudicial effect on the economic condition of the Province; and we believe that the reduced provision necessitated by retrenchment will be sufficient, if wisely spent, to enable the department to produce results during the next few years equal in value to those that it has achieved in the past.

*Veterinary.*

110. The expenditure in this department, although comparatively small, has more than doubled in the last eight years. By far the larger proportion, however, of the increase is accounted for by the rapid extension of inoculations against rinderpest and the high price of the serum required for these inoculations. It is most gratifying to learn that the department, after a series of experiments, has succeeded in manufacturing in Madras serum of the type required and that Government have agreed to find the comparatively small amount of money required to start the manufacture during the current year. The economy that will accrue from local manufacture instead of being compelled, as in the past, to purchase stocks from the Government of India factory at Muktesar, will secure savings amounting possibly to as much as Rs. 2 lakhs a year and will be sufficient by itself to produce more than the standard 8 per cent reduction of expenditure.

111. As our proceedings (pages 146 and 147) show, we agree with the Director that the work of the department in future should increasingly be directed towards the combating of cattle disease in the districts. It is too early to predict the results

of the campaign against rinderpest, but it seems possible that, either as a result of this campaign or from natural causes, the virulence of the disease may diminish. We have therefore thought it necessary to sound a note of warning against employing on a permanent basis too large a proportion of the staff engaged on this work.

112. We also agree with the Director's views regarding the opening of new dispensaries. Both in theory and in practice we consider that the duty of providing and running such dispensaries should devolve to an increasing extent on local bodies\*; and we have gone so far as to recommend that attempts should be made to secure from them some contribution, however small, towards the cost of the existing institutions.

113. We have alluded in our proceedings to the Director's ideas regarding the organization of the higher ranks in the department. So far as we understand the position, the Presidency was originally divided into two areas, one of which was administered by the Chief Superintendent and the other by a Deputy, and the links between these officers and the Veterinary Assistants were called Veterinary Inspectors. In 1923 this system was abolished; the Director assumed complete charge of the administration of the whole Presidency; and a number of District Veterinary Officers were appointed on considerably higher pay than the old Inspectors. The Agricultural Commission were in favour of increasing the number of these District Veterinary Officers, but the Director himself would prefer a reversion to something like the old system, under which the Presidency would be divided into three areas under Deputy Directors and the number of District Veterinary Officers would remain the same. We are inclined to agree that there are merits in such a system, provided that it could be so arranged as to produce some actual economy. We therefore noted in our proceedings the possibility that the number and the pay of District Veterinary Officers might be reduced, so as to provide for the three Deputies required, and decided to consider the matter further in connexion with the revision of the scales of pay for future entrants to the Provincial Services. In dealing with that aspect of the question we have recommended a considerable reduction in the pay of all Provincial Services, but have not recorded any decision in favour of constituting a grade of Deputy Directors in the Veterinary department outside and above the ordinary time-scale. The issues involved are mainly of an administrative nature, but we think it would be worth while for Government to examine the matter further on the above lines. The creation of a separate grade of Deputy Directors on rather higher pay than that of the ordinary time-scale would provide an additional justification for abolishing the present selection grade, to which we have objections on principle.

#### *Co-operative Credit.*

114. Here again reorganization has resulted in almost doubling the cost of the department, nor can it be said that the result has been altogether commensurate with the expenditure. The number of societies, it is true, has increased from about 9,000 in 1923-24 to nearly 15,000 in 1929-30. During the same period the number of members has increased from 616,628 to 974,999 and the working capital (excluding the amount invested by one society in another) from Rs. 421 lakhs to Rs. 934 lakhs. On the other hand, although the movement should admittedly be a non-official movement and although it has now been under official control for over 25 years, it is not yet in a position to stand on its own legs. Endeavours, as a measure of economy, to reduce the number of superior controlling officers in 1925 led to disastrous results; statistics show that the position regarding the collection of dues of all kinds has deteriorated; and during the last few years it has been found necessary to abolish a growing number of unsound societies. In these circumstances and considering the very large amount of money invested in the movement as a whole, extensive economy by a further relaxation of official control is unfortunately not a practical proposition. We are aware that the Agricultural Commission were of the opinion that Government should spend money on education rather than on audit and considered that the audit of healthy societies was not

\* See minute of dissent at page 147.

a proper charge on public funds. We see, however, no justification for making any immediate reduction in the staff of Government auditors, which at present constitutes the major portion of the establishment. We agree with the Registrar that possibilities of economy are to be found in the development of audit unions, which may lead to some gradual reduction in the strength of the official audit staff, but the superior control of the higher departmental authorities will be necessary for some time to come and the possibilities of retrenchment open to us are therefore limited.

115. As in other departments, we have recommended (pages 148 and 149) some amalgamation of charges so as to reduce the number of Deputy Registrars by two. We have also commented on what appears to be the unnecessarily high pay given to Sub-Deputy Registrars and we have recommended some reduction in their numbers. Apart from these measures, combined with an increase of audit fees, which may produce some additional revenue for a few years, we have discovered no further sources of retrenchment.

## CHAPTER XVIII.

## CINCHONA, INDUSTRIES AND FISHERIES.

[DEMAND NOS. XXIV, XXV, XXVI, XXXVI AND XXXVII;  
MAJOR HEAD No. 35.]

[Reference to the proceedings of the Committee—27th and 28th meetings held on 24th and 25th November 1931 and 37th meeting held on 21st January 1932—Appendix II, pages 150 to 155 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Head of account.	Expenditure in		Reference to the proceedings of the committee.	Financial effect of proposals.			
	1921-25 (accounts).	1931-32 (Budget estimate).		Accepted by Government.		Proposals under consideration (for a full year).	Proposals not accepted.
				For the current year.	For a full year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.		RS.	RS.	RS.	RS.
Cinchona .. ..	2,04,960	* 1,200	37th meeting ..	1,200	1,200	† ..	..
Industries .. ..	10,63,324	13,16,000	27th and 28th meetings.	83,900	{ 1,37,700 ‡ 6,300	1,95,200	..
Fisheries .. ..	5,28,500	7,97,700	28th meeting ..	1,48,900	1,99,000	97,500	..
Total .. ..	17,96,784	21,14,900		2,84,000	3,87,900 ‡ 6,300	2,92,700	..

\* Represents leave allowances only. The transactions of the departments are now shown outside the Government accounts, while the capital expenditure is shown under 58 C.—Capital Outlay on Industrial Development, the Budget Estimate for 1931-32 being Rs. 1,95,300.

† The savings that will accrue from the direct purchase of the requirements of Government hospitals from the factory instead of through the Indian Medical Stores Depot, Madras, cannot be estimated.

‡ Increase in revenue.

*Cinchona.*

116. The profit or loss on the working of the Cinchona department, the activities of which were placed on a commercial basis in 1925, appears under the same major head of receipts or expenditure, as the case may be, as those of the Industries department. The profits from the Cinchona factory steadily decreased from nearly Rs. 2 lakhs in 1925-26 to about Rs. 17,000 in 1930-31. The reasons for this fall and the main facts of the present position are stated in our proceedings (page 150). We understand that the proposal to centralise the production of cinchona under a single department of the Government of India has now been postponed indefinitely. It is therefore incumbent upon the Government to take special steps to keep this important activity going on an economical basis during the few years that must elapse before the new plantations are ready to be used. We have no doubt that Government will give this matter their careful consideration and we hope that a solution will be found that will not involve either a temporary closure of the factory or an increase in the price of quinine.

*Industries.*

117. The fact that the accounts of certain branches of the activities of the Industries department were commercialised during the period under review has naturally affected the figures of gross revenue and expenditure. The figures of net expenditure form the best guide to the cost of the department and these show an increase of about Rs. 3½ lakhs since 1924-25.

*Fisheries.*

122. The Fisheries department also, like the Industries department, pursues a number of entirely unrelated activities, ranging from an investigation of the possibilities of deep-sea fishing, to the stocking of fresh water tanks and the education of fishermen's children. Some of these activities, such as the pearl and chank fisheries, are undoubtedly valuable and bring in a considerable revenue. About others it is difficult to say the same. We admit that the object of the department is not only the production of revenue, but also the development and progress of the fishing industry; but we cannot disguise from ourselves the fact that there has been a tendency to embark upon ambitious and sometimes expensive schemes without a proper consideration of their practical value. The department possesses in its present Director a most able advocate, but even his advocacy was unable to convince us that the expenditure on the trawler "Lady Goschen" and the work that she was designed to do, represented a justifiable expenditure of public money. An investigation of the possibilities of deep-sea fishing off the coasts of Madras may produce results of considerable academic interest, but the peculiar features of our sea-board—the lack of harbours and the nature of the Madras surf, in which but few boats are able to live—never seem to have been considered when the scheme was sanctioned, not to mention the practical difficulties of marketing the fish, even supposing that the catching of them in large quantities had been a practical proposition. We have had no hesitation in recommending (page 155) the abandonment of this costly experiment.

123. The remaining activities of the department may, we think, be continued; but we trust that no new schemes will be embarked upon in future without the most careful consideration. We are also of the opinion that some means should be discovered of avoiding the large loss that is now incurred on the working of the various fish-curing yards in the Presidency. These institutions are designed for the material benefit of a not unprosperous class and there appears to have been too great a readiness in the past to accept the established conditions as unalterable, however uneconomical they may have become in practice.

## CHAPTER XIX.

## LABOUR AND OTHER MISCELLANEOUS DEPARTMENTS.

[DEMAND Nos. XXVII, XXVIII AND XXXVII; MAJOR  
HEAD No. 37.]

[Reference to the proceedings of the Committee—3rd meeting held on 24th June, 10th meeting held on 1st August, 17th meeting held on 15th September 1931, 38th, 40th and 41st meetings held on 22nd, 29th and 30th January 1932—Appendix II, pages 156 to 158 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Head of account.	Expenditure in		Reference to the proceedings of the Committee.	Financial effect of savings.			
	1924-25 (Accounts).	1931-32 (Budget estimate).		Accepted by Government.		Proposals under consideration (for a full year).	Proposals not accepted.
				In the current year.	For a full year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.		RS.	RS.	RS.	
1. Labour ..	9,09,851	20,38,300	3rd and 10th meetings.	3,93,300	4,06,400	3,000	..
2 Inspector of Factories.	59,214	1,07,100	38th meeting ..	3,700	6,100	..	..
3. Inspector of Steam Boilers.	69,276	79,000	Do. ..	4,300	6,000	..	..
4. Inspection of Motor Vehicles—							
(a) Inspection of motor buses.	..	76,100	40th meeting ..	800	3,300	22,800	..
(b) Motor Vehicles Taxation Act, 1931.	..	49,59,900	Do. ..	..	..	..	..
5. Examinations ..	2,30,499	9,19,100	41st meeting ..	4,400	6,600	..	..
6 Gazetteers and Statistical Memoirs.	..	8,200	38th meeting ..	..	..	4,800	..
7. Registration of births, deaths and marriages.	24,295	27,500	17th meeting (Allowances).	1,000	10,600	..	..
Total ..	12,93,125	76,15,200		4,07,500	4,39,200	30,600	..

124. This chapter deals with all expenditure included under the major head '37. Miscellaneous Departments,' except that on Electrical Inspection, which has already been dealt with in Chapter XIII.

None of the items, except 'Labour,' mentioned in the above table calls for any special comment beyond what will be found in our proceedings. We should only like to observe that under the heading of 'Factory Inspection,' we do not agree with some of the measures of retrenchment ordered by Government and, in our opinion, more justifiable economy would be secured by levying a small fee for inspection than by reducing the amount of inspection work done by the existing staff.

125. Under the heading of Labour the economies secured are substantial. The whole subject received our most careful consideration and we desire to give a rather fuller account of the motives by which we were actuated in making our recommendations. The duties of the Labour Commissioner may be divided into two main



classes, (1) those concerned with the protection and amelioration of the depressed classes, and (2) those concerned with industrial labour in general. Our proposals were that the former set of duties should, as an experimental measure for a temporary period, be performed by Collectors of districts under the supervision of a Member of the Board of Revenue, who for that purpose might carry the additional title of Commissioner of Labour or Protector of the Depressed Classes; while the latter should be distributed among a number of separate authorities, as shown in our proceedings. We understand that the first part of our proposals has been accepted, but that the second part has not, and a Member of the Board of Revenue is at present performing, in addition to his own duties, all the functions that previously fell to the Commissioner of Labour.

126. The point that we desire to make clear is that our first, and more important, proposal was not intended to prejudice in the slightest degree the interests of the depressed classes. The majority of us are convinced that there is no surer way of perpetuating the difficulties under which the depressed classes at present labour than by continuing to segregate them from other classes of the community. In the past, before special district labour staffs were created and before special funds were provided for the amelioration of the depressed classes, it may have been the case that their interests received less attention than they should have at the hands of the District Collectors. When, however, funds became available for these purposes, it is at least open to argument that it would have been wiser to entrust the spending of the money to Collectors, instead of leaving it to the Commissioner of Labour with a staff of subordinate officials, whose activities it must have been difficult for a single officer to supervise properly. One result of the policy adopted has certainly been that Collectors have grown to regard the interests of the depressed classes as being no part of their concern. Financial stringency has, of course, made it necessary to restrict the size of the grants, which were reduced in the budget for the current year (i.e., before the Retrenchment Enquiry began) from Rs. 5½ to Rs. 2¼ lakhs; but, even with the reduced provision necessitated by these circumstances, there is no reason why the co-operation of Collectors should not be revived. We would go further and suggest that the interests of the depressed classes may be even better served under the system proposed, by which responsibility for their welfare will be definitely placed upon Collectors under the supervision of a Member of the Board of Revenue, to whose orders the district officers are subject in other matters also. At any rate, we trust it will be agreed that the experiment is worth making at the present juncture and we think it may safely be left to Government to take all possible steps to render it successful. We agree, however, that the working of the revised arrangements should be definitely reviewed at the end of two years. We would only add that out of the total savings of about Rs. 4 lakhs shown at the heading of this chapter, only about Rs. 50,000 are due to the reduction of the grants for the depressed classes.

## CHAPTER XX.

## CIVIL WORKS AND IRRIGATION.

[DEMAND NOS. VI, XXIX, XXX, XXXI, XXXIII, XXXVI AND XXXVII ;  
MAJOR HEAD NOS. 15, XIII, 16 AND 41.]

[Reference to proceedings of the Committee—5th and 9th meetings held on 23rd and 31st July, 10th and 12th meetings held on 1st and 7th August, 18th meeting held on 16th September, 19th meeting held on 21st October, 26th meeting held on 23rd November 1931, and 36th and 40th meetings held on 20th and 29th January 1932—Appendix II, pages 159 to 165 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Head of account. (1)	Expenditure in		Financial effect of savings.			
	1923-24 (Accounts). (2)	1931-32 (Budget estimate). (3)	Accepted by Government		Proposals under consideration (for a full year). (6)	Proposals not accepted. (7)
			In the current year. (4)	For a full year. (5)		
	RS.	RS.	RS.	RS.	RS.	RS.
1. Works Outlay—						
Irrigation Heads ..	51,24,110	80,14,500	6,53,400	6,00,000	} 5,68,000	..
Civil Works ..	48,14,488	1,00,38,500	16,85,400	17,00,000		
Total—Works Outlay ..	99,38,598	1,80,53,000	23,38,800	23,00,000	5,68,000	..
2. Establishment .. ..	36,25,804	47,69,700	2,47,800	4,00,000	1,25,000	..
3. Tools and Plants .. ..	1,11,188	2,36,900	..	..	..	..
4. District Board Engineers.	..	2,27,500	..	..	..	..
5. Minor Irrigation .. ..	8,29,389	17,37,800	38,100	54,000	..	..
6. Grants-in-aid to Roads and Bridges—						
Recurring .. ..	28,46,862	35,65,100	} 6,16,000	8,00,000	..	..
Non-recurring .. ..	19,47,672	* 32,06,000				
Grand Total .. ..	1,92,99,013	3,17,94,000	32,40,700	35,54,000	6,93,000	..

\* Excludes the provision of Rs. 19½ lakhs out of the Road Development Fund account.

127. We have thought it best to deal in one chapter with the expenditure on Irrigation and Civil Works, although it is distributed over a number of demands and major heads in the budget. The establishments employed in the two main branches are largely identical and it would therefore have been impossible to present a clear picture, if we had attempted to deal with them separately. As already explained in our opening chapter, we have not examined the expenditure on the Cauvery-Mettur project. Apart from the fact that this project is being financed from borrowed money and not from revenue, retrenchment would obviously have tended to dislocate work; and although it would certainly have been possible to slow down expenditure, it is extremely doubtful whether it would have been economical in the long run to do so. We are satisfied that the public interest is best served by permitting those in charge of the scheme to devote their full attention to the work and complete it as quickly as possible.

128. The expenditure of the Public Works Department, owing to its predominant character, provides an obvious, and probably the largest, field for immediate retrenchment. At the same time an understanding of the detailed working of the department requires an amount of technical knowledge which we, as a Retrenchment Committee, can lay no claim to possess. It has been necessary for us, therefore, to a larger extent than in any other department, to confine our recommendations to general principles and also to suggest that an expert committee is required to complete the investigation of the subject (see paragraph 138 below).

129. The expenditure naturally falls into two main categories :—

- (1) Expenditure on works, including grants-in-aid for works.
- (2) Expenditure on establishments.

Apart from a number of recommendations regarding the stoppage or postponement of works during the current year (see the proceedings of our 5th, 10th, 12th, 18th and 19th meetings on pages 159 and 160 to 163), we devoted the whole of our 9th meeting (pages 159 and 160) to a preliminary discussion of the subject, and reached certain provisional conclusions. Thereafter, at our 26th meeting (pages 163 to 165), we examined the Chief Engineer, Buildings and Roads, and the Deputy Chief Engineer for Irrigation and formulated our final recommendations. In addition, at our 36th meeting (page 165) we examined the expenditure on Minor Irrigation, which is controlled by the Revenue Department, and at our 40th meeting (page 165) we made certain suggestions on the subject of Rentals for Government Residences, which may conveniently be included in this chapter.

(1) *Works.*

130. Under the first main division—Works expenditure—the existing position and our recommendations may be summarized under the two headings of

- (a) Direct expenditure, and
- (b) Grants-in-aid.

(a) *Direct Expenditure.*

131. The following table exhibits our recommendations under the five sub-headings of (1) Major Works, (2) Minor Works, (3) Maintenance and Repairs, (4) Irrigation—Extensions and Improvements and (5) Remunerative Irrigation Works :—

	Budget Estimate, 1931-32. RS. LAKHS.	Future provision recommended RS. LAKHS.
(1) Major works—		
Buildings ... ..	47·18	44·00
Communications and Miscellaneous ... ..	14·79	
Irrigation ... ..	4·72	
Total ... ..	66·69	44·00
(2) Minor Works—		
Buildings ... ..	12·71	7·70
Communications ... ..	1·41	0·80
Irrigation ... ..	1·01	0·85
Total ... ..	15·13	9·35
(3) Maintenance and Repairs—		
Buildings ... ..	12·34	12·34
Communications ... ..	9·97	9·97
Miscellaneous ... ..	0·14	0·14
Rates and Taxes ... ..	1·84	1·85
Irrigation ... ..	61·72	61·70
Total ... ..	86·01	86·00
(4) Extensions and Improvements—		
Irrigation ... ..	7·05	7·00
(5) Remunerative Irrigation Works ... ..	5·65	5·50
Grand Total ... ..	180·53	151·85

The budget provision for the current year represented a considerable decrease below that of the previous few years, but was still largely in excess of the amount that the Province was able to spend eight or ten years ago. In making our recommendations we endeavoured to prescribe what we considered a reasonable and normal scale of expenditure which should not be exceeded for the next

few years, on the basis of a total Provincial revenue of about Rs. 16½ crores. As explained in our opening chapter, the estimate of revenue for the coming year falls well below this figure and therefore larger reductions have had to be made. The total provision for works of all kinds in the next year's budget is Rs. 47 lakhs below that of the current year instead of about Rs. 28½ lakhs, as suggested by us. We consider, however, that our figure may serve a useful purpose as constituting what we have called a contingently recurring saving, while the difference between it and the figure in next year's budget is more in the nature of a non-recurring economy.

132. It is necessary to add a few further remarks in explanation of our proposals. Our first principle has been to avoid reducing the provision for maintenance and repairs, on the ground that it would be uneconomical to save money by these means for a year or two at the risk of having to incur far greater expenditure thereafter. The acceptance of this principle we regard as of primary importance so far as irrigation works are concerned and of only slightly less importance in the case of roads. Our second proposition is that the funds available, after sanctioning the amount required for maintenance and repairs of all kinds, should be devoted next to remunerative irrigation works, leaving expenditure on buildings to bear the brunt of retrenchment.

133. Under the heading of major works we were informed that the average actual expenditure during the three years of maximum prosperity did not exceed Rs. 47 lakhs, although the budget provision in each year far exceeded this figure and in 1929-30 was over Rs. 1 crore. On the other hand we understand that the existing commitments under this heading at the end of 1931-32 stood at a little over Rs. 195 lakhs, of which about Rs. 13½ lakhs fall under irrigation works charged to revenue, about Rs. 35½ lakhs under roads and the balance of over Rs. 146 lakhs under buildings. Some proportion of this large figure represents actual commitments, in the sense that contracts have already been entered into and cannot be broken without additional expenditure. Other items may possibly be postponed indefinitely without incurring any legal liability. If our figure of Rs. 44 lakhs a year is accepted as the normal provision for major works, we calculate that it will take about five years to work off existing commitments and leave a small margin over for new works of an essential character.

134. Minor works are defined as works costing not more than Rs. 10,000. Details of all such works costing more than Rs. 2,500 are given in the annexure to the Civil Works Budget, while a lump sum is entered for the remaining items costing less than that amount. We are informed that the practice with regard to buildings until the end of 1931 was for heads of departments to forward their demands for minor works to the Chief Engineer, who was hardly in a position to discriminate as to their relative importance and therefore merely included them in the total demand. The result was that the Chief Engineer's estimate increased enormously and reached a figure of over Rs. 30 lakhs in 1930-31. In that year a new system was introduced, under which each department was given a fixed maximum ration and the total provision was limited to about Rs. 14 lakhs. In the proceedings of our 26th meeting we recommended that this figure should be reduced to Rs. 9.35 lakhs, but in addition we made specific recommendations under this heading while dealing with the expenditure of each department and we find, after collating the results of these individual recommendations, that the figure should be placed at Rs. 7.70 lakhs.

#### (b) Grants-in-aid.

135. In Chapter XVI—Public Health—we have already dealt with the grants for water-supply and drainage schemes executed by the Public Works Department. The remaining grants-in-aid for which provision is made in the Public Works Department Civil Works Budget are those for the construction, maintenance and repair of communications, roads and bridges. These grants are divided into two main categories—recurring and non-recurring. Under the former category come grants to local bodies for the maintenance and repair of trunk roads and second-class roads; and, in accordance with our general principle, we have made no

recommendation for their reduction. The non-recurring grants are of two classes—(1) grants to local bodies for original works, such as the construction of new roads and bridges or improvements that fall outside the category of ordinary maintenance and repairs; and (2) grants to local bodies for village communications.

136. In considering grants of class (1) above, the annual contribution received from the Central Road Development Fund must also be taken into account. The original intention was that the money so received was to be spent for the same purposes as the non-recurring grants now given by the Local Government. We are informed, however, that a relaxation of the arrangement has been permitted by the Government of India, under which the subvention received may also be spent on ordinary maintenance, so long as financial stringency prevails. Although the subvention from the Central Road Fund is not intended to reduce the provincial grants, the dimensions of these grants must depend upon the resources of the Province and at the present juncture some reduction is unavoidable. We yield to none in our regret that this should be the case, in view of the extreme importance of improving local communications; but here again, we have examined the actual expenditure of the last few years under both classes (1) and (2) mentioned above and we find that, although the total provision for the five years ending 1929–30 amounted to nearly Rs. 144 lakhs, the actual expenditure was under Rs. 100 lakhs, thus giving an average of about Rs. 20 lakhs a year. In view of these facts, we reached the provisional conclusion at our 9th meeting that the normal provision for these purposes from Provincial revenues for the next few years should be limited to about Rs. 24 lakhs, which represents what we regard as a contingently recurring saving of about Rs. 8 lakhs a year compared with the budget provision for the current year (see chapter I, paragraph 20). We confirm this conclusion and learn with regret that Government have been compelled to make an even larger reduction in the budget for 1932–33.

#### (2) Establishments.

137. We must now turn to the other main division of the subject, namely, Establishments. Here, in our opinion, the possibilities of economy are twofold. In the first place, the large reductions that we have recommended in the scale of expenditure on works should render it possible to effect some corresponding reduction in establishments. In the second place, and it is here that we consider expert advice to be essential, we doubt whether the existing system of work in the Public Works Department is as economical as it should be. On this second aspect of the question we do not think that we need add much to what we have said in the proceedings of our 26th meeting (pages 164 and 165). We have there referred to the possibility of encouraging private enterprise as one of the main sources of possible economy and, perhaps, a few words are necessary to explain what we meant by saying 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. The question mainly depends upon the form of contract employed by the Public Works Department. In countries where fully qualified private contractors are available, a lump sum contract system is in force, under which the contractor agrees to construct a complete work in accordance with given specifications for a lump sum amount and the duties of the Government department are confined to supervision (exercised by a clerk of the works) and the passing of bills prepared by the contractor. In this country, owing to the dearth of qualified private contractors, works have generally been executed either departmentally or under a piece-work or schedule contract, under which the department itself sets out, supervises and measures the work and prepares the bills, while the so-called 'contractors' are in fact little more than agents for the collection of labour and materials. It is true that during the last eight or ten years, efforts have been made to introduce the lump sum contract in this Presidency, but the main bar to the progress of the system is the still very limited supply of qualified private firms. One of the main reasons for this state of affairs is the very existence of the Public Works Department with its large staff of Government Engineers. Until these numbers are considerably reduced, private firms will not come forward

and take their place. The argument on the subject therefore tends to move in a vicious circle and, although we realize the practical difficulties of the problem, we can see but little hope of a successful solution until the process of reducing the strength of the Public Works Department is established. The present moment appears to us to provide as good an opportunity as is ever likely to occur of making a start in this direction.

138. Returning now to the first aspect of the question, the facts appear to be that the cost of the Public Works Department establishments has risen by over Rs. 11 lakhs in the last eight years; and even this figure by no means represents the ultimate cost of the increases sanctioned, which, owing to the operation of the incremental time-scales, will take some time to reach their full effect. It will be seen from our proceedings that our recommendations under this heading proceed largely upon the basis that there should be a more or less fixed ratio between works outlay and establishment charges. This is admittedly a somewhat rough and ready method of procedure and there may no doubt be legitimate differences of opinion as to what the ratio should be. Actually, from the figures supplied to us it appears that the cost of establishments varied during the eight years ending 1930-31 from between 19 and 39 per cent of the budget provision for works and from between 24 and 36 per cent of the actual expenditure on works. The ratio has naturally been lowest during the years of maximum expenditure on works, but we have formed the impression that there has been a tendency to provide establishments on a most liberal scale based upon the budget provision for works and without sufficient reference to the fact, which has been proved by experience, that actual expenditure has almost invariably fallen far short of the budget provision. We have made it clear in our proceedings that we do not rely entirely on the rough and ready methods mentioned above, but that the whole subject requires detailed and close examination. We should like to see this examination carried out by an independent officer or committee and we have little doubt that, if properly conducted, it would lead to large recurring savings. We are particularly anxious, therefore, that Government should give the whole matter their most careful consideration.

### (3) *Rentals for Government Residences.*

139. There is only one other small matter to which we desire to refer in this chapter. The revenue received in the form of rent from Government residences is credited to the Civil Works Budget. We are aware that the whole subject of rentals for Government residences has been repeatedly discussed and that its technical difficulties are great. We were, however, impressed by the fact, as reported to us, that the whole Government estate, which is valued at about Rs. 65 lakhs requires an annual expenditure of about Rs. 4½ lakhs on interest, municipal taxes and repairs, while the return received in the shape of rent does not exceed about Rs. 3 lakhs. We venture to think that the suggestion contained in paragraph 10 of the proceedings of our 40th meeting (page 165) provides a reasonable method by which some portion at least of this loss might be avoided and we hope that the matter will be taken up without delay.

## CHAPTER XXI.

## FAMINE.

[DEMAND No. XXXII ; MAJOR HEAD No. 43.]

	RS.
Expenditure in 1924-25 (Accounts) ... ..	6,23,185
Do. 1931-32 (Budget estimate) ... ..	1,00,000

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.	For a full year.
	RS.	RS.
(a) Proposals accepted by Government ... ..	99,000	75,000
(b) Proposals under consideration ... ..	...	...
(c) Proposals not accepted ... ..	...	...

140. We have not thought it necessary to examine in detail the provision made for Famine insurance nor do our proceedings contain any reference to the subject. Under the rules as they stand, the Famine Relief Fund of the Presidency is not allowed to fall below Rs. 40 lakhs. The annual assignment of revenue to the Fund is fixed at Rs. 3 lakhs, but is optional when the Fund itself exceeds Rs. 40 lakhs. On the other hand, if no assignment is made to the Fund in any particular year, any small expenditure that may be incurred on account of famine during that year is usually debited to Revenue and not to the Fund. A sum of Rs. 25,000 has been provided for such expenditure next year. At the end of 1930-31 the Fund amounted to Rs. 52.30 lakhs and the budget for 1931-32 contained provision for an addition to it of Rs. 1 lakh from revenue. In the circumstances of the moment Government were clearly justified in deleting the whole of this provision as a measure of economy. The Fund, of course, earns interest and its total will stand at nearly Rs. 58 lakhs by the end of 1932-33. Whether this amount is more than sufficient is hardly for us to say. All that strictly concerns us is that no additions should be made to the Fund from current revenues so long as financial stringency continues.

141. We did consider, however, the allied question whether it would not be desirable to constitute a similar fund to provide insurance against flood damages, which are a recurring feature of the Presidency, and, if so, whether it would not be possible, even as a temporary measure, to arrange that some portion of the Famine Relief Fund should be devoted to that purpose. We understood, however, that this question was already engaging the attention of Government and, as the proposal does not fall under the strict definition of retrenchment, we decided to make no recommendation on the subject.

## CHAPTER XXII.

## PENSIONS.

[DEMAND NO. XXXIII; MAJOR HEAD NOS. 45 AND 45A.]

[Reference to the proceedings of the Committee—40th meeting held on 29th January 1932—Appendix II, page 166 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECTS OF SAVINGS.

Head of account.  (1)	Expenditure in		Financial effect of savings.			
	1924-25 (Accounts).  (2)	1931-32 (Budget estimate).  (3)	Accepted by Government.		Proposals under considera- tion (for a full year).  (6)	Proposals not accepted.  (7)
			In the current year.  (4)	For a full year.  (5)		
45. Superannuation allowance and Pensions.	RS. 52,76,093	RS. 71,22,400	RS. 38,000	RS. 35,000	..	..
45 A. Commuted value of Pensions financed from Ordinary Revenue.	3,81,029	8,81,000	2,00,000	1,85,000	..	..
Total ..	56,57,122	79,83,400	2,38,000	2,20,000	..	..

142. The expenditure under this heading is, of course, largely obligatory and therefore beyond the range of retrenchment. The only possibility of immediate economy is for Government to reduce the annual provision for the commutation of pensions; and this we regard as legitimate for a limited period of exceptional financial stringency, although it must cause some hardship to individuals.

The only other matter that we considered was the old question of replacing the pension system by a contributory provident fund. The last Retrenchment Committee appeared to believe that there were large possibilities of economy in the change; but we are informed that an exhaustive examination of the whole subject has established the conclusion that no provident fund system can be devised which would give general satisfaction without involving Government in extra expenditure.



## CHAPTER XXIII.

## STATIONERY AND PRINTING.

[DEMAND NOS. XXXIV AND XXXVII ; MAJOR HEAD NO. 46.]

[Reference to the Proceedings of the Committee—40th and 41st meetings held on 29th and 30th January 1932—Appendix II, pages 167 to 170 infra.]

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

Details.	Expenditure in		Reference to the proceedings of the Committee.	Financial effect of proposals.			
	1924-25 (Accounts).	1931-32 (Budget estimate).		Accepted by Government.		Proposals under consideration (for a full year).	Proposals not accepted.
				In the current year.	For a full year.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.		RS.	RS.	RS.	
Stationery .. ..	13,06,268	12,44,900	41st meeting.	54,700	1,62,900	2,00,000	..
Printing .. ..	8,28,523	11,12,100	40th meeting.	75,000			
Total ..	21,34,791	23,57,000	..	1,29,700	1,62,900	2,00,000	..

143. Expenditure on printing has risen by nearly Rs. 3 lakhs since 1924-25, although the combined cost of the two departments has not shown any marked increase. As our proceedings will show, in addition to a number of particular suggestions, we have made one general recommendation on a matter of principle that is common to both departments. In our opinion no marked economy will be secured under these headings until the several departments of Government are made more directly responsible than they are at present for regulating their own expenditure on printing and stationery. We are aware that the same remark has been made before. We are also aware that difficulties can be raised in opposition to any change of system. We have little doubt, however, that "where there is a will there is a way"; and, if Government accept the principle as sound, we trust that they will not be lightly deterred from converting it into practice.

Whatever actual economy may be secured under these two headings by means of orders of a general nature, much depends upon the personal factor and there is little hope of lasting economy until individual officers of all grades get into the habit of devoting the same amount of thought to the subject as they would if the expenditure were to be met out of their own pockets.

**CHAPTER XXIV.**  
**MISCELLANEOUS EXPENDITURE**

[DEMAND NOS. XXXV, XXXVI AND XXXVII; MAJOR HEAD No. 47.]

[Reference to Proceedings of the Committee—40th meeting held on  
29th January 1932—Appendix II, page 171 infra.]

	RS.
Expenditure in 1924-25 (Accounts) ... ..	5,41,752
Do. in 1931-32 (Budget estimate) ... ..	4,21,000

**FINANCIAL EFFECT OF SAVINGS.**

	In the current year.	For a full year.
	RS.	RS.
(a) Accepted by Government ... ..	11,900	10,900
(b) Proposals under consideration ... ..	...	...
(c) Proposals not accepted ... ..	...	...

144. This is one of the few major heads in the budget under which expenditure has decreased since the last retrenchment enquiry. We have examined the various items included under it and have found little or no scope for further economy. The fact that compassionate grants to certain local bodies are still necessary, although their dimensions have fallen, is a further indication that there is still need for adjustment in the financial relations between Government and local bodies. This, however, is a large question, which does not fall strictly within our purview, and we have therefore made no recommendation on the subject.

## CHAPTER XXV.

## SALARIES.

[Reference to the proceedings of the Committee—8th meeting held on 30th July, 19th, 20th and 21st meetings held on 21st, 22nd and 23rd October 1931, 35th meeting held on 19th January, 42nd, 43rd and 44th meetings held on 11th, 12th and 13th February 1932—Appendix II, pages 172 to 187 infra.]

145. If there are two opinions that are more commonly expressed than any others about official salaries they are, firstly, that the pay of the "highly paid" officers is excessive and, secondly, that the pay of the "low-paid" servants of Government is, if anything, too low. As a general statement of the case, we agree with this criticism; but we have no hesitation in declaring that the arguments based upon it are almost invariably carried to extreme lengths so as to produce entirely unjustifiable conclusions. Let us consider for a moment where these arguments tend.

146. The total pay bill of the Presidency amounts, in round figures, to about Rs. 7 crores. The dividing line between the "highly paid" and the "low-paid" is never very clearly drawn. It would probably accord with the popular view, however, to place all the members of the All-India Services in the former category and all the ungazetted officers of the Subordinate Services in the latter. Gazetted officers of the Provincial Services may fall partly in one category and partly in the other, but, for the sake of argument, they may all be placed in the former. The total cost of the All-India Services may be put at about Rs. 85 lakhs a year and the total cost of the Provincial Services at about the same figure. Out of the total of Rs. 7 crores, therefore, about Rs. 5¼ crores represent the pay of those servants of Government whose remuneration, so far from being amenable to reduction, should, in the popular view, remain untouched or possibly be increased. We may look at the matter in another way and divide the whole body of Government servants into classes according to the amount of monthly pay that they receive and not according to the service to which they belong. A rough distribution of the Rs. 7 crores on these lines is as follows:—

Salaries.		RS.
		LAKHS.
Above	Rs. 1,000	75
Between	Rs. 500 and Rs. 1,000	50
Between	Rs. 250 and Rs. 500	55
Between	Rs. 100 and Rs. 250	80
Between	Rs. 80 and Rs. 100	40
Between	Rs. 35 and Rs. 80	150
Below	Rs. 35	250
Total		700

Even if the dividing line were placed further down and the limit below which salaries are held to be incapable of reduction were put so low as Rs. 100, the result would still be that nearly Rs. 4½ crores out of the Rs. 7 crores would have to be excluded from consideration as a possible source of retrenchment. If, as is often further suggested, the pay of the low-paid section were to be increased rather than diminished, little or no retrenchment would be possible at all, for an increase in their pay would cost as much as could be saved by almost twice as large a reduction in the pay of the remainder. A reduction of even 25 per cent in the pay of the All-India Services, even supposing such an extreme course were practicable, would not produce more than Rs. 21¼ lakhs, while a 5 per cent increase in pay below Rs. 80 would cost Rs. 20 lakhs. It will thus be seen how baseless are the hopes of those who profess to believe that the whole financial situation of the Province could be

solved by abolishing a few highly paid officers. We do desire to establish the conclusion that no panacea is to be found even in a large reduction of the pay of the Superior Services.

147. In saying so much by way of introduction, we do not mean to imply that there is not ample scope for substantial economy; but before coming to the details of our proposals, we must give some general account of the grounds on which we consider that they can be justified. Any employer of labour may justify a reduction in the pay of his employés on one or both of two general grounds—either that he cannot afford to pay as much as before, or that there has been a fall in prices, with the result that a smaller number of rupees possesses the same purchasing power as a greater number before the fall occurred. In the present circumstances we believe that Government can rely on both of these grounds; and it is important that the second should not be overlooked. That there has been a fall in the cost of living is generally admitted. Government do not maintain official statistics from which the extent of the fall could have been more or less accurately measured; and it is one of our recommendations that action should be taken to supply this defect in future; but, from such information as was placed before us, we gather that the general fall in the cost of living may safely be placed at not less than 10 per cent. It is possible that the figure should be even smaller for the upper, and perhaps rather greater for the lower, classes. There has been, for instance, little or no reduction in the level of house-rents, the cost of higher education and servants' wages; and these are items which account for a greater proportion of the middle or upper, than of the lower, class family budget. The latter, on the other hand, must have benefited from the fall in the price of food-grains. We merely mention these facts to show the sort of considerations that must be taken into account in approaching the whole question. We certainly do not agree, as will be seen later, that they afford any argument for permanently reducing the emoluments of the lower-paid classes by a greater amount than, or even by as great an amount as, those of the more well-to-do.

148. As regards Government's ability to pay salaries at their present rates we need say but little. It is obvious to our minds that, when revenue has suffered as it has, there must be some reduction in the rates of pay. An even more important consideration, however, especially when looking forward to the future, appears to us to be that the rates of pay in the higher grades of the Government service have hitherto been fixed with far too great a regard to the amounts that may have been necessary, and may still be necessary, to attract recruits of the right type from England and with far too little reference to the conditions of what may be called the indigenous market. Practically the whole of our recommendations are in fact based on the fundamental principle that the time has now come to get away from these standards and to fix the emoluments of the services in future at a level that will be sufficient to secure an adequate flow of Indian recruits with the necessary qualifications and of the required type.

149. We do not deny the value of the services that have been rendered in the past, and that will no doubt continue to be rendered in the future, by the members of the All-India Services. The fact remains, however, that the majority of these services are already dying out and that even in the Indian Civil Service and the Indian Police Service, to which alone recruitment is being continued, the proportion of Indians to Englishmen is largely increasing. We do not regard the question of the pay of future entrants to these services as coming directly within our purview. The General Purposes Sub-Committee of the Government of India's Retrenchment Committee are making recommendations on the subject and, therefore, non-official opinion will not go unrepresented. We should only like to urge that there should be a corresponding reduction in the pay of the future entrants to these services, based upon the considerations mentioned above.

150. We may now turn to our concrete proposals. These again must be divided into two clearly distinguished classes according as they affect

- (a) existing incumbents, and
- (b) future entrants.

151. As to the former, we desire to make it clear at the outset that we take no responsibility whatever for the uniform 10 per cent emergency 'cut' in pay, of which so much has been heard. At our eighth meeting we did, indeed, discuss the question of reducing the pay of existing incumbents and came to the provisional conclusion that some form of 'cut' might be justified by the present exceptional emergency. Our tentative suggestion, however, which was made by a majority, was a graduated scale of cuts rising from about 1 per cent to 7 per cent with no exemptions of any kind. That is to say, we contemplated that every servant of Government from the highest to the lowest should surrender a small fraction of his salary in proportion to his means as a contribution towards the rehabilitation of the finances of the Province. Government were made aware of this suggestion of ours, but all further action was taken out of our hands and we were not informed of the final decision until it had actually been reached. We have no intention of entering into the controversy that has since arisen on the subject. We need only say that we still adhere to our original opinion in favour of a graduated cut, which we regard as the fairer principle in every way and which, on the scale mentioned above, would have brought in about Rs. 21 lakhs in a full year. On the other hand, we acknowledge that Government were entitled to take the action that they did without consulting us, on the principle that it is with the regulation of future expenditure that we are primarily concerned; and we have little doubt that their decision was dictated mainly by the financial needs of the situation. The 10 per cent cut as imposed by Government will produce more like Rs. 40 lakhs in a full year.

152. We may now turn to the question of the pay of future entrants to the services. From our proceedings it will be seen that we tried two methods of approach to this important subject. Firstly, at our 19th and 20th meetings we took the existing scales of pay and considered the possibility of reducing them in accordance with the general principles mentioned above, without going into the question of the organization on which those scales were based. For instance, we took the existing scale of pay for Deputy Collectors and considered what lower scale should be proposed, on the assumption that the present organization of the Revenue Department and the existing methods of recruiting Deputy Collectors would continue, and without considering what should be the pay of Provincial Service Collectors, when the time came for them to take the place of the present Indian Civil Service officers. Subsequently, at our 21st meeting, we decided that we ought to go further than this and endeavour to present a complete picture of the standards of pay on which we thought that the administration of the Province could eventually be carried on under Provincial Autonomy and without the assistance of the All-India Services. This was naturally a more ambitious task, and it is true that some of our resulting proposals, even if accepted, will not take practical effect for many years. At the same time we considered, and still consider, that great advantage lay with this method of approach. We are aware that a complete set of pay-scales based on these principles requires an intimate knowledge of the needs of each service and especially of the methods of recruitment and all the possible variations in those methods. It is probable therefore that our scales may require revision in points of detail, but we hope that they will provide a useful frame-work and will give a sufficiently clear idea of what, in our opinion, the general standard should be.\* It is unnecessary to enter into the details of our proposals, which are explained at length in our proceedings, but it will be seen that they are based on the following principles:—

(1) The general standard of pay for the Provincial Services of the future should be a scale ranging from about 12 per cent to 30 per cent less than the existing scale.

(2) In those services in which there are two clearly defined grades of appointments, one of which carries greater responsibilities and entails work of a different character from the other, there should be a junior and a senior scale, the latter of which would be open to entry from the former at about the seventh year of service and would overlap it for some years, so as to provide a reasonable scale of increments for those who could not be promoted to the senior scale so early.

\* See note on page 186.

(3) In other departments, where the same differentiation in the nature of the posts cannot be made, a single time-scale should be sufficient.

(4) In view of the fact that the incremental system of pay, although more expensive than the old graded system, has now been established for some years in the majority of services throughout India, this system should be retained; but the increments should be biennial instead of annual, on the ground that an annual increment of Rs.  $x$  gives a more expensive scale than a biennial increment of Rs.  $2x$ .

(5) A greater measure of uniformity should be introduced in the pay of the different services, although the nature of the work and responsibility in a few services may warrant a rather higher general level of emoluments than in the remainder.

(6) The number of different scales of pay in a single department should be examined with a view to reducing their number, if possible, and providing the same rates for those who possess similar qualifications.

(7) The system of selection grades should be abolished for the reasons given in the proceedings of our 43rd meeting (pages 178 and 179).

153. So far as the Subordinate Services are concerned, it will be seen from the proceedings of our 44th meeting (pages 186 and 187) that, owing to the very large number of different scales existing at present, we have been unable to suggest a complete set of new scales, as we have done for the Provincial Services. We have confined ourselves to suggesting a series of percentage reductions on a general graduated scale, which we think might be justified and which may serve as a guide to a further investigation of the subject.

154. We need only add that the effect of the Government Order, under which no vacancies have been filled up permanently since 15th August, 1931, will be that all Government servants who have been appointed in a temporary capacity since that date will become subject to the new rates of pay as soon as they are introduced, but not, of course, with retrospective effect. It is obvious therefore that, the sooner this can be done, the sooner will substantial economies begin to be secured and the existing uncertainty come to an end. Although we realize that much spadework will be necessary before final decisions can be reached, we trust that there will be no unnecessary delay and that Government will address themselves to the task as expeditiously as possible.

155. It is difficult to calculate with any precision the financial effect of our proposals; but, taking the all-over reduction for the Provincial Services at about 20 per cent and that for the Subordinate Services at about 10 per cent, the ultimate effect should be a saving of about Rs. 50 lakhs. It is obvious, however, that a period of about 25 years must elapse before the maximum savings can be realized and in the earlier years of the introduction of the new scales the financial effect will be comparatively small. In the first year, for instance, it will not amount to  $\frac{1}{5}$  of the total. We may add that, under our proposals, according to which salaries of Rs. 25 and less will be exempt from reduction, the pay of most menials and personnel like police constables, forest guards, etc., will remain unaffected; and the cost of these Government servants probably amounts to about Rs. 100 lakhs. With the pay of the village staff, which amounts to another Rs. 120 lakhs, and whom we regard as being on a different footing from ordinary Government servants, we have already dealt in Chapter VIII.

156. There is only one further matter to which we need allude. We have kept in view throughout our proceedings the possibility of providing a variable element in the future scales of pay, so as to render them more easily adjustable to a rise or fall in prices. We are aware that a system of this kind, based on an accurately maintained index figure of the cost of living, is in force in certain other countries; and, if such a system can be worked properly, it possesses considerable and obvious advantages. There can be no doubt, for instance, that the last revision of salaries, which was undertaken during the period of high prices that followed the war, proceeded on the mistaken assumption that prices would remain at that

level more or less indefinitely, and has thus been the cause of much embarrassment. On the other hand, the present reduction in the pay of existing incumbents, however intrinsically justifiable, is in the nature of a breach of contract and must therefore be regarded as a most serious step. To make specific provision in the new scales of pay for emergency reductions, such as the cut that has been imposed during the present crisis, might encourage the view that a step of this kind was to be regarded as a desirable precedent. In view of the paramount need for security in the Government services, we are of the opinion that the disadvantages of the proposal referred to above outweigh its possible advantages. Moreover there are at least some grounds for hoping, although one can never be sure, that prices will not fall appreciably below their present extremely low level. We therefore think it would be sufficient to lay down that no increase of pay in future, supposing that such a step were to become necessary on account of a rise in prices, should be granted on a permanent basis, as was done after the war.

## CHAPTER XXVI.

## ALLOWANCES (OTHER THAN TRAVELLING ALLOWANCES).

[Reference to the proceedings of the Committee—7th and 9th meetings held on 25th and 31st July, 14th to 18th meetings held on 11th, 12th and 14th to 16th September, 19th meeting held on 21st October, 33rd meeting held on 17th December 1931 and 36th meeting held on 20th January 1932—Appendix II, pages 188 to 199 infra.] . . .

## STATEMENT OF EXPENDITURE AND FINANCIAL EFFECT OF SAVINGS.

	Cost in budget for 1931-32.	Reductions proposed.	Reductions so far accepted.
	LAKHS.	LAKHS.	LAKHS.
	RS.	RS.	RS.
Special pays .. .. .	12.68	4.50	.81
Compensatory allowances (excluding effect of arbitrary cut during the current year, estimated at Rs. 76 lakh).	11.29	2.50	.45

157. We approached the subject of allowances with an instinctive dislike of the system and, although a closer acquaintance with it has compelled us to admit that it can be defended in theory, and may even be economical, if allowances are strictly regulated, we have formed the conclusion that, in practice, abuses have crept in and led to unjustifiable expenditure.

158. Allowances are divided into two main categories:—(1) Compensatory allowances, and (2) Special pays.

159. Compensatory allowances are intended "to meet personal expenditure necessitated by the special circumstances in which duty is performed." They are not intended to be a net addition to the emoluments of an officer, but merely to compensate him for the fact that his conditions of service may involve him in extra expenditure which it is unreasonable to expect him to meet out of his pay proper. They include travelling allowances, which will be dealt with in Chapter XXVII, and also such items as "expensive locality," "conveyance" or "uniform" allowances. It would be unfair to expect officers who are called upon to serve in a particularly expensive area, such as the Madras City or a hill station, to be content with the same pay as their brother officers serving in cheaper places. Similarly, if the members of one service are required to maintain a special uniform, while others are not, it is reasonable to give the former some allowance for the purpose. So long as the allowances remain unremunerative, that is to say, do not constitute a source of profit for the recipients, we agree that they are justified. But we cannot agree that all compensatory allowances are unremunerative in practice. We would add that, as the expenditure which these allowances are designed to meet is of a personal nature, some degree of investigation into the private affairs of an officer is not only justified, but is actually necessary, if the allowances are to be properly regulated.

The only further point to be made is that a general reduction in the rates of these allowances may be justified on the ground of the fall in prices, quite apart from the particular need for retrenchment at the present moment. It was for this reason that, at our 7th meeting, we suggested a more or less arbitrary scale of percentage cuts in compensatory allowances, pending a detailed examination of each allowance on its merits at our later meetings. It was our intention that this scale of arbitrary cuts should remain in force only for a temporary period until Government could pass orders on our detailed recommendations; and we regret that this process has not yet been completed, although these recommendations were forwarded to Government at the beginning of October.

160. Special pay, on the other hand, is defined as "an addition to the emoluments of a post or of a Government servant in consideration of (a) the specially arduous nature of the duties, (b) a specific addition to the work or responsibility, or (c) the unhealthiness of the locality."

As already mentioned in our proceedings, the justification for allowances of this kind is that it is impossible to fix basic scales of pay for a service which will



take into consideration all the manifold variations in the character of the work that its members may be called upon to perform at different times or in different parts of the Presidency; and that it is therefore cheaper and more convenient to fix a basic scale of pay corresponding to the normal character of the work to be done and provide for the variations by a reasonable system of allowances. Here again we admit the theoretical justification, but contend that the extension of such a system may easily give rise to abuses and, in practice, has actually done so.

161. Perhaps the most important work done by the last Retrenchment Committee was the very thorough overhaul of allowances that they conducted. Previous to that enquiry the bill for allowances (excluding travelling allowances) had reached a figure of more than Rs. 28 lakhs a year; and there was no authorized list of allowances in existence. The labours of the Committee resulted, not only in a reduction of this bill by a figure of between Rs. 5 and Rs. 7 lakhs, but also in the preparation of a Manual of Allowances, by the proper maintenance of which it was hoped to prevent their growth in the haphazard manner that had previously obtained. The existence of this manual greatly simplified our own task; but we found that the cost of allowances had again increased to a figure of about Rs. 24 lakhs, and we therefore decided to overhaul the whole list once more.

162. This increase, in spite of the recommendations of the last Retrenchment Committee, appears to have been due mainly to the absence of any clear and definite tests a strict compliance with which could be enforced before any individual allowance was sanctioned. The habit, indeed, seems to have grown up of tacking on some form of special pay to every new post or appointment that may be the slightest degree out of the ordinary line. We ascribe this tendency largely to the vague description of special pays given in the definition referred to above and their division into a confusing and unnecessary number of classes (e.g., added responsibility, arduous duty and specific addition to work), which are not mutually exclusive. In our opinion the classification is capable of simplification and the criteria to be satisfied before admitting any special pay can be stated in clear and definite language. We have formulated three such criteria, which in our opinion should be sufficient to cover the grounds for all possible special pays; and we attach the greatest importance, not only to the acceptance of these criteria, but also to their observance in practice, which can only be assured by incorporating them in the Manual of Allowances. We ourselves made use of these criteria in examining the list of special pays and found that they greatly facilitated our task and resulted in what we hope may be regarded as at least a consistent set of recommendations.

The wording of the three criteria, as finally settled by us, runs as follows:—

(1) Do the particular duties, for which an allowance is to be given, so far differ, in kind or in intensity, or owing to the need for specific special qualifications, from the ordinary run of duties which are allotted to the service and upon which the pay of the service is based, as to justify any addition to the emoluments of the officer performing them?

*Note.*—Specific special qualifications would include, for example, a knowledge of shorthand or signalling of the required standard.

(2) If the duties are of a kind outside the normal duties for which the service is recruited, is the addition to the normal work of the service, which the discharge of these duties involves, really so material as to justify the grant of any additional remuneration, in order to secure their contented and efficient performance?

(3) Having regard to the unhealthiness of the particular locality in which, or other conditions under which, the normal duties have to be performed, is the grant of any additional remuneration for the discharge of those duties justifiable?

We have not thought it necessary to reproduce in our report a complete list of our proposals, but we invite special attention to paragraph 7 of the proceedings of the 15th meeting (pages 190 to 193), in which we have collected together a number of different classes of allowances common to two or more departments and have made a general recommendation with regard to each of them. These general recommendations will afford a sufficient indication of our views.

163. Into one of our proposals, however, it is necessary to go in rather greater detail, because it contains the only important change of principle that we have recommended. We refer to the system of house allowances, which we have recommended for officers serving in Madras City in place of the present Presidency

allowances. A fairly full outline of the scheme is given in the proceedings of our 17th meeting (pages 196 to 198), but there are certain aspects of it that require further explanation. It is well-known that a number of special pays enjoyed by officers serving in Madras City are based, partly, on the special nature of the work that they are performing and, partly, on the expensiveness of the locality. The combination of a compensatory allowance and a special pay in a single allowance may possibly be cheaper than giving two separate allowances, but it is wrong, both on general principles and also because special pays, speaking broadly, count for leave and pension, whereas compensatory allowances do not. At present nearly 400 officers in Madras receive compensatory allowances under the title of Presidency allowances, at a cost of over Rs. 2 lakhs a year; but there are almost 200 officers in addition who draw special pays that contain a Presidency allowance element, and this probably accounts for a further expenditure of about Rs. 1 lakh. The real cost of Presidency allowances at present therefore exceeds Rs. 3 lakhs. On examining the origins of the existing allowances, we found that they were designed mainly (actually to the extent of 75 per cent) to meet the high level of house-rents, while the cost of commodities and the larger distances to be covered were also taken into consideration. We ourselves doubt whether the necessaries of life in Madras, with the single exception of house-rent, really cost very much more than they do in many other parts of the Presidency, while there are certainly many amenities in the capital that cannot be enjoyed elsewhere. The real fact seems to be that Madras, with its shops, theatres, clubs and so on, provides greater opportunities for spending money than any mufassal town, but we do not think that this is a fact that should form part of the circumstances to be taken into consideration in determining whether a locality is officially expensive or not.

164. Assuming that three-quarters of the present Presidency allowances were intended to meet the extra cost of house-rents in Madras, a further point that struck us was that no attempt ever appears to have been made to fix the rates of the allowance with any reference to the amounts that officers of various grades might be expected to have to pay in the form of house-rent. It is also not difficult to criticize the present classification of officers into nine groups, based partly on the services to which they belong and partly on the average pay of the time-scale in which they are serving. For all these reasons we decided to recommend the complete abolition of Presidency allowances and to construct a new set of house allowances based on a smaller number of groups and calculated on a scale that can demonstrably be related to actual requirements. Our rates of allowances, even if granted to all officers without question, would result in a considerable reduction of expenditure; but it was further suggested to us, and the suggestion appeared to be reasonable, that compensation for the high cost of house-rents in Madras could only be justified when an officer was actually paying, in the shape of house-rent, more than the usual 10 per cent of his salary; and that there must be a number of officers who, either by sharing houses or by living cheaply in clubs, were able to keep their bill for rent within the prescribed 10 per cent of their salary and therefore possessed no claim to compensation. Additional economies could therefore be secured by varying the amount of the allowance within fixed limits and by prescribing that no officer should receive in the form of allowance more than the amount by which his rent exceeded 10 per cent of his salary. A system of this kind would admittedly involve investigation into the private affairs of individual officers, but, as pointed out above, we can see no great objection to this and the only ground on which we hesitated to accept the whole scheme was that it would involve a large amount of extra work in the making and scrutiny of applications for allowances. The lower grades of officers generally do not share houses or live in clubs and the amounts that Government might save by scrutinizing their applications would not be great. We therefore decided that they might be given flat rates of house allowance on the reduced scale; but we have accepted the system of variable rates for gazetted officers, whose numbers will not be large, and we believe that the economy may be considerable. If we are right, it will mean that a great deal of the past expenditure on Presidency allowances has really been unjustifiable and that these allowances have in fact been a source of profit to the individual.

It is only necessary to add that the financial effect of our scheme, if accepted, may be a saving in the neighbourhood of Rs. 2 lakhs a year.

**CHAPTER XXVII.**  
**TRAVELLING ALLOWANCES.**

[Reference to the proceedings of the Committee—4th meeting held on 25th June, 6th, 7th and 8th meetings held on 24th, 25th and 30th July, 19th and 20th meetings held on 21st and 22nd October 1931 and 36th meeting held on 20th January 1932—Appendix II, pages 200 to 205 infra.]

	<b>LAKHS.</b>
	<b>RS.</b>
Expenditure in 1924-25 (Accounts) ... ..	59·91
Do. in 1930-31 (Budget estimate) ... ..	69·84

**FINANCIAL EFFECT OF SAVINGS.**

	<b>In the current year.</b>	<b>For a full year.</b>
	<b>LAKHS.</b>	<b>LAKHS.</b>
	<b>RS.</b>	<b>RS.</b>
(a) Accepted by Government ... ..	7·44	8·80
(b) Proposals under consideration ... ..	...	...
(c) Proposals not accepted ... ..	...	...

165. The increase in expenditure on Travelling Allowances since 1924-25 has been nearly Rs. 10 lakhs, although the total expenditure (about Rs. 70 lakhs) is still less by about the same figure than it was in 1921-22, before the rates were revised. Each of the headings of Excise, Agriculture and Civil Works accounts for an increase in the neighbourhood of Rs. 2 lakhs, while Police shows a rise of over Rs. 1 lakh and Education and Public Health fall not far short of that figure. Some portion of the increase is no doubt due to the increase in the number of officers, but we believe that there must also have been a considerable rise in the amount of touring and we fear that this is another instance in which quantity has come to be placed before quality. In the old days, the Collector made a prolonged and leisurely progress through his district. Nowadays the word "tour" is itself hardly appropriate and journeys tend to be performed in a motor car and a cloud of dust, which reappears, travelling in the reverse direction, almost before the first disturbance has had time to subside. The first point that we considered, therefore, was whether anything could, or should, be done to reduce the amount of travelling. Apart from our recommendations regarding the restriction of transfers and of the growing habit of holding conferences, we came to the conclusion that it would be wrong to recommend any specific reduction in the amount of travelling, but to devote our attention to a revision of the rates, with reference particularly to the desirability of discouraging lengthy and rapid road journeys.

166. The present rates of travelling allowances were fixed in 1922 and represented an increase of about 50 per cent over those previously in force under the heading of road mileage and daily allowance, while the ordinary rates for railway travelling were reduced, broadly speaking, from 2 to 1½ fares. In our opinion the justification for a reduction in the rates at the present time may be based, firstly and most obviously (except for railway rates), on the fall in prices, that has taken place since 1922-23 and, secondly on considerations of a more general nature, including the growing use of motor transport. Under the former head, the standard of comparison must naturally be the level of the prices prevailing when the present rates were introduced. There has, it is true, been little or no decrease in the rates of "bandy" hire; but there has been a large increase in the number of cheap motor bus services. Petrol in 1923 cost Rs. 1-14-0 per gallon, whereas until quite recently the cost in Madras was Rs. 1-3-0; and it is common knowledge that tyres and tubes are both cheaper and more durable than they were 10 years ago, while the cost of motors themselves has fallen very considerably. As to the more general considerations referred to above, the assertion most commonly made

about travelling allowances is that an officer may lose on one journey and gain on another and that the losses about balance the gains. If this were true under the rates as they stood before we began our enquiry, there would obviously be no justification for retrenchment; but it would also follow that the gains must have less than balanced the losses when the rates were first introduced. A meticulous system of allowing actual expenses for every type of journey might afford a test of the correctness of the assertion, but this would be extremely cumbersome. A simpler alternative is to assume that the cheaper type of journey predominates and to base the ordinary rates of travelling allowance on such journeys, instead of attempting to strike an average, and at the same time provide a rule under which special rates can be claimed for the more expensive types of journey. The extent to which such a rule was made use of should then demonstrate fairly conclusively whether the cheaper or the more expensive type of journey preponderated, or in other words whether it was true that the losses about balanced the gains. We ourselves are inclined to doubt it; and it is in conformity with this principle that we have proposed that the ordinary rates for railway journeys should be reduced from  $1\frac{3}{4}$  to  $1\frac{1}{2}$  fares, while agreeing that officers of the first grade should be allowed a rather more liberal actual expenses rule than is the case at present. A further application of the same principle is to be found in our suggestion that the ordinary rates of mileage should be reduced by one-half for the lower grades of officials when travelling between two places connected by regular motor bus services. The fares charged by these services are generally less than half the ordinary mileage rates.

167. As a means of discouraging long and rapid motor journeys by road, we draw particular attention to our recommendation regarding the rates admissible for journeys not involving a change of camp. For journeys of this nature, when performed from headquarters and back, we proposed a reduction in the rate from 6 annas to 4 annas a mile, which will certainly render it impossible to make a profit. For similar journeys, when performed from a camp, we adopted a different principle, namely, to retain the existing 6 annas rate, but limit the total amount drawn to  $1\frac{1}{2}$  times the daily allowance. The effect of this will be to permit officers to undertake journeys of a reasonable length at the rate of 6 annas a mile, but the rate will decrease automatically as the distance increases and there will therefore be no incentive to make journeys of excessive length. A reduction in the rate to 4 annas a mile for journeys performed from a camp would have been less justifiable, because it would have involved the possibility that an officer might perform a journey of over 20 miles and yet still earn less in the shape of mileage than his ordinary daily allowance. In other words it might have discouraged officers from making inspections while in camp.

168. We do not think it necessary to explain all our various recommendations. They will be found in detail in our proceedings. There are only a few further comments that we desire to make.

169. In the first place it will be seen that, in making our proposals, we have been influenced to some extent by a comparison with the rates prevailing in other parts of India. Generally speaking, we have been averse from making such comparisons without a full knowledge of the circumstances. It is possible, for instance, that the conditions under which touring is performed may vary in different Provinces, but, taking a broad view of the matter, we found that the Madras rates were so much more generous than those prevailing in any other part of India that we felt compelled to take this fact into consideration.

170. Secondly, it will be noticed that we proposed a reduction in the number of extra "mileages" allowed for each member of an officer's family for journeys on transfer performed by road. Nowadays, when such journeys are generally performed by motor car, it is obvious that an officer can transport one or two members of his family at no extra expense.

171. Thirdly, we examined with care the system of fixed travelling allowances and the possibilities of extending it. We have come to the conclusion, however, that the system of fixed allowances can only be justified, both on financial and equitable grounds, in the comparatively small number of cases in which officers of a

particular grade have a more or less regular amount of touring to do within a restricted area. Where the amount of touring and the distances to be travelled are capable of considerable variation from month to month, the system is unsuitable and may even prove uneconomical. We have, however, proposed a reduction in the existing rates.

172. Fourthly, we desire to draw attention to our recommendation regarding the reduction of jamabandi allowances for village menials (see page 205). We regard this as a particularly good instance of a case in which a large sum of public money was being spent without any real justification.

173. Lastly, there are the recommendations that we made to check the practice of travelling by train in a lower class and claiming allowance for a higher class, and also to prevent officers from claiming full daily allowance on occasions when they stay with other officers on tour and are put to no extra expenditure on account of their board and lodging. We are conscious that both these suggestions smack of inquisitorial methods and we regret that there should have been any need for them. We believed, however, that they were necessary and we understand that Government have accepted the former, although they have rejected the latter. It is, of course, true that the mere fact of compelling officers to travel by the class by which they are entitled to travel will not produce any direct saving to Government, but it is wrong in principle that an officer who is entitled to travel first class should make a profit for himself by travelling second class and claiming the first class fare; and there can be little doubt that such practices are not uncommon. We have since learnt that the alternative suggestion has been made to Government, primarily with reference to the railway travelling of members of the Legislative Council, that an officer should be entitled to travel by any class he may wish, provided that, if he elects to travel by a lower class than that to which he is entitled, he will be at liberty to claim as travelling allowance one fare of the class by which he actually travels plus half a fare of the class by which he may be entitled to travel. We consider this to be a good suggestion, which may secure considerable economy to Government and no undue profit to individual officers; and we see no reason why it should not be applied to officials of the grades entitled to travel by the first or second class.

## CHAPTER XXVIII.

## CONTINGENCIES AND SUPPLIES AND SERVICES.

[Reference to the proceedings of the Committee—41st meeting held on 30th January 1932—Appendix II, page 206 infra.]

	LAKHS.
	RS.
Provision in the Budget estimate for 1931-32 .. .. .	142·00

## FINANCIAL EFFECT OF SAVINGS.

	In the current year.		For a full year.	
	LAKHS.		LAKHS.	
	RS.		RS.	
(a) Accepted by Government .. .. .	8·38		8·29	
(b) Proposals under consideration .. .. .	..		..	
(c) Proposals not accepted .. .. .	..		..	

174. Under these headings we have little to add to what will be found in our proceedings quoted above. It might, no doubt, have been possible to undertake, or recommend the undertaking of, a detailed examination of the contingent expenditure of selected offices, with a view to detecting and checking particular items of extravagant expenditure. Apart, however, from the fact that we should have had no time to conduct such an examination ourselves, we are inclined to think that the most satisfactory, and possibly even the fairest, way of reducing expenditure under these heads is to do as Government have done and impose a percentage cut, leaving it to the heads of offices to decide upon the precise manner in which the savings can be secured and to make out a case for a further allotment, if they are really unable to carry on with the reduced provision.

175. Under the heading of Supplies and Services we need only supplement our proceedings by saying that we believe that considerable economies could be secured by introducing a more elastic system for the supply of various articles of clothing and equipment, that is to say by making the issue of new articles depend to a greater extent on the actual condition of the old articles, instead of on a prescribed period of life after which the old articles are presumed to have worn out. We understand that Government have already taken some steps on these lines.

We would add that we are not in favour of any wholesale reduction in the number of telephones, although we admit that extravagances in the scale of supply may exist here and there and we agree that officers who are given telephones at their residences might reasonably be expected to pay a contribution towards the cost of private calls.

CHAPTER XXIX.  
MISCELLANEOUS.

[Reference to the proceedings of the Committee—13th meeting held on 8th August, 14th and 16th meetings held on 11th and 14th September 1931 and 40th and 41st meetings held on 29th and 30th January 1932—Appendix II, pages 207 and 208 infra.]

176. In this chapter we have included certain general matters, such as our proposals regarding the method of retrenching personnel, leave rules, Government holidays and language rewards. After extracting and bringing together for the purposes of the previous chapters all the relevant portions of our proceedings, we found ourselves left with the few general items mentioned above. Some of these refer to points of procedure rather than to retrenchment, while others relate to matters on which retrenchment may be possible, although there is no particular head in the budget under which they can be brought.

177. Obviously the most important item is leave rules. The subject is a complicated one and also one on which there is an obvious need for uniformity throughout India. As we understood that the Government of India had already taken the matter in hand and intended to place certain comprehensive proposals before Local Governments at an early date, we did not consider it necessary to spend time in examining it ourselves. We need only say that, in our opinion, the existing rules have been framed with far too great a regard to the requirements of officers recruited overseas and serving at long distances from their homes; and that the facilities for leave provided by them are unduly generous for Indian officers serving in their own country. The only further comment we have to make is that we hope that the enquiry now being carried on by the Government of India will include an examination of the passage concessions granted as a result of the Lee Commission.

178. Our views regarding Government holidays and language rewards need no further explanation.

179. Our recommendations regarding the method of retrenching personnel are also self-explanatory; but perhaps it is necessary to add that we realize that our main duty has been to make proposals for retrenchment and that it does not fall within our terms of reference to suggest exactly how those proposals, if accepted, should be carried out. This explains why we have not gone into the matter in greater detail. We understand that all the complicated questions connected with the order of retrenchment have received, and are still receiving, the full attention of the Government.

180. In addition to the daily communiqués referred to in the opening chapter, it will be noticed that at our 16th meeting on September the 14th, we issued a note to the press summarizing the financial effect of retrenchment up to that date. Although we issued no further communiqués ourselves on the same lines, a second progress report was issued by the Government on December the 14th, together with their announcement of the emergency 'cut' in pay; and other summaries have been laid on the table of the Legislative Council in answer to particular questions. The Finance Member also included a list of retrenchment measures with his budget speech. We do not think it can be suggested, therefore, that the public have not been kept fully aware of the progress of the retrenchment campaign.

J. KUPPUSWAMI CHOWDARY,  
SRI RAVU SWETACHALLAPATHI RAMAKRISHNA  
RANGA ROW (Raja of Bobbili),  
RAJA SRI RAMACHANDRA MARDIA RAJA DEO (Raja  
of Kallikote),  
MAHMUD SCHAMNAD,  
S. ELLAPPA CHETTIYAR,  
F. E. JAMES,  
T. M. NARAYANASWAMI PILLAI,  
T. S. RAMASWAMI AYYAR,  
N. SIVA RAJ.  
C. S. RATNASABHAPATHI MUDALIYAR,

} Members.

FORT ST. GEORGE,  
17th March 1932.

H. G. STOKES,  
Chairman.

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**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 Secretary is 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.
- „ 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.

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APPENDIX II.  
PROCEEDINGS OF THE MEETINGS OF THE COMMITTEE.

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## Abstract of Proceedings of meetings

Meetings.		Subjects dealt with.	The Hon'ble Mr. H. G. Stokes, C.S.I., C.I.E., I.C.S. (Chairman).	Mr. Bahadur S. Ellappa Chettiyar Avargal, M.L.C.	Mr. F. Birley, M.L.C., up to 18th October 1931 and Mr. F. E. James, M.L.C., thereafter.
Number.	Date.				
(1)	(2)	(3)	(4)	(5)	(6)
1	22nd June 1931 ..	General features of the Enquiry. Eight per cent circular. Registration.	1	1	..
2	23rd " " ..	Jails .. .. .	1	1	..
3	24th " " ..	Labour. Medical .. .. .	1	1	..
4	25th " " ..	Medical. Travelling allowances .. .. .	1	1	..
5	23rd July 1931 ..	Arbitrary cuts. Surrenders under Buildings .. .. .	1	1	..
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. Fixed Travelling Allowances. Salaries.	1	1	..
9	31st " " ..	Public Works Department. Special pays .. .. .	1	1	..
10	1st August 1931 ..	Labour. Registration. Communications .. .. .	1	1	..
11	6th " " ..	Public Health .. .. .	1	1	..
12	7th " " ..	Medical (including Buildings). Public Health .. .. .	1	..	..
13	8th " " ..	Medical. Public Health. Miscellaneous .. .. .	1	1	..
14	11th Sep. 1931 ..	Special pays and Allowances. Miscellaneous .. .. .	1	1	..
15	12th " " ..	Special pays and Allowances. Record office .. .. .	1	1	..
16	14th " " ..	Special pays and Allowance .. .. .	1	1	..
17	15th " " ..	Special pays and Allowances .. .. .	1	1	..
18	16th " " ..	Special pays and Allowances. Communications. Irrigation.	1	1	..
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 " " ..	Salaries. Excise .. .. .	1	1	1
22	24th " " ..	Electric Departments. Excise .. .. .	1	1	1
23	26th " " ..	Veterinary. Co-operative credit .. .. .	1	1	1
24	29th " " ..	Agriculture .. .. .	1	..	1
25	4th Nov. 1931 ..	Agriculture. Police .. .. .	1	..	1
26	23rd " " ..	Police. Public Works Department .. .. .	1	1	1
27	24th " " ..	Industries .. .. .	1	1	1
28	25th " " ..	Industries. Excise. Fisheries .. .. .	1	1	1
29	26th " " ..	Forests .. .. .	1	1	1
30	27th " " ..	Legislative Council. Registration. Electric Depts.	1	1	1
31	15th Dec. 1931 ..	Education .. .. .	1	1	..
32	16th " " ..	Do. .. .. .	1	1	..
33	17th " " ..	Land Revenue, Allowances .. .. .	1	1	..
34	18th " " ..	Secretariats. Move to Hills .. .. .	1	1	1
35	19th Jan. 1932 ..	Secretariats. Govt. House. Cabinet. Salaries .. .. .	1	..	1
36	20th " " ..	District Administration, Allowances in special tracts.	1	..	1
37	21st " " ..	Administration of Justice. Cinchona. 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. Holidays. Motor Vehicles. '47. Miscellaneous'.	1	1	1
41	30th " " ..	Stationery. Examinations. Language Rewards. Contingencies.	1	1	1
42	11th Feb. 1932 ..	Ports and Pilotage. Salaries .. .. .	1	1	1
43	12th " " ..	Central Survey office. Salaries .. .. .	1	1	1
44	13th " " ..	Salaries .. .. .	1	1	1
45	7th March 1932 ..	Consideration of Report .. .. .	..	1	1
46	8th " " ..	Consideration of Report .. .. .	..	1	1
Total number of meetings attended ..			44	37	25

and Attendance of Members.

Number of the meetings.	M.R.Ry. J. Kuppaswami Chowdari Garu, M.L.C. (7)	M.R.Ry. Rao Bahadur T. M. Narayanaswami Pillai Avargal, M.L.C. (8)	Raja of Bobbili, M.L.C. (9)	Raja of Khalikote, M.L.C. (10)	M.R.Ry. T. S. Ramaswami Ayyar Avargal, M.L.C. (11)	M.R.Ry. Diwan Bahadur C. S. Retnasabhapati Mudaliyar Avargal, M.L.C. (12)	Khan Bahadur Mahmud Sahannad Sahib Bahadur, M.L.C. (13)	M.R.Ry. N. Siva Raj Avargal, M.L.C. (14)	Total number of members present. (15)
1	1	1	1	1	1	..	1	1	9
2	1	1	1	1	1	..	1	1	9
3	1	1	1	1	1	..	1	1	9
4	1	1	1	1	1	..	1	1	10
5	..	1	..	..	1	1	1	1	7
6	..	1	1	..	1	1	1	1	8
7	..	1	1	..	1	1	1	1	7
8	..	..	1	..	1	..	1	1	6
9	..	..	1	..	1	..	1	1	6
10	..	..	1	1	1	..	1	1	7
11	..	..	1	1	1	..	1	1	9
12	..	1	1	1	1	..	1	1	7
13	..	1	1	1	1	..	1	1	8
14	..	1	..	1	1	..	1	1	8
15	..	1	..	..	1	1	1	1	7
16	..	1	..	..	1	1	1	1	7
17	..	1	..	..	1	1	1	1	7
18	..	..	..	..	1	1	1	1	6
19	1	1	..	..	1	1	1	1	9
20	1	1	..	..	1	1	1	1	9
21	1	1	..	..	1	1	1	1	9
22	1	1	..	..	1	1	1	1	9
23	1	..	..	..	1	..	1	1	7
24	1	1	..	1	1	1	1	1	9
25	1	1	..	1	1	1	1	1	9
26	1	1	..	..	1	1	1	1	9
27	1	1	..	..	1	1	1	1	9
28	1	1	..	1	1	1	1	1	10
29	1	1	..	..	1	1	1	1	9
30	..	1	..	1	1	1	1	1	9
31	..	..	..	..	1	1	1	1	6
32	..	..	..	..	1	1	1	1	6
33	..	..	..	..	1	..	1	1	5
34	..	1	..	..	1	..	1	1	7
35	..	..	1	..	1	1	1	1	7
36	..	..	1	..	1	1	1	1	7
37	..	..	1	..	1	1	1	1	7
38	..	..	1	..	1	1	1	1	7
39	..	..	1	..	1	1	1	1	7
40	..	1	1	1	1	1	1	1	10
41	..	..	1	..	1	1	1	1	8
42	..	1	..	..	1	..	..	1	6
43	..	1	..	..	1	..	..	1	6
44	..	..	..	..	1	..	..	1	5
45	..	1	..	..	1	1	..	1	6
46	..	1	..	..	1	1	..	1	6
	15	31	19	14	46	34	39	46	350 or an average of 7.6 per day.

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.

*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 :—

	LAKHS.
	RS.
(1) Discontinuance of Indian News Agency and Reuter's telegrams to the Hon'ble Members and Ministers ... ..	-10
(2) Discretionary grants by Collectors ... ..	(The balance now remaining unspent.)
(3) Famine relief ... ..	-99
(4) Compassionate gratuities (Rs. 33 lakh) and commutation of pensions (Rs. 4.35 lakhs) ... ..	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 for rates and taxes) ... ..	10 „
(8) Books and periodicals ... ..	33½ „
(9) Other contingencies, supplies and services and similar expenditure ... ..	5 „

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 postponement 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. 1½ 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 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 Commissioner and 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 maintenance .. .. .	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 ..	8,400	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 Commissioner's office .. .. .	900	420

	Ultimate annual saving.	Saving in the current year.
	RS.	RS.
(8) Reduction of one peon from each preventive circle (64 circles).	18,000	8,600
(9) Abolition of one Sub-Inspector and three peons in the Madras town circle.	1,600	800
(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 recommend 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 these officers 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 reducing the 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 Rangers 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 on—

(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 NAYUDU 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 offices from 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 in general, 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 :—

(1) *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-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 Headquarters 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.

(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 2½ 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 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 to retrenchment, 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 correspondence 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 "calendar" 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 now prescribed.	Fees suggested.
	RS.	RS.
(1) Translation Test .. .. .	6	10
(2) Account Test .. .. .	6	10
(3) Civil Judicial Test .. .. .	6	10
(4) Criminal Judicial Test .. .. .	10	15
(5) Revenue Test .. .. .	8	12

*A. Special Tests Examinations—cont.*

Name of the examination.	Fees now prescribed.	Fees suggested.
	RS.	RS.
(6) Jail Test .. .. .	10	15
(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 Appointments.*

(i) Fees for clerkships and other appointments 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

## 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 the work 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. MAC EWEN, I.C.S., Secretary to the Board of Revenue, were also present.]

**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. 117½ 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. 62½ lakhs; while the pay of village menials amounts to nearly Rs. 54½ lakhs, which is more than the combined cost of all Collectors, Sub-Collectors, Treasury Deputy Collectors, Deputy Collectors and their establishments (Rs. 48½ 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.
(1) Below Rs. 6 ... ..	No cut.
(2) 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 sub-taluks 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. SIVARAJ.**

**(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 the fee 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 BATTAs 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. Macdonachie, 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 :—

	RS. LAKHS.
(1) Pay	5.20
(2) Clothing and equipment	3.86
(3) Supplies and Services—Miscellaneous	2.37
(4) Expenditure in England	1.89
(5) Petty Construction and Repairs...	1.81
(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 one year from January 1932 and reduction in staff of the other three schools from September 1931	40,000
(2) Reduction of police staff employed on Kallar reclamation work in Madura and Ramnad	13,151
(3) Reduction of station standing guards in the Agency	13,500
(4) Reduction of strength for criminal tribes work and road patrols	1,54,179
(5) Abolition of 34 outposts	45,957
(6) Reduction of prosecuting staff	17,300
(7) Reduction of ghat talaiyaris	23,900
(8) Reduction of Malabar Special Police	2,848
(9) Abolition of certain police hospitals	10,800
(10) Reduction of eight Sub-Inspectors in stations in which there are more than one Sub-Inspector	13,530
(11) Abolition of one Sergeant in the C.I.D.	850
Total	3,36,015

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.—

Substitution of constables for head constables as station writers—	Rs.
Estimated savings ... ..	25,000

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 bicycles 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 :—

	RS.
(i) Supply of sandals biennially instead of annually ... ..	12,000
(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 ... ..	44,000
(vi) Savings due to non-issue of new articles of equipment until 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 provision for—	RS.
Purchase of tents ... ..	8,000
Honoraria ... ..	10,000
Rewards ... ..	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 (Rs. 1.89 lakhs).*

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 1928-29, 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. 1½ 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.

17. It is recommended that the following savings should be accepted :—

	Rs.
(1) Clothing and equipment ... ..	19,500
(2) Saddlery ... ..	750
(3) Reduction of malis in Police station gardens ...	3,240
Contingencies ... ..	200
	3,440
(4) Reduction of honoraria ... ..	650
(5) Reduction of photo charges ... ..	2,000
(6) Reduction of furniture charges ... ..	2,000
(7) Savings by purchase of hay from the Military grass farm ..	2,000
(8) Substitution of two head constables for two sergeants in the 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. 2½ lakhs 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

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-General, but the Government did not accept it and I realize that 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 discharge of the duties in the district. The last Retrenchment Committee recommended the abolition of all the Deputy Inspectors-General except one. I think that recommendation can be 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.

**(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.

**(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 bodies), 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.  
ELECTRICAL INSPECTION—MADRAS PRESIDENCY.

Class.	Particulars.	Total number of instalations.	Scale of fees— Bombay rate.	Amount.
(1)	(2)	(3)	(4)	(5)
			rs.	rs.
A	Places that do not fall under any other class—			
	0— 20 K.W. . . . .	283	7½	1,750
	21— 50 „ . . . . .	7	10	70
	51—100 „ . . . . .	5	20	100
B	Generating and receiving stations—			
	1— 50 K.W. . . . .	30	20	600
	51— 250 „ . . . . .	126	30	3,780
	251—1,000 „ . . . . .	3	2 80	210
	above 1,000 „ . . . . .	1	1 50	300
C	(i) a. Theatres and cinemas (initial).	6	100	600
	b. Theatres and cinemas, temporary (initial).	6	50	300
	(ii) a. Theatres and cinemas (annual).	88	50	4,400
	b. Theatres and cinemas, temporary (annual).	30	25	750
D	(i) Factories—Only lighting (non-power)—			
	7 K.W. . . . .	24	70	1,680
	(ii) Factories—Power from licenses—			
	0— 20 K.W. . . . .	64	7½	480
	21— 50 „ . . . . .	19	10	190
	51— 100 „ . . . . .	2	20	40
	101— 150 „ . . . . .	1	30	30
	151—1,000 „ . . . . .	4	3 80	400
	above 1,000 „ . . . . .	1	1 160	250
	(iii) Factories—Power self generated—			
	1— 50 K.W. . . . .	29	23	667
	51— 100 „ . . . . .	21	45	945
	101— 150 „ . . . . .	..	..	..
	151— 250 „ . . . . .	3	100	300
	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
			Total ..	20,937

**(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 two points 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—

- (1) 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 dissenting 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 Government Colleges.
	RS.	RS.	RS.
For a Post-Graduate Course .. ..	20	16	20
B A. (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 .. .. .	800—1,200
Vice-Principal .. .. .	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 2½ 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.

(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 now employed :—

(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 to repeat 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

\* See minute of dissent on page 126.

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. 5½ 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 post-graduate education in England should be granted so long as financial stringency continues.

#### 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*

## I

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 too early 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 AYYAR.

## II

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 to belong 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 on 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 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 head-quarter 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 districts and 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 non-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

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 materials" 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*.

## ANNEXURE

[See paragraph 4 of proceedings.]

## PART I—STATEMENT SHOWING ROUGH ESTIMATE OF SAVINGS—IMMEDIATE—NON-RECURRING.

## 32. MEDICAL.

Nature of the proposal.	Savings.		Remarks
	1931-32. RS.	1932-33. RS.	
(1) Temporary reduction in grants-in-aid to private medical institutions—			
St. Martin's Hospital, Ramnad.	5,965	..	} Sanctioned in G.O. No. 712, P.H., dated 20th April 1931.
St. Joseph's Hospital, Guntur.	4,150	..	
Wesleyan Mission Women and Children Hospital, Dharapuram.	5,688	..	
	<u>15,803</u>	<u>..</u>	
London Mission, Erode ..	..	12,455	} * For six Civil Assistant Surgeons at Rs. 6,880 each = Rs. 41,280 and for three Sub-Assistant Surgeons at Rs. 3,680 each = Rs. 11,040.
Wesleyan Mission, Dharapuram.	..	13,725	
St. Joseph's Hospital, Guntur.	..	8,125	
(2) Study leave—Postponement of Study leave sanctioned to Civil Surgeon B. T. Krishnan.	6,820	52,320 *	52,320
(3) Postponement of Special Training—			
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 <u>8,250</u>
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.
	<u>27,543</u>	<u>1,17,215</u>	
(4) Home Stores—32. Medical ..	78,920	1,00,000	} Probable savings owing to exclusion of Radium and other equipment and stores entered in the indent.
(5) Customs duty at 20 per cent of cost of stores.	11,838	20,000	
(6) Contingencies—			
(Furniture and equipment) to Nursing Staff.	920	3,910	
	<u>1,19,221</u>	<u>2,41,125</u>	
In round figures ..	<u>1,19,200</u>	<u>2,41,100</u>	
	33. P.H.—KING INSTITUTE.		
Home Stores .. .. .	13,000	13,000	

## 32. MEDICAL.

## Part II—Statement showing rough estimate of savings—Immediate—Recurring.

Nature of proposals.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	
Civil Surgeon, Rajahmundry, to be substituted by a Civil Assistant Surgeon. Medical College, Madras, and General Hospital, Madras—	2,454	4,908	4,908	4,908	4,908	4,908	Savings calculated for six months during the current year: $753 - 344 = 409$ per mensem. $409 \times 6 = 2,454$
Abolition of one Assistant to the Professor of Medicine and Assistant to the Third Physician, General Hospital.	5,178	10,356	10,356	10,356	10,356	10,356	The appointment of one Assistant to Professor of Medicine will be abolished on receipt of Government orders on this office letter Ref. No. 893-2-E, dated 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 appointment. As it will take time to actually give effect to the orders the savings are calculated assuming that the abolitions will be made in September 1931.
Medical College, Madras—Abolition of the post of the Assistant to the Professor of Medical Jurisprudence in Medical College, Madras, and Lecturer in Medical Jurisprudence in the Rayapuram Medical School and the creation of a whole-time Professor of Medical Jurisprudence on the scale of pay of a Civil Surgeon plus Rs. 150 teaching allowance.	210	420	420	420	420	420	Savings during current year calculated for six months.
Abolition of Assistant to Professor— One in Pharmacology. One in Pathology. One in Bio-Chemistry. One in Hygiene.	12,072	24,144	24,144	24,144	24,144	24,144	Three Civil Assistant Surgeons $3 \times (344 + 125)$ for six months .. .. . 8,442 Assistant to Professor of Hygiene (pay plus special pay for six months at Rs. 455) .. .. . 2,730 Junior Demonstrator in Anatomy $150 \times 6$ .. .. . 900 <u>12,072</u>
Abolition of Junior Demonstrator in Anatomy.							$150 \times 6$ .. .. . 900
Anæsthetist (Civil Surgeon) to be reduced to a Civil Assistant Surgeon.	2,604	5,208	5,208	5,208	5,208	5,208	$(753 + 150) - (344 + 125) = 434 \times 12 = 5,208$
Medical College, Visagapatam—Abolition of the appointment— (1) Assistant Professor of Bio-Chemistry.	2,514	5,028	5,028	5,028	5,028	5,028	$(344 + 75) \times 12$ .. .. . 5,028
(2) Assistant Professor of Chemistry.	852	1,704	1,704	1,704	1,704	1,704	$142 \times 12$ .. .. . 1,704
(3) Assistant Professor of Physiology and substitution of a Junior Demonstrator.	2,478	4,956	4,956	4,956	4,956	4,956	$(563 - 150 \text{ pay of Demonstrator}) \times 12$ .. 4,956
Reduction of Professor of Pharmacology from a Civil Surgeon's post to a Civil Assistant Surgeon's post.	2,904	5,808	5,808	5,808	5,808	5,808	$(753 + 150) - (344 + 75) = 484 \times 12$ .. 5,808
Abolition of two Demonstrators in Anatomy (Junior) and Pharmacology.	1,800	3,600	3,600	3,600	3,600	3,600	$2 \times 150 \times 12$ .. .. . 3,600
Skin and Venereal Department to be combined, i.e., abolition of one Civil Assistant Surgeon.	2,514	5,028	5,028	5,028	5,028	5,028	$(344 + 75) \times 12$ .. .. . 5,028
Anæsthetist (Civil Surgeon) to be reduced to a Civil Assistant Surgeon.	2,904	5,808	5,808	5,808	5,808	5,808	$(753 + 150) - (344 + 75) = 484 \times 12$ .. 5,808
Abolition of the post of part-time Professor of Mental Diseases, whole-time Professor of Medical Jurisprudence and the Assistant to the District Medical Officer and creation of two new allowances.	5,844	11,688	11,688	11,688	11,688	11,688	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 net saving is worked out for six months.
Medical School, Rayapuram—Abolition of Chemistry and Physiology Lecturers and Assistant Lecturer in Chemistry, and sanction of conveyance allowance at Rs. 50 per mensem to two Assistants from Medical College, Madras.	6,894	13,788	13,788	13,788	13,788	13,788	Assuming that the abolition will be given effect to from 1st September 1931, the savings are calculated as under:— Lecturer in Chemistry $(344 + 150) \times 12$ .. .. . 5,928 Assistant in Chemistry $142 \times 12$ .. .. . 1,704 Lecturer in Physiology $(563 + 50) \times 12$ .. .. . 7,356 <u>Total</u> .. .. . 14,988 Deduct Conveyance allowance for two assistants from Medical College, Madras, $2 \times 50 \times 12$ .. .. . 1,200 Net savings per annum .. .. . 13,788
Willingdon Medical School for Women—Substitution of scholarships for stipends now given to students.	..	20,216	20,216	20,216	20,216	20,216	Stipends .. .. . 15,650 Books .. .. . 4,013 Instruments .. .. . 553 <u>Total</u> .. .. . 20,216

## 32. MEDICAL—cont.

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

Nature of proposals.	1931-32	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	
Lady Willingdon Medical School— Abolition of Lecturer in Pharmacology.	6,404	12,808	12,808	12,808	12,808	12,808	Savings are calculated for six months in the current year.
Abolition of Lecturer in Medical Jurisprudence.	3,036	6,072	6,072	6,072	6,072	6,072	
Mental Hospital, Madras—Conversion of two Civil Assistant Surgeons' appointment into Sub-Assistant Surgeons' appointment.	1,816	3,633	3,633	3,633	3,633	3,633	Average cost (Rs. 344 + special pay Rs. 150) $(136\frac{1}{2} + 50) 12 = 307\frac{1}{2} \times 12 = 3,693$ annum.
Government Rayapuram Hospital—X-Ray Department—Substitution of a Sub-Assistant Surgeon for a Civil Assistant Surgeon.	5,334	10,668	10,668	10,668	10,668	10,668	....
Government Royapetta Hospital—Appointment of Honorary Medical Officers in lieu of one Civil Assistant Surgeon, three male Sub-Assistant Surgeons and one female Sub-Assistant Surgeon.	1,800	3,175	3,175	3,175	3,175	3,175	G.O. Ms. No. 1040, P.H., dated 9th June 1931.
King George Hospital, Vizagapatam—Abolition of three male Sub-Assistant Surgeons.	517	1,035	1,035	1,035	1,035	1,035	G.O. Ms. No. 1040, P.H., dated 9th June 1931. Separate orders of Government are awaited. Savings are calculated for six months during current year.
Replacement of a female Sub-Assistant Surgeon by a female House Surgeon.	1,247	2,493	2,493	2,493	2,493	2,493	
Replacement of Lady Assistant Surgeon by a female Sub-Assistant Surgeon at Government Hospital, Parlakimedi.	1,635	3,270	3,270	3,270	3,270	3,270	Do. do.
Abolition of the post of a female Sub-Assistant Surgeon at Kollegal and Trichinopoly.	3,270	6,540	6,540	6,540	6,540	6,540	Do. do.
Abolition of the post of a male Sub-Assistant Surgeon at Headquarters Hospital, Ramnad, Chingleput and Cuddalore and at Government Hospital, Pallachi.	11,700	23,400	23,400	23,400	23,400	23,400	Savings for six months in current year— House Surgeons and House Physicians. 8,7 Demonstrators .. .. . 3,0 <u>11,7</u>
House Surgeons—Abolition of subsistence allowance for 29 House Surgeons and Physicians and reduction of pay of demonstrators in the Medical College.	4,010	12,030	12,030	12,030	12,030	12,030	Savings during the current year calculated for 6 months.
Mufassal Hospitals—Abolition of non-medical staff—six clerks, nine compounders, 26 nursing orderlies, 14 peons and two female totis.	5,712	37,707	37,707	37,707	37,707	37,707	
Nursing staff—Abolition in Headquarters Hospitals—							
Calicut—							
Two pupil nurses .. .. .							
Salem—							
Two pupil nurses—							
Mental Hospital, Madras—							
One sister and two nurses ..							
Mental Hospital, Waltair—							
One nurse .. .. .							
Government Ophthalmic Hospital, Madras—							
One nurse .. .. .							
Mufassal Hospitals—							
Divisional Centres—							
Seventeen nurses .. .. .							
Abolition of Midwives in certain Hospitals—							
Rajahmundry .. .. .							
Tuticorin .. .. .							
B. Singapore .. .. .							
Contingencies .. .. .							
(Electric current and Telephone charges.) In Mental Hospital, Madras, Vellore Headquarters Hospital.							
Private Leper Asylums—							
Substitution of flat rates of capita- tion grant.	5,700	6,700	6,700	6,700	6,700	6,700	
Maintenance grant—							
Victoria Hospital for Women and Children, Vizagapatam.	3,000	3,000	3,000	3,000	3,000	3,000	
Reduction in contingent expendi- ture.	68,508	.	.	.	.	.	* Savings are expected in the current year as a result of drastic cut in contingent expenditure especially under medicines, furniture equipment and other hospital necessities. Savings for future years cannot now be forecast as they depend upon the allotments to be sanctioned.
Substitution of Sub-Assistant Sur- geons for Civil Assistant Surgeons in 9 mufassal stations.	11,218	22,437	22,437	22,437	22,437	22,437	

## 32. MEDICAL—cont.

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

Nature of proposal.	1931-32	1932-33.	1933-34.	1934-35.	1935-36	1936-37.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	
Replacement of Government Sub-Assistant Surgeons lent to local bodies by Local Fund Sub-Assistant Surgeons up to the limit of 50 per cent.	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.
Major Medical School— Gradual abolition of—							
Medical staff .. .. .	14,045	44,127	70,375	70,375	70,375	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 April 1932.
Non-medical staff .. .. .	1,309	7,148					
Contingencies, etc. .. .. .	5,000	19,100					
	20,354	70,375					
Medical College, Vizagapatam—Abolition of—							
Medical staff .. .. .	..	..	88,284	88,284	1,33,548	1,95,060	Savings are worked out on the assumption that the classes will be closed according to the termination of courses of study, viz., first M.B., second M.B. and final M.B. The actual savings will be realized from the year 1933-34 onwards.
Non-medical staff .. .. .	..	..	2,692	2,692	5,504	13,312	
Contingencies and supplies and services.	..	..	10,180	10,180	20,360	30,550	
Home indent and Customs duty ..	..	..	8,608	8,608	17,219	25,826	
Total—Vizagapatam College ..	..	..	1,09,764	1,09,764	1,76,631	2,64,748	
Total ..	2,10,053	3,59,828	4,76,555	4,82,126	5,48,993	6,37,110	
Or in round figures ..	2,10,100	3,59,800	4,76,600	4,82,100	5,49,000	6,37,100	
SUPPLEMENTAL.							
Government Hospital, Gudalur, the Nilgiris district— Abolition of the post of temporary clerk.	200	750	750	750	750	750	Savings for the current year are calculated for four months.
Government Hospital, Rajahmundry— Abolition of the post of temporary compounder.	120	444	444	444	444	444	Do.
Headquarters Hospital, Nellore— Abolition of the post of one male and one female nursing orderly.	120	420	420	420	420	420	Do.
Government Hospital for Women and Children, Madras— Reduction of number of stipends granted to midwifery pupils by abolishing 19 stipends.	1,760	8,071	8,071	8,071	8,071	8,071	Vide Surgeon-General's letter Ref. No. 981-I-G., dated 1st August 1931.
Government Royapetta Hospital, Madras— Closure of X-ray department temporarily and abolition of one sub-assistant surgeon, one X-ray assistant, one X-ray attendant and one peon.	1,057	3,435	3,435	3,435	3,435	3,435	The savings are calculated in the current year for four months.
Government Tuberculosis Hospital, Madras— Abolition of the post of female clerk, one peon and one female toti.	235	1,008	1,008	1,008	1,008	1,008	Savings in the current year are calculated for three months.
Headquarters Hospital, Bellary— Temporary appointment of nursing orderly for Ophthalmic Department deferred.	150	210	210	210	210	210	....
Government Royapetta Hospital— Abolition 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 current year on the assumption that the appointment will be abolished from 1st October.
Yaparam Medical School— Substitution of a Junior Demonstrator in Anatomy on Rs. 100 for a Lecturer in Anatomy.	2,553	6,156	6,156	6,156	6,156	6,156	Do.
Headquarters Hospital, Coimbatore— Abolition of the post of a male sub-assistant surgeon.	681	1,635	1,635	1,635	1,635	1,635	Do.
Headquarters Hospitals, Ramnad, Vellore and Kadiri— Abolition of the posts of lady sub-assistant surgeons.	2,013	4,905	4,905	4,905	4,905	4,905	Do.

## 32. MEDICAL—cont.

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

Nature of proposal.	1931-32	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.	Remarks.
<b>SUPPLEMENTAL—cont.</b>	RS.	RS.	RS.	RS.	RS.	RS.	
Abolition of non-medical staff in the Mufassal Hospitals—							
(1) Headquarters Hospital, Calicut— —one compounder.	96	384	384	384	384	384	Savings for the current year are calculated for three months.
(2) Government Hospital, Erode— —one compounder.	90	360	360	360	360	360	
(3) Headquarters Hospitals, Trichinopoly, Guntur, Madura, Calicut, Tanjore and Vizagapatam—six jamadars.	360	1,512	1,512	1,512	1,512	1,512	
Government Hospital, Bimlipatam— One peon	36	144	144	144	144	144	Savings for the current year are calculated for three months.
Government Hospital, Palghat— Contingent staff— Two sweepers on Rs. 11 each	110	264	264	264	264	264	
Closure of Government Dispensary at Anantagiri in Vizagapatam Agency— Abolition of the appointment of one sub-assistant surgeon, one compounder and one peon and other maintenance expenditure.	1,500	3,440	3,440	3,440	3,440	3,440	
Postponement of the opening of Government Dispensary at Kalyanaingapur, Vizagapatam Agency.	3,635	3,635	3,635	3,635	3,635	3,635	As the Dispensary has not yet been opened, the full provision will be the saving during current year.
District Medical Lending Libraries— Reduction of Provincial contribution from Rs. 75 to Rs. 25.	Nil.	1,250	1,250	1,250	1,250	1,250	The reduction is proposed with effect from 1932-33.
Ganjam Agency— Abolition of one of the posts of Maliah reserve sub-assistant surgeons.	705	2,115	2,115	2,115	2,115	2,115	Savings in the current year are calculated for six months.
Medical Colleges and Schools— Appointment of non-medical men for teaching Chemistry and Biology in the places of Medical Officers and revising the scale of pay to non-medical Lecturers in Physics and Assistant Lecturers in Chemistry.	10,022	20,044	20,044	20,044	20,044	20,044	Savings in the current year are calculated for six months.
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	64,900	
Grand total ..	2,37,500	4,24,700	5,41,500	5,47,000	6,13,900	7,02,000	

## 33. P.H.—KING INSTITUTE, GUINDY.

## Part II—Statement showing rough estimate of savings—Immediate—Recurring.

Nature of proposal.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.	Remarks.
Abolition of the post of a sub-assistant Surgeon in the King Institute, Guindy.	RS. 818	RS. 1,636	RS. 1,636	RS. 1,636	RS. 1,636	RS. 1,636	Savings are calculated for six 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.
(1) Enhancement of Medical School fees .. .. .	20,000
(2) Raising of fees for certain post-graduate courses of study, e.g., Ophthalmology, X-Ray, Midwifery, Dental Surgery, etc. .. .. .	3,000
Total increase of revenue ..	<u>23,000</u>

**(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 a lakh of rupees less than the grant for the current year).

6. *Sanitary Engineering Department.*—In view of the reduction in the scale of 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 two deputies 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 to correspond 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 under contemplation. 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 be 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. A 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 possible except 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.

**(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 would be as follows:—

(i) Employed in districts	...	...	...	...	26*
(ii) Employed on work connected with land mortgage banks	...				10
			<b>Total</b>	...	<b>36</b>

\* (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. RAMAKRISHNA, 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—

				Rs
Electrical	} Engineering	..	..	24
Mechanical				
Printing	} .. .. .	..	..	8
Plumbing				
Electric wiring				
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, Dhanbad, should be held in abeyance. The Director pointed out that these were granted largely to give Madras 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 no reason why any portion of the cost of the work being done on behalf of the tanning industry 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 for continuing 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.
<i>Industries.</i>	
1 Industrial Engineer .. ..	1 Industrial Engineer.
1 Assistant Industrial Engineer (Workshops).	1 Assistant Industrial Engineer (Workshops).
1 Assistant Industrial Engineer (Madura Institute).	....
4 Assistant Industrial Engineers (Territorial).	3 Assistant Industrial Engineers (Territorial).
1 Research Engineer .. ..	} 1 Research Engineer.
1 Research Engineer .. .. <i>Agriculture.</i>	
9	6
Total ..	

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 qualifications 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 controlled 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 year 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 the mufassal 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 non-departmental examinations should be sufficient, so far as possible, to cover the cost of the examination itself. In particular, they cannot accept as reasonable the 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 number of students examined.

**(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 recorded 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 Engineer-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:—

RS.

(a) *Minor Works—Medical—*

No. 18.	Improvements to operation hall, etc., Government Hospital, Rajahmundry—	
	Provision	2,800
	Surrender recommended	2,800
No. 37.	Electric Installation, Government Hospital, Srirangam—	
	Provision	5,000
	Surrender recommended	5,000

(b) *Major Works—Public Health—*

No. 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

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:—

Items.	Estimated cost.	
	RS.	LAKHS.
(1) Improvements to existing building—		
(a) Five sanitary spurs	...	.85
(b) Kitchens	...	1.15
(c) Store-rooms	...	.45
(d) Light well	...	.20

Items.	Estimated cost.					
	LAKHS.					
	Rs.					
(1) Improvements to existing building— <i>cont.</i>						
(e) Tiled dados and floors	...	...	...	...	...	1.70
(f) Remodelling casualty block	...	...	...	...	...	.11
(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 decided 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 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 therefore made no recommendation for postponement of expenditure under this head.

(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 Committee recommended 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 re-examine 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. 8½ 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. 12½ 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. 109½ lakhs, made up as follows:—

	Budget Estimate, 1931-32.	Future provision.
	RS. LAKHS.	RS. LAKHS.
<b>A. Minor Works—</b>		
Buildings ... ..	12.71	9.35
Communications ... ..	1.42	.80
Irrigation ... ..	1.01	.85
<b>Total ... ..</b>	<b>15.14</b>	<b>11.00</b>
<b>B. Maintenance and repairs—</b>		
Buildings ... ..	12.34	12.34
Communications ... ..	9.97	9.97
Miscellaneous ... ..	.14	.14
Rates and taxes ... ..	1.85	1.85
Irrigation ... ..	61.72	61.70
<b>Total ... ..</b>	<b>86.02</b>	<b>86.00</b>
<b>C. Extensions and improvements—</b>		
Irrigation ... ..	7.05	7.00
<b>D. Remunerative Irrigation Works ... ..</b>	<b>5.65</b>	<b>5.50</b>
<b>Grand Total ... ..</b>	<b>113.86</b>	<b>109.50</b>

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. 26½ 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 lakhs, 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. 26½ 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 cent of his salary, whichever is greater.

**(21) Famine.**

[NOTE.—The subject was not examined by the Committee.]

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**(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 the Government Press. Mr. Green, the Superintendent, was in attendance.

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 own 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 dimensions 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 Gazettes 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 letter-press 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 debited 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 Works. The Committee understand that the manner in which the accounts of 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 Government officials now in service, the Committee decided to express the view that the 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 were to be secured by reducing salaries, all classes of Government servants should bear their share of the sacrifice and no class should be entirely exempt.

(5) The Committee provisionally suggested that the cut on existing salaries should vary from a minimum of about 1 per cent (or about 2 pies in the rupee) 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 retrenchment might be aimed at than that to be secured by the cuts (suggested above) 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 as the minimum pay of the lowest grade of clerks.

(9) The Committee are in favour of maintaining the present time-scale system 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 living and decided that they were unable to support the proposal until they knew whether it was practicable. But they agreed that its possibilities should be further investigated and concrete proposals might be submitted for their consideration.

(11) (a) The Committee were in favour of prescribing as far as possible uniform 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 .. .. .	250
Second grade .. .. .	300
First grade .. .. .	350

Assistant Commissioners—9 years incremental scale—Rs. 400— $\frac{50}{2}$ —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. 350 over a suitable period before coming to a final decision.

(f) *Madras Registration Service*.—The following 13 years scale is recommended: 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.

(l) *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—8 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 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), Registration, 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. *Salaries—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 time-scale 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.*

#### (1) Civil Service—Executive.

Senior appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
46	RS.	154	RS.
6 Secretaries to Government.	500—100/2— 1,200—100— 1,500.	5 Under Secretaries to Government.	250—50/2—700
26 Collectors.		112 Revenue Divisional Officers (including Sub-Collectors, Assistant Collectors and Deputy Collectors).	
8 Deputy Secretaries to Government.		12 Assistant Settlement Officers.	
1 Private Secretary to His Excellency the Governor.		25 Treasury Deputy Collectors.	
1 Secretary, Board of Revenue.			
1 Director of Land Records.			
1 Inspector of Local Boards and Municipal Councils.			
3 Special Settlement Officers.			
4 Heads of departments (when not held by departmental officers).			
Posts outside the time-scale.		Proposed scale of pay.	
4		RS.	
1 Chief Secretary	...	...	2,250
3 Members of the Board of Revenue	...	...	1,800—2,000—2,250

NOTE.—(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 Collector 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—Judicial.

Senior appointments.		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.

NOTE.—(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 General Recruits School.	500—50/2—900 —100—1,000.	44 Deputy Superintendents of Police. 28 Assistant Superintendents of Police. 1 Principal, Police Training School. 2 Assistant Commissioners of Police. 2 Malabar Police Force—Assistant Superintendents of Police.	220—30/2—310 —40/2—350— 50/2—500.
Posts outside the time-scale.		Proposed scale of pay.	
7		RS.	
1 Inspector-General ... ..	...	1,500—75—1,800	
6 Deputy Inspectors-General ... ..	...	1,100—50—1,300	

NOTE.—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.



## (4) Jail Service.

Senior appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
6	RS. ..	9	RS.
5 Superintendents, Central Jails	400—30/2—550 —75/2—850	1 Personal Assistant to Inspector-General.	220—30/2—430
1 Superintendent, Borstal Institute, Tanjore.		5 Superintendents, District Jails.	
		3 Superintendents, Re- formatory and Certified Schools.	
Posts outside the time-scale.		Proposed scale of pay.	
1		RS.	
Inspector-General of Prisons		1,350—50—1,500	

NOTE.—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 emoluments in the medical time-scale plus an allowance to compensate him for loss of private practice, so as to bring his emoluments 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.

Senior appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
32	RS.	51	RS.
29 District Forest Officers.	400—30/2— 550—50/2—750.	All remaining gazetted posts.	200—30/2—410.
1 Principal, Forest Col- lege.			
1 Research Officer			
1 Utilization Officer			
Posts outside the time-scale.		Proposed scale of pay.	
7		RS.	
1 Chief Conservator		1,350—50—1,500	
6 Conservators		1,000—50—1,200	

NOTE.—See note under 'Police'. The junior time-scale for the same reason is limited to 15 years.

**(6) Engineering Service**

(with which should be amalgamated the Engineering Workshop Service).

Senior appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
38	RS.	145	RS.
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-scale.		Proposed scale of pay.	
8		RS.	
2 Chief Engineers ...	...	1,500—75—1,800	
6 Superintending Engineers	...	1,000—50—1,200	

NOTE.—(1) The Committee see no reason why there should be a separate Engineering Workshop Service in future and 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.

**(7) District Board Engineering Service.**

Senior appointments.		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—30/2—550— 50/2—750.		

NOTE.—(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.

**(8) Educational (Men's) Service.**

Senior appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
54	Rs.	61	Rs.
8 Deputy Directors of Public Instruction.	400—40/2—600— 50/2—800.	All remaining gazetted appointments.	200—30/2—410.
9 Principals of First Grade Colleges, Training Colleges and Engineering College.			
16 Professors and Additional Professors in the Presidency and Engineering Colleges.			
26 District Educational Officers.			
	Post outside the time-scale.		Proposed scale of pay.
	1		Rs.
	Director of Public Instruction	... ..	1,500—75—1,800

NOTE.—(1) The division between senior and junior posts in this service is not so clear out as in other services and the chief doubt is whether District Educational Officers' appointments should be classed as senior 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 procure men with special qualifications from outside the Presidency, their recruitment should, in the opinion of the Committee, be on specific contracts in each case.

**(9) Educational (Women's) Service.**

Senior appointments.		Junior appointments.	
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.

NOTE.—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.

## (10) Medical Service

Senior appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
86	RS.	248	RS.
1 First Surgeon, General Hospital, Madras.		1 Lady Tutor, Medical College, Madras.	
1 First Physician.		203 Assistant Surgeons.	
1 Superintendent, Women and Children Hospital.		35 Lady Assistant Surgeons and Apothecaries.	
1 Principal, Medical College, Vizagapatam.		5 Assistants to Professors and Demonstrators in Anatomy.	200—20/2—300— 25/2—400.
1 Director, Pasteur Institute, Coonoor.		4 Assistants to Professors and Demonstrators in Physiology.	
1 Chemical Examiner.			
1 Superintendent, Government Royapetta Hospital.			
1 Superintendent, Government Rayapuram Hospital.			
1 Superintendent, Ophthalmic Hospital.	400—25/2—500— 50/2—750.		
1 Superintendent, Mental Hospital.			
4 Superintendents, Central Jails.			
1 Second Physician, 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 Lecturers in Anatomy.			
5 Professors and Lecturers in Physiology.			
Posts outside the time-scale.		Proposed scale of pay.	
1		RS.	
Surgeon-General ...		1,500—75—1,800.	

NOTE.—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 appointments.		Junior appointments.	
Number of posts.	Proposed scale of pay.	Number of posts.	Proposed scale of pay.
6	Rs.	67	Rs.
6 Assistant Commissioners of Excise.	400—50/2—600.	67 Inspectors of Excise (in four grades).	4th grade ... 200 3rd grade ... 250 2nd grade ... 300 1st grade ... 350
Posts outside the time-scale.		Proposed scale of pay.	
3		Rs.	
1 Commissioner of Excise (if not a Member of the Board of Revenue and I.C.S.).		1,500—75—1,800	
2 Deputy Commissioners	...	750—50—1,000	

NOTE.—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.

## SERVICES FOR WHICH A SINGLE SCALE OF PAY HAS BEEN PROPOSED.

Service.	Ordinary time-scale. Proposed scale of pay.	Posts outside the time-scale.	
		Posts.	Proposed scale of pay.
			Rs.
1. Public Health ...		Three Assistant Directors ...	700—50—1,000
		One Director ...	1,200—50—1,500
2. Agriculture ...		Four Deputy Directors ...	700—50—1,000
		One Director ...	1,200—50—1,500
3. Veterinary ...		One Principal, Veterinary College.	700—50—1,000
		One Director ...	1,200—50—1,500
4. Co-operative ...		One Joint Registrar ...	700—50—1,000
		One Registrar (if not held by I.C.S.).	1,200—50—1,500
5. Industries ...		One Deputy Director ...	700—50—1,000
		One Director ...	1,200—50—1,500
6. Survey ...		One Director ...	1,000—50—1,200
7. Registration ...		One Inspector-General ...	1,000—50—1,200
8. Fisheries ..		One Director ...	650—50—800
9. Boilers ..		One Chief Inspector ...	650—50—800
10. Factories ...		One Chief Inspector ...	650—50—800

Rs. 200—30/2—440—40/2—600

## 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 no comparative 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 to be 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 to future 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	.. ..	3½ per cent or half-anna in the rupee.
From Rs. 50 to Rs. 100	.. ..	6¼ „ one anna in the rupee.
From Rs. 100 to Rs. 150	.. ..	12½ „ two annas in the rupee.
Above Rs. 150	.. ..	18½ „ 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 :—

	Out in the rupee.			Per-centage of out.
	RS.	A.	P.	PER CENT.
I. For all monthly compensatory allowances—				
(i) exceeding Rs. 50 .. .. .	0	5	0	31½
(ii) from Rs. 50 down to and including Rs. 20 .. .. .	0	4	0	25
(iii) below Rs. 20 .. .. .	0	2	0	12½
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 re-examined. 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 1½ 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 follows:—

Monthly allowances.	Cut in the rupees.			Per-centage of out.
	RS.	A.	P.	PER CENT.
Allowances exceeding Rs. 50 .. ..	0	2	6	15·625
Allowances of Rs. 50 down to and including Rs. 20 .. ..	0	2	0	12·5
Allowances below Rs. 20 .. ..	0	1	0	6·25

*9th Meeting held on 31st July 1931.*

2. *Special pay*.—The Committee recorded the following resolution on the subject of special pays:—

“The considerations that govern the grant of special pays differ from those 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.

[\* NOTE.—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:—

	Present special pay.		Proposed allowance.	
	Rs.	Class.	Rs.	
Secretaries ..	250	I	100	Class I plus Madras House allowance under the new scheme.
Deputy Secretaries.	200	I	75	Class I plus Madras House allowance.
Under Secretaries.	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.

NOTE 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.*

NOTE 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 was not worth paying an allowance for.

*Personal Assistants to Heads of Departments and others.*

## Note by Secretary.

NOTE 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 present 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:—

	RS.
(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:—

	RS.
(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 Madras house 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:—

	RS.
For officers of all ranks ... ..	50
For Sub-Assistant Surgeons ... ..	25
For nurses ... ..	20
	(as at present).

(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 12½ 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 ... ..	}	Madras.
2nd year Rs. 25 per mensem ... ..		
3rd and 4th years Rs. 35 per mensem ... ..		
1st year Rs. 15 per mensem ... ..	}	Mufassal.
2nd year Rs. 20 per mensem ... ..		
3rd and 4th years Rs. 25 per mensem ... ..		

(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):—

- (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.		Proposed.	
Group number.	Title.	Title.	Group number.
	<i>Special pays.</i>		<i>Remunerative.</i>
I	Added responsibility.	Special work ... ..	I
III	Arduous or dangerous duty.	Extra work ... ..	II
II	Specific addition to work.	Risk to health ... ..	III
IV	Unhealthy localities.		
	<i>Compensatory.</i>		<i>Unremunerative.</i>
	Expensive localities—	Madras—	IV
V	(a) Madras.	(a) House.	
	(b) Hill stations.	[(b) Conveyance.]	V
	(c) Other localities.	Mufassal—	
VI	Conveyance.	(a) Hill stations.	
X	Free quarters, etc.—	(b) Other expensive localities.	
	(a) Free quarters.	Conveyance ... ..	VI
	(b) Concessional rates of rent.	Housing—	VII
	(c) House-rent.	(a) Free quarters.	
	(d) Electrical supply.	(b) Concessional rates of rent for Government quarters.	
VIII	Miscellaneous allowances and allowances for military officers in civil employ—	(c) House-rent.	
	(a) Uniform.	(d) Electrical supply.	
	(b) Ration.	Miscellaneous—	VIII
	(c) Dhobi.	(a) Uniform, horse and saddlery.	
	(d) Tentage*.	(b) Ration.	
	(e) Travelling staff †.	(c) Dhobi.	
	(f) Horse and saddlery.		
IX	Personal pay.	Personal pay ... ..	IX
VII	Emoluments classed as pay—	Allowances for military officers in civil employ. ... ..	X
	(a) Judicial pay ‡.		
	(b) Language pay §.		

\* To be abolished.

† To be included under Travelling Allowances—Fixed travelling allowance.

‡ To be included under Personal Pay.

§ To be absorbed in Class I (proposed).

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.



(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 standard house rent for the group.
	RS.
<i>Gazetted Officers.</i>	
I. All Government servants whose total emoluments (excluding compensatory allowances) exceed Rs. 1,000 ... ..	250
II. Government servants, not included in Group I, the minimum pay of whose time-scale is not less than Rs. 350 ... ..	150
III. Government servants, not included in Group I, the minimum pay of whose time-scale is not less than Rs. 200 ... ..	75
<i>Non-gazetted Officers.</i>	
IV. Government servants, the minimum pay of whose time-scale is not less than Rs. 120 ... ..	35
V. Government servants, the minimum pay of whose time-scale is not less than Rs. 60 ... ..	15
VI. Government servants, the minimum pay of whose time-scale is not less than Rs. 35 ... ..	12
VII. Government servants, the minimum pay of whose time-scale is less than Rs. 35 ... ..	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 allowance 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.	As proposed in memo- randum.		As recom- mended by Committee.	
	RS.	RS.	RS.	RS.
IV	...	...	20	18
V	...	...	12	10
VI	...	...	8	8
VII	...	...	4	4

The Committee further recommend that these flat rates should not be given 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							Rate proposed in memo- randum.	Rate proposed by Com- mittee.
							RS.	RS.
I	...	...	...	...	...	...	100	80
II	...	...	...	...	...	...	75	60
III	...	...	...	...	...	...	40	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 19 of 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  $1\frac{3}{4}$  to  $1\frac{1}{2}$  (instead of  $1\frac{2}{3}$ ) 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  $1\frac{3}{4}$  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  $1\frac{3}{4}$  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.

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  $1\frac{3}{4}$  to  $1\frac{1}{2}$  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.
	AS.	AS.		AS.	AS.
I .. .. .	12	8	IX .. .. .	5	3
II .. .. .	10	7	X .. .. .	4	2
III .. .. .	8	6	XI .. .. .	4	2
IV .. .. .	8	6	XII .. .. .	4	2
V .. .. .	6	4	XIII .. .. .	3	2
VI .. .. .	6	4	XIV .. .. .	3	2
VII .. .. .	6	4	XV .. .. .	3	2
VIII .. .. .	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 1½ 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 1½ 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.	Present rate.		Proposed rate.		Grade.	Present rate.		Proposed rate.	
	Rs.	A.	Rs.	A.		Rs.	A.	Rs.	A.
I	10	0	7	0	IX	1	12	1	8
II	7	8	6	0	X	1	8	1	4
III	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	12	0	10
VI	3	0	2	12	XIV	0	10	0	8
VII	2	8	2	4	XV	0	8	0	6
VIII	2	0	1	12	XVI	0	4	0	3

NOTE.—Separate rates for Grade XVI for journeys outside 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.

**Exception (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.

**Exception (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 (b) 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 entitled 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:—

Grade.	Mansds.			
	Alone.		With family.	
	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.

**NOTE.**—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.

(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 33½ 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 12½ 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.

**(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 expenditure should 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 unfair that 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.

**(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.**

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 lakhs 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 pays as well as pay has been left out of account. The total savings recommended by the Committee come to about Rs. 4½ 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 Committee 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. 2½ lakhs 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. 8.80 lakhs 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 SUMMARIZING THE FINANCIAL EFFECT OF RETRENCHMENT PROPOSALS

Major head of account.	Budget Estimate, 1931-1932.	Savings in a full year.				Percentage of savings to budget provision [col. (6) to col. (2)].
		Table B (accepted.)	Table C (under consideration.)	Table D (not accepted.)	Totals of tables B, C and D.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>I. Expenditure heads.</b>	RS.	RS.	RS.	RS.	RS.	PER CENT.
5. Land Revenue .. .. .	29,08,400	7,85,200	1,55,000	..	9,40,200	32.8
6. Excise .. .. .	40,51,200	2,21,200	1,03,900	51,800	3,76,900	9.3
7. Stamps .. .. .	6,59,300	51,400	25,000	..	76,400	11.6
8. 8-A and 52-A Forest .. .. .	44,73,100	2,94,100	1,72,000	3,000	4,69,100	10.5
9. Registration .. .. .	80,35,700	2,00,300	10,800	..	2,10,900	6.9
15. XIII and 16. Irrigation .. .. .	1,12,88,900	6,54,000	..	..	6,54,000	5.8
22. General Administration .. .. .	2,82,94,200	6,91,500	7,93,900	26,000	15,11,400	5.3
24. Administration of Justice .. .. .	1,00,68,000	3,63,400	36,600	47,600	4,47,600	4.4
25. Jails and Convict Settlements.	29,27,000	4,19,300	1,63,000	..	5,82,300	19.9
26. Police .. .. .	1,76,40,400	6,39,900	1,08,100	..	7,48,000	4.2
27. Ports and Pilotage .. .. .	28,800	1,500	..	..	1,500	5.2
30. Scientific Departments .. .. .	2,70,800	35,300	2,500	..	37,800	14.0
31. Education .. .. .	2,64,77,300	19,43,000	2,43,700	25,400	22,12,100	8.4
32. Medical .. .. .	94,75,000	4,68,700	70,400	4,100	5,43,200	5.7
33. Public Health .. .. .	40,84,800	10,55,400	28,000	1,01,000	11,84,400	29.0
34. Agriculture .. .. .	20,85,900	1,34,500	1,63,300	..	2,97,800	14.8
Veterinary .. .. .	12,28,700	26,600	1,73,900	..	2,00,500	16.3
Co-operative credit .. .. .	12,40,300	1,00,500	18,300	45,600	1,64,400	13.3
35. Industries and Cinchona .. .. .	13,17,200	1,38,900	1,95,200	..	3,34,100	25.4
Fisheries .. .. .	7,97,700	1,99,000	97,600	..	2,96,600	37.2
37. Miscellaneous Departments—						
Labour .. .. .	20,38,300	4,06,400	3,000	..	4,09,400	20.1
Other Departments .. .. .	6,83,000	38,400	27,600	..	66,000	9.7
Motor Vehicles Taxation Act.	49,59,900	..	..	..	..	..
41. Civil Works .. .. .	†2,18,33,600	29,00,000	6,93,000	..	35,93,000	16.5
43. Famine .. .. .	1,00,000	75,000	..	..	75,000	75.0
45 & 45-A. Pensions .. .. .	79,83,400	2,20,000	..	..	2,20,000	2.8
46. Stationery and Printing .. .. .	23,57,000	1,62,900	2,00,000	..	3,62,900	15.4
47. Miscellaneous .. .. .	4,21,000	10,900	..	..	10,900	2.6
<b>Total I ..</b>	<b>‡17,26,78,900</b>	<b>1,22,37,300</b>	<b>34,84,500</b>	<b>3,04,500</b>	<b>1,80,26,300</b>	<b>9.3</b>
<b>II. Expenditure Common to all Departments.</b>						
(a) Special pays .. .. .		81,000	3,65,000	4,000	4,50,000	
(b) Compensatory allowance .. .. .		45,000	1,69,000	36,000	2,50,000	
(c) Travelling allowances (including fixed travelling allowance).	(Included under I. Expenditure heads.)	8,80,000	..	..	8,80,000	
(d) Contingences and supplies and services—						
(i) Petty construction and repairs.		1,30,000	..	..	1,30,000	
(ii) Books and periodicals.		64,000	..	..	64,000	
(iii) Other contingencies and supplies and services.		6,35,000	..	..	6,35,000	
<b>Total II ..</b>		<b>18,85,000</b>	<b>5,34,000</b>	<b>40,000</b>	<b>24,09,000</b>	
<b>Total I and II ..</b>	<b>17,26,78,900</b>	<b>1,40,72,300</b>	<b>40,18,500</b>	<b>3,44,500</b>	<b>1,84,35,300</b>	<b>10.7</b>
<b>III. Increase in Revenue—see Table on page 211 infra.</b>						
		2,74,100	8,30,900	29,500	11,34,500	
<b>Total I to III ..</b>		<b>1,43,46,400</b>	<b>48,49,400</b>	<b>3,74,000</b>	<b>1,95,69,800</b>	
			<b>1,91,95,800</b>			
<b>IV. Pay .. .. .</b>		39,59,000	Rs. 1 lakh rising to Rs. 50 lakhs in about 25 years.	..	Rs. 1 lakh rising to Rs. 50 lakhs in about 25 years.	
<b>Grand Total ..</b>		<b>1,83,05,400</b>	<b>48,49,400 plus Rs. 1 lakh to Rs. 50 lakhs.</b>	<b>..</b>	<b>1,95,69,800 plus Rs. 1 lakh to Rs. 50 lakhs.</b>	

\* Includes and † excludes Rs. 9,78,100 relating to grants for water-supply and drainage works carried out by the Public Works Department.

‡ From the total budget figure of Rs. 18,22,12,300 Rs. 95,46,600 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.

## STATEMENT SHOWING THE FINANCIAL EFFECT OF RETRENCHMENT PROPOSALS—cont.

Heads of account.  (1)	Increase in a full year.			
	Table B (accepted).  (2)	Table C (under con- sideration).  (3)	Table D (not accepted).  (4)	Totals of tables B, C and D [columns (2) to (4)].  (5)
<i>Increase in Revenue.</i>				
	RS.	RS.	RS.	RS.
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	..	26,500
XXI. Education .. .. .	..	..	..	60,000
XXII. Medical .. .. .	..	21,500	..	2,000
XXIV. Agriculture, Veterinary and Co-operative Credit .. .. .	..	37,100	..	2,500
XXV. Industries .. .. .	..	6,300	..	..
XXVI. Miscellaneous Departments .. .. .	..	..	..	21,000
XXXV. Miscellaneous—				
(1) Heads of Provinces and Headquarter Estab- lishments.	..	..	..	27,000
(2) District Administration .. .. .	..	..	..	3,00,900
(3) Madras Services Commission .. .. .	..	36,600	..	..
(4) Local Fund Audit Department .. .. .	..	..	..	54,000
<b>Total ..</b>	..	2,74,100	..	8,30,900
			..	29,500
				11,34,500

TABLE B.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33.

*Expenditure heads.*

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>5. LAND REVENUE.</b>					
1. Abolition of 2 Survey Parties consisting of 4 Assistant Directors of Survey and their establishments.	1,60,800	..	7,12,000	..	..
2. Disbandment of No. III Settlement Party consisting of Special Settlement officers and staff and reduction in the strength of Settlement Party No. IV.		..			
3. Additional savings under other items such as travelling allowance, contingencies, etc.		73,200			
Total—Land Revenue ..	1,60,800	73,200	7,12,000	..	73,200
<b>6. EXCISE.</b>					
1. Abolition of 2 Assistant Commissioners, 7 Inspectors and the Assistant Secretary to the Commissioner, 5 Assistant Inspectors, 19 Sub-Inspectors, 1 temporary analyst, 15 clerks, 237 peons and sanctioning 1 Inspector in place of the Secretary to the Commissioner, 5 Assistant Inspectors for sub-circles and 1 Superintendent for office in place of the Assistant Secretary.	15,700	..	1,86,000	..	..
2. Discontinuance of certain temporary establishments consisting of 2 Assistant Inspectors, 4 Sub-Inspectors and 28 peons.	..	..	13,500	..	..
3. Discontinuance of preventive training of officers and clerks.	..	..	2,000	..	..
4. Restriction of rewards .. ..	11,500	..	..	15,000	..
5. Reduction in the scale of supply of clothing and equipment so as to reduce the present cost by at least 15 per cent.	4,700	..	4,700	..	..
6. Additional savings under other items such as travelling allowance, contingencies, etc.	..	13,800	..	..	..
Total—Excise ..	31,900	13,800	2,06,200	15,000	..
<b>7. STAMPS.</b>					
1. Abolition of the posts of 1 clerk and 1 peon.	200	..	800	..	..
2. Savings in the payment of discount consequent on the anticipated fall in the sale of stamps.	50,000	36,000	..	..	50,000
3. Reductions under freight charges ..	..	600	..	..	600
Total—Stamps ..	50,200	36,600	800	..	50,600



TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-1933.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>8 AND 8-A FOREST.</b>					
1. Abolition of the system of issuing permits through Permit-issuing officers on payment of commission.					
2. Restriction of timber operations and cutting down expenditure on communications.	88,800	1,45,900	..	..	1,59,300
3. Minor savings under purchase of livestock, restriction of expenditure under fire protection, etc.					
4. Abolition of the entire Forest Panchayat staff of one Forest Panchayat Officer, 28 Forest Deputy Tahsildars and their establishment.	28,200	..	1,09,800	..	..
5. Stopping the payment of a moiety of compounding fees and fines in forest offences reported by forest panchayats.	700	..	25,000	..	..
Total—Forest ..	1,17,800	1,45,900	1,34,800	..	1,59,300
<b>9. REGISTRATION.</b>					
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.	2,300	..	6,900	..	..
(3) Itinerating centres .. ..	400	..	1,500	..	..
2. Abolition of six Registration districts, viz., Anantapur, Cuddapah, Erode, Palghat, Villupuram and Erode, by amalgamating existing charges.	3,500	..	56,700	..	..
3. Non-employment of temporary clerks and Sub-Registrars.	..	28,000	..	45,000	..
4. Stoppage of recruitment of Sub-Registrars.	..	900	..	900	..
5. Additional savings under other items, such as travelling allowance, contingencies, etc.	19,900	68,100	..	19,900	68,100
Total—Registration ..	28,300	92,000	71,400	65,800	68,100
<b>15. XIII AND 16. IRRIGATION.</b>					
1. Public Works Department— Irrigation (other than Cauvery-Mettur Project)— Reduction of expenditure on works outlay.	..	6,53,400	..	6,00,000	..
2. Minor Irrigation— Reduction of temporary establishment of 1 Supervisor, 24 Overseers and 36 Lascars.	15,200	..	34,000	..	..
3. Restriction of new works to the barest possible minimum.	..	8,900	..	20,000	..
4. Savings under Maintenance and Repairs.	..	14,000	..	..	..
Total—Irrigation ..	15,200	6,76,300	34,000	6,20,000	..

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

*Expenditure heads—cont.*

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-1933.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>22. GENERAL ADMINISTRATION.</b>	RS.	RS.	RS.	RS.	RS.
<i>Staff and Household of His Excellency the Governor.</i>					
1. Abolition of the posts of 1 clerk and 2 temporary harkbaras in the Military Secretary's Office.	400	..	800	..	..
2. 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	..	..
3. Keeping certain posts in the Body Guard establishment vacant.	..	3,200	..	..	3,200
4. Government House furniture—Restriction of Maintenance grant.	..	13,000	..	..	13,000
<i>Executive Councils and Ministers.</i>					
5. Discontinuance of Indian News Agency and Renter's telegrams to the Honourable Members and Ministers.	7,400	..	10,000	..	..
6. Discontinuance of the present system under which Council Secretaries tour at the expense of the state.	..	..	10,000	..	..
Total ..	8,500	16,200	24,300	..	16,200
<i>Legislative Council.</i>					
7. Legislative Council—minor savings under establishment.	..	1,000	..	..	1,000
<i>Civil Secretariats.</i>					
8. Chief Secretariat—Retrenchment in establishment..	100	..	200	..	..
9. Finance Secretariat—Temporary discontinuance of the deputation of a Superintendent for training in Accountant-General's office for 6 months.	..	..	700	..	..
10. Conversion of 9 posts of temporary Upper Division clerks into Lower Division clerks and abolition of one peon's post.	..	..	1,300	..	..
11. Reduction in contribution for Commercial Accountants.	500	..	2,000	..	..
12. Revenue Department—Savings under pay of officers and establishment.	..	3,400	..	..	..
Abolition of the post of one Superintendent and creation of a clerk's post instead and the abolition of 2 posts of peons.	..	..	2,200	..	..
13. Keeping in abeyance the posts of Under Secretary and 2 peons in the Development Department.	..	..	12,400	..	..
14. Abolition of a temporary Upper Division clerk in the Development Department.	..	..	800	..	..
15. Charges common to all Secretariats—					
Abolition of the posts of building overseer, 2 chowkidars, and 1 peon; replacement of Library Superintendent by an Upper Division clerk and holding in abeyance the posts of 1 Lower Division clerk and 1 attender in the Central Record Branch.	400	100	1,600	..	..

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>22. GENERAL ADMINISTRATION—cont.</b>	RS.	RS.	RS.	RS.	RS.
<i>Civil Secretariats—cont.</i>					
16. Abolition of the post of a peon in the office of the Senior Translator to Government.	..	..	200	..	..
17. Madras Record Office—Retrenchment in staff.	3,400	600	..	..	..
18. Reductions under permanent and temporary establishments in the office of the Inspector of Municipal Councils and Local Boards.	500	3,000	..	3,500	..
Total ..	4,900	7,100	21,400	3,500	..
<i>Local Fund Audit Department.</i>					
19. Reduction of 2 Assistant Examiners, 5 Inspectors, 8 clerks and 8 peons.	..	..	39,800	..	..
<i>District Administration.</i>					
20. Abolition of the Personal Assistant to the Collector of Visagapatam.	..	..	3,600	..	..
21. Abolition of two divisions, viz., Atmakur and Rayachoti.	..	..	..	..	..
22. Abolition of 13 sub-talukhs and conversion of 7 taluks into sub-talukhs.	23,800	..	1,20,900	..	..
23. Abolition of— Koiripatti division, Kothapur, Kuppam and Bimlipatam talukhs, sub-talukhs of Aravakurichi in Trichinopoly, Dusi in North Arcot and Pamuru in Kistna and conversion of Chintalapudi taluk into a sub-taluk.	..	..	38,000	..	..
24. Abolition of the post of Special Deputy Collector, Chandragiri.	..	..	3,600	..	..
25. Abolition of the post of Assistant to the Treasury Deputy Collector of Malabar.	..	..	2,200	..	..
26. Disbandment of the temporary establishment for re-writing old records in the Visagapatam district.	..	..	800	..	..
27. Postponement of the special training in maintenance of Tahsildars and Deputy Tahsildars.	15,500	..	..	11,700	..
28. Discontinuance of the anti-malarial operations in the Visagapatam Agency.	10,000	..	..	10,000	..
29. Reduction in the rates of jamabandi allowances to village menials.	20,000	..	1,00,000	..	..
30. Discretionary grants by Collectors.	24,100	..	25,000	..	..
31. Reduction under petty construction and repairs.	..	1,25,000	..	..	1,94,000
32. Additional savings under contingencies, etc.	..	35,900	..	..	76,000
Total ..	93,400	1,60,900	2,94,100	21,700	2,70,000
Total—General Administration ..	1,06,800	1,85,200	3,79,100	25,200	2,87,200

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
	RS.	RS.	RS.	RS.	RS.
<b>24. ADMINISTRATION OF JUSTICE.</b>					
1. Abolition of Small Cause Court, Kumbakonam (including 1 sarishtadar, 9 clerks and 4 servants).					
2. Abolition of Additional Sub-Judge, Calicut.					
3. Abolition of 5 District Munsifs' Courts (including 43 clerks and 21 peons), Palamcottah, Nanniam, 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 Rs. 180 per mensem on house-rent)—Masulipatam and Avanigedda, Baswada and Nuzvid, Trichinopoly and Srirangam, and Gudur and Nellore.					
6. Abolition of the Additional District Munsif's Court, Badagara (including 8 clerks and 8 peons).					
7. Abolition of the following temporary appointments or Courts on the expiry of the period of sanction—Additional Sub-Judges, Guntur and Trichinopoly, and Additional District Munsifs, Berhampur, Baswada, Coimbatore, Guntur, Ongole and Visianagram and their establishments.	..	..	57,600	..	..
8. Reduction of process-service and copyist establishments in the districts of Tinnevely, Bellary, Kurnool, South Kanara, Ganjam, South Malabar, North Malabar, North Arcot, South Arcot, Trichinopoly, East Tanjore, West Tanjore, Salem, Kistna, Chingleput, Coimbatore, Guntur, West Godavari, East Godavari, Madura and Ramnad (1 Superintendent, 1 Assistant Superintendent, 10 Examiners, 11 Readers, 61 Copyists, 3 Attenders, 11 Assistant Nazirs, 3 Deputy Nazirs, 151 Amins and 413 Process peons).	36,200	..	11,41,400	..	..
9. Abolition of posts of Translators in the Assistant Sessions Courts of Tinnevely, Nellore, Madura, Salem, Guntur and Ramnad and restoration of the post of clerk kept vacant in the Courts of Nellore and Guntur.	..	..	4,800	..	..
10. Abolition of the post of Translator in the Assistant Sessions Court, Coimbatore.	300	..	900	..	..
11. Abolition of the post of Head clerk in 13 Sub-Courts and the substitution in their place clerks, on lower scale.	..	..	4,000	..	..
12. Abolition of 16 clerks' posts in several Sub-Courts.	..	..	6,700	..	..
13. 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	..	..

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>24. ADMINISTRATION OF JUSTICE—cont.</b>	RS.	RS.	RS.	RS.	RS.
14. Reduction in the pay of acting incumbents of the posts of Assistant Registrar, Appellate Side, and Sub-Assistant Registrar, Administrative Department and Second Assistant Registrar, Original Side, High Court.	..	600	..	..	300
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.					
16. 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.					
17. Discontinuance of the present supply to High Court of two copies of the Indian Cases of the Reports of Patent Designs, Irish Reports and Law Quarterly Review and Cohen's Criminal Appeal Reports.	600	..	1,100	..	..
18. Restriction in the number of copies of Calcutta Law Journal, Calcutta Weekly Notes, Bombay Law Reporter, Allahabad Law Journal, 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 Jurors and Assessors.	..	..	(a)	..	..
22. Additional saving under other items such as travelling allowances, contingencies, etc.	..	23,700	..	..	23,700
<b>Total—Administration of Justice ..</b>	<b>76,800</b>	<b>24,300</b>	<b>3,39,400</b>	<b>..</b>	<b>24,000</b>
<b>25. JAILS AND CONVICT SETTLEMENTS.</b>					
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	..	..
3. 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	..	11,300	..	..
4. Savings under Jail Manufactures ..	..	1,40,400	..	..	1,70,000
5. Withholding grants for Borstal and Certified schools.	600	..	600	..	..

(a) Savings not known.

TABLE B—cont.

## STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>25. JAILS AND CONVICT SETTLEMENTS— cont.</b>	RS.	RS.	RS.	RS.	RS.
6. Reduction in the scale of supply of Clothing and Equipment.	17,500	..	19,500	..	..
7. Additional savings under other items of expenditure, like Contingencies, Supplies and Services, Dietary charges, Petty construction and repairs, etc.	..	1,39,100	..	..	1,99,500
Total—Jails ..	28,200	2,81,000	45,400	4,400	2,99,500
<b>26. POLICE.</b>					
1. Reduction of police staff by 22 Sub-Inspectors, 44 head constables, 770 constables and 228 ghat talai-yaris.	92,100	..	2,83,500	..	..
2. Suspension of the scheme for the training of the Armed Reserve in the Northern Circars.	..	11,700	..	11,700	..
3. Temporary closure of the Central Recruits' School, Vizianagram, and reduction of staff in other Recruits' schools.	..	12,000	..	40,000	..
4. Cancellation of the Range and Presidency Police Sports and abolition of prizes to recruits.	4,000	14,000	..	22,000	..
5. Reductions under Rewards and Honoraria.	..	..	..	30,000	..
6. Reduction in the purchase of tents.	..	..	..	8,000	..
7. Reduction of 4 orderlies of Deputy Inspectors-General.	..	..	1,000	..	..
8. Replacement of 286 head constable station-writers by constables.	200	..	10,800	..	..
9. Reduction in the police staff of the Guntur district by 1 head constable and 6 constables.	..	..	1,900	..	..
10. Temporary reduction in the teaching and menial staff of the Police Training School, Vellore, by 2 Inspectors, 1 head constable, 2 watermen, 1 sweeper and 1 scavenger.	..	700	..	5,100	..
11. Reorganization of the Malabar Special Police, resulting in the reduction of the staff by 1 subadar, 4 jamadars, 1 havildar-major, 4 havildars, 5 naiks and 1 constable against an increase of 1 jamadar-adjutant.	..	..	7,500	..	..
12. Amalgamation of the Police Hospitals at Rajahmundry and Silem with the main Government Hospitals at those places.	1,100	..	5,300	..	..
13. Minor savings under Pay of Establishment.	4,800	800	4,800	..	..
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 Services, Contingencies, Petty Construction and Repairs, etc.	..	1,06,700	..	..	81,500
Total—Police ..	1,02,300	1,46,900	4,41,800	1,16,800	81,500

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>27. PORTS AND PILOTAGE.</b>					
1. Abolition of 2 clerks and 1 peon in the office of the Agent to the Government Consignments.	..	..	1,000	..	..
2. Temporary reduction of the post of 1 driver and 2 lascars.	500	..	..	..	500
Total—Ports and Pilotage ..	500	..	1,000	..	500
<b>30. SCIENTIFIC DEPARTMENTS.</b>					
<i>Museums.</i>					
1. Stoppage of grant to the Indian Chemical Society.	300	..	300	..	..
2. Miscellaneous savings in Museum.	..	2,800	..	..	2,800
Total ..	300	2,800	300	..	2,800
<i>Hydro-Electric Surveys.</i>					
3. Constitution of an Electricity Department with the Chief Engineer for Hydro-Electric Development at its head and the Electrical Engineer and Electrical Inspector under his control.	..	..	..	..	..
4. Savings under Pay of Officers due to changes in personnel.	3,000	1,500	3,600	..	..
5. Keeping in abeyance certain clerical and draftsmen's posts.	1,000	4,000	..	7,800	..
6. Additional savings under other items of expenditure such as travelling allowance, contingencies, etc.	..	15,600	..	..	15,600
Total ..	4,000	21,100	3,600	7,800	15,600
Total—Scientific Departments ..	4,300	23,900	9,100	7,800	18,400
<b>31. EDUCATION—TRANSFERRED.</b>					
1. Voluntary reduction in the statutory grants to universities.	..	..	..	49,000	..
2. Reduction of teaching grants to—					
Non-Government Colleges ..				15,300	..
Elementary schools ..				1,79,500	..
District Educational Councils ..				1,45,700	..
Panchayat schools ..	9,63,500	20,000	..	14,000	..
Aided training schools ..				10,500	..
Sanskrit schools ..				19,000	..
Reduction in the allotments for night schools.			5,57,000	..	..
3. Abolition of special grants to Aided secondary schools for the improvement of pay of teachers.	1,15,000	..	..	1,15,000	..
4. Reduction of stipends and stipendiary grants to teachers undergoing training in Colleges and schools.	(8) 3,66,000	..	3,18,800	..	..
5. Reduction in the period of tenure of scholarships from 12 to 9 months and non-award of certain scholarships.	78,000	..	63,200	12,800	..
6. Abolition of sessional schools ..	11,000	..	19,100	..	..
7. Restriction of compensations for fee concessions.	(a)	..	1,00,000	..	..

(a) Included in (8).

TABLE B—cont.

## STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>31. EDUCATION—TRANSFERRED—cont.</b>	RS.	RS.	RS.	RS.	RS.
8. Reduction in the provisions for building and equipment grants and subsidy for colleges, secondary and special schools.	..	1,55,000	..	1,55,000	..
9. Restriction of instructional tours in Government colleges.	5,000	..	..	5,000	..
10. Reduction of the grant to the Meenakshi Training School, Chidambaram, from full to half the net cost.	..	..	3,900	..	..
11. Reduction of grants to Boy Scouts and Girl Guides Associations.	..	..	..	4,500	..
12. Abolition of certain adult education classes.	..	..	3,900	..	..
13. Keeping in abeyance the post of Deputy Directress of Public Instruction.	..	..	..	10,000	..
14. Holding in abeyance certain posts in the Law and Engineering Colleges.	..	6,000	..	6,000	..
15. Additional under other items such as Travelling Allowance, Contingencies, Supplies and Services, etc.	..	83,800	..	..	83,800
<b>Total ..</b>	<b>15,38,500</b>	<b>2,64,800</b>	<b>10,65,900</b>	<b>7,41,100</b>	<b>83,800</b>
<b>RESERVED—EUROPEAN EDUCATION.</b>					
16. Reduction of Teaching grants ..	10,500	..	..	1,300	..
17. Reduction in the period of tenure of scholarships from 12 to 9 months.	6,000	..	5,000	..	..
18. Abolition of stipends in Ghora Galli.	2,000	..	2,000	..	..
19. Reduction of provision for buildings and equipment grants.	..	19,000	..	19,000	..
20. Additional savings under other items such as Travelling Allowance, contingencies, etc.	..	1,300	..	..	1,300
<b>Total ..</b>	<b>18,500</b>	<b>20,300</b>	<b>7,000</b>	<b>20,300</b>	<b>1,300</b>
<b>EDUCATION—RESERVED—AGENCY.</b>					
21. Reduction of teaching grants ..	6,500	..	..	6,000	..
22. Reduction in the period of tenure of scholarships from 12 to 9 months.	2,000	..	3,000	..	..
23. Resumption of provision for new schools.	..	2,000	..	..	2,000
24. Grants and subsidies for buildings and equipment.	..	8,000	..	8,000	..
25. Additional savings under other items such as Travelling Allowance, contingencies, etc.	..	4,600	..	..	4,600
<b>Total ..</b>	<b>8,500</b>	<b>14,600</b>	<b>3,000</b>	<b>14,000</b>	<b>6,600</b>
<b>Total—Education ..</b>	<b>15,65,500</b>	<b>2,99,700</b>	<b>10,75,900</b>	<b>7,75,400</b>	<b>91,700</b>
<b>32. MEDICAL.</b>					
1. Abolition or reduction of five Civil Surgeons and 26 Civil Assistant Surgeons.	45,500	..	1,10,200	..	..
2. Abolition of male and female Sub-Assistant Surgeons in certain Government hospitals.	3,200	..	36,800	..	..
3. Abolition of 98 posts in the non-medical staff.	14,300	..	55,200	..	..



TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32.)		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>32. MEDICAL—cont.</b>	RS.	RS.	RS.	RS.	RS.
4. Abolition of the post of Additional Assistant Surgeon attached to the Royapetta Hospital.	1,000	..	5,900	..	..
5. Reduction in the pay of demonstrators.	2,100	..	4,200	..	..
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	..	..	30,600	..
7. Cancellation or postponement of study leave to medical officers.	34,800	..	..	34,800	..
8. Reduction of free studentships and scholarships, etc., 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	..
10. Introduction of flat rate of capitation grant to private leper asylums.	2,900	..	4,100	..	..
11. Discontinuance of maintenance grant to private medical institutions.	3,000	..	3,000	..	..
12. Postponement of building grant to private medical institutions.	..	1,700	..	21,800	..
13. Economy in Home stores ..	..	93,600	..	..	93,600
14. Central Board of Indian Medicine—Restriction of memberships to residents of Madras.	1,500	..	1,500	..	..
15. School of Indian Medicine—Reduction in the number of stipends to lady students by one and conversion of annual grant of Rs. 60 for books into a triennial grant of Rs. 100.	..	..	300	..	..
16. Additional savings under other items of expenditure such as Travelling Allowance, Contingencies, Supplies and Services, etc.	..	28,900	..	..	28,900
<b>Total—Medical ..</b>	<b>1,16,700</b>	<b>1,24,200</b>	<b>2,53,800</b>	<b>92,400</b>	<b>1,22,500</b>
<b>33. PUBLIC HEALTH.</b>	..	..	..	..	..
1. Amalgamation of the post of Director of Town-Planning with that of Consulting Architect to Government.	..	..	25,500	..	..
2. Abolition of the posts of two Deputy Sanitary Engineers and the Personal Assistant to the Sanitary Engineer.	2,400	..	41,500	..	..
3. Abolition of the posts of ten Health Inspectors and of their peons.	..	..	10,200	..	..

TABLE B—cont.

## STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>33. PUBLIC HEALTH—cont.</b>	RS.	RS.	RS.	RS.	RS.
4. Abolition of the Special Malaria Officer and staff.	..	..	26,000	..	..
5. Abolition of the lady Sub-Assistant Surgeon and peon in the establishment of the Assistant Director of Public Health (Maternity and Child Welfare).	..	..	1,400	..	..
6. Reduction of Plague staff	7,000	..	18,200	..	..
7. Stoppage of deputation of Health Officers for training in Calcutta School of Tropical Medicine.	6,800	..	..	15,800	..
8. Stoppage of quinquennial training of Health Inspectors.	..	..	..	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	..	..
11. Abolition of compounders in the Vizagapatam Agency.	1,000	..	2,400	..	..
12. Abolition of anti-malarial staff in the Vizagapatam Agency.	1,300	..	10,900	..	..
13. Abolition of the post of Sub-Assistant Surgeon in the King Institute, Guindy.	1,000	..	2,400	..	..
14. Discontinuance of the anti-drink and drug propaganda.	..	1,92,100	1,90,000	..	..
15. Savings under Public Analyst's staff.	..	2,400	..	..	..
16. Abolition of two temporary hook-worm campaign units	..	..	5,700	..	..
17. Reduction in grants for water-supply and drainage schemes (including rural water-supply).	..	6,38,800	..	6,25,000	..
18. Reduction in the provision for sanitary works in malarial places.	..	6,000	..	6,000	..
19. Additional savings under other items such as Travelling Allowances, Contingencies, Supplies and Services, etc. (including savings under the Sanitary Engineering Department, Director of Town-Planning, Bacteriological laboratories, etc.).	..	52,900	..	..	52,900
<b>Total—Public Health ..</b>	<b>21,600</b>	<b>8,32,200</b>	<b>3,34,000</b>	<b>6,68,500</b>	<b>52,900</b>
<b>34. AGRICULTURE.</b>					
1. Abolition of the posts of Assistant lecturers in Agricultural Engineering, Dairying and Agriculture in the Agricultural College.	..	..	4,600	..	..
2. Keeping certain posts vacant (including the post of Assistant Lecturer in Engineering and about 10 Demonstrators' posts).	..	20,800	..	15,400	..
3. Abolition of the post of Assistant Curator (one post in the upper Subordinate cadre).	..	..	1,700	..	..
4. Closure of the Agricultural Middle School, Taliparamba.	..	..	8,200	..	..
5. Reduction in the value and number of scholarships.	..	..	600	..	..
6. Works—Petty construction and repairs.	..	32,100	..	40,000	..
7. Savings due to Director of Agriculture's post being vacant for some months.	..	7,000	..	..	..

TABLE B—cont.

## STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>34. AGRICULTURE—cont.</b>	RS.	RS.	RS.	RS.	RS.
8. Additional savings under purchase of seeds, stores, etc.	..	23,600	..	..	64,000
9. Utilization of the motor-van units by all departments according to a regular programme of work.	..	..	..	..	..
<b>Total—Agriculture ..</b>	..	23,600	15,100	55,400	64,000
<b>VETERINARY.</b>					
1. Abolition of one of the posts of Veterinary Surgeons in the Director's office and creation of a clerk's post in its stead.	..	..	600	..	..
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	..
3. Non-holding of the Refresher course in the Veterinary College.	..	700	..	700	..
4. Closure of the Veterinary dispensaries at Udipi, Sivakasi, Kandukur and Battovanipalle.	..	..	10,300	..	..
5. Abolition of stipends in the Madras Veterinary College and institution of 4 scholarships for depressed and backward classes.	..	..	2,000	..	..
6. Additional savings in expenditure on the purchase of Rinderpest serum owing to the epidemic being mild.	..	1,17,700	..	..	..
<b>Total—Veterinary ..</b>	10,000	1,19,200	12,900	13,700	..
<b>Co-OPERATIVE CREDIT.</b>					
1. Abolition of the post of Special Deputy Director of Agriculture.	..	..	9,800	..	..
2. Reduction in the number of Sub-Deputy Registrars from 43 to 36 and revision of pay of Sub-Deputy Registrars.	..	..	38,400	..	..
3. Stoppage of grants to—					
(a) District Federations ..	21,600	..	25,000	..	..
(b) Provincial Co-operative Union ..	1,200	..	1,200	..	..
4. Abolition of the post of Deputy Registrar, Ramnad Circle.	900	..	3,900	..	..
5. Discontinuance of the post of Sub-Deputy Registrar, Ramnad, from May 1932.	..	..	1,400	..	..
6. Non-employment of staff sanctioned for Land Mortgage Banks.	..	12,500	..	12,500	..
7. Withdrawal of subsidy to one Training Institute.	..	..	4,600	..	..
8. Additional savings under other items of expenditure such as travelling allowance, contingencies, etc.	..	3,700	..	..	3,700
<b>Total—Co-operative Credit ..</b>	23,700	16,200	84,300	12,500	3,700

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>35. INDUSTRIES.</b>	RS.	RS.	RS.	RS.	RS.
<i>Cinchona.</i>					
Restriction of plantations .. ..	..	1,200	..	1,200	..
<i>Industries.</i>					
1. Abolition of one division in District Engineering.	..	..	7,700	..	..
2. Abolition of leather industry class in the Leather Trades Institute and the abolition of a post of teacher in the School of Arts and Crafts.	600	..	600	..	..
3. Reduction of grants-in-aid by 20 per cent.	..	..	22,000	..	..
4. Discontinuance of the contribution to Jamshedpur Technical Institute and reduction of subsidy to Victoria Jubilee Technical Institute, Bombay.	6,000	..	7,000	..	..
5. Abolition of or reduction in the number of the various scholarships (including foreign scholarships).	3,800	..	26,900	..	..
6. Postponement of the purchase of plant and machinery for the Pumping and Boring section.	..	31,600	..	..	31,600
7. Non-purchase of machinery for the Industrial schools at Calicut, Bellary and Mangalore.	..	27,500	..	27,500	..
8. Additional savings under other items of expenditure such as travelling allowance, contingencies, etc.	2,500	11,900	..	2,500	11,900
<b>Total—Cinchona and Industries ..</b>	<b>12,900</b>	<b>72,200</b>	<b>64,200</b>	<b>31,200</b>	<b>43,500</b>
<i>Fisheries.</i>					
1. Disposal of "Lady Goschen" ..	53,900	..	1,02,800	..	..
2. Reduction in staff of Fisheries schools.	1,200	..	2,400	..	..
3. Postponement of annual docking and incidental expenses on "Lady Nicholson."	..	1,500	..	..	1,500
4. Suspension of the scheme for the purchase of an engine for 'Pearl' and employment of additional crew.	500	..	500	..	..
5. Expenses in connexion with the Pearl and Chank Fisheries.	..	18,200	..	18,200	..
6. Additional savings under other items such as travelling allowance, contingencies and supplies and services.	..	73,600	..	..	73,600
<b>Total—Fisheries ..</b>	<b>55,600</b>	<b>93,300</b>	<b>1,05,700</b>	<b>18,200</b>	<b>75,100</b>
<b>37. MISCELLANEOUS DEPARTMENTS.</b>					
<i>Labour—Transferred.</i>					
1. Closure of about 800 Labour schools and non-opening of new schools..	54,900	35,600	60,000	22,000	..
2. Reduction of grants for well works.	..	62,000	..	18,000	..
3. Other minor savings .. ..	..	1,000	..	..	900
<b>Total ..</b>	<b>54,900</b>	<b>98,600</b>	<b>60,000</b>	<b>40,000</b>	<b>900</b>

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>37. MISCELLANEOUS DEPARTMENTS—cont.</b>	rs.	rs.	rs.	rs.	rs.
<i>Labour—Reserved.</i>					
4. Keeping in abeyance for two years the post of Labour Commissioner.	27,700	..	..	32,500	..
5. Savings under establishment on account of—					
(1) Reduction in district staff.					
(2) Replacement of Tahsildar Labour Officers by Deputy Tahsildar Labour Officers.	67,800	2,500	99,000	..	..
(3) Temporary reduction in the staff of the Commissioner's office.					
6. Closure of Kallar Industrial centres and nearly 70 Kallar schools in Madura, Ramnad and Tanjore districts.	78,800	15,900	98,100	..	..
7. Closure of Reformatory school for girls at Nellore.	4,500	..	8,700	..	..
8. Reduction in expenditure under Criminal Tribes Settlements.	..	2,400	..	1,800	..
9. Postponement of construction of houses for Pulianthope labourers.	..	13,000	..	13,000	..
10. Abolition of District Labour Officers, Madras, Salem, Tinnevely, Coimbatore, Chittoor, Kurnool and Cuddapah and their staff.	4,100	..	30,000	..	..
11. Closure of Pallavaram settlement ..	3,600	..	3,600	..	..
12. Suspension of the scheme for the reclamation of Thottia Naicks.	..	4,700	..	4,700	..
13. Reduction in Boarding grants to criminal tribes children.	4,400	2,800	5,600	..	..
14. Additional savings under other items such as travelling allowance, contingencies, etc.	..	7,600	..	..	7,600
<b>Total ..</b>	<b>1,90,900</b>	<b>48,900</b>	<b>2,44,900</b>	<b>58,000</b>	<b>7,600</b>
<b>Total—Labour ..</b>	<b>2,45,800</b>	<b>1,47,500</b>	<b>3,04,900</b>	<b>93,000</b>	<b>8,500</b>
<i>Inspector of Factories.</i>					
15. Abolition of a Circle Office. ..	3,000	..	5,600	..	..
16. Abolition of one clerk on Rs. 40 in the office of the Chief Inspector.	200	..	500	..	..
17. Savings under leave allowances ..	..	500	..	..	..
<i>Inspector of Steam Boilers.</i>					
18. Keeping in abeyance the posts of Personal Assistant to the Chief Inspector and of his peon.	..	4,300	..	6,000	..
<i>Examinations.</i>					
19. Savings in rent due to Government Examinations being held in Government buildings.	100	..	300	..	..
20. Reduction in the scale of remuneration paid to examiners.	4,800	..	6,800	..	..
<i>Inspection of Motor vehicles.</i>					
21. Reduction of honorarium paid to the Commissioner of Police for half-yearly examination of motor buses.	800	..	3,300	..	..

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
<b>37. MISCELLANEOUS DEPARTMENTS—cont.</b>	RS.	RS.	RS.	RS.	RS.
<i>Electrical Inspector.</i>					
22. The posts of Junior Inspector and certain others not being filled up and other minor savings.	..	5,000	..	5,800	..
<i>Compilation of Vital Statistics.</i>					
23. Abolition of 13 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	1,57,300	3,31,700	1,04,800	8,500
<b>41. CIVIL WORKS.</b>					
1. Reserved—Residences of His Excellency the Governor— Reduction of grant for original works and repairs	..	8,900	..	17,00,000	..
2. Agency—Restriction of works expenditure.	..	1,41,700	..	17,00,000	..
3. Transferred—Postponement of all new works and restriction of expenditure on works in progress.	..	15,24,800	..	17,00,000	..
4. Reductions in establishment	..	2,47,800	2,00,000	2,00,000	..
5. Reduction of grants for roads and bridges including village communications.	..	6,16,000	..	8,00,000	..
Total—Civil Works ..	..	25,49,200	2,00,000	27,00,000	..
<b>43. FAMINE RELIEF.</b>					
Reduction of allotment for expenditure under Famine Relief.	..	92,000	..	..	75,000
<b>45. &amp; 45-A. PENSIONS.</b>					
1. Compassionate gratuities .. ..	..	33,000	..	25,000	10,000
2. Commutation of pensions .. ..	..	2,00,000	..	1,85,000	..
Total—Pensions ..	..	2,33,000	..	2,10,000	10,000
<b>46. STATIONERY AND PRINTING.</b>					
1. Abolition of one head clerk and two clerks in the office of the Superintendent of Stationery.	..	..	2,500	..	..
2. Abolition of a peon and one muchi in the Stamp and Stationery office.	200	..	400	..	..
3. Reduction in the scale of supply and extension in the period of wear of certain stationery articles.	54,500	..	60,000	..	..
4. Postponement of the printing of the Settlement Registers at private presses.	..	60,000	..	..	..
5. Reduction in printing establishment.	15,000	..	20,000	..	..
6. Additional savings under stores ..	..	..	..	..	80,000
Total—Stationery and Printing ..	69,700	60,000	82,900	..	80,000
<b>47. MISCELLANEOUS.</b>					
1. Charges on account of European vagrants.	..	100	..	100	..
2. Charges on account of the visit of high personages.	..	1,000	..	..	..
3. Irrecoverable temporary loans written off—Miscellaneous.	..	2,500	..	..	2,500

TABLE B—cont.

STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND SAVINGS SECURED IN THE CURRENT YEAR AND ANTICIPATED IN 1932-33—cont.

## Expenditure heads—cont.

Heads of account and nature of savings. (1)	Savings actually secured or definitely ordered in the current year (1931-32).		Savings in 1932-33.		
	Recurring. (2)	Non-recurring. (3)	Recurring. (4)	Contingently recurring. (5)	Non-recurring. (6)
	RS.	RS.	RS.	RS.	RS.
<b>47. MISCELLANEOUS—cont.</b>					
4. Contributions (Telegraphs and Railways).	..	5,500	..	5,500	..
5. Reduction under provision for unforeseen charges.	..	2,800	..	..	2,800
Total—Miscellaneous ..	..	11,900	..	5,800	5,800
<b>Total—Expenditure heads ..</b>	<b>28,54,000</b>	<b>64,49,000</b>	<b>49,35,300</b>	<b>55,42,500</b>	<b>17,59,500</b>
	<b>98,03,000</b>		<b>1,22,87,800</b>		
<b>EXPENDITURE COMMON TO ALL DEPARTMENTS.</b>					
(a) Reduction or abolition of special pays.	..	..	81,000	..	..
(b) Reduction or abolition of compensatory allowances.	..	76,000	45,000	..	..
(c) Revision of rates of travelling and fixed travelling allowances.	7,44,000	..	8,80,000	..	..
(d) Contingencies and Supplies and Services (arbitrary percentage cut in the provision)—					
(1) Petty Construction and Repairs.	..	1,30,000	..	1,30,000	..
(2) Books and periodicals ..	..	73,000	..	64,000	..
(3) Other items .. ..	..	6,35,000	..	6,35,000	..
<b>Total—Common to all Departments..</b>	<b>7,44,000</b>	<b>9,14,000</b>	<b>10,06,000</b>	<b>8,29,000</b>	<b>..</b>
	<b>16,58,000</b>		<b>18,35,000</b>		
(e) Pay— Emergency 10 per cent cut in pay and special pay.	..	9,85,000	..	..	99,59,000
<b>Total—Savings ..</b>	<b>35,98,000</b>	<b>83,48,000</b>	<b>59,41,300</b>	<b>63,71,500</b>	<b>57,18,500</b>
	<b>1,19,46,000</b>		<b>1,80,81,300</b>		
<b>Increase in Revenue (See next page)..</b>	<b>43,500</b>	<b>..</b>	<b>2,74,100</b>	<b>..</b>	<b>..</b>
<b>Grand Total—Savings in Expenditure and Increase in Revenue.</b>	<b>36,41,500</b>	<b>83,48,000</b>	<b>62,15,400</b>	<b>63,71,500</b>	<b>57,18,500</b>
	<b>1,19,89,500</b>		<b>1,83,05,400</b>		

TABLE B-6648.

## STATEMENT SHOWING THE RECOMMENDATIONS ACCEPTED AND ADDITIONAL REVENUE ANTICIPATED IN A FULL YEAR.

## INCREASE IN REVENUE.

Recommendations of the Retrenchment Committee. (1)	Financial effect in a full year. (2) Rs.
<b>IX. Registration—</b>	
Levy of half-fees in the case of co-operative societies .. ..	* 1,30,000
Levy of registration fees on kanom deeds in Malabar .. ..	5,000
Levying excess fees on lengthy documents .. ..	32,000
Total ..	<u>1,67,000</u>
<b>XVII. Administration of Justice—</b>	
Levy of fees on records called for by the High Court from lower courts .. ..	2,000
Enhancement of rent for the occupation of Vakils' Chambers in the High Court buildings by Rs. 5 a month each Chamber .. ..	3,600
Total ..	<u>5,600</u>
<b>XXII. Medical—</b>	
School of Indian Medicine—	
Enhancement of fees and reduction of free studentships from 20 to 10 .. ..	4,300
Enhancement of fees in Medical Colleges and Schools ..	† 17,200
Total ..	<u>21,500</u>
<b>XXIV. Agriculture—</b>	
Levy of tuition fees in the Agricultural College .. ..	† 5,800
Levy of fees for lodging in the Agricultural College Hostel ..	2,700
Veterinary—	
Levy of fees in the Madras Veterinary College .. ..	† 3,600
Co-operative credit—	
Levy of audit fees on central banks and societies with over 500 members or transactions of over Rs. 20,000 .. ..	25,000
Total ..	<u>37,100</u>
<b>XXV. Industries—</b>	
Levy of fees in the Government School of Technology ..	6,300
Total ..	<u>6,300</u>
<b>XXXV. Miscellaneous—</b>	
Increase in the rate of fees paid by applicants for appointments .. ..	35,600
Increase in the rate of fees for special test examinations ..	1,000
Total ..	<u>36,600</u>
<b>Grand Total—Increase in Revenue ..</b>	<b><u>2,74,100</u></b>

\* The anticipated additional revenue in the current year is Rs. 43,500.

† Will increase in subsequent years.



TABLE C.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION.

*Expenditure heads.*

Department.	Recommendations of the Retrenchment Committee.	Financial effect in a full year. RS.
5. Land Revenue.	1. Eventual abolition of one more Survey Party by further postponing the resettlement of Salem and South Kanara .. .. .	1,50,000
	2. Reduction of staff in Central Survey Office .. .. .	* 5,000
	3. Introduction of a scheme for the simplification of Settlement procedure .. .. .	(Not known.)
	Total .. .. .	1,55,000
6. Exoisc	Abolition of— the selection grade for Assistant Commissioners .. .. . thirty-four Inspectors by the formation of sub-circles .. .. .	1,03,900
	Total .. .. .	1,03,900
7. Stamps	Application of the reduced rates of discount to licensed stamp-vendors in all towns, the population of which exceed 50,000 .. .. .	* 25,000
	Total .. .. .	25,000
8. Forest	1. Abolition of one Conservator's post and the consequent reduction in establishment .. .. .	30,000
	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 52 foresters .. .. .	75,000
	3. Keeping in abeyance the post of Assistant Forest Utilization Officer .. .. .	8,000
	4. Keeping in abeyance two posts of Rangers working under the Forest Engineer .. .. .	2,000
	5. Restricting the number of divisions to 29 as against the proposed 31 in the recent reorganization .. .. .	20,000
	6. Reducing the cadre strength of officers for research to one .. .. .	10,000
	7. Reduction in the scale on which tents are provided for Forest officers .. .. .	(Not known.)
	8. Discontinuance of the holding of vernacular training schools .. .. .	27,000
	9. Reduction of supernumerary officers .. .. .	(Not known.)
	10. Reduction of departmental exploitation .. .. .	
	11. Revision of financial arrangements governing admission of students in the college from outside Madras .. .. .	
Total .. .. .	1,72,000	
9. Registration.	1. Reduction of Sub-Registrars' offices, if necessary .. .. .	(Not known.)
	2. Extension of the system of photo copying documents .. .. .	
	3. Reduction in the number of Reserve Sub-Registrars from 77 to 55 .. .. .	10,600
Total .. .. .	10,600	

\* Approximate estimate.

TABLE C—cont.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION —cont.—

## Expenditure heads—cont.

Department.	Recommendations of the Retrenchment Committee.	Financial effect in a full year. RS.
22. General Administration.	1. Reduction in the number of Aides-de-Camp by one and employment of an officer of a junior rank as Adjutant of the Bodyguard .. .. .	10,000
	2. Reduction in the strength of the Bodyguard by ten men (from 1932-33) .. .. .	2,400
	3. Reduction in the strength of the Cabinet by one .. .. .	75,000
	4. Abolition of six of the posts of personal clerks and seven posts of peons attached to Members and Ministers .. .. .	8,400
	5. Move of Government to Hills—to be limited to one stay of four months .. .. .	20,000
		<hr/>
		1,15,800
		<hr/>
	6. Reduction of the salary of Deputy President, Legislative Council, to a nominal sum .. .. .	5,000
		<hr/>
	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 .. .. .	9,000
	8. Abolition of the communal returns and one upper division clerk in the Chief Secretariat .. .. .	800
	9. Abolition of the temporary Budget Superintendent and two lower division clerks in the Public Works and Labour Department .. .. .	1,800
	10. Abolition of one peon attached to each of the Secretaries to Government .. .. .	800
	11. Decentralization of work, if necessary by amending the Acts, so as to reduce the number of matters on 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 vernacular papers and issuing the reports monthly instead of weekly .. .. .	2,000
	14. Delegation of some of the work now done by the Inspector of Municipal Councils and Local Boards to Collectors, Divisional Officers or Presidents of 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.)
	<hr/>	
	14,400	
	<hr/>	
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	
	<hr/>	
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 Coimbatore and Madras with Chingleput .. .. .	61,000	
18. Abolition of five divisions, viz., Cochin, Kovur, Nuzvid, Coonoor and Dharmavaram .. .. .	45,000	

TABLE C—cont.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION—cont.

<i>Expenditure heads—cont.</i>		Financial effect in a full year. RS.
Department.	Recommendations of the Retrenchment Committee.	
22. General Administration—cont.	19. Amalgamation of West Godavari and Kistna districts into one and reduction in the number of subdivisions 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 Dhons 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) .. .. .	14,000
	26. Reduction of special pay of Rs. 100 to Rs. 75 to the 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.)
	<u>6,29,700</u>	
	Total ..	<u>7,93,900</u>
24. Administration of Justice.	1. Increasing the number of Panchayat Courts and the grant of <i>exclusive</i> jurisdiction to them up to Rs. 25 .. .. .	(Not known.)
	2. Reduction of the cost of the City Civil Court and Presidency Small Cause Court .. .. .	
	3. Abolition of head clerks in Sub-Courts and replacement by routine clerks (abolition in respect of 12 Sub-Courts has so far been accepted) .. .. .	17,000
	4. Five per cent reduction of the clerical 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 .. .. .	..
	<u>36,600</u>	
25. Jails .. .. .	.. .. . Closure of the Alipuram Jail, Bellary .. .. .	1,63,000
	Total ..	<u>1,63,000</u>

TABLE C—cont.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION — cont.

## Expenditure heads—cont.

Department.	Recommendations of the Retrenchment Committee.	Financial effect in a full year. Rs.
26. Police ..	1. Amalgamation of the Nilgiris with Malabar or Coimbatore .. .. .	17,000
	2. Replacement of the District Superintendent of Police at Koraput by an Assistant Superintendent of Police .. .. .	3,900
	3. Replacement of both of the Railway District Superintendents of Police by Assistant Superintendents of Police .. .. .	7,900
	4. Amalgamation of the East and West Godavari Police districts .. .. .	17,000
	5. Reorganization of the Kallar reclamation work in Madura and Ramnad .. .. .	(Not known.)
	6. Ten per cent reduction in the number of Assistant and Deputy Superintendents of Police .. .. .	56,000
	7. Reduction in the strength of the taluk police in the Agency .. .. .	(Not known.)
	8. Reduction in the staff engaged on process-serving duties .. .. .	
	9. Reduction in the strength of the Railway Police staff .. .. .	
	10. Reduction of malis in police station gardens in the City .. .. .	3,400
	11. Substitution of two head constables for two sergeants in the traffic staff in the City .. .. .	3,000
	12. Reduction of expenditure on rents .. .. .	(Not known.)
	Total ..	1,08,100
30. Scientific Departments.	1. Appointment of a part-time instead of a full-time officer to look after the coins in the Museum .. .. .	1,500
	2. Discontinuance of donations to Bhandarkhar Oriental Research Institute, Poona .. .. .	1,000
	3. Formation of an Electricity Board .. .. .	..
	Total ..	2,500
31. Education ..	1. Abolition of the Government Arts College at Rajahmundry and the College Department of the Brennen College at Tellicherry .. .. .	28,400
	2. Abolition of the Philosophy and Sanskrit Departments 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 .. .. .	2,700
	6. Closure of the Vizagapatam Engineering School .. .. .	15,000
	7. Abolition of fifty School Assistants in Government Training Schools .. .. .	28,400
	8. Abolition of Government Commercial Schools .. .. .	24,000
	9. Replacement of one of the two clerks in each Assistant and Sub-Assistant Inspectress' office by an attender .. .. .	10,700
	10. Abolition of two District Educational Officers by amalgamating the Ceded districts into two charges .. .. .	20,000
	11. Suspension of the grants for medical inspection .. .. .	52,000

TABLE C—cont.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION—cont.

## Expenditure heads—cont.

Department.	Recommendations of the Retrenchment Committee.	Financial effect in a full year. Rs.
31. Education— cont.	12. 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 secondary schools .. .. .	20,100
	14. Abolition of the temporary peripatetic music teacher and one peon under European Schools .. .. .	2,600
	15. Gradual replacement of Senior by Junior Deputy Inspectors of Schools .. .. .	(Not known.)
	16. Enforcement of the policy of having centralized elementary schools, by reducing grants if necessary. }	
		Total ..
32. Medical ..	1. Stoppage of recruitment of Sub-Assistant Surgeons in such a way as to enable the number of private medical practitioners to be increased to 50 per cent as against the present 25 per cent .. .. .	8,300
	2. Abolition of the post of Assistant Professor of Bio-Chemistry in the Vizagapatam Medical College ..	5,000
	3. Gradual abolition of the Tanjore Medical School ..	40,000
	4. Reduction in the rate of fees charged by the Imperial 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 Professor .. .. .	400
	6. Reduction by 19 in the number of stipends to 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.)	(Not known.)
	Total ..	70,400
33. Public Health ..	1. Reduction in the rank of the Sanitary Engineer to that of an Executive Engineer and Deputy Sanitary Engineers to that of Assistant Engineers .. .. .	27,000
	2. Reductions in the present staff of the Director of Town-Planning consequent on the amalgamation of the post of Director of Town-Planning with that of Consulting Architect to Government .. .. .	1,000
	3. Appointment of a cheaper agency by training a local man to take the place of the Public Analyst ..	(Not known.)
	Total ..	28,000
34. 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.)
	2. Abolition of the posts of—	
	(a) Statistical Assistant .. .. .	9,000
	(b) Headquarters Deputy Director .. .. .	12,200
	(c) Assistant Chemist, Systematic Botanist and Assistant Entomologist .. .. .	19,800
(d) Personal Assistant to the Principal, Agricultural College .. .. .	3,800	

TABLE C—cont.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION—cont.

## Expenditure heads—cont.

Department.	Recommendations of the Retrenchment Committee.	Financial effect in a full year. RS.	
34. Agriculture—cont.	3. Reduction of the number of Deputy Directors by four with corresponding reductions in establishment .. .. .	56,700	
	4. Closure of two livestock research stations with resultant abolition of two gazetted assistants .. .. .	45,700	
	5. Amalgamation of the posts of Research Engineer in the Agricultural and Industries Department—half cost .. .. .	5,300	
	6. Replacement of 2 or 3 gazetted assistants to research officers by Upper Subordinates .. .. .	* 10,800	
	Total .. .. .	<u>1,63,300</u>	
	Veterinary .. .. .	1. Introduction of a simpler form of mortality returns (of infectious diseases only) to the Veterinary Department .. .. .	(Not known.)
	2. Restriction in the recruitment of Veterinary Assistant Surgeons so as to reduce the permanent strength to 75 per cent of the present cadre, i.e., reduction of permanent strength by about 60 posts at the rate of 10 per year .. .. .	* 7,200	
3. Opening of a serum institute .. .. .	1,66,700		
Total .. .. .	<u>1,73,900</u>		
Co-operative Credit .. .. .	1. Abolition of the post of one Deputy Registrar (Labour Department) and staff .. .. .	15,800	
	2. Abolition of the staff employed under the Deputy Registrar, Ramnad Circle .. .. .	2,500	
Total .. .. .	<u>18,300</u>		
35. 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	
	4. Closure of the Madras Industrial Institute .. .. .	12,400	
	5. Leather Trades Institute—Recovery of cost from the Trade .. .. .	40,000	
	6. Abolition of two weaving parties and one dyeing party .. .. .	8,800	
	7. Abolition of the post of Ceramic Assistant .. .. .	4,500	
	8. Abolition of the Deputy Director's post .. .. .	14,000	
	9. Amalgamation of the posts of Research Engineer in the Industries and Agricultural Departments—half cost .. .. .	5,300	
	10. Cinchona—Direct purchase of the outturn of the factory instead of through the Government of India Medical Stores Department at Madras .. .. .	(Not known.)	
Total .. .. .	<u>1,95,200</u>		
Fisheries .. .. .	1. Reduction of 20 per cent in the amount of compensation paid to local bodies for inland fisheries .. .. .	12,500	
	2. Adjustment of the price of salt so as to balance revenue and expenditure .. .. .	85,000	
	Total .. .. .	<u>97,500</u>	

\* Approximate estimate.

TABLE C—cont.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION—cont.

*Expenditure Heads—cont.*

Department.	Recommendation of the Retrenchment Committee.	Financial effect in a full year. RS.
37. Miscellaneous Labour—		
Departments.	1. Delegation of powers to Collectors to sanction activities of all kinds connected with labour.	3,000 (approximate)
	2. Transfer of Kallar reclamation work to Collectors .. .. .	
	Inspection of motor vehicles—	
	3. Reduction of pay of Inspectors of Motor Buses to Rs. 150 with a conveyance allowance of Rs. 20.	22,800
	4. Appointment of Inspectors of Motor Buses only in districts with over 150 buses, the work being done by District Superintendents of Police 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 ..	(Not known)
	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 .. .. .	4,800
	Total ..	30,600
41. Civil Works ..	1. Further restriction of allotment for works of all kinds keeping the minimum at Rs. (44 + 108) = 152 lakhs .. .. .	5,68,000
	2. Further reduction under establishment .. .. .	1,25,000
	Total ..	6,93,000
46. Stationery and Printing.	1. Imposing a greater responsibility on individual departments for expenditure on printing and stationery .. .. .	2,00,000 (approximate)
	2. Adoption of greater care in editing matters for printing and the avoidance of printing unnecessary 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 .. .. .	
	4. Discontinuance of the publication of College calendars .. .. .	
	5. Restriction of overtime work .. .. .	
	6. Combined civil list—Publication every six months instead of every quarter .. .. .	
	7. Departmental lists—Publication in the same form as the combined civil list .. .. .	
	8. Curtailment and restriction of free supply and distribution of Government publications .. .. .	
	9. Publication of District Gazettes and Supplements for a group of districts instead of one for each district .. .. .	
	10. Restriction on printing at private Presses .. .. .	
	11. Possibility of amalgamating Stationery Office and Press .. .. .	
	12. Appointment of stationery stock verifiers to reduce waste in subsidiary offices .. .. .	
	13. Revision of Press remodelling scheme to eliminate Mount Road Press and reduce staff .. .. .	
	Total ..	2,00,000
<b>Total—Expenditure Heads ..</b>		<b>34,84,500</b>

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. Rs.
Expenditure common to all departments.	1. Reduction or abolition of special pays .. ..	3,65,000
	2. Reduction or abolition of compensatory allowances.	1,69,000
	<b>Total—Savings in Expenditure ..</b>	<b>40,18,500</b>
	<b>Increase in Revenue—See Table on page 237 ..</b>	<b>8,30,900</b>
	<b>Grand Total—Savings and Increase in Revenue .. .. .</b>	<b>48,49,400</b>
Pay .. .. .	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.

STATEMENT SHOWING THE RECOMMENDATIONS WHICH ARE STILL UNDER CONSIDERATION.—cont.  
INCREASE IN REVENUE.

Department.	Recommendations of the Committee.	Financial effect in a full year. RS.
Excise .. ..	Abandonment of the system of granting remissions to renters for alleged loss of revenue during the currency of their leases .. .. .	* 1,25,000
	Grant of licences for foreign liquor shops by a system of calling for tenders 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 .. .. .	
	Total ..	
Stamps .. ..	Imposition of one anna stamp duty on cheques ..	90,000
	Appointment of a special stamps inspectorate with a view to detecting deficiencies in stamp revenue (both judicial and non-judicial) .. .. .	* 1,50,000
	Total ..	2,40,000
General Administration—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 .. .. .	(Not known)
	Levy of fee of 8 annas on applications for new trials and on vakalats filed in the Small Cause Court ..	15,500
	Levy of poundage on sales effected by the Sheriff ..	(Not known)
	Crediting the whole of the Commission derived from the administration of insolvents' properties and making the Official Assignee a whole-time Government servant on fixed pay .. .. .	10,000
	Total ..	25,500
Education .. ..	Raising the rate of fees in Government Arts and Professional Colleges .. .. .	50,000
	Levy of a registration fee in Government Colleges ..	10,000
	Total ..	60,000
Medical .. ..	X-ray work—Raising the Government share of fees from 60 to 75 per cent .. .. .	2,000
	Total ..	2,000
Veterinary .. ..	Levy of a small fee (say 4 annas) for each inoculation, wherever possible .. .. .	2,500
	Total ..	2,500
Miscellaneous departments.	Levy of fees for tests and inspections made by the Electrical Inspector to Government .. .. .	21,000
	Levy of a small fee for the inspection of factories ..	(Not known)
	Total ..	21,000
Civil Works .. ..	Revision of rentals for Government residences ..	(Not known)
	Grand Total—Increase in Revenue ..	8,30,900

\* Approximate estimates.

TABLE D.

STATEMENT SHOWING THE RECOMMENDATIONS THAT HAVE NOT BEEN ACCEPTED.

<i>Expenditure Heads.</i>		Financial effect in a full year.
Department.	Recommendations of the Committee.	RS.
Excise .. .. .	Abolition of—	
	One Deputy Commissioner and establishment .. .. .	49,100
	One Territorial Assistant Commissioner .. .. .	
	Reduction of the post of Secretary to the Commissioner of Excise from the rank of Assistant Commissioner to that of a Senior Inspector .. .. .	2,700
	Total ..	<u>51,800</u>
Forest .. .. .	Abolition of the post of Forest Assistant to the Chenchn Officer .. .. .	3,000
		Total ..
General Administration.	Abolition of Musiri division in Trichinopoly and the sub-taluks of Narasannapetta, Mangalagiri, Virudunagar and Hosdrug .. .. .	26,000
		Total ..
Administration of Justice.	Abolition of the District Munsif's Court, Madura ..	10,800
	Abolition of the Sub-Court at Negapatam .. .. .	17,000
	Abolition of the Sub-Court at Chittoor and the 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 ..
Education .. .. .	Reduction in the rates of boarding grants for European Secondary Schools .. .. .	25,400
		Total ..
Medical .. .. .	Abolition of the posts of Lecturer and Assistant Lecturer in Chemistry in the Rayapuram Medical School .. .. .	4,100
		Total ..
Public Health .. .. .	Abolition of two posts of Assistant Director of Public Health .. .. .	23,000
	Abolition of the posts of six Assistant District Health Officers .. .. .	16,000
	Provincialization of the staff of Agency Vaccinators in return for the transfer of education to the Agency local board .. .. .	12,000
	Abolition of the posts of Rural Sanitation Officer and the Propaganda Officer, and reduction in the allotment for expenses connected with health propaganda by 50 per cent .. .. .	35,000
	Substitution of quinine febrifuge for quinine .. .. .	(Not known.)

TABLE D—cont.

STATEMENT SHOWING THE RECOMMENDATIONS THAT HAVE NOT BEEN ACCEPTED—cont.

*Expenditure Heads—cont.*

Department	Recommendations of the Committee.	Financial effect in a full year. RS.
Miscellaneous Departments.	Vital Statistics—Abolition of 25 clerks employed in Collectors' offices .. .. .	15,000
	Total ..	1,01,000
Co-operative ..	Abolition of the post of Joint Registrar of Co-operative Societies .. .. .	18,600
	Employment of routine in place of inspector clerks ..	16,600
	Modification of the recommendation about the revision of pay of Sub-Deputy Registrars, with regard to four Sub-Deputy Registrars in independent charge. .	1,200
	Withdrawal of subsidies to Training Institutes (one accepted) .. .. .	9,200
	Total ..	45,600
Labour .. ..	Transfer of labour functions of the Commissioner of Labour to other officers .. .. .	(Not known)
	Transfer of Criminal Tribes Settlements either to the Inspector-General of Prisons or to Collectors ..	..
	<b>Total—Expenditure Heads ..</b>	<b>3,04,500</b>
Common to all departments.	Reduction or abolition of—	
	(a) Special pays .. .. .	4,000
	(b) Compensatory allowances .. .. .	36,000
	<b>Total—Savings ..</b>	<b>3,44,500</b>

## INCREASE IN REVENUE.

General Administration.	Withdrawal of the concession of rent-free quarters and free-supply of electric energy for the Government House staff .. .. .	26,900
	Withdrawal of the concession of rent-free quarters from the personnel of the Saluting Battery at Ootacamund .. .. .	100
Medical .. ..	Levy of half fees for women students .. .. .	2,500
	<b>Total— Increase in Revenue ..</b>	<b>29,500</b>
	<b>Grand Total—Savings and Increase in Revenue ..</b>	<b>3,74,000</b>



# REPORT ON RETRENCHMENT OF LAND REVENUE ESTABLISHMENT

A. G. LEACH, Esq., I.C.S.

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1933



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✓ 7 . . . . .

From

A. G. LEACH, Esq., I.C.S.,  
Officer on Special Duty,

To

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 far-reaching 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 to various 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

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.

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'

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 peons 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.



### DIVISIONAL OFFICERS.

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 Tahsildars 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 orders about 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 doubt:

this 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 Divisional 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 includes amongst others the 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 Tahsildar. Again, I have been told by one Collector that reports on major irrigation

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 First-class 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 rejecting 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 generally are fitted to receive any large extension of power or capable of coping with any considerable increase of work. Assuming that the general system of district administration remain unaltered I can suggest no reduction 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 reduction 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 opinion 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 'bureaucratic' 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 Muzlatdar (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-Magistrates. The Mumlatdar (Tahsildar) 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 first-class 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 Criminal—are 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 second-class 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.

#### 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

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.

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 Divisional 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

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.

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	2nd class.
1/4	"	3rd "
1/5	"	4th "
1/6	"	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

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 (1919). The Settlement Officer held that from 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 remission would 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 Godavari 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 ryot 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.

## REMISSION.

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 water-supply 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 remission 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,

there would perhaps be a moral obligation on 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.

#### TIRWAJASTI.

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 occasionally 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

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.

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

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 Government 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

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 put in 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 last period 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 order was 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-

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 earth-work 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 ayacut 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

enforced 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 petty 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., retaining 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 Settlement 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 to estimate 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

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 committees 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 committees would create chaos. Devolution of control must be to a regularly constituted body, legally empowered to assume control and 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 adangal 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 more 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 of no importance.

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

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 on poramboke the decision whether an 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 position 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.'

#### 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

for waste land to be given to or reserved for ex-soldiers and the depressed classes, 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—

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 'Sivayi-jama' 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 part. The Government of 1925 declined to consider any of them seriously, and stopped 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.

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 one party 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 be brought 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 them in 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 rate 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

	LAKHS.
Fasaljasti .. .. .	11.86
Tirwajasti .. .. .	25.11
Cultivation of assessed wastes ..	6.68
Charges for poramboke occupation.	5.63
Tree-tax .. .. .	3.92
Rent of lankas .. .. .	6.14
Charge for water in Zamindari and inam villages .. .. .	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 8½ 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 dakhasts, 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 Collectors and with the greater 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 re-survey 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

for its own sake. It means the proper assessment and collection of the revenue from the right persons, so that the interests alike of the ryot and of the Government are duly safeguarded, the maintenance of irrigation works, survey marks and communal land, the fair disposal of waste land, dealing with Agricultural loans and much besides.

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

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.

#### 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

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, on 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

#### JAMABANDI.

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

made more recently (*see, e.g.,* Board's Resolution 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.

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

regards direct dealing with the village officers and ryots, although the holding of jamabandi at taluk headquarters no doubt keeps away numbers of ryots who would appear if it were held near their village yet jamabandi as held does enable the officer conducting to settle some 'grievances' on the spot, when 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 outweighed 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, 12½ 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

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 précis 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

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 Tahsildars 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 précis 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.

#### 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 side-tracked 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 contained 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

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 recorded 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 adangal and it. Secondly, inspecting officers use only the adangal for inspection and there is no reason why the karnams should not do the same. In fact Mr. Watson 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

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, 1-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 Tahsildar 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 firka 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 remittance.	Explanation for delay.
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52. *Statement No. 16.*—Has No. 16 (kist-bandi) 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 on 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 criticisms, 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 closer co-operation between his department and the Revenue department, which the jamabandi 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.



It is noted in the Special Funds Code that all this inspection and audit "will not preclude the scrutiny in detail of the village accounts by the jamabandi officer at jamabandi:" but it seems to me that that scrutiny is largely superfluous and that its abolition would be attended by no ill-results.

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

have been ordered under section 565, Criminal Procedure Code, to report themselves to the police?

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 suitable estimates.

These three questions should be abolished.

## ANNEXURE.

Annual statement of occupation and cultivation, field by field for the village  
of \_\_\_\_\_ in the \_\_\_\_\_ taluk, \_\_\_\_\_ district for fasli 13 \_\_\_\_\_

Settlement particulars as to field.					Number and name of registered pattadar or sivaljama occupier.	First crop.					Second crop.					Remarks of the karnam [Here to be printed the four items noted in column (16) of the cultivation note]
Survey number.	Subdivision number.	Area.	Assessment.	Single or double crop.		Month in which cultivated.	Name of crop.	Extent cultivated.	Month in which harvested.	Outturn in annas.	Month in which cultivated.	Name of crop.	Extent cultivated.	Month in which harvested.	Outturn in annas.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

## CATTLE POUNDS.

127. Rule 1-A (2) (g) 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 pounds to panchayat boards and to re the rest under the Collector.

If it is desired to hand over pounds within the jurisdiction of a panchayat to the panchayat it is therefore necessary first to amend sections of the Cattle Trespass Act by omitting the proviso, so far as concerns this Presidency and then to transfer the powers of the District Magistrate under the first three chapters to the panchayat. In other provinces the management of pounds has in many cases been handed over to District Boards and Municipalities and in Bengal, the District Boards have farmed them out in much the same way as tolls were previously farmed in Madras.

128. The profits from cattle pounds now go to General Revenues (In G.O. No. 1 L. & M., dated 9th April 1931, the statement that the surplus went towards the construction and maintenance of village chavadis is erroneous) or if, as happened in the last triennium, there is a loss, the loss is borne by General Revenues. Under section 31 (a) of the Cattle Trespass Act the Government may direct that the surplus shall be paid to a local fund.

129. If the Revenue department could be divested completely of all concern with pounds so that Revenue Inspectors and Tahsil Divisional Officers and Collectors need not have had to inspect them, to be concerned with their construction and repair of them or to do anything to do with the accounts relating to them, much labour would be saved in the Revenue department and a number of clerks (L

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 Trespass Act 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 I-A (2) (g) of schedule V of the Act, the control of cattle pounds is within the competence of a panchayat, but under rule I-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 panchayat 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 appointed, provided it was understood that the arrangement was a private one between himself 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 surrendered 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. I 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 (paragraph 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