

REPORT

OF

THE FINANCE COMMITTEE,

1886.

VOLUME II.

DEPARTMENTAL AND MISCELLANEOUS EXPENDITURE



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APPENDICES.

India Revenue and Expenditure.

APPENDIX I.

ACCOUNTS OF THE REVENUE AND EXPENDITURE OF INDIA DISTRIBUTED ACCORDING TO PROVINCES.

The following abstract of the Revenue and Expenditure of India is taken from the Finance and Revenue Accounts, 1885-86:—

[In tens of thousands of rupees.]

	Revenue.	Expenditure.	Net.
Revenue	52,442	9,805	+ 42,637
Interest	699	4,330	—3,631
Post Office, Telegraph and Mint	1,966	2,293	—327
Civil Departments	1,427	12,244	—10,817
Miscellaneous	1,078	4,635	—3,557
Famine Insurance . . . . .	...	1,500	—1,500
Construction of Railways, &c. . . . .	...	632	—632
Railways	13,684	14,416	—732
Irrigation	1,588	2,304	—716
Buildings and Roads	616	4,485	—3,869
Army	964	20,098	—19,134
Provincial Adjustment . . . . .	...	524	—524
TOTAL	74,464	77,266	—2,802

2. Some of the Revenue and Expenditure thus shown may be considered to belong especially to the Province in which they occur, and to be such as would be shown in the accounts of that Province, if it were financially independent of the rest of India. In this class may be reckoned the Land Revenue, Excise and Stamps, the expenditure on Administration, Law and Justice, Police, Education, &c.

3. Other parts of the Revenue and Expenditure we may by estimate distribute among the Provinces in respect of which they arise. For example, we may distribute the Customs revenue by estimating what proportion of the imports goes to the several Provinces, and take the Customs revenue as paid by the Province in which the goods are consumed; we may distribute the Railway revenue and expenditure according to the Provinces in which the railways lie or which are served by them. And for the same purpose, Salt revenue may be approximately distributed in the proportion of population.

4. The remaining parts of the Revenue and Expenditure are of far too general a nature to admit of any kind of distribution. Interest on debt, Postal and Telegraph expenditure, Army expenditure, Pension charges (especially those paid in England)—all these it is impossible to assign to particular Provinces, and they must be taken to a general account as a charge against all combined.

5. From this point of view, we may regard each Province as having its own special revenue and expenditure of the classes mentioned in paragraphs 2 and 3, and handing over the surplus of its own special account for the purposes of the general account mentioned in paragraph 4.

6. The purpose of this paper is to examine the figures of revenue and expenditure, as they would stand upon an account drawn up in this way. The figures to some extent depend upon questions of opinion and estimate. But, except in one respect, that of Opium, (a) I think that no difference of opinion or estimate would produce any great change in the relative accounts which I proceed to draw up.

(a) About opium the facts are these. The revenue arises from three sources—

- (1) Behar Opium, produced in Bengal, revenue collected at Calcutta.
- (2) Benares Opium, produced in North-Western Provinces, revenue collected at Calcutta.
- (3) Malwa Opium, produced by Foreign territory, revenue collected at Indore (partly in cash, partly in hundies payable at Bombay).

This revenue is no doubt dependent upon the maintenance by other Provinces of restrictions on cultivation and transit; that is, each Province may be considered in the general interest to give up possibilities of Land Revenue out of Local cultivation. For our present purposes it seems to me, we must confine our view to the fact that the opium is produced in Bengal, North-Western Provinces and Foreign territory respectively, and take the revenue as accruing out of our control over these three sources of supply. We cannot credit Bengal with the revenue on Benares Opium, for it is by a purely arbitrary arrangement that this opium is sold in Calcutta instead of in the North-Western Provinces; and Bombay's share in the transactions in Malwa Opium is even less direct than this.

India Revenue and Expenditure.

7. On this plan, taking the accounts of 1885-86 as the basis, the particular accounts of the several Provinces of India would be found to produce surpluses as follow (in thousands of pounds) :—

India Districts	67	N.-W. Provinces	7,791
Central Provinces	819	Punjab	1,535
Burma	1,156	Madras	3,807
Assam	465	Bombay	2,546
Bengal	7,368		
		TOTAL	25,554

And the general account would be made up thus—

GENERAL ACCOUNT OF THE GOVERNMENT OF INDIA.

[In tens of thousands of rupees.]

Surplus revenues of the Provinces, <i>vide</i> above summary	25,554	General Charges of Revenue Depart- ments*	35
Receipts connected with Foreign Territory (Malwa Opium and Tributes)	3,050	Interest on Debt (net)	3,631
Miscellaneous Receipts (chiefly Exchange)	310	Post Office, Telegraph and Mint (net) General Charges of Administration*	327 2,168
Railways, General*	237	Marine Charges*	525
	29,151	Furlough and Superannuations (net)* Miscellaneous Charges, General*	2,748 142
Deficit	2,802	Famine Insurance	1,500
	31,953	Construction of Railways, &c.	632
		Public Works Charges, General*	183
		Army and Military Works (net)	20,062
			31,953

* For detail, see annexed Schedules A to F "General" column.

The deficit is mainly due to Army expenditure, and may be considered therefore to appertain to the General part of the Account.

8. It remains to show the detail of the construction of the particular accounts of the several Provinces. This will be done in separate schedules, one for each main return of the accounts, but the general summary is as follows :—

SUMMARY OF PROVINCIAL DISTRIBUTION OF REVENUE AND EXPENDITURE.

	Sche- dule.	India Dis- tricts.	Central Prov- inces.	Burma.	Assam.	Bengal.	North- Western Prov- inces.	Punjab.	Madras.	Bombay.	Total.
Revenue—											
Revenue less Charges of collection.	A	247	1,440	1,969	898	10,685	10,151	3,338	7,153	5,385	41,266
Miscellaneous Receipts	C	5	9	12	5	88	36	32	63	45	295
TOTAL . . . . .	...	252	1,449	1,981	903	10,773	10,187	3,370	7,216	5,430	41,561
Expenditure—											
Charges of Administra- tion less Receipts.	B	135	390	571	249	2,154	1,842	1,064	1,630	1,732	9,767
Miscellaneous Charges	C	10	50	23	16	319	275	121	269	189	1,272
Railways	D	...	21	53	37	—16	56	179	601	38	969
Irrigation	E	7	...	36	...	239	—38	106	187	179	716
Civil Works	F	30	136	154	111	645	458	330	509	386	2,759
TOTAL . . . . .	...	182	597	837	413	3,341	2,593	1,800	3,196	2,524	15,483
Provincial Adjustment . . . . .	...	3	33	—12	25	64	—197	35	213	360	524
Corrected Expenditure . . . . .	...	185	630	825	438	3,405	2,396	1,835	3,409	2,884	16,007
Net Surplus . . . . .	...	67	819	1,156	465	7,368	7,791	1,535	3,807	2,546	25,554
Proportion of Revenue surrendered.	...	266	565	583	515	684	765	455	528	469	615
Per 100 of population : Rupees.	...	...	71	312	97	107	177	82	123	155	...

9. The schedules attached to this note show how each of these figures is reached, the totals worked up to being in each case those shown in the published Finance and Revenue Accounts.

J. W.

The 20th December 1886.

India Revenue and Expenditure.

SCHEDULES ANNEXED TO THE NOTE ON ACCOUNTS OF REVENUE AND EXPENDITURE, ACCORDING TO PROVINCES.

A.—DISTRIBUTION UNDER REVENUE HEADS.

	General.	India Dis-tricts.	Central Pro-vinces.	Burma.	Assam.	Bengal.	North-Western Pro-vinces.	Punjab.	Madras.	Bombay.	Foreign Terri-tory.	Total.
Land Revenue . . .	...	113	606	1,058	423	3,856	5,685	2,129	4,521	4,201	...	22,592
Opium—Local . . .	...	...	22	28	42	54	42	...	...	91	...	8,943
Bengal . . .	...	...	...	...	...	3,152	3,151	...	...	...	...
Malwa . . .	...	...	...	...	...	...	...	...	...	...	2,361	
Salt—Burma . . .	...	...	...	19	...	...	...	...	...	...	...	6,345
Local . . .	...	...	...	...	...	10	...	...	9	2	...	
Remainder(a) . . .	...	66	371	...	155	2,207	1,395	586	996	529	...	
Stamps . . .	...	99	137	94	73	1,326	622	334	590	443	...	3,663
Excise . . .	...	63	252	210	218	958	536	131	833	901	...	4,152
Provincial Rates . . .	...	9	80	71	51	791	659	360	682	257	...	2,960
Customs(b)—												
Local . . .	...	...	...	2	...	5	...	...	2	7	...	1,200
Burma . . .	...	...	...	573	...	...	...	...	...	...	...
Bengal—Import . . .	...	...	...	...	10	77	30	23	...	...	...
Export . . .	...	...	...	...	...	131	50	...	...	...	...
Madras—Import . . .	...	...	...	...	...	...	...	...	42	...	10	
Export . . .	...	...	...	...	...	...	...	...	39	...	...
Bombay—Import . . .	...	...	15	...	...	10	20	10	10	104	4	
Export . . .	...	...	...	...	...	...	...	...	...	26	...	
Assessed Taxes . . .	...	...	23	...	...	154	119	38	43	126	...	503
Forest . . .	1	12	104	202	20	60	146	85	120	336	...	1,086
Registration . . .	...	1	7	2	4	109	35	18	93	39	...	308
Tributes . . .	...	...	...	...	...	...	...	...	...	...	690	690
Total Revenue . . .	1	303	1,617	2,259	1,001	12,900	12,490	3,714	8,030	7,062	3,065	52,442
Refunds . . .	...	1	3	16	2	57	19	10	25	73	...	206
Assignments—												
Salt (a) . . .	...	4	26	...	11	153	98	41	69	37	...	439
Others . . .	...	...	13	...	3	4	6	19	73	828	12	958
Land Revenue exclud-ing District Admin-istration . . .	...	24	51	131	49	82	460	154	427	392	...	1,770
Opium . . .	...	...	...	...	...	1,524	1,524	...	...	...	3	3,051
Salt (a) . . .	...	4	24	...	10	138	89	38	63	33	...	399
Stamps to Registra-tion . . .	-42	23	60	143	28	257	143	114	220	314	...	1,260
Total Charges . . .	-42	56	177	290	103	2,215	2,339	376	877	1,677	15	8,083
Add—English Charges 59, plus Ex-change 19 . . .	78	...	...	...	...	...	...	...	...	...	...	78
Revenue less Charges of collection . . .	-35	247	1,440	1,969	898	10,685	10,161	3,338	7,153	5,385	3,050	44,281
Charges of District Administration under Land Revenue for transfer to Schedule B. . .	...	24	68	73	45	270	355	173	340	296	...	1,644

Memo.—Accounts give—Revenue 52,442 } Net Accounts . . . 42,637
 Expenditure 9,305 }
 Distribution shows—Revenues 52,442, Charges of collec-tion (8,083 + 78), Net 44,281 } Net 42,637
 Charges of District Administration 1,644 }

(a) Salt Revenue and Expenditure is distributed according to population, except in the case of Burma.
 (b) Customs Revenue is distributed in each case according to a rough estimate of the proportion of goods going to or coming from each Province.

B.—DISTRIBUTION OF ADMINISTRATION CHARGES AND RECEIPTS.

India Totals (c) . . .	1,944	136	405	587	246	2,277	1,673	1,148	1,466	1,749	...	11,631
Transfer to General column—												
Political . . .	234	...	-1	-3	-6	-3	-13	-105	-23	-80	...	...
Bank and Cur-rency . . .	38	...	...	-2	...	-1	-2	-1	-9	-23	...	...
Add English—468 + Exchange 147 . . .	613	...	...	...	...	...	...	...	...	...	...	613
Add Charges of District Admin-istration from Schedule A. . .	...	24	68	73	45	270	355	173	340	296	...	1,644
Total Charges . . .	2,829	160	472	655	285	2,543	2,013	1,215	1,774	1,942	...	13,888
Deduct—Receipts . . .	136	25	82	84	36	389	171	161	144	210	...	1,428
NET CHARGES . . .	2,693	135	390	571	249	2,154	1,842	1,064	1,630	1,732	...	12,460

Total by Accounts—
 Receipts 1,428 } Net 10,316 }
 Charges 12,244 } 12,460.
 Add Charges of District Administration 1,644 }

(c) The 136 in this line represents Law and Justice (except Rort Blair), Police, Education, Ecclesiastical, and Medical. All other Charges are considered General.

India Revenue and Expenditure.

C.—DISTRIBUTION OF MISCELLANEOUS CHARGES AND RECEIPTS.

	General.	India Districts.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Total.
Charges—											
<i>Territorial Allowances.</i>	165	...	32	3	3	101	87	44	101	88	624
Adjust as follows:—(a)											
Dhullip Sing	—1	...	...	...	...	...	...	1	...	...	...
Oudh	—116	...	...	...	...	...	116	...	...	...	...
Delhi	+3	...	...	—3	...	...	...	...	...	...	...
Mysore	+3	...	...	...	...	...	...	...	—3	...	...
Kandahar	+6	...	...	...	...	...	...	...	...	—6	...
English Charges 22, Exchange 7 . . . . .	...	...	...	...	...	1	...	28	...	...	29
Total	60	...	32	...	3	102	203	73	98	32	658
Furlough and Superannuations—											
262 plus 2,902	3,164	...	...	...	...	...	...	...	...	...	3,164
Receipts	416	...	...	...	...	...	...	...	...	...	416
Net	2,748	...	...	...	...	...	...	...	...	...	2,748
Stationery and Printing—											
Charges	21	5	14	17	6	184	56	41	102	64	510
Receipts	7	...	2	1	...	20	4	6	10	6	56
Net	14	5	12	16	6	164	52	35	92	58	454
Miscellaneous Charges	68	5	6	7	7	53	20	13	79	49	307
Total Charges	2,890	10	50	23	16	319	275	121	269	189	4,162
Receipts—											
Exchange	264	...	...	...	...	...	...	...	...	...	264
Miscellaneous	46	5	9	12	5	88	36	32	63	45	341

(d) Territorial Allowances are distributed according to the Provinces to which they appertain.

D.—PROVINCIAL DISTRIBUTION OF RAILWAYS.

The net result of each of the main lines is divided according to the Provinces served by them.

State Railways (e)	277	...	—14	—53	—4	—116	—57	—167	—78	—159	—371
East Indian Railway . . . . .	...	...	...	...	...	306	306	...	...	...	612
Eastern Bengal Railway . . . . .	...	...	...	...	...	—137	...	...	...	...	—137
Bombay, Baroda and Central India . . . . .	...	...	...	...	...	...	...	...	...	121	121
Great Indian Peninsula Madras . . . . .	...	...	—7	...	...	...	...	...	—8	—15	—30
Oudh and Rohilkhand . . . . .	...	...	...	...	...	...	...	...	—388	...	—388
Sind, Punjab and Delhi North-Western . . . . .	...	...	...	...	...	...	—284	...	...	—56	—284
South Indian . . . . .	...	...	...	...	...	...	...	218	...	72	11
Subsidised Companies . . . . .	...	...	...	...	—10	—13	—21	...	—123	...	—123
Miscellaneous Railway Ex- penditure	—40	...	...	...	—23	—24	...	—7	—4	—1	—99
TOTAL	237	...	—21	—53	—37	16	—56	—179	—601	—36	—732

(e) Excluding Eastern Bengal Railway (Bengal) and North-Western Railway (½ Punjab, and ½ Bombay), which are separately shown.

E.—PROVINCIAL DISTRIBUTION OF IRRIGATION.

Receipts—											
Major Works—Direct Re- ceipts and Land Revenue . . . . .	...	...	...	...	...	159	525	256	404	83	1,427
Minor Works . . . . .	...	1	...	4	...	105	13	17	8	13	161
Charges—											
Major Works: Working . . . . .	...	...	...	...	...	—115	—212	—124	—113	—29	—593
Interest . . . . .	...	...	...	...	...	—227	—267	—200	—182	—89	—965
Minor Works . . . . .	...	—8	...	—40	...	—161	—21	—55	—304	—157	—746
TOTAL . . . . .	...	—7	...	—36	...	—239	38	—106	—187	—179	—716

F.—PROVINCIAL DISTRIBUTION OF CIVIL WORKS.

Charges	213	35	152	164	124	720	573	389	595	551	3,516
Receipts	30	5	16	10	13	75	115	59	86	165	674
NET	183	30	136	154	111	645	458	330	509	386	2,842

Strength of the Army.

APPENDIX II.

NOTE ON THE STRENGTH OF THE ARMY.

[This Note was submitted to the Government of India who replied that they did not wish the Committee to pursue any further the suggestion marked A; suggestion C has been carried into effect. There was another suggestion made which, as it was negatived by the Government of India, it has not been thought worth while to reprint.]

I.—THE BRITISH ARMY.

The principle of the recommendations made by the Army Commission was (para. 187) that of reducing the number of cadres of regiments and increasing their strength, with the view of thereby gaining both efficiency and economy. They pointed out that under the British system the war strength of a cavalry regiment is 31 officers and 600 non-commissioned officers and men; and the strength of an infantry regiment 31 officers and 1,044 non-commissioned officers and men; whereas the strength in India was then 455 and 886 respectively (para. 187). They recommended (paras. 189, 190) that the European garrison in India should consist of 6 regiments of cavalry with 4 squadrons and 586 non-commissioned officers and men instead of 9 regiments with 3 squadrons and 455 non-commissioned officers and men; 43 regiments of infantry with 1,044 non-commissioned officers and men instead of 50 regiments with 886; and artillery as follows (para. 196):—

	Proposed.	Instead of
Horse artillery	10 batteries	15
Field artillery	38 "	43
Heavy artillery	4 "	4 (unchanged)
Mountain batteries	8 "	2
Garrison artillery	17 (with 108 gunners)	22 (with 80)
Total	77 with 360 guns	86 with 384 guns.

besides $6\frac{1}{2}$ mountain batteries (with 40 guns) and 4 batteries of the Hyderabad Contingent (with 16 smooth-bore guns), manned by natives. The saving to be thus effected in cavalry they reckoned (Appendix LXIV) at 8 lakhs; the saving in infantry at $10\frac{1}{2}$ lakhs; the saving in artillery at $11\frac{1}{4}$ lakhs; besides 5 lakhs in home charges and $1\frac{1}{2}$ lakhs by minor alterations; total $36\frac{1}{2}$ lakhs of rupees.

2. The Government of India in their despatch of 24th April 1881 (page 402 of Blue-Book) did not accept the whole of these proposals. They attached great importance to the argument that the troops should be in evidence, "actually present at the various points where disturbances may arise;" and their recommendations were that the European garrison should consist of 8 cavalry regiments with 520 non-commissioned officers and men, 46 regiments of infantry with 986 non-commissioned officers and men, and the same number of batteries as the Commission had proposed, substituting 2 field artillery batteries for 2 mountain batteries. They estimated the saving at—cavalry $1\frac{1}{2}$ lakhs; infantry 4 lakhs; artillery 11 lakhs; total $16\frac{1}{2}$ lakhs; besides $3\frac{1}{2}$ lakhs in home charges.

British Troops in India.

The following statement was appended to the despatch to show the different proposals in comparative form:—

PRESENT ESTABLISHMENT.	AS PROPOSED BY INDIAN ARMY COMMISSION.						AS PROPOSED BY THE GOVERNMENT OF INDIA.													
	DETAIL OF EACH CORPS AND BATTERY.				TOTAL STRENGTH.		DISTRIBUTION.	DETAIL OF EACH CORPS AND BATTERY.				TOTAL STRENGTH.								
	Officers, including Medical Officers.	Staff Sergeants and Sergeants.	Trumpeters and Drummers.	Rank and File.	Officers.	Non-Commissioned Officers and Rank and File.		Officers, including Medical Officers.	Staff Sergeants and Sergeants.	Trumpeters and Drummers.	Rank and File.	Officers.	Non-Commissioned Officers and Rank and File.							
15 Batteries Royal Horse Artillery.	6	9	2	146	90	2,855	10 Batteries Royal Horse Artillery.	6	9	2	146	60	1,570	10 Batteries Royal Horse Artillery.	6	9	2	146	60	1,570
43 Batteries Field Artillery.	6	9	2	146	258	6,751	38 Batteries Field Artillery.	6	9	2	146	228	5,966	40 Batteries Field Artillery.	6	9	2	146	240	6,280
4 Batteries Heavy Artillery.	5	6	2	80	20	352	4 Batteries Heavy Artillery.	5	6	2	80	20	352	4 Batteries Heavy Artillery.	5	6	2	80	20	352
2 Batteries Mountain Artillery.	6	9	2	83	12	188	8 Batteries Mountain Artillery.	6	9	2	83	48	752	6 Batteries Mountain Artillery.	6	9	2	83	36	564
22 Batteries Garrison Artillery.	5	5	2	80	110	1,914	17 Batteries Garrison Artillery.	5	5	2	108	85	1,955	17 Batteries Garrison Artillery.	5	5	2	108	85	1,955
86 Total Batteries	...	...	...	...	...	11,560	77 Total Batteries	...	...	...	...	...	10,595	77 Total Batteries	...	...	...	...	...	10,721
9 Regiments Cavalry	28	41	6	408	252	4,095	6 Regiments Cavalry	34	51	8	527	204	3,516	8 Regiments Cavalry	28	41	6	473	224	4,160
50 Battalions Infantry	33	50	16	820	1,650	44,800	43 Battalions Infantry	33	50	16	978	1,419	44,892	46 Battalions Infantry	33	50	16	920	1,518	45,356
Total strength	...	...	...	...	...	2,392—59,955	Total strength	...	...	...	...	...	2,064—59,008	Total strength	...	...	...	...	...	2,183—60,297
						352,347							61,067							62,420
						384 Guns.							360 Guns.							360 Guns.

Strength of the Army.

Strength of the Army.

3. The Secretary of State in his despatch of 5th January 1882 (page 416 of Blue-Book) disallowed the proposed reductions in cavalry and infantry, the former because the War Secretary would not consent to take a cavalry regiment back, the latter partly for the same reason, and partly because he thought the strength of the Army in India would be brought too low; but he sanctioned the alterations in the strength of the artillery, pointing out, however, that the number of batteries had already been reduced by three below the number stated in the Commission's Report, so that the estimated saving would be less by 3 lakhs of rupees.

4. In their despatch of 14th August 1885 the Government of India submitted their recommendations for the increase of the strength of the Army, forced upon them by the recent advance of Russia, and the necessity of being prepared for war on the North-Western Frontier. They decided to raise the British Army from a strength of about 59,000 to 70,000; the Commander-in-Chief had advocated a strength of 75,000, on the ground that the Army would never be up to its full complement, but the Government of India considered this a needless precaution. The artillery they proposed to raise by (para. 18)—

1	Battery Horse Artillery, @	157	non-commissioned officers and men,	157
2	Batteries Field "	@	157	" " "
2	" Mountain "	@	106	" " "
6	" Garrison "	@	115	" " "

Total—11 Batteries (30 guns) and 1,373 men.

The infantry regiments, still only 820 strong in rank and file or 886 of all ranks, the Commander-in-Chief proposed to raise to 1,064 of all ranks; but the Government of India adhered to their former decision that the number should stand at 920 rank and file, or 984 of all ranks excluding officers, thus raising each regiment by 100 men; and they further recommended that three additional regiments should be sent out from England, thus raising the strength of the infantry—

50 regiments @ 100 men each	5,000
3 additional regiments @ 984 men each	2,952
Total	<u>7,952</u>

For the cavalry the Commander-in-Chief proposed the addition of a 4th squadron, or 148 men, to each regiment, and to this the Government of India agreed, thus fixing the strength of each cavalry regiment at 602 men and increasing the strength of the cavalry by

9 regiments @ 148	1,332
Total increase in all arms (para. 24)	<u>10,657</u>

The cost of this increase was estimated at ₹1,49,500 for each regiment of cavalry, or ₹13,45,500 for 9 regiments; ₹44,000 for the increase to each British infantry regiment, or ₹22,00,000 for 50 regiments; ₹18,99,000 for the 3 additional regiments, and ₹14,26,000 for the additional batteries, or ₹68,70,500 in all.

5. These proposals, involving besides the 10,657 non-commissioned officers and men, the addition of 196 officers, and of many classes of charge (home, depot, non-effective, sea transport, and additional barrack accommodation) over and above the ₹68,70,500 thus detailed, were sanctioned by the Secretary of State in his despatch of 29th October 1885.

Strength of the Army.

II.—NATIVE ARMY.

6. With regard to the Native Army, the proposals of the Army Commission were based on the same principle of fewer and stronger cadres. They recommended (a) that cavalry regiments should consist of 4 squadrons with 609 of all ranks instead of 3 squadrons with 457, and infantry regiments should contain 912 of all ranks instead of 712; but that the numbers of regiments should be reduced in the case of cavalry from 35 to 25, and in the case of infantry from 131 to 101; the brunt of the reduction falling on the Madras Army; on the other hand, each mountain battery was to be raised from 4 to 6 guns and the number of batteries from 6 to 6 $\frac{2}{3}$; and the Sappers from 25 to 29 companies; each regiment was to be strengthened by 2 officers and some increases made in good-conduct pay, &c. The general financial result was estimated at a decrease of 16 $\frac{2}{3}$ lakhs. (b)

7. The Government of India did not altogether accept these recommendations. In their despatch of 24th June 1881 (page 493 of Blue-Book), they used the same arguments as in the case of the reduction of British troops, that "the Indian Army is required to maintain internal tranquillity rather than for employment against external foes," and that "the troops should not only be available in the country, but should be actually visible at the points where danger from internal causes might arise" (para. 5). They proposed to reduce the number of cavalry regiments from 35 to 31, and to raise their strength (from 457 in Bengal, 487 in Bombay, and 493 in the Punjab) to 550 of all ranks, leaving the Madras number unaltered at 387 (c) and the Guides at 341. (c) The infantry they proposed to raise from 712 to 832 of all ranks (the Ghoorkha (d) and Assam regiments still remaining 912 strong), and they reduced the number of regiments from 131 to 113. By this plan Bengal lost 3 cavalry and 6 infantry regiments, Madras 8 infantry regiments, Bombay 1 cavalry and 4 infantry regiments. Regarding the proposed increase to the mountain batteries and the Sappers, nothing was said in this despatch, but sanction was asked to raising the number of European officers with each infantry and cavalry regiment from 7 to 8. The total result was estimated to produce a financial saving of a little over 12 lakhs of rupees. (e)

8. In his despatch of 2nd February 1882 (page 512 of Blue-Book) the Secretary of State very reluctantly sanctioned these reductions. He doubted their advisability on grounds of general policy, but felt compelled to yield to the arguments based on grounds of economy. The despatch shows the resultant strength of the Native Army as follows (with subsequent corrections as per despatch of 23rd June 1882):—

	Former number.	Present number.
Bengal, 21 regiments cavalry and guides	11,489	11,887
Madras, 4 ditto	1,536	1,536
Bombay, 6 ditto	3,409	3,300
Bengal, 55 regiments infantry	44,638	46,400
Madras, 32 ditto	28,552	26,656
Bombay, 26 ditto	21,360	21,632
	<u>110,984</u>	<u>111,411</u>

Strength of the Army.

He pointed out that the estimated saving of 12 lakhs would probably be reduced, by the cost of pensions and the extra pay to be given to non-commissioned officers, to about 10 lakhs.

9. The proposals for an increase of the Native Army consequent on the advance of Russia towards the frontier, are contained in the despatches of 4th May 1885 and 14th August 1885, the scheme for the infantry which was proposed in the former letter being revised in the latter. As to the cavalry, they recommended raising each Bengal, Punjab Frontier Force, Bombay, and Central India Horse regiment to 4 squadrons with 625 natives of all ranks, the Madras regiments to 489 natives of all ranks, but with 3 squadrons only; and they proposed to raise 3 new regiments, 2 in Bengal and 1 in Bombay. This gives an increase of 4,572 men, and brings up the strength of the cavalry to 21,956. An additional officer was to be attached to each regiment in which the number of squadrons was augmented. With regard to the infantry, the Government's first proposal was to raise all regiments from 832 to 1,000 natives of all ranks, keeping the 5 Goorkha and the 3 Assam regiments at the figure already sanctioned for them in the beginning of the year,—1,112; the increase would have been 17,608 men. But in the letter of August 1885 they aimed at working in with the increase, the new scheme of "Reserves on the long furlough system," which had lately been sanctioned. Their plan was to raise the Bengal regiments to 980, keeping them at that strength till they had passed 150 men into the Reserve, and then lowering the number to 912; thus each regiment would have 912 men with the colours and 218 in the reserve. The Bombay regiments were to be raised to 912 men till 160 men had passed into the Reserve and then to be reduced to 832. The Madras regiments were to be maintained at 832, with no augmentation, but 160 men to be passed into the Reserve. It was further decided to raise second battalions to the 5 Goorkha regiments, 3 new Sikh regiments, and a Pioneer regiment of Mazbi Sikhs. The increase was, therefore, to be—

		Permanent.			Temporary.
Bengal, 47 regiments @ 80			Bengal, 47 regiments @ 68		
(832 raised to 912)	. . .	3,760	(912 raised to 980)		3,196
9 new regiments @ 912	. . .	8,208	9 new regiments @ 68		612
		11,968			
			8 Goorkha and Assam regiments @ 68		544
					4,352
			Bombay, 26 regiments @ 80		2,080
Add cavalry as above	. . .	4,572			
		16,540			6,432

The total estimated cost was $25\frac{1}{4}$ lakhs for the cavalry and $25\frac{3}{4}$ for the infantry, or 51 lakhs of rupees in all; which added to the $68\frac{3}{4}$ lakhs for the British Army (see para. 4), amounted to $119\frac{3}{4}$ lakhs of rupees.

These proposals were accompanied by a scheme for linking regiments on a three-battalion system, which need not be further referred to here, as it does not affect the strength of the Army, or the financial effect of the augmentation. The Reserve scheme was to cost $9\frac{3}{4}$ lakhs of rupees and to supply the Army with a reserve of 218 men for each Bengal regiment and 160 men for each Bombay and Madras regiment, 23,252 men in all.

Strength of the Army.

10. The Secretary of State in his despatch, 29th October 1885, accepted the whole of these proposals without any demur or objection. He promised that 5 batteries, 3 additional regiments of infantry, and half the number (2,500 men) required to increase the British regiments up to 984 should be sent out in the trooping season or winter of 1885-86, and that the remaining 2,500 infantry, 6 batteries of artillery, and the 1,332 required to fill up the strength of the cavalry regiments, should follow in the winter of 1886-87. He also sanctioned the augmentation of the Native Army,—only recommending that it should be carried a little further, and that the Guides Cavalry corps should be raised to the same strength as other cavalry regiments,—the creation of the Reserve, the linking of regiments, the proposed improvements in the pay and position of the sepoy, and the transfer of the Punjab Frontier Force from the Punjab Local Government to the Commander-in-Chief.

11. Up to the present time the whole of the scheme has not been carried into effect. Of British troops, 3 additional regiments, 2,500 additional infantry, 500 cavalry, and 5 batteries (one horse, two field, and two mountain batteries) have arrived; the rest are yet to come. The 4th squadron has been added to the Native cavalry, and the formation of 4 second battalions of Goorkha regiments has been sanctioned, but the other new regiments have not been raised, nor have the old regiments been brought up to the increased temporary strength, nor have the Reserve scheme and the linking of regiments been carried out.

12. With regard to the Sappers and Miners, the Government of India (Despatch of 4th May 1885) recommended that each Company should be raised from 100 to 150 men, exclusive of Native officers, and that Bengal and Madras should have 8 Companies each, instead of 10, and Bombay 5 as before. The increased cost was estimated at R55,000 for the men and R95,000 for the officers, but the latter can hardly be treated as an absolute increase, since the complement of officers to each Company had not been fixed before, but fluctuated according as Royal Engineer Officers came out from England to join the corps, and were gradually drafted off to fill posts in the Public Works Department. The Army Commission's proposal (paras. 67 and 233) had been that there should be 13 Companies in the Bengal and Punjab Armies, 10 in the Madras, and 6 in the Bombay Army, 29 in all, but with unaltered strength. The scheme of the Government of India was sanctioned by the Secretary of State.

III.—SUGGESTIONS BY THE SUB-COMMITTEE.

13. With regard, therefore, to the question of military strength, the Committee approach it at a very unfavourable time for making any proposals for retrenchment. It has just been decided, under the pressure of the imminent danger of war with Russia in the spring of 1885, to make a large increase in the strength of the Army; and the Sub-Committee do not think it is within the scope of their enquiry to consider the necessity of this increase or the strength of the forces to be maintained. The only suggestions they have to make now in behalf of economy are the following :—

(A)—Whether sufficient attention has been paid to the principle of the Army Commission's Report, that the increase should be effected rather by raising the strength of the cadres than by augmenting their number?

(B)— * * * * *

Strength of the Army.

(C)—That the allowances to interpreters attached to British regiments should be done away with.

14. (A)—It has been seen that the Commander-in-Chief recommended that the strength of the British infantry regiments should be fixed at 1,064, the Army Commission having proposed the figure of 1,044; but that the Government of India proposed to fix it at 984. Had even the lower number of 1,044 been accepted, the difference, 60 men, multiplied by 50 regiments, would have given an increase of 3,000 men and have rendered unnecessary the despatch of 3 additional regiments from England. The difference in the cost of the two methods may be shown thus: Three regiments of the strength of 984 men cost R6,33,000 each per annum or R18,99,000—say 19 lakhs, as shown in Appendix G to the despatch of August 1885. The same Appendix calculates that an increase of 100 men per regiment will cost R44,000, therefore each man on an average costs R440, and 3,000 men at 60 additional men per regiment would cost R13,20,000. The saving would, therefore, be one of about 5½ lakhs of rupees. We desire to recommend this alternative scheme to the consideration of the Government of India. The three additional regiments have now arrived, and it is too late to take any immediate action in this direction, but we are of opinion that the point should be considered when the time comes for arranging for the next relief, when it will be possible to reduce expenditure by sending three regiments to England without bringing out fresh regiments in substitution for them, but asking for an additional strength of 60 men each for the different regiments already in the country.

15. If the Government of India are disposed to listen to this recommendation, the point should be considered in framing the scheme for the redistribution of the strength of the Army, which is now before the Commander-in-Chief and the Government. In para. 22 of the despatch of 14th August 1885, it is stated that the new position at Pishin must be occupied by two regiments, and Peshawar strengthened by one regiment. One object of the redistribution is to arrange the regiments so as to have an army corps ready to be mobilised at once without disturbing any garrison arrangements; and it is easier to do this by placing extra regiments at convenient positions on the frontier than by distributing the 3,000 men in sixties among the 50 regiments all over the country. We are not blind to this objection which may be taken to our proposal, and we bring it prominently forward in order that the framers of the redistribution scheme may bear it in mind and see whether they can obtain the desired results by working on the assumption which we advocate.

* * * * *

16. (C)—This is an item of minor importance. It was suggested by the Military Department in a letter to the Adjutant-General, dated 17th March 1886, and is understood to be still under the Commander-in-Chief's consideration. The cost is R70 per mensem per regiment, or about R52,000 per annum.

The 14th May 1886.

Sanitary Reform.

APPENDIX III.**NOTE FOR THE COMMITTEE ON THE PROPOSED AMALGAMATION OF THE OFFICES OF DEPUTY SURGEON GENERAL (CIVIL) AND SANITARY COMMISSIONER.**

In the Note on the Provincial Contract with Bombay, paragraph 138, the Committee observe—

“ We have made the suggestion for other provinces, and we find no difficulty in respect of it in Bombay, that the appointments of Surgeon General and Sanitary Commissioner ought to be amalgamated. We are informed both by the Surgeon General and by the Sanitary Commissioner that, so far as concerns the amount of work that has to be done by the Heads of these Departments, there is no reason why one officer should not suffice for both. They both say that the only difficulty would be that of finding an officer who possessed the special qualifications required in a Sanitary Commissioner, which, however, does not appear to be insurmountable, considering the area of choice which the Government of Bombay has at its disposal.”

2. As I had not the advantage of sharing in the consultations which led to the decision above stated, or of learning the views of the several Governments concerned and of the two Bombay officials whose opinion is specially quoted, I feel at some disadvantage in submitting my views to the Committee and stating why I hesitate to concur in the recommendation to amalgamate the post of Deputy Surgeon General (Civil) in Bengal, North-Western Provinces and Punjab with that of the Sanitary Commissioner in those Provinces. I am of course reluctant to raise an objection to any proposal for economy, which has the sanction of several Local Governments, and in the case of Bombay, of the officials immediately concerned, but, as I find that the proposal is strongly disapproved by an official of the position and experience of the present Surgeon General and Sanitary Commissioner with the Government of India, it seems worth while to state the grounds on which the proposed amalgamation is, in my opinion, open to objection.

3. It seems to be agreed that, for reasons not affecting this country, or within the control of the Indian Government, it is in vain to consider the feasibility of amalgamating the office of Surgeon General of Her Majesty's Forces with that of the Surgeon General and Sanitary Commissioner with the Government of India. As matters stand, we have the Surgeon General of Her Majesty's Forces superintending generally the health of the army, European and Native, and the officering of the Military Medical Department, in the case of European troops, with officers from Europe, in the case of Native Regiments with officers supplied by the Indian Medical Service. Alongside of this officer there is the Surgeon General, Indian Medical Service, who superintends the Indian Medical Service, supplies the officers who are distributed by the Surgeon General, Her Majesty's Forces, and in his capacity of Sanitary Commissioner with the Government of India superintends the collection and arrangement of sanitary statistics, and advises on all sanitary questions which come before the Government of India. Whether these two offices could advantageously be united in a single official, it is, for the reason stated above, useless to enquire.

4. Under them come the Deputy Surgeons General, 6 of the Medical Staff and 9 of the Indian Medical Service. Most of them are in charge of troops. They have charges ranging over the whole Bengal Command, officers of the Medical Staff being in charge of the Pindi, Meerut, Oudh and Allahabad Divisions and the Peshawar District, and officers of the Indian Medical Service in charge of Gwalior and Saugor Districts, the Lahore Division, Eastern Frontier District,

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Punjab Frontier Districts, and the Presidency District. These officers have the general medical superintendence of the troops within their commands. In addition to these, there is in Bengal, North-Western Provinces, and Punjab, a Deputy Surgeon General who is styled "Inspector General of Civil Hospitals," and has the control of the whole civil medical relief within the Province, is responsible for the due performance of their duty by all civil medical officers and their subordinates, whether in hospitals, dispensaries, jails, or elsewhere. In Bengal, North-Western Provinces, and Punjab there is besides the above-named officers a Sanitary Commissioner. In Assam this office, as well as that of Inspector General of Civil Hospitals, is combined with that of Deputy Surgeon General (Military), so that one officer superintends the troops, the Civil Medical Service, and the general work of sanitation, if there is any. The argument, I suppose, is that the work which is done, in addition to his military duties, by one Deputy Surgeon General in Assam, cannot require two officers to do it in the other three Provinces.

5. I have so strong a sense of the enormous losses inflicted on the community by the entire absence of sanitary conditions throughout the country, and of the extreme desirability of organising the Sanitary Department on a more efficient footing, that I should regard any reduction of the staff as, *primâ facie*, a matter for great regret. If Sanitary Commissioners are sometimes regarded as not particularly valuable members of the official staff, it is, I venture to think, not because there is not work enough for them to do, but either because they are selected without due regard to the necessary qualifications, or because they are left to their own devices without requisite scientific supervision and administrative control. The consequence is that the idly-disposed do nothing and the flighty ones run off into theoretic conjectures, grounded on their personal observations, and often of very little value. The late Sanitary Commissioner with the Government of India may be said to have devoted his entire attention to demonstrating the valueless character of his subordinates' observations and attempts at generalization. But this does not mean that the proper work of a Sanitary Department in India is complete. On the contrary, the work of introducing any approach to sanitary conditions into the town and rural life of the Indian population has really hardly been commenced. At present the population is scourged by a variety of diseases which it is within our power to control, if not entirely to extirpate. The amount of loss and suffering thus inflicted on the population is so enormous and so constant that the miseries occasionally produced by famine sink into insignificance as compared with them, and might with propriety be left altogether out of account in any question of expenditure on means by which the two evils may be counteracted. The means adopted during the last twenty years in England to remove the main sources of disease have—despite drunkenness, cold, poverty, and other powerful counter-acting influences—reduced a mortality which was formerly as high as that of India, to a ratio of 20 or 18 in the thousand. The death-rate of India cannot, in the opinion of those who know the subject, be placed lower than 40 in the thousand. In many places it is as high as 50, 60, and, in some towns, over 100 per mille. If we assume,—as we safely may from the experience of Indian localities and communities, whose sanitary conditions have been improved—that there is no climatic or race reason why mortality should be greater in India than in England, the conclusion is that the preventible mortality in India is represented by 20 per mille—a ratio which, taken over 250 millions, gives a total annual mortality of five millions. English statisticians take, I believe, 25 cases of serious disease for every preventible death; but if we take only 10, we have a mass of preventible disease represented by 50 million cases of serious illness occurring

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annually and which, it is as certain as any scientific fact can be, could be prevented by proper attention to certain simple, well-recognized sanitary measures, which may be for the most part summed up in protecting the food, drink, and air from faecal contamination. The worst famine that India has ever known is believed to have cost five millions lives in two years, and the average drain on the population, due to famine mortality, spread over a long series of years, was reckoned by the Famine Commission to be at the rate of two per mille per annum. The result appears to be that the insanitary influences now existing in India are responsible for a mortality ten times greater than that occasioned by famine, and in every year sweep off a host of victims twice as numerous as that which succumbed in a famine such as comes once in a century.

6. Taking famine and insanitation as two main evils which impair the material well-being of the population, we find that the Government has for years past been making exceptional efforts to meet one of these evils. At the present moment of financial distress, at the greatest inconvenience, it is adhering to the policy of laying out many millions in the construction of railways and irrigation works, the express object and justification of which is the saving of life by the prevention or mitigation of famines. Is it consistent to do practically nothing, or next door to nothing, towards mitigating the other evil, so much more powerful, constant, and universal a cause of death of suffering? Apart from its expenditure on the health of the army, what is the sum which the Government of India lays out in sanitary supervision and control of a population of 250 millions, or which this population, in its local bodies, expends for these purposes? The sum spent by the Government is a mere trifle, and that by local bodies so infinitesimal as to deserve mention only because the exceptions to the general rule of spending nothing are so extremely rare as to become phenomenal. Every city and village in India stands, there can be no doubt, in need of a thorough-going scheme of sanitary improvement, but not one in a million makes a single step in this direction; and when a municipal body does move, the Government gives no guidance or, worse than none, bad guidance. For instance,—to take the province where the Deputy Surgeon General and Sanitary Commissioner are each so satisfied that one of them could do the work of both,—I came, only last week, on a curious instance of the waste of money and life which must be entailed by the inadequacy of the sanitary supervision now exercised by Government. The city of Ahmedabad is of the ordinary filthy Indian type, with a polluted water-supply, pits of ordure under the houses, and, naturally, a death-rate of 50 in the thousand. The inhabitants are convinced of the necessity of reform and are prepared to pay for systems of water-supply and sewage. They apply to the official Engineer who designs both for them. They refer these projects to the Sanitary Commissioner who passes both with strong expressions of commendation. One of the Commissioners, by way of precaution, consulted unofficially a member of the Government, who sent the water scheme on to Colonel Brownlow. He showed it at once to be a tissue of absurdities and absolutely impracticable. The sewage scheme was found on examination to be in many important particulars highly objectionable. Yet these people had done all they could, and, if they had trusted to their official advisers, they would have thrown their money away on an absurd and impracticable project. The evil arises from the fact that the Government of India has no real Sanitary Department, no sanitary engineers and only one or two sanitary experts in its employ. Of course Dr. Cunningham is, in one sense of the word, a sanitary expert of a high order, but not in the sense needed for carrying out sanitary improvements, drains, water-works, &c. The Deputy Surgeons General are

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elderly military officers between 49 and 60 years of age, and at this moment the Deputy Surgeon-General of one of the largest provinces in India is, I am prepared to prove if necessary, totally ignorant of the most ordinary rules of sanitation, and indeed of the common scientific facts connected with the subject. Is this the class of men to whom it is desired to hand over the task of encouraging the extension of sanitation and of guiding the efforts of the intelligent few in a right direction? The Sanitary Commissioners do, at any rate, a useful work in travelling about, describing the evils they everywhere witness, and recording in their statistics the pitiless penalty which nature exacts for her outraged laws. Gradually we may hope that a more intelligent feeling will grow up among both Europeans and Natives. If any Sanitary Commissioner is incompetent or idle, that is the fault of the Government which appoints and controls him. It is no remedy to abolish the post. What is now needed is, not to go back from the little that has been done, but for the Government to address itself in a more systematic manner to the task of checking the ghastly amount of preventible mortality which nothing but familiarity enables us to treat with contempt. The reforms which I regard as indispensable to a reasonably effective system are as follows:—(1) Instead of the present objectionable provisions which bring the Local Government and the Government of India into direct collision with a refractory municipality, there ought to be a central board with the Government of India with subordinate branches in each province, at which the chief medical authorities would have a seat, and whose duty it would be, through the Sanitary Commissioners, to ascertain whether municipalities were doing their duty, and, in case of default, to compel them to do so. (2) There should be a scientific department, guiding investigations and experiments, conducting scientific researches, and conducting enquiries into outbreaks of disease, such as that serious epidemic of typhoid, for instance, which proved so fatal at Dugshai this summer. We should not then have Sanitary Commissioners publishing huge piles on nonsensical theory which are the laughing-stock of their colleagues and the disgrace of the profession. At present such attention as Dr. Cunningham, in the leisure allowed in intervals of his professional work at the College, can give to the subject, is all that can be called scientific enquiry in India; it is, of course, wholly inadequate for the importance of the enquiry and the huge area over which it extends. (3) There ought to be a Sanitary Branch of the Public Works which should contain engineers who would draw up proper water-work schemes and drainage systems, and not allow municipalities to throw away lakhs of rupees on projects as absurd as that of Ahmedabad. As a necessary condition of this reform, there must be (4) a properly recognised Sanitary Branch of the Indian Medical Department, with honours and emoluments sufficient to tempt men of ability to quit the chances of success in the ordinary branches of the profession, in order to devote themselves to this. The work of sanitation would then cease to be something more than the dreary chronicle of dirt and disease and needless death which our Sanitary Commissioners' reports now present, and the task of sanitary improvement, which of late years has been altogether arrested, if it has not actually retrogressed, will be resumed in a manner worthy of a civilised and humane Government.

I hope that, with regard to the above considerations, the Committee will hesitate to recommend the abolition of any sanitary officer, though I have no doubt that there are at this moment Deputy Surgeons-General in Civil employ whose removal might be effected without irreparable injury to the cause of sanitation.

H. S. CUNNINGHAM.

The 15th November 1886.

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APPENDIX IV.

NOTE FOR THE FINANCE COMMITTEE ON THE FINANCIAL ASPECT OF THE CONTROL OF CONTAGIOUS DISEASES, AS REGARDS EUROPEAN TROOPS.

[At a meeting of the Committee held on the 11th of December, it was decided by a vote of the majority that this Note should be adopted in principle, but that it should be re-written from a more purely financial view, and brought up again for the consideration of the Committee. Time did not admit of this being done before the 20th of December when the Committee dissolved, and as it was not approved in its final form, it has been thought better to include the Note, as re-written by its author, among the Appendices to the Report.]

1. The drain on the European Army in India occasioned by ill-health is very considerable. In 1884 it was as follows:—

	Bengal.	Madras.	Bombay.
Admissions per 1,000	1,662	1,109	1,445
Deaths per 1,000	11·68	8·53	19·39
Invaliding per 1,000	31·84	31·82	31·36

Taking Bengal, this means that every soldier went into hospital one and a half times, 1·1 man out of every hundred died, and more than three men in every hundred men were sent home invalided. In Madras the admissions to hospital and the deaths are less, but the invaliding is the same. Bombay stands half way between Bengal and Madras for admissions, is very much worse than either in mortality, and slightly better in invaliding.

2. The cost of every European soldier put down in an Indian cantonment is reckoned at £145, and his annual upkeep involves a very heavy expenditure (a); he is an expensive machine; he is in fact one of the costly British products, of which, despite their comparative expensiveness as compared with the Native article, the English have to make use for the administration of the country.

3. It becomes, accordingly, a financial question of great importance to enquire how far this costly article is economically used: and I hope that the Finance Committee will agree with me in considering that, if we can point out particulars in which the existing arrangements are, in any respect, the reverse of economical, it will be within the purview of our duties to mention the subject in our Report.

4. The point to which I wish to invite attention is the unnecessary waste of health and strength involved in the amount of venereal disease which is at present allowed to exist in the European army,—I say “allowed,” because this disease is to a large extent amenable to control, and, in its graver forms, was, to use the language of a former Surgeon-General, “comparatively obliterated,” a few years ago in Calcutta. There is reason to believe that, if proper precautions were taken in all cantonments, the disease might be brought under control as effectually and disappear as completely as in the case of small-pox. The object of this Note is to show that the neglect of these precautions in cantonments generally, and their entire abandonment, a few years ago, in Calcutta are, from the financial point of view, inexpedient. There are, of course, other

(a) In Military Proceedings 2361—63, March 1877, the average annual cost of an European soldier in India is taken at £824. The cost of medicine, food, bedding, and hospital requisites in Bengal amounted, in 1885-86, to £343 per head of the daily average. In the Lock Hospitals the average stay of each patient was, in 1885, 79 days. If the same ratio applies in venereal cases in the Military Hospitals, there would be an annual loss of 1,319,537 days' service.

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aspects of the case, social and political, with which we have no concern; but its financial aspect is, I think, one which we may legitimately consider.

5. In the year 1884, 16,703 European soldiers, out of a force of 53,349, went into hospital for various venereal diseases, of which 6,344 were primary or secondary syphilis, giving a ratio of 251 per mille for primary, and 25 per mille for secondary, venereal disease.

6. The ratio presented by the Bengal European Army, 298.5 per mille, is worse than any year of the series since 1871 except 1878.

BENGAL ARMY, EUROPEAN.

Cases of Venereal Disease. Ratio per mille (decimals omitted).

1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.
236	208	189	222	223	217	223	324	238	247	274	278	291	298

Of this 298 per mille, 86 were primary and 25 secondary syphilis, 147 gonorrhœa, and 40 were other forms, primary or secondary. The large ratio presented by syphilis is noticeable as compared with—

RATIO PER MILLE.
SYPHILIS

Primary. Secondary.

1873	49	18
1874	66	23
1877	58	22
1879	62	24

which were low years.

The figures for the last five years have all been high, especially 1881—

RATIO PER MILLE.
SYPHILIS

Primary. Secondary.

1880	83	23
1881	96	23
1882	87	22
1883	88	25
1884	87	25

The result is that nearly 30 per cent. of the force was laid up in the course of the year with various forms of venereal disease; of these more than 11 per cent. with the severer disease in one or other of its forms.

7. For the same year the Madras European Army showed a total ratio of 318.2 per mille; of this total, 101.7 were primary and 26.3 secondary syphilis, 135 gonorrhœa and the balance other forms. In other words, over 12 per cent. were affected with syphilis and over 13 with gonorrhœa.

No year in the series since 1872 was so bad.

8. The Bombay European Army gave a ratio of 295.8 per mille, 89.7 primary and 19.9 secondary syphilis, 142.3 gonorrhœa.

No year in the series since 1871 presents so bad a total, except 1879 when the ratio was 296.8. The syphilis ratio was higher than any except 1879, and the gonorrhœa ratio considerably higher than any year of the series (the next highest being 1879, with 123.2) and double that of some years, e.g., 1874 with 70.4.

9. These figures appear to show that venereal disease is a grave and, on the whole, an increasing source of weakness to the force: and the question arises as to the possibility of diminishing so serious an evil.

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There is no one, I presume, who imagines that 50,000 or 60,000 Englishmen, in the prime of life and living, with small exceptions, in enforced bachelorhood, will practise continence, or that the European army in India can ever dispense with a large system of prostitution. The question then is, shall we have it clean or dirty, the latter alternative involving the result that nearly a third of the entire army goes into hospital once in the course of the year for venereal maladies, more or less serious, while more than 10 per cent. of the force goes into hospital with a disease, which not only completely lays a man up for the time, but gives a serious shock to his constitution, and in many cases permanently injures him and becomes an hereditary malady, which he hands down to his children.

10. The control of prostitution in Indian Cantonments is effected by rules promulgated under the Indian Cantonment Act, Act III of 1880. It was effected for some years in Calcutta under the Indian Contagious Diseases' Act, Act XIV of 1868, and the rules which the Local Government issued under the Act.

11. I do not propose in this Note to deal further with the working of Act III of 1880 than to show the results of the two last years, as the Military authorities are, it appears, fully convinced that the non-enforcement of the Act, wherever it has been experimentally tried, has been productive of ill results, and that the hospitals, which were tentatively closed, must be at once reopened.

In his letter of 29th April 1886 the Surgeon-General, Her Majesty Forces, draws attention to the prevalence of venereal disease, and especially to the marked increase of admissions which had been contemporaneous with the tentative closing in 1885 of the Lock Hospitals in some cantonments.

He summarised the history of the two years 1884 and 1885 in the following table :—

	1884.			1885.			Increase per mille in 1885 over 1884.
	Average Strength.	Admissions, Primary Venereal.	Ratio per 1,000 per annum.	Average Strength.	Admissions, Primary Venereal.	Ratio per 1,000 per annum.	
Stations where Lock Hospitals were tentatively closed in 1885.	8,599	1,769	205·7	9,318	3,229	346·5	140·8
Stations where Lock Hospitals were maintained during both 1884 and 1885.	21,070	4,543	215·6	20,658	5,248	254·1	38·5
Stations where Lock Hospitals were not established during either 1884 or 1885.	2,336	577	258	2,315	676	292	34

12. The figures of this table appear to show (1) that in stations where Lock Hospitals were not established in 1884 and 1885 the ratio of primary venereal admissions was higher than in stations where Lock Hospitals were established, and that the ratio was higher in 1885 than in 1884, though the increase was less than in stations where hospitals were established; (2) that where hospitals were tentatively closed in 1885, the ratio increased by 140 per mille (205 to 346), whereas in stations where hospitals were maintained through both years, the increase was only 38·5 (215 to 254). "The inference," says the Surgeon-General, "to be drawn is that the Lock Hospitals, which were closed during 1885, should be re-established without delay."

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13. The totals given above result from details, which give a serious view of the degree to which some stations are infected, and of the large increase of 1885 over 1884 in places in which Lock Hospitals have been tentatively closed.

The following are among the largest increases :—

Certain stations where Lock Hospitals were closed from 1st January 1885.	RATIO OF PRIMARY VENEREAL ADMISSIONS PER 1,000.	
	Ratio per 1,000 in 1884.	Ratio per 1,000 in 1885.
Allahabad	249	395
Cawnpore	160	283
Meerut	303	436
Chakrata	122	205
Kasauli	133	401
Mean Meer	177	299
Rawalpindi	173	401
Peshawar	191	372

Of the stations where Lock Hospitals were maintained and which give a total of 4,543 admissions and an average of 254 per mille, primary venereal admissions, the following are the worst :—

	1884. Rate per 1,000.	1885. Ratio per 1,000.
Calcutta	420	421
Dum-Dum	223	297
Dinapore	251	219
Benares	244	368
Jubbulpore	328	324
Nowgong	163	313
Fyzabad	147	263
Bareilly	183	337
Moradabad	422	577
Naini Tal	253	328
Agra	249	375

14. Among the stations where no Lock Hospitals were established, the following were conspicuous :—

	1884. Ratio per mille.	1885. Ratio per mille.
Chunar	545	1,026
Jutogh	184	306
Amritsar	227	365
Kala Bagh	47	340
Gharwal	227	480

These figures seem to point rather in the direction of more vigorous enforcement of the Cantonment Act than of any relaxation of energy in enforcing it. The closing of the Hospitals appears to have had the effect of bringing up places, where the ratio was low, to the general standard of badness; and the high rates of places like Calcutta, where, though there are voluntary Lock Hospitals, no sort of control of prostitution is attempted, appear to shew that the mere provision of Lock Hospitals, without active measures of control, is totally inadequate to check the evil.

15. Coming next to the working of Act XIV of 1868 in Calcutta, the Act was brought into operation in 1869. It was uniformly opposed and its advantages were contested by the late Surgeon-General and Sanitary Commissioner, and it was ultimately, against the protest of Surgeon-General Payne and other authorities, abandoned in 1881 in the northern part of the town and in the whole city in 1883. I propose to consider how far the figures appear to justify the anticipations of the medical men who predicted that the suspension of the Act would be followed by an increase of disease both in the city and the garrison.

16. As regards the general population of the city the following table gives the total number of cases (1) of disease of all kinds, (2) of venereal disease,

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treated in eight (a) principal Hospitals and Dispensaries in Calcutta during the last nineteen years :—

Year.	New cases of illness of all kinds admitted.	Cases of Venereal Disease.
1867	180,469	13,039
1868	169,007	11,107
1869	176,693	10,064
1870	180,664	8,325
1871	200,310	7,288
1872	205,296	6,505
1873	295,612	6,903
1874	213,756	7,911
1875	247,712	9,221
		New Hos- pital opened.
1876	236,440	8,761
1877	243,013	8,050
1878	254,063	7,119
1879	235,711	7,116
1880	259,692	8,151
1881	236,365	7,481
1882	134,593	8,774
1883	236,825	10,147
1884	280,083	10,006
1885	245,808	9,157

17. The following table shows the total number of cases of primary syphilis treated, during the last nineteen years, in six of the principal Hospitals and Dispensaries in Calcutta :—

Year.	Cases.
1867	5,943
1868	4,684
1869	3,753
1870	2,736
1871	2,154
1872	1,845
1873	2,459
1874	2,675
1875	3,410
1876	2,773
1877	2,948
1878	2,324
1879	1,911
1880	1,971
1881	2,163
1882	3,004
1883	4,754
1884	4,640
1885	4,312

Act XIV came into operation, 1st September.

New Hospital opened.

Act XIV suspended, 1st November, in northern part of the town.

Act XIV suspended 15th March, throughout the town.

18. These tables certainly suggest a serious increase among the general population both in the disease generally and in its more serious forms since 1879 and 1880. The total number of patients treated for venereal diseases in all (b) Calcutta and Howrah Hospitals and Medical Institutions, reviewed by the Inspector General, was 13,780 in 1884 and 14,080 in 1885; the Calcutta figures giving a ratio of 30·7 per thousand of the population of the city for the one year and 31·2 for the other.

19. The number of women admitted for these diseases in the years 1884 and 1885, *viz.*, 2,942 and 3,614, implies a formidable amount of disease in the class most likely to propagate it. In the years during which the Act was in force the number of registered prostitutes ranged between 7,000 and 9,000, and though this probably does not represent anything like the present number

(a) *Viz.* Medical and Mayo Hospitals, and Sukea Street, Alipore, Bhowanipore, Park Street, Chowdree and Chitpore Dispensaries.

(b) *See* Dr. Cowie's report on Calcutta Medical Institutions for 1885. The Hospitals in question are the Medical, General, Mayo; and Dispensaries, Campbell, Municipal Police, Lock Hospitals, and Howrah. The local numbers treated in these hospitals for all diseases were 258,832 in 1884, and 263,627 in 1885.

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of prostitutes, it is still apparent that a considerable percentage of the entire number must pass through the Hospitals in the course of the year. No conjecture can, of course, be made of the numbers of diseased women who do not resort to the Hospitals. It may be observed that in 1875 an inspection of 913 unregistered women disclosed the fact that 29 per cent. were diseased, while of 8,500 registered women only 1·7 were found diseased. See Dr. Beatson's Report, § 9.

20. The increase of venereal disease, which may be inferred from the numbers of the Hospital admissions, is more distinctly indicated by the statistics of the Police Force since 1870.

The following table shows the number of constables treated for primary or secondary syphilis in the Calcutta Police Hospital during the last sixteen years, together with the total strength of the force in each year and the ratio per cent. of these diseases to the strength of the Police :—

Year.	Cases treated.	Strength of Police Force.	Ratio per cent. to the strength of the Police Force.
1870	17	3,000	·56
1871	28	3,183	·87
1872	14	3,033	·46
1873	22	3,015	·72
1874	27	2,903	·93
1875	29	3,058	·94
1876	36	3,122	1·15
1877	17	3,159	·53
1878	30	2,909	1·03
1879	55	2,823	1·94
1880	47	2,823	1·66
1881	46	2,806	1·63
1882	41	2,806	1·46
1883	69	2,801	2·46
1884	84	2,827	2·97
1885	102	2,853	3·57

21. The condition of the European troops in Calcutta is indicated by the following table, which shows the numbers and the ratio per cent. of venereal disease of all sorts, and of its graver forms in the Calcutta garrison since 1868 :—

Cases of syphilis, ratio per cent. of garrison of syphilis and of venereal disease in Fort William.

Year.	Cases Syphilis.	Ratio per cent. Primary Syphilis.	Cases Gonorrhoea.	Ratio per cent. Venereal of all kinds.
1868	89	10·0	57	25·06
1869	79	9·0	91	25·08
				Act XIV came into force 1st April. New regiment came in 3 months before Act came into force.
1870	49	6·0	68	14·40
1871	22	2·7	44	8·10
				New regiment toward the end of the year, not inspected on arrival.
1872	48	5·7	69	13·9
1873	13	1·4	56	7·4
1874	13	1·4	77	9·4
1875	12	1·3	82	10·3
1876	23	2·3	82	12·6
1877	35	4·3	56	10·7
1878	37	4·0	72	11·7
1879	20	2·7	48	9·3
1880	15	1·7	109	12·8
1881	30	3·1	54	8·7
1882	34	3·7	56	14·5
1883	113	10·9	116	23·0
1884	240	30·24	156	58·14
1885	194	15·10	173	31·66
				New regiment. Ditto.

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22. From this it appears that syphilis was reduced to a low ratio for the years 1873 to 1879, and in 1880 stood as low as 1·7 per cent.; since then there has been a rise, reaching 10·9 per cent. in 1883 and 30·24 in 1884. The cases of syphilis in 1885, though less than the total of 1884, were 105 more than the cases in the year before the Act was introduced. Lesser venereal diseases reached a total in 1885 untouched in the whole series of years, and 116 more than in 1868. The Government of Bengal, in reviewing the Superintendent's Report for 1884, observed—

“ Referring to the effect which the withdrawal of the Act has had on the police force, the Superintendent shows that the number of cases of venereal disease has increased from 1·46 per cent. of the total strength of the force in 1882 to 2·97 in 1884. The men have suffered during the year from the most malignant types of the disease—a thing unknown in previous years. With regard to the soldiers in the garrison of Fort William, it is shown in Table VIII that the percentage of cases of venereal complaints of all kinds on the mean daily strength of the force was reduced from 31·43 in 1865 to 14·40 in 1870 and 12·8 in 1880, and that it rose in 1882 (the year after the restriction of the operation of the Act to the southern part of the town) to 14·5, in 1883 to 28·0, and in 1884 to 58·4. The percentage of cases of primary syphilis during the year under review was 30·24 against 10·9 in 1883, which again was far higher than the figure recorded for any year since 1870.”

23. These figures, notwithstanding the decline in 1885, show, on the whole, a serious increase since the suspension of the Act in 1881. The numbers of 1884 are unrivalled and indeed unapproached in the whole series of years; while even the reduced numbers of 1885 can be equalled only by going back to 1867, the year before the introduction of the Act. The fact that in 1884, no less than 30 per cent. of the Calcutta garrison were invalided with a disease which not only renders a man unfit for present duty but permanently injures his constitution and endangers the health of his descendants, is certainly a consideration which the Military authorities cannot afford to overlook.

24. Act XIV of 1868 came into force in Calcutta from 1st September 1869. It was suspended in the north of the town from 1st November 1881 (a) and from 15th March 1883 in the whole of the town (b). This step was taken against the strong advice of several high professional authorities, who considered that the Act was working successfully and that its abolition would be attended by disastrous results. The same view of the Act had been expressed in 1877 by Surgeon-General Beatson, who in a memorandum of 16th May 1877 reviewed and compared the results of the working of Act XXII of 1864 in Provincial Cantonments, and of Act XIV of 1868 in Calcutta up to that date. He pointed out that the results in Calcutta were less favourable than they would otherwise have been on two accounts: 1st, that the glacis and, (curiously enough) the Fort itself, did not fall within the jurisdiction of the officials, to whom the task of carrying out the Act was entrusted, and that there was, accordingly, no control in the very locality in which control was most needed; and 2nd, that fresh regiments, coming in from less protected areas, were occasionally the cause of a large temporary increase of disease: but that, notwithstanding these and other drawbacks in working the Act, the cases of syphilis among the garrison had been brought down from 9 per cent. in 1868 to 1·4 and 1·3 per cent. in the three years 1873 to 1875; that, notwithstanding that the Act was little more than permissive, the facilities for evasion being so great, the public health had benefited in a very high degree by its working; that the dislike to the Act had disappeared; that the Hospitals were

(a) Commissioner of Police, No. 4011 of 28th October 1881.

(b) Government of Bengal Notification of 27th February 1883.

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resorted to by diseased women from other places, while the effect of the Act on the class chiefly concerned was shown by these figures—

	Percentage of women found diseased to women examined for the first time.	Percentage of diseased women to those in regular attendance.
1870	26	2·7
1871	14	·9
1872	25	1·6
1873	27·4	1·5
1874	27·8	1·0
1875	34·1	1·2
1876	29·1	1·7

25. The general conclusions arrived at by Dr. Beatson were thus summarised by the Bengal Government:—"In regard to the Calcutta system under Act XIV of 1868, Dr. Beatson, in his Memorandum, enters into very full detail, and shows conclusively that, whether tested by the health of the general population, *i.e.*, proportion of venereal admissions to total admissions into civil hospitals, or by the effect on the health of the troops in garrison, or by that of the registered women themselves, the result has been undeniably successful, and this, notwithstanding one or two very serious difficulties, one being that the Fort and the glacis thereof are not under the jurisdiction of the Civil authorities who administer Act XIV, which consequently is inoperative there."

26. The subject was again considered by a Committee under the presidency of the Honourable B. Colvin appointed 14th January 1881. Besides the President it consisted of Dr. Crawford, Surgeon-General of the British Army, Dr. Cuninghame, Surgeon-General and Sanitary Commissioner, the Sanitary Commissioner of Bombay, and the Superintendent of the Calcutta Lock Hospitals. The Committee reported that the percentage of the Lock Hospitals showed during ten years a fall in the percentage of the more serious disease from 25·6 per cent. to 3, and a fall in the ratio of diseased women from 27 per cent. in those primarily examined to 1 per cent. among those under inspection. "We think," they observed, "that these tables afford satisfactory evidence that among the registered prostitutes of Calcutta, the operation of the Act has tended to diminish the extent of venereal disease and has so modified the type that the worst forms are now almost exceptional." They found that the ratio for admission for all cases of venereal diseases in the Calcutta Garrison had fallen from 328·2 per mille for the decade before the Act to 192·7 for the decade after its introduction. As regarded the general population, they considered that the figures established an important diminution in the extent of primary syphilis, and that this type was milder than in previous years; and, on the whole, "that the working of the Contagious Diseases Act in Calcutta had been attended by success." Three members of the Committee held that this success was sufficient to compensate for the cost and incidental objections, four held that its success would be greater if extended to Howrah. Dr. Cuninghame explained the ground of his dissent from the majority to be that the outlay, nearly Rs5,000 per

(a) The following were the charges in 1880--1885:—

	Rs
1880	55,560
1881	48,000
1882	52,100
1883	16,790
1884	16,368
1885	17,557

mensem, (a) was not justified by the results as regarded the general population; that the numbers applying at the hospitals constituted but a small portion of the sufferers from the disease, and that the arrest of 12 women per diem for breach of rules was a grave danger; that the real number of prostitutes was probably 14,000 to 18,000, and that

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the control of these, as also the inclusion of Howrah, would involve a still larger expenditure; that if Municipalities wished for the Act, they could have it; and if Government wished to protect the troops, they could do so by registering that small class of prostitutes, not probably numbering more than 1,000, to which European soldiers had access. Mr. Lambert, the Deputy Commissioner of Police, informed the Committee that "he had no doubt whatever that the Act largely tends to lessen diseases among Europeans of all classes, especially among the troops, who resort, as a rule, to women of the lowest class." Dr. Payne, who had been Superintendent of the Lock Hospital from the introduction of the Act in 1869 to end of 1879, stated to the Committee that there had been a marked decrease of diseases in the aggregate; that amongst registered women there had been a very marked change in the type of the disease; "in fact, the worst forms have practically disappeared; but not only this, but I have learnt year by year from official enquiry in Regimental Hospitals that, in Calcutta, improvement in this respect has been equally marked." "The working of the Act," he said, "has surpassed my expectations." Dr. Payne pointed out that the Sanitary Commissioner's statistics, in which all venereal diseases were grouped together, obscured the especial effect of the Act, which is to reduce the syphilitic class of diseases. He observed that, notwithstanding the existence of a large class of unregistered women in the city, the cases of syphilis had fallen from 5,000 to 2,000. There appears, accordingly, to have been an unanimous opinion that the effect of the Act, though partially enforced, had been to produce a marked improvement in the garrison, in the general population, and in the condition of the registered women.

27. On the suspension of the Act in March 1883 the Government of India ordered that the results of the suspension should be carefully watched and that the existing Lock Hospitals should be replaced by a specially organised system of dispensary and hospital relief strictly voluntary for syphilitic patients of all classes.

On this the Bengal Government directed the Lock Hospitals at Sealdah and Alipore to be kept open for the reception of all classes of venereal patients who chose to present themselves.

28. A report on the results of the suspension of the Act and of the system of voluntary Lock Hospitals was presented by Dr. Payne, Surgeon-General of Bengal, on March 13, 1884. In this Dr. Payne recorded the conclusion as a matter "on which there is no doubt and no possibility of a second opinion," that "in Calcutta Act XIV worked with most excellent effect on the health of the town and the soldiery, and the withdrawal of it has, in the course of nine months, undone all the good that had been accomplished."

"It is impossible," the Surgeon-General goes on to say, "that any sanitary improvement could have been brought to more absolute demonstration than the vast decrease of syphilis in Calcutta and its practical disappearance from the garrison under the working of Act XIV." He proceeded to demonstrate the improvement among the registered women by the statistics of the various forms of venereal disease among them, showing that the serious forms of the disease had almost ceased to exist among them. The figures of syphilis in the Lock Hospitals since 1870 are as follows:—

All forms of Syphilis in the Lock Hospitals from 1870 to 1885.

1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
1,778	924	1,008	1,005	876	777	449	225	155	102	83	77	80	141	208	251

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The increased figures of recent years are the more striking when it is remembered that in 1881 the Act was withdrawn from half and in 1883 from the entire town, and that, whereas the previous years represent all the disease that could be detected, the figures since 1883 represent merely the number of women who are driven by their needs to apply spontaneously for public relief. Dr. Payne had not before him the results of 1884 and 1885, which of course would have given additional strength to his argument. It is certainly difficult to doubt, on these figures, that there was a marked improvement up to 1881 and an equally marked deterioration for the subsequent years. Further analysis of the above figures adds to their significance, for it shows that the cases of the most ordinary form of infective syphilis had sunk from 437 in 1870 to 2 and 3 in the years 1878—1881. As Dr. Payne points out, "the disease had ceased to exist" among the registered women.

On the 26th August 1884, the Government of India, reviewing the letter Government of India, No. 250 of 26th August 1884. of the Surgeon-General of Bengal and the other evidence before it, called in question the conclusions arrived at by Dr. Payne, and announced its decision, that "the Governor General in Council was altogether averse to the re-imposition of the Act in Calcutta."

This decision of the Government was regretted at the time by many high medical officials who did not agree with the late Sanitary Commissioner with the Government of India as to the working of the Act, and subsequent experience certainly seems to favour the view that they were right. At any rate, when we have actually a third of the European soldiers in India laid up with venereal diseases, and more than 12 per cent. each year attacked with a dangerous and loathsome form of it which is likely to impair their health for life and to be transmitted to their children, and when in the Calcutta Garrison we have 58 per cent. of the force laid up with various forms of venereal disease in a single year and more than 30 per cent. laid up with syphilis, I think that, from the financial point of view, we might reasonably urge on the Government the expediency of considering the possibility of more effectual means of controlling the disease throughout the country, and of re-examining the soundness of a policy, which put an end to what seemed to be the beginning of a successful attempt in this direction in Calcutta.

H. S. CUNNINGHAM.

The 7th December 1886.

Relations of Local Funds to Local Expenditure.

APPENDIX V.

NOTE BY MR. WESTLAND FOR THE FINANCE COMMITTEE ON THE RELATIONS OF LOCAL FUNDS TO LOCAL EXPENDITURE.

Local Funds are practically of two kinds. There are first specific receipts raised for the purpose of meeting specific expenditure; these are differently treated in different Provinces, sometimes appearing in the general Provincial account, sometimes as a special Local Fund, and sometimes as mere items in a bigger Local Fund; but, in whatever way the accounts are kept, there are special receipts out of which the expenditure is met, and the expenditure is therefore not a burden on the general resources. Within this category we may reckon the transactions in most Provinces on account of District Post, and of Village Service and Patwaris, and also those connected with Village Police. The second class of Local Funds are those which are purely supplementary of Provincial Expenditure, and are devoted mainly to Public Works, Education, Medical, and some Minor Departments, such as Botanical Gardens, or Veterinary charges. These last we call supplementary of Provincial Expenditure, because precisely the same kinds of transactions, both as to receipts and expenditure, occur sometimes in the Local and sometimes in the Provincial column, and sometimes, under the same Government, in both. The Local receipts in this case merely enable Government to undertake more of certain expenditure than would otherwise be possible. The various Governments, moreover, differ greatly in the degree in which they keep their "Local" revenues in their own hands, or give them up to be applied by Local Fund Committees, but the difference is obviously less a financial than an administrative one.

2. To facilitate comparison, in this respect, between the transactions of the several Governments, we take from the accounts of 1884-85 the following statement of the whole revenue from the cesses on land, &c., classed as "Provincial rates":—

STATEMENT A.

Revenue from Cesses on Land, &c., classed as "Provincial Rates."

Three 0/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
Total Revenue, Provincial Rates .	6,48	8,40	4,26	76,69	65,49	33,60	61,34	22,13
<i>Deduct special appropriations, sometimes Local and sometimes Provincial—</i>								
Charges of Collection, Provincial.	...	...	...	...	6	34	...	...
Local .	...	46	5	2,34	...	1,28	...	53
District Post, Provincial .	35	...	...	...	...	...	...	...
Local .	...	60	26	3,16	1,94	82	...	...
Village Service	2,16	...	...	...	...	7,75	21,32	...
Village Police, Local . . . . .	...	3,33	...	...	23,60	...	...	...
Wards, Rates, &c., Provincial .	...	...	...	68	...	...	...	...
Irrigation Cess and Special Funds.	...	...	...	...	...	...	45	...
Total Special Appropriations .	2,51	4,39	...	6,18	25,60	10,19	21,77	53
Remaining for General Purposes. (A)	3,97	4,01	3,95	70,51	39,89	23,41	39,57	21,60
<i>Viz.</i> , Provincial	2,40	...	...	36,97	16,55	4,81	...	...
Local	1,57	4,01	3,95	33,54	23,34	18,60	39,57	21,60

Relations of Local Funds to Local Expenditure.

3. The line marked (A) is the important one for purposes of comparison ; it shows the amount of local cesses which, after deducting those that are set aside for the special local services enumerated in the beginning of paragraph 1, are available in aid of purposes on which general revenues are also spent. These purposes are as follows :—

(Revenue Account.)

Under Provincial.—Famine Assurance, Productive Works, Public Works and, so far as the law authorises, Education and Medical.

Under Local.—Public Works, General Purposes, Education and Medical.

In Bengal, however, Education and Medical are not included among the admissible objects of "local" expenditure.

4. To take first of all the portion classed as Local ; the general account of the operations under the Local Fund Boards which manage the expenditure ; the local funds portion of the Local Rates being, as just explained, credited after deduction of charges of collection and of District Post and Police charges, where these are dealt with by the Local Committees :—

General Account of Revenue and Expenditure of Local Boards.

STATEMENT B.

Account of Reve. and Exptre., Local in character, in the Local Fund Accounts.
Three 0/s omitted.

		Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
<i>Revenues.</i>									
Land Revenue	B	...	4	...	...	...	...	89	1,10
Provincial Rates (net) Local Funds portion from Statement A.	A	1,57	4,01	3,95	33,54	23,34	18,60	39,57	21,60
Police Pounds	B	1,63	32	...	...	...	...	...	1,94
Education	D	1	4	...	...	86	1	89	2,64
Medical	E	14	1	...	...	1,07	...	20	1
Minor Departments	F	13	...	...	...	2	...	...	8
Interest	B	...	...	...	47	26	...	48	13
Miscellaneous—Rents	C	50	72	14	...	...	15	2,80	5
Other	B	31	42	2	1,73	1,07	85	2,15	93
Irrigation	C	...	...	...	13	...	...	...	...
Civil Works	C	73	62	1,33	2	44	...	5,01	3,96
Total Revenue		5,02	6,18	5,44	35,89	27,06	19,61	51,99	32,44
Contributions—from Provincial		12	5	5,99	2,54	18,11	...	2,36	4,52
Total Assets		5,14	6,23	11,43	38,43	45,17	19,61	54,35	36,96
<i>Expenditure.</i>									
Interest	G	...	...	...	...	...	...	11	35
Refunds	A	...	12	...	19	2	...	8	10
Administration	G	8	14	...	1,32	84	86	1,24	17
Police Pounds	B	53	4	...	...	...	...	...	61
Education	D	26	76	1,31	...	13,81	4,76	6,61	12,70
Medical	E	26	23	8	...	4,37	2,58	5,51	1,55
Minor Departments	F	55	7	3	...	22	96	...	1,12
Superannuations	G	1	2	...	...	2	1	4	...
Stationery	G	...	...	...	27	...	1	...	15
Miscellaneous	G	19	50	43	36	4	25	4,72	86
Irrigation	C	...	5	...	1	...	...	...	...
Civil Works	C	2,49	4,89	9,58	36,53	25,56	9,13	38,17	21,22
Total Expenditure		4,37	6,82	11,43	38,68	44,88	18,56	56,48	38,83
Contributions—to Provincial		...	17	...	...	...	40	1,68	60
Total Payments		4,37	6,99	11,43	38,68	44,88	18,96	58,34	39,43
Surplus or Deficit (C except in Punjab).		+77	—76	0	—25	+29	+65	—3,99	—2,47

N.B.—Under Miscellaneous the following exceptional transactions are recorded: *Receipts*—Burma, Excise 23, Marine 1; Madras, Contributions from Local Funds, 1,16. *Expenditure*—Burma, Marine 18; Madras, Contributions to Local Funds, 3.

The capital letters in column 2 indicate the items in Statement C on the next page in which the Revenue and Expenditure of each Head is included.

Relations of Local Funds to Local Expenditure.

5. The surplus or deficit, which is in no case very large, may be regarded as due for the most part to a temporary excess or deficiency in the scale of Public Works Expenditure. In the Punjab, however, it is rather due to deficiency in the "Contribution to Provincial," district funds having in that Province numerous cross-allotments of Revenue and Expenditure resulting on the whole in a net charge to Local, of which part remained unpaid in 1884-85. Remembering this, therefore, and grouping the items as indicated by the letters, we have the following abstract statement of the general scale of Revenue and Expenditure, shewn in statement B, so far as general figures can be built up on the statistics of one year. This statement includes all that need be taken into account in making comparisons between provinces, because everything else falls within the category of receipts and payments for village and other local services in connexion with Land Revenue and Police.

STATEMENT C.

Abstract Account of Revenue and Expenditure, Local in character, in the Local Fund Accounts.

Three 0/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
Revenue Provincial Rates . A	1,57	3,89	3,95	33,35	23,32	18,60	39,49	21,50
Miscellaneous . B	1,41	74	2	2,20	1,33	85	3,52	3,49
Contributions from Provincial (net)	12	...	5,99	2,54	18,11	...	50	3,92
Total	3,10	4,63	9,96	38,09	42,76	19,45	43,51	28,91
Expenditure (net), Public Works . C	2,03	2,84	8,11	36,14	25,41	8,98	26,37	14,74
Education . D	25	72	1,31	...	12,95	4,75	5,72	10,06
Medical . E	12	22	8	...	3,30	2,53	5,31	1,54
Gardens, Agriculture, &c. . F	42	7	3	...	20	96	...	1,04
Miscellaneous . G	28	66	43	1,95	90	1,13	6,11	1,53
Contributions to Provincial (net)	...	12	...	...	...	1,05	...	...
Total	3,10	4,63	9,96	38,09	42,76	19,45	43,51	28,91

6. From this statement we see at once that the Local Fund Boards in Assam and in the North-Western Provinces differ from those of other Provinces in this respect, that, besides spending that which in these two Provinces corresponds to the Local Fund Revenue of other Provinces, they are also agents for carrying out Expenditure from Provincial Revenues. Sixty per cent. of what is classed as Local Fund Expenditure in Assam, and forty-two per cent. of that of the North-Western Provinces, is provided for by funds handed over by the Provincial Governments out of their own Revenues, as distinguished from the direct Local Revenues themselves. The same may be said of a small part—about six or seven per cent.—of the Bengal Expenditure; but the 2,54 shewn in the Bengal column represents, we believe, some special land revenue which has been appropriated to Local purposes for 20 or 30 years. Bombay, similarly, grants to Local Funds 1,55 as the equivalent of a "one-anna cess on Abkari Revenues," 2,17 for Primary Schools (since, very considerably enhanced), and 18 for certain Local Dispensaries.

7. It must be remembered, therefore, that "making expenditure Local" does not, so far as Assam and the North-Western Provinces are concerned, mean relieving Provincial of the burden of it; for in both these Provinces the Provincial Government would equally have to find funds for it, whether the

Transfer of Expenditure to Local how far relieves Provincial.

Relations of Local Funds to Local Expenditure.

expenditure was Local or Provincial. In Bengal, and in the Punjab, too, it is believed that the relations between Provincial and Local are such that no expenditure, except Local Public Works, can be "made Local" in such a way as to relieve Provincial of their burden. It is only in Burma, Madras, and Bombay, and perhaps to a small extent in the Central Provinces, that the existing sources of Local Fund Revenue can really, without something equivalent to an alteration of the law as to Local Taxation, be re-appropriated so as to meet some of the expenditure which is at present Provincial.

8. But, on the other hand, there is a difference of the opposite kind under Provincial; for, as shewn in paragraph 2, some of the Provincial Revenue, in Central Provinces, Bengal, North-Western Provinces, and Punjab, is derived from the Local Cesses, classed as Provincial Rates. Without intending to indicate any theory as to the equality or inequality of the burden of taxation, we may observe that there is an obvious distinction between General Revenue, common to all Provinces, such as Land Revenue, Excise, Stamps, &c., and Local Revenue, such as Provincial Rates, which is raised with some specific reference to expenditure within the limits of the Province, and to a large extent within the limits of the district, within which it is spent. We have analysed the transactions of Local Funds, so far as they relate to expenditure which is generally regarded as bearing an especially local character, namely, Public Works, Education (excluding Direction, Inspection in part, and Colleges), Hospitals, Dispensaries, and Vaccination. We may now in the same way compare the several Provinces in respect of that portion of this kind of expenditure which comes within the Provincial account, as distinguished from the Local, and see how much of it is met in each case by taxation of a local character and how much falls upon the General Revenues. The following statement shews (1) the whole of this expenditure, (2) the amount of Local Taxation credited in the provincial part of the account; the balance being the amount left to be met out of non-local resources:—

STATEMENT D.

Abstract Account of Revenue and Expenditure, Local in character, in the Provincial Accounts.

Three 0/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
Public Works—								
Provincial Railways, Net Earnings	5,57	8,22	—61	11,57	2,57	24	...	...
Interest	3,72	9,92	...	17,15	1,51	1,81	...	...
Net cost to Provincial (a)	—1,85	1,70	61	5,58	—1,06	1,57	...	...
Civil Works (deducting Receipts)	13,49	19,56	5,75	17,54	21,28	22,58	28,06	33,82
Schools and Grants-in-aid (b)	3,68	1,51	84	21,22	...	3,33	6,34	8,96
Hospitals, Dispensaries, and Vaccination (c)	82	14	35	4,24	78	...	1,97	6,43
Grants to Local Funds (see above)	12	—12	5,99	2,54	18,11	—1,05	50	3,92
Total Provincial Expenditure of "Local" character	16,26	22,79	13,54	51,12	39,11	26,43	36,87	53,13
Deduct—Provincial Rates credited to Provincial, see Statement A.	2,40	...	...	36,97	16,55	4,81	...	...
Balance	13,86	22,79	13,54	14,15	22,56	21,62	36,87	53,13

(a) The net charge for Provincial Railways is properly put down against Provincial Rates; see Financial Statement for 1877-8, pages 148, 149. Irrigation works are excluded as being too closely connected with Land Revenue.

(b) Finance and Revenue Accounts, 1884-5, page 75. Total charges from "Government schools" to "payments by results;" less amount charged to Local in Statement B.

(c) Finance and Revenue Accounts, 1884-5, page 77, after deduction of the net amount charged to Local in Statement B.

Relations of Local Funds to Local Expenditure.

9. This last figure may be said to show, in a general way, the amount of General Revenues as distinguished from revenues of a local character, which are in each Province spent upon those objects which legislation and practice have recognized as especially bearing a local character.

General Revenues how far applied for local expenditure.

10. The main features in the final result are the low figure under Bengal and the high one under Bombay. The first, however, is no sign of inequality; for the low rate of land-revenue in Bengal practically admits a higher scale of Local Taxation, so that part of the Local Taxation of Bengal may be said to represent what is general taxation elsewhere. The high figure of Bombay has no special explanation, beyond the generally higher proportion of expenditure which distinguishes that Province.

Proportion low in Bengal and high in Bombay.

11. The following statement, compiled from Statements C and D, gives a general view of local portion of accounts. be called the "Local" part of the Expenditure in each of the Provinces of India:—

STATEMENT.

Abstract Account of Revenue and Expenditure, Local in character, in the Provincial and Local Fund Accounts.

Three 0/s omitted.

	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.
<i>Expenditure.</i>								
Railways' Account	—1,85	1,70	61	5,58	—1,06	1,57	...	...
Civil Works (b) {	13,49	19,56	5,75	17,54	21,28	22,58	28,06	33,82
	2,03	2,84	8,11	36,14	25,41	8,98	26,37	14,74
Education, excluding higher (b) {	3,68	1,51	84	21,22	...	3,33	6,34	8,96
	25	72	1,31	...	12,95	4,75	5,72	10,06
Hospitals, Dispensaries and (b) {	82	14	35	4,24	78	...	1,97	6,43
Vaccination.	12	22	8	...	3,80	2,58	5,31	1,53
Gardens and Agriculture, Local .	42	7	3	...	20	96	...	1,04
Miscellaneous Local	28	66	43	1,95	90	1,13	6,11	1,54
Total	19,24	27,42	17,51	86,67	63,76	45,88	79,88	78,12
<i>Resources from which the expenditure is met.</i>								
Net Revenue Provincial Rates (a)	3,97	3,89	3,95	70,32	39,87	23,41	39,49	21,50
Miscellaneous Local Revenues .	1,41	74	2	2,20	1,33	85	3,52	3,49
Appropriated out of General Revenues, Statement D.	13,86	22,79	13,54	14,15	22,56	21,62	36,87	53,13
Total	19,24	27,42	17,51	86,67	63,76	45,88	79,88	78,12

(a) Agrees with the total "Remaining for General Purposes" in Statement A, less the refunds line in Statement B.

(b) The upper figure is in the Provincial part of the Account Statement D and the lower in the Local, Statement C.

1. In the three minor Provinces local revenues bear only one-quarter or less of the burden of local expenditure; in the Punjab and Madras, they bear about one-half; in the North-Western Provinces nearly two-thirds; in Bombay less than one-third. Bengal nominally shews a proportion of nearly seven-eighths, but for comparative purposes would be differently rated as explained in paragraph 10.

Suggestions as to possible Economies in the Public Expenditure.

APPENDIX VI.

SELECTION FROM THE REPLIES, RECEIVED FROM THE CHAMBERS OF COMMERCE AND PUBLIC BODIES AND ASSOCIATIONS, TO THE CIRCULAR OF THE FINANCE COMMITTEE, INVITING SUGGESTIONS AS TO POSSIBLE ECONOMIES IN THE PUBLIC EXPENDITURE.

I.—MADRAS CHAMBER OF COMMERCE.

Copy of letter, dated Madras, the 3rd May 1886, from the Chairman.

It is with some diffidence that this Chamber accepts the invitation contained in your circular letter of the 24th ultimo, to offer "advice and information" to the Finance Committee, for it is conscious of its inability to touch more than the fringe of the very complicated subject of public expenditure in this country. The avocations of its members do not favour, since they do not require a close study of any parts of the machinery of the Administration that are not brought into direct contact with trade. But, while frankly admitting at the outset its want of exact information, and its liability on that account to be misled, the Chamber feels it is bound to do what lies in its power to comply with the wishes of the Committee, since it is, possibly, from outside more even than from inside the executive that the Committee is likely to obtain clues to leakages from the public purse.

The Government of India regards the frontier defences, the famine protective works, and the loss by exchange, as "special circumstances" which impose upon it the obligation of "examining with renewed and minute attention the possibilities of an effective decrease of expenditure." It seems to the Chamber, however, that no special circumstances are needed to justify a more searching and dispassionate scrutiny into the details of public expenditure than has yet been conducted in this country. The Government of India has devised checks upon extravagance which have been applied by subordinate Governments and by Departments, but the system of taxation without representation has discouraged the development in the public service of habits of thrift, since it has to a great extent relieved the disbursers of public money from public responsibility. The concession to the local Councils of the power, within certain limits, of raising and spending revenue, the enlargement of those bodies, and the more liberal acceptance of the representative principle in their constitution, should, therefore, be of material service in promoting economy, by increasing the sense of responsibility in public servants.

At present it may be obvious to a private individual that a certain appointment has become, by change of circumstances, a costly sinecure, and that it is unjust that the ryot should be taxed to ever so small an extent for its maintenance. He might feel it his duty, were he a non-official member of a representative Assembly, to interrogate the Government on the subject, and to insist on the appointment being abolished in justice to the tax-payer. But, under existing circumstances, he can liberate his soul only by writing a letter to the newspapers, since any recommendation that he might address to the Government would run a great risk of being regarded as an impertinence. It is nobody's business, or interest, to play the Joseph Hume, or the Henry Fawcett in India. The Government practically claims to be in no need of advice or experience, and the satirical language publicly indulged in lately by the Finance Minister in regard to non-official opinion upon financial matters, was an illustration of that bureaucratic contempt for outside experience which is one of the drawbacks of this country. The Government is not likely to effect all the economies that are feasible until it nerves itself to take the public into its confidence, and, regardless of the clamour of vested interests, requires that India shall be debited with no more than the current market value of the services that are rendered to her.

It has been observable in previous paroxysms of economy that the conscience of the Government has been relieved by petty reductions at the bottom of the lists of establishments; and there is much cause to apprehend that the labours of the Finance Committee will be of little avail unless the Supreme Government emphasises its belief in the crying need for economy by setting an example of personal retrenchment. The scale of official salaries in this country was drawn up by officials on generous lines at a time when the financial position of the State was supposed to be strong, but it is unlikely that the arguments which were originally employed in support of that scale would satisfy a representative Assembly of the need to perpetuate rates

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of remuneration that have no parallel in the world. The monarch who mutely taught a senator wisdom by cutting down with his cane the tall poppies in a field, unconsciously indicated the direction in which retrenchments would most probably be commenced by such an Assembly in India.

As the Chamber is asked to communicate to you "any information tending to assist the Committee in its researches," I will proceed to notice some items of local expenditure that seem to the Chamber to be either unnecessary or excessive, merely by way of enforcing its opinion that there is room for judicious economy in various branches of the Administration.

The seat of the Madras Government.—The Chamber sympathises with the public disapproval of the retirement of the Madras Government from the plains for half the year, and of the permanent location of Madras army head-quarters at Ootacamund. The subject must be familiar to the members of the Committee, and it may be urged that, as it has been exhaustively discussed from time to time by the Press, no advantage can be expected to arise from re-considering it. But the Chamber respectfully urges the Committee to clear its mind of official prejudice, and to view the question from the stand-points of the tax-payer, and of the impartial economist. The members of the Government are paid with extraordinary munificence by a poor country threatened with chronic deficit. The salaries they draw were conceded as compensation for discharging arduous duties in a climate not altogether congenial to Europeans. The assumption was that the recipients while holding office would live in the midst of the people over whose destinies they presided, except at intervals when they might betake themselves, for the refreshment of body and mind, for a holiday to the uplands, or to sea. But the example set originally by the Government of India of withdrawing from touch with the people of Bengal, has been followed, and improved upon by the Madras Government, and public money has been spent with a lavish hand on the provision of buildings at Ootacamund for the exclusive use of the Government. There has been, the Chamber regrets to have to say, a deplorable absence of consideration for public opinion, for the public interests, and for the public purse in the steps taken by the local Government to promote the personal comfort of its members; but no offer is known to have been made by those officers to curtail their salaries in order to compensate the public to some extent for the expense to which it has been put. Information of the cost to this Presidency of Government from the hills is not available to the public; it may, however, be safely assumed that, what with interest on the outlay on buildings that would not have been needed if the Government had remained at the capital, what with the cost of special trains, of travelling allowances, of the hill charges of subordinates, of extra postage, telegrams, and otherwise, the addition that has been made to the expenditure of the local Administration has been great, while it is notorious that the alluring characteristics of Ootacamund set their mark on the conduct of public business.

Among the lessons that were taught by fire and sword in the cataclysm of 1857, but which have almost, if not entirely, been forgotten, is this, that officials in this country filling high positions, will usually be ignorant of real native feeling if they studiously refrain from direct intercourse with the natives, and live in a little world of their own, to which the native, who is not an official dependant, has no access. An alien Government may exert itself to promote in every direction the material and moral welfare of subject races, yet if it holds aloof from the local habitat of those races, it is likely to be lulled into a sense of security which may be rudely dispelled by the descent of a "bolt from the blue." It is not uncommon for officers who ought to be better informed, but whose judgment is warped by participation in the personal advantages of deserting the plains, to deny that the policy of the Government with regard to the utilisation of the hills is a matter of any concern to the native public at large. The Chamber, however, believes that, so far as this Presidency is concerned, the native public is keenly conscious of the costliness and injustice of that policy, and resents the want of practical sympathy with the people that policy indicates. The political features of this very grave question may not come within the scope of the Committee's enquiries, but they should not be lost sight of in connection with the reasonable suggestion, that every public servant, without distinction of rank, should forfeit a considerable percentage of the normal salary of his appointment during the time that he is absent from the plains, and should be left to pay his travelling expenses to and from the hills.

The Governor's staff.—The entertainment of a military officer as Military Secretary, and of a medical officer as Surgeon to the Governor, each on a salary of Rs1,000 per mensem, plus travelling allowances, merits the Committee's attention. The Madras army is considerably smaller than it was when these appointments were created, and yet there are still three Military Secretarieships in connection with it, namely, the Military Secretary to the Govern-

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ment, salary R2,500; the Military Secretary to the Governor, salary R1,000; and the Military Secretary to the Commander-in-Chief, salary R1,000. The military patronage of the Governor is necessarily on an insignificant scale, and should be capable of being satisfactorily dispensed, with the aid of the Military Secretary to the Government. It is probable, therefore, that the appointment of Military Secretary to the Governor is not indispensable, but is one of the expensive relics of a somewhat extravagant expenditure in former days. This may also be said of the appointment of Surgeon to the Governor. His Excellency usually divides his time between the city of Madras and the town of Ootacamund,—places where medical officers of standing are permanently stationed, who would be available whenever medical advice was needed at Government House. At each place a medical officer of recognised professional ability might be appointed Surgeon to the Governor, without prejudice to his other duties, and might in that capacity be allowed R250 a month during such time as the Governor was residing within the field of his duty. When the Governor went on tour a medical officer might be detailed to accompany him; and at all considerable towns at which His Excellency sojourned, the local medical officer would be at his service. About fifteen years ago, when the Government of India determined that the appointment of Deputy Military Secretary to the Madras Government (salary R1,500 a month) was superfluous, it was stoutly maintained in some quarters in Madras that the Military Secretary would never be able to get through his work single-handed; but the resistance to the reduction was futile, and the Military Department is believed to have soon accommodated itself to the new position of things. A similar adaptation to circumstances may be looked for if the cost of the Governor's staff is reduced as proposed by about R21,000 per annum.

Stationery.—The luxurious habits of the Government in regard to printing and writing paper is probably responsible to a great extent for the wastefulness of all departments in the use of official stationery. In this Presidency the expenditure under that item averaged R4,25,000 per annum in the last five years, and year by year the departmental requirements are believed to grow in magnitude. It is a satisfactory feature of this large outlay that 1 lakh was expended in 1884-85 in the purchase of country articles. But it is far from satisfactory to notice the official habit of employing large sheets of paper for communications that might be equally well made on paper a fourth of the size. The Proceedings of Government are printed on pages measuring 8½ inches broad by 13½ inches long, and it is considered of great importance that manuscript correspondence should tally in size. It very often happens that communications, which just run over one side of a page, are published in Proceedings of Government on a four-paged piece of paper, measuring, when open, 17 by 13½ inches, of which page 2 is for the most part blank, page 3 is quite blank, and page 4 contains the docket. This paper is of a far more expensive quality than that which is used by newspapers, and year by year the cost of it advances with the fall in exchange. Newspapers have to some extent met the fall of exchange by reducing the weight and cost of their printing paper, but the Government employs at least as high a quality of book-work paper now as it did when exchange was at par. It is natural that the Government should desire to prevent the wear and tear of records which results from a want of uniformity in the size of printed and written documents; but it is probable that such uniformity is obtained at a cost disproportionate to the value of the convenience secured. In this Presidency 521 officers are furnished by Government with stationery, of whom 356 are supplied free of charge and 165 obtain supplies on payment at the rates fixed by the Government. The Chamber is of opinion that, if the Government first studied judicious economy in its own use of stationery, and then insisted upon all officers in its employ doing the same, a very considerable retrenchment in expenditure might be effected without inconvenience. But such economy as the Chamber believes to be possible may not be more than momentary unless it is made the business of some officer, with special experience, closely to watch and periodically to report upon the consumption of paper by departments at the Presidency town and by district officers. At present the issue of official stationery is made by the Superintendent of Stamps, who resides permanently in Madras; and the Chamber presumes that the duties of that officer do not go beyond the keeping of faithful records of business, and the safe custody of the stocks entrusted to him. The sum, however, that is spent in this country by the Government upon stationery has reached such large dimensions that the Committee may deem it desirable to devise a better system of check upon the consumption of paper by all branches of the Administration than at present exists. If relatively cheap paper were used for the great majority of official documents, and if officials who contravened regulations for economy in the use of paper, were mulcted for the paper that they or their subordinates were proved to have wasted, a large sum would be saved to the State, and the demands on the Post Office for the carriage of official correspondence would be diminished.

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Printing.—The consideration of the printing bill of the Government is suggested by the consideration of the bill for stationery. And here again the Chamber is convinced that retrenchment is practicable without any impairment of the efficiency of the Administration. In 1884-85 the officially estimated value of the printing and binding work turned out for the Government by the Fort St. George Press (exclusive of cost of paper and postage), was Rs. 3,54,644; the High Court work was done by a private firm under contract; the Lawrence Asylum Press outturn amounted to a value of Rs. 1,44,706; and the value of the work done at District Presses was Rs. 1,53,560. Thus, inclusive of the High Court work, the printing and binding bill of the Government may have amounted to about 7 lakhs of rupees. The Chamber shares the popular belief that there is too much printing done. Comparatively unimportant documents, of which only two or three copies are required, are printed, literally regardless of expense. The example which the Government sets of generous consideration for the eyesight and comfort of its members, is not lost upon the executive, and thus the record-rooms throughout the country may be choked with printed documents that might as well have never been printed since they may never be referred to after one perusal. The demands of public business in India are so great and constant, that few departmental officers can spare the time for hunting up precedents, or for studying old records. It will doubtless be remembered by the members of the Committee that Sir Thomas Munro, when Governor of Madras, congratulated Mr. Canning on his escape, by not coming to India, from the "irksome task of toiling daily through heaps of heavy long-drawn papers," and said, "I never had a very high opinion of our records, but it was not until my last return that I knew that they contained such a mass of useless trash." If a conspicuously industrious and able man, with forty years of Madras official experience, was provoked into expressing himself so severely with regard to the comparatively small official correspondence that was produced in 1820, what would he say could he be told that the printing and stationery bill of the Madras Government now amounts to about 12 lakhs of rupees per annum? There is reason to apprehend that a considerable percentage of the documents now produced by or for the Government would, if impartially considered by an economist, be included in the category to which Sir Thomas Munro alluded. The time of senior officers is valuable, and it is of importance to prevent unnecessary encroachments upon it; but much more systematic care is needed than has yet been taken to keep down the printing bill. The Government should have an interest in urging upon its officers the value of conciseness in their communications, and those officers would themselves be the gainers by a modification of the system of check and counter-check which often makes heavy, but, as far as they can see, unprofitable claims on their attention. The country is deluged with official papers—(in the Fort St. George Press alone the increase in the number of impressions in 1884-85, as compared with 1883-84, was 4½ millions, the annual average for the last five years having been 37 millions)—and the tendency is to increase the number of returns, and the amplitude of reports. It is not improbable that many of these documents serve no useful purpose, and might be dispensed with. The Committee will effect a very important economy of public money and public time if it brings about a judicious revision of existing regulations for the drafting, copying, printing, forwarding, and recording of official papers.

Postage.—Allusion has been made above to the possibility of effecting economy in postage by reducing the bulk and weight of official correspondence. In 1884-85, the value of Service Postage stamps sold in the Madras Presidency was Rs. 2,83,222, being Rs. 9,599 in excess of the sales in 1883-84. This sum is Rs. 68,120 in excess of the amount of sales in Bengal—a Province with twice the population of Madras. A privileged rate of 1 anna for each letter not exceeding 10 tolas is allowed to official correspondence, or a rate that is one-tenth the charge that is made for private correspondence. Consequently, if ordinary labels had been used instead of Service labels, or if no invidious distinction existed between official and private correspondence, the expenditure by the Madras executive in 1884-85 would have exceeded 28 lakhs. The Chamber submits that the present treatment of official correspondence is misleading; for, on the one hand, it is responsible for a serious under-statement of the revenue fairly earned by the Postal Department; and, on the other hand, it supports the mischievous fiction that the official correspondence of the country is in volume only one-tenth of what is actually the case. It is significant of disregard of petty official expenditure that in the year 1884-85 Madras used more ½-anna Service labels (each such label carrying 5 tolas, or about 2 oz.) than any other province, and that of 1-anna Service labels it was exceeded by only Bombay and the Punjab. Of both ½-anna and 1-anna Service labels, Madras used 5,024,154, against 2,769,561 used in Bengal, 4,707,269 in Bombay, 2,991,074 in the North-West Provinces (with about the same population as Madras), and 3,263,698 in the Punjab. If, by the habitual use of only just as much paper as would suffice for the convenient communication of information, and by

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the substitution of lighter paper than what is now employed, the weight of the official correspondence of the Presidency were reduced by a fourth, then the saving of expenditure on postage alone might be three-quarters of a lakh at the preferential official rates, or of 7 lakhs at full letter rates.

The control of Military Accounts.—The Select Commission appointed in 1879 by the Governor General in Council to enquire into the organisation and expenditure of the Army in India, expressed the opinion, in paragraph 526 of its report, that the "Accounts Branch of the Controller's office should be superintended by uncovenanted officers, on a somewhat higher salary than that of the present Head Assistants." And it added that "there is nothing in the duties of this office which requires the services of an officer from the Army." These opinions commend themselves to the approval of this Chamber. At the present moment the Military Controller in this Presidency is a full Colonel of the Bengal Staff Corps, who has spent twenty-three years in the Department, or been relieved for that time from the ordinary obligations of a military man. His promotion in the Army,—which he entered in 1858, and to which he has but nominally belonged since 1863,—has gone on coincidentally with that of his brother officers who have performed military duty in cantonments, or on active service. While following a peaceful employment that is foreign to the implied objects of his admission to the Army, he has drawn more liberal allowances than those other officers, so that he has been rewarded, not only in the shape of exemption from irksome military duty, but also in that of an enhanced income for forsaking his original avocation. His pay is now ₹2,200 per mensem—a sum in excess of the salary usually drawn by thoroughly trained financiers to whom is entrusted the management of Exchange Banks in this country. But, though this high rate of remuneration would favour the assumption that duties of exceptional difficulty devolve upon the recipient, it is significant of the Comptroller's real value to the State, that he is permitted to spend the hot season at Ootacamund, which is 355 miles distant by railway and road from the two to three hundred clerks of, and the innumerable records preserved for reference in, his office at Fort St. George. He is thus free to study his personal convenience apart from the convenience of the public service, and of those junior officers in Madras who, during his absence, have either to do a great part of his proper work, or to allow its execution to be delayed pending a reference to him. The Chamber asks the members of the Committee to consider what they would think if they heard that the Directors of a Presidency Bank, in which they were interested, allowed the Secretary and Treasurer to betake himself for half the year to a hill station some hundreds of miles distant from the head office of the Bank. But no Directors would dream of entertaining the proposal for a concession to the personal comfort of the Secretary and Treasurer, nor would any incumbent of that appointment pretend that the control which he could exercise from a remote hill station would be as efficient as that which he could conduct at the head-quarters of the Bank.

The Chamber has no personal feeling in regard to the Controller of Military Accounts, and it alludes to him merely in order to illustrate the unbusiness-like and costly arrangements that the Government tolerates. To a dispassionate mind the departmental argument, that none but military officers can adequately control military expenditure, must seem illogical, but that argument has hitherto served to prevent the reorganisation of the Department on common-sense principles. The present system is the offspring of a time when trustworthy civil accountants were not to be found in India. Now, however, that India gives employment in Banks, mercantile offices, and elsewhere, to very many professional accountants, whose trustworthiness and capabilities are beyond reproach; and now that commercial centres in the United Kingdom are crowded with similar men, who, in consequence of the depression of trade, would jump at the chance of coming to India for comparatively small salaries followed by pension; the Government would be well advised to put an end to arrangements that have been disapproved by high military authorities, that are anomalous, and for which the only excuse that can be made is that they allow of snug berths being found for officers with languid military instincts. The Chamber is satisfied that if the details of military control were closely and impartially examined by a civil accountant of wide experience in England, it would be found that the Department is unnecessarily weighted, not only with Colonels, Majors, Captains, and Lieutenants, drawing salaries in excess of the value at which their ability as book-keepers would be assessed by a shrewd private employer, but also with establishments which have swollen to their present vast dimensions in the efforts to reduce to a minimum the inappropriate duties of those gentlemen.

The control of Civil Accounts.—There are possibly weighty reasons for including the appointment of Civil Accountant General among the prizes of the Covenanted Civil Service, but they are not obvious to the public. The Accountant General of Madras draws a salary of

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₹2,500 a month, and qualifies for a pension of £1,000, when he is about forty-five years of age. The Chamber has no hesitation in saying that the work would be equally well done by a professional accountant on ₹1,500 a month, rising by annual increments to ₹1,800. The Government, however, declines to avail itself of the advantages afforded by the present state of the labour market in England, and prefers, in the interest of the Civil Service, to continue a system that is uneconomical. The education and early training of a Civil Servant in this country should qualify him for the performance of work of greater difficulty, and of more importance in the development of the country, than that of keeping a vigilant watch on the expenditure of public officers. The leakages from the public purse are so numerous, and carelessness in the outlay of public money is so general, that the Government is bound to provide checks upon extravagance; but it does not seem to the Chamber that these checks can only be devised and applied by highly paid members of the Civil Service. The denial under existing circumstances to uncovenanted officers of the opportunity of rising to the highest positions in the Department, must tend to deter accountants of marked ability from entering that branch of the public service, and to discourage the zeal of subordinates already in the Department. It may be presumed, therefore, that the substitution of a less expensive and less rigid Uncovenanted for the costly Civil Service element in the Department, would conduce to economy and efficiency. The country has suffered much from the insuperable obstacles that the Government has placed in the way of the growth of a department of financial experts, and this will continue to be the case until a career is opened in that direction for men of ability, outside the Civil Service, who have been trained as accountants.

The Postmaster General.—The appointment of Postmaster General of the Madras Presidency carries with it a salary that must not be less than ₹1,500, and may not exceed ₹1,750, per mensem. It is, therefore, one of those berths which comparatively young Civil Servants are glad enough to accept in lieu of a Sub-Collectorate, and as a stepping-stone to a Collectorate. It was recently held by an officer belonging to the Uncovenanted Civil Service: but it is said that the Secretary of State directed that for the future no other than a member of the Covenanted Civil Service shall be selected for it. The duties of the position are well known to be of an exceedingly light description. The organisation of the department in Southern India may be said to have been perfected, and there is nothing left for the Postmaster General to do but to act as a medium of communication between the Director General and the public, and to appoint, promote, fine, suspend, or dismiss employes. As he usually mounts at a bound to the top of the local department without the smallest preliminary departmental training, he has to be guided for some time by the special experience of his subordinates, who, consequently, rule the department through himself, and not unfrequently, when he has mastered such duties as there are left for him to do, he has attained a standing in the Civil Service which enables him to turn his back, once for all, upon the department. He is free to choose his place of residence, and he usually spends six months of the year on the Nilgiris, and there awaits, and deals with, such references as are made to him from, or through, the Presidency head office. He is also free to travel as often, and as far as he likes in the Presidency, and while touring he draws first class travelling allowance. The final control of all postal affairs in this Presidency is conducted in Calcutta, whither are sent the returns and vouchers requisite for the purpose. The abolition of the appointment might relieve, one way and another (for the Postmaster General has a small clerical establishment), ₹2,000 per mensem. A tenth of this sum, or ₹200, might be added to the ₹900 now drawn by the Presidency Postmaster, who might be called upon to do, in addition to his present work, the whole of the work that is now allotted to his chief. The Department would then invariably be governed locally by a man who had grown up in it, who was a master of its methods and its machinery, and thoroughly acquainted with its strong and weak points.

The Collector of Sea Customs.—In the year 1870 the Madras District was separated from Chingleput, and placed under the Collector of Sea Customs at the Presidency town, whose duties were considered to be disproportionate to the salary he drew of ₹2,333 per mensem, plus ₹100 per mensem as *ex-officio* Protector of Emigrants, or of ₹2,433 in all. The Chamber is not in possession of information as to the total amount of revenue that accrues in the 29 square miles which form the district of Madras, and that yield a land-revenue of only ₹76,801. But as to the Sea Customs of Fort Saint George it is aware that the collections amounted to ₹17,10,000 in 1870, and to only ₹4,73,175 in 1885. The salary of the Collector (irrespective of the ₹100 as Protector of Emigrants) is still ₹2,333, of which two-thirds are debited to Sea Customs and one-third is debited to Land Revenue. It seems to the Chamber that, if in 1870 the Collector virtually drew in the year ₹18,672 for collecting 17 lakhs of Sea Customs

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revenue, he was overpaid in 1885, when drawing the same sum for collecting 4½ lakhs. The reduction of the total monthly salary, R2,433, on the next vacancy by R1,000 per mensem, would still leave at the disposal of the Government an easy appointment worth R1,433 which might be appropriately thrown open to, and would be eagerly competed for by, the Uncovenanted Civil Service. The officer who holds at Rangoon an appointment similar to the Sea Customs Collectorate in Madras draws about R1,200 a month, though the duties are far heavier than those of the Madras appointment. (In the ten years, 1874-75 to 1883-84, the Customs revenue in British Burma was £5,114,929 collected at a cost of £227,822; and in the Madras Presidency it was £2,186,121 collected at a cost of £219,978.) That officer is not a member of the Covenanted Civil Service, but is described as being a first class man. There is every reason to believe that a man of equal merit would be induced to come from England for the salary suggested if any difficulty were experienced in finding a competent person in India for the appointment. There is nothing in the nature of the duties or responsibilities to forbid the abrogation of the law that reserves the appointment for a senior member of the Civil Service, while the engagement of a man well acquainted with the Customs administration of other ports would be a distinct advantage to the trade of Madras and to the Government.

President of the Madras Municipality.—This appointment is included among those that are open to the Covenanted Civil Servants, and the power of determining the amount of salary to be paid to the holder of it, is vested, not in the Municipal Commissioners, but in the Governor in Council, who is required by Act I of 1884 to grant a salary of not less than R1,800 or more than R2,500. This scale, which is an advance on that which it succeeded, is believed to have been adopted primarily in view to making the appointment worth the acceptance of Civil Servants of some standing. A junior Civil Servant would not have the experience or authority necessary for the position, so the appointment usually goes to one who is expecting an acting Collectorate at an early date, and who therefore uses the Municipality as a stepping-stone to promotion. The Chamber has reason to believe that it would be for the benefit of the town if the appointment were habitually filled by a man with special experience and aptitude; who has no promotion, apart from the Municipality, to look forward to; and whose constant aim it would probably be, not to get through his work as comfortably as possible, but to throw his whole heart into it, to identify himself, as far as is consistent with his duty, with his colleagues and to make it his ambition to serve the town thoroughly well. If the salary were to begin at R1,200 and were to rise by annual increments of R100 per mensem to R1,600, the appointment would not be coveted by Civil Servants of the desired age and grade, but it would, in the present state of the labour market, attract the kind of specialists whose presence is to be desired. The retrenchment would benefit the Municipality rather than the Government, and it may therefore not come within the purview of the Committee; but the Chamber has drawn attention to the existing arrangement as an example of unnecessary expenditure for the special benefit of one section of the executive, and of the denial on that account to this country of the opportunity of enlisting outside aid. It seems to the Chamber that any sum paid to a Civil Servant, or to an officer of the Army as such, in excess of the salary that would command the services in the same position of an equally valuable man, not belonging to the Civil Service or the Army, is a misemployment of public money that should be avoided for the future.

The Consulting Engineer for Railways.—It is now several years since the main lines of the Madras Railway Company (870 miles) and the South Indian Railway Company (654 miles) were completed. The extensive and costly machinery for the control, on behalf of the Government, of the expenditure during construction by these Companies is maintained, though the Companies have none but very small new works in hand, or in contemplation. The Consulting Engineer for Railways is an officer of the Royal Engineers, who has locally acquired such knowledge as he possesses of railway affairs. He draws R1,800 per mensem. He has two deputies, one of whom is also an officer of the Royal Engineers, who draws R1,250 per mensem. Another officer of the Army,—at the present moment, a Major of the Bengal Staff Corps,—is engaged as Examiner of Railway Accounts; and there is the usual large establishment of clerks. The Chamber has failed to discover that this Department has much practical value beyond that of providing a distinguished corps with two easy and well remunerated appointments. The railways are officered by men who are experts in their business, and who have acquired practical experience of far greater value than the merely theoretical knowledge of the officers referred to; but the Government seems to distrust the ability or the honesty of these men, and does not hold direct communication with them. There is occasion for the Government to exercise direct control over State railways (361 miles in this Presidency), though that control should usually be conducted more advantageously and economically

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by professional than by amateur railway men ; but the Government might be well advised to substitute for the present system of controlling the finished guaranteed lines, the plan of trusting the responsible officers of the Company to walk alone. As it is, work is made for a large office ; there is much assiduity shown in examining accounts ; and the mania for statistics is gratified by the periodical production of elaborate statements, which might be equally well drawn up by the railway officers themselves. The arrangement is fruitful of circumlocution and of divided responsibility ; it is also expensive ; and the Chamber submits that the Finance Committee will do well to propose its reconsideration.

Command of the Volunteers.—This appointment has been held for thirteen years by a Colonel of the Madras Staff Corps, who has drawn the pay of his rank, and a staff pay of R250 per mensem. There are 700 non-commissioned officers and men in the regiment, and the drill season extends from the beginning of October to the end of March. During these six months there are three compulsory parades per mensem, and there are usually voluntary parades on the last Saturday of the month, and on some Wednesdays. From April to September inclusive the Colonel usually resides on the hills, and continues to draw full pay, though there is virtually no work for him to do. The present incumbent may go home shortly in anticipation of attaining the Colonel's allowance in 1888, and the Chamber suggests the advisability of conferring the appointment, when it becomes vacant, on some officer in Madras to whom the addition of the staff pay to the allowances that he draws from some other appointment may be made during the cold weather months. By this means a saving of R827 a month would, apparently, be made during one-half of the year, and of R1,077 a month during the other half, or a total of R11,424 for the whole year. The Chamber does not, however, forget that the appointment gives some employment to one of the numerous officers of the Staff Corps who are available for "general duty," but for whom it is exceedingly difficult to find occupation, so that in any case the pay of his rank in the Staff Corps of the Officer Commanding the Regiment could not be retrenched. The presence in the Staff Corps of officers who, from causes over which they have no control, are almost useless to the country that pays them, is much to be deplored, and the Chamber entertains a hope that the Committee will discover a way of reducing, by a system of pensions or otherwise, the heavy drain on the Exchequer that is due to this redundancy in the local Army.

The Sanitary Commissioner.—The amiable, but somewhat ill-informed, agitation of sanitarians and philanthropists in England was primarily responsible for the creation of the appointment of Sanitary Commissioner in this Presidency, as elsewhere in India. A consolidated salary of R2,000 per mensem is drawn by that officer ; he is allowed a small office establishment ; his travelling expenses are paid by the State, even when he goes to and from the hills for his own convenience ; and he is allowed to exercise his own discretion as to the number of months that he spends at Ootacamund, or Coonoor. Of late the Sanitary Commissioner has usually spent half the year on the hills and the remainder in the plains. He is irresponsible as to his movements, and provided he submits a quarterly report of "Proceedings" for the information of the Government and the Army Sanitary Commission in London, he is free to please himself. When he does go on tour, he visits jails, hospitals, &c., and records his opinion thereon ; but his functions cease with the offer of advice as to what it would be well to do if the Government or Municipalities can find the requisite money for improvements. The Chamber submits that, with due regard to the manner in which in these days Medical, Municipal and Local Funds officers perform their duties in connection with public health, the time has arrived for reconsidering the question as to the use to the Presidency of a Sanitary Commissioner.

The Consulting Architect.—This appointment, salary R1,200 per mensem, may be said to have been created for its recent incumbent, who has now been pensioned. There is a clerical establishment attached to it, and the expenditure must be considerable. The public buildings that the late incumbent designed have been completed, and the Government is not in a position to erect any others that could not be planned and built by the Executive Engineers who have succeeded the architects of most of the public buildings in the country. The occasion seems, therefore, favourable for the indefinite postponement of the filling up of the vacancy.

The Uncovenanted Civil Service.—Disposed as the members of the Chamber are to estimate the value of a public servant, not by the fact of his belonging to some one branch of the Administration, but by the importance, quality, and difficulty of the duties he discharges, and the responsibility he incurs, I am especially desired to ask the Finance Committee to consider the expediency of strengthening the hands of the Government by recommending economies that will improve the position of the Uncovenanted Civil Service. It seems to the Chamber that the rigid

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division of the Civil Service into two sections,—the one Covenanted and favoured, the other Uncovenanted and unfavoured,—is wasteful of the resources of the country, is inconsistent with the spirit of the age, and is unjust to a large body of men whose intellectual growth is dwarfed, and their sense of responsibility blunted, by the invidiousness of their exclusion from all berths that the Covenanted Civil Service cares to preserve. The Chamber is convinced that the policy of the Government is short-sighted and uneconomical, and that until that policy gives way to a determination to utilise, and appropriately reward, special talent, wheresoever it may be found, the Government will never be thoroughly well served. Subordinates who have the heart taken out of them by a system that thrusts a man, departmentally ignorant, in authority over them, that pays that man liberally for doing little, while they themselves are paid illiberally for doing much, are little likely to trouble themselves to act as watch-dogs for the Government on petty out-goings. And yet, without the aid of the practical knowledge, the long and varied experience of men like these, economies will be difficult. The Covenanted Civil Service was created at a time antecedent to the acceptance of free trade principles, or a time when close boroughs were tolerated in the United Kingdom. The times have changed; the school-master has gone abroad in India; steam and the telegraph have brought Europe and Asia close together; and the barriers of exclusiveness which have been raised by law around that service are now an anomaly, that will be more closely than sympathetically scrutinised when Parliament takes in hand the impending enquiry into the administration of India.

The Budget.—As a matter bearing indirectly, yet weightily, on the subject of the Committee's enquiry, the adoption in recent years of the practice of publishing the Indian Budget Statement in the *Gazette of India* instead of submitting it for free discussion to the Viceregal Legislative Council, may be alluded to. In the opinion of the Chamber, this practice protects the Finance Minister from the risk of being called upon to answer embarrassing questions and from the obligation of defending his assumptions, but is not calculated to increase his sense of responsibility to the country, nor to encourage the public to take that intelligent interest in its own financial affairs which must be the basis of true economy. The arrangement, moreover, is not in accordance with British methods of financial exposition, nor with those principles of local self-government which the Government of India periodically expounds. The chronic weakness of the Finance Department has been already adverted to, and it happens that finance is one of those subjects upon which it is possible for persons, who are not in the service of the Government, to throw some useful light. But the Government is indisposed to accept extrinsic assistance, and the Finance Minister can indulge at discretion in flights of imagination that business-men might be slow to approve. The check upon him, and upon the Government, which used to be afforded when the Budget was submitted to the Viceregal Legislative Council for criticism, was not, perhaps, of much value, since the Statement embodied foregone conclusions that the preponderant official element in the Council was pledged to support; yet, as the germ of something in accord with the epoch, and with the intellectual advance of the country, the check was of some use. It is, in the Chamber's opinion, unwise of the Government to show in practice distrust of public opinion on financial questions by denying it all opportunity of expression, except in the columns of irresponsible newspapers. It is a poor commentary on the progress of civilisation in this Empire that some 200 millions of Her Majesty's subjects are denied the smallest voice in the passing of a budget, dealing with a revenue derived from themselves of some 70 millions sterling, and an expenditure of a corresponding amount. The revenue has nearly doubled within the short space, (in the history of a nation) of half a century, but the public is hardly any nearer the possession of an opportunity to determine how it shall be taxed and what employment shall be made of the taxes raised, than it was at the beginning of that epoch. The existing system is peculiarly favourable to the growth and vitality of provincial abuses, small in themselves, though very important in the aggregate. The adoption of a true system of financial decentralisation, which has been urged by economists in England who have studied Indian affairs, should lighten the burden which now devolves upon the Supreme Government, increase the prestige and efficiency of the local Administrations, and enlist public opinion in the service of the State.

It was remarked a little time ago at Birmingham by Mr. Chamberlain that "excessive centralisation throws upon the English Parliament, and upon English officials, the duty and burden of supervising every petty detail of Irish local affairs, stifles the national life, destroys the sense of responsibility, keeps the people in ignorance of the duties and functions of Government, and produces a perpetual feeling of irritation." Very much the same may be said of India, except that English officials here do not receive the assistance of Parliament. The master mind is wasted on detail, and is so over-taxed by the exigencies of the Administration that the duty of getting money's worth for money spent is probably often lost sight of. Proposals

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to incur large expenditure on useful objects are frequently declined on account of impecuniosity, but there is reason to suppose that the plea of want of funds would not be so often urged if economy were more generally practised in comparatively petty expenditure. The Chamber is no advocate of retrenchment at the expense of men who living with, and working very zealously for the people are instrumental in promoting their well-being, and in carrying out the most magnificent experiment in Government that has ever been attempted. The wider opening of the door of high official employment to sons of the soil is desirable for political and economical reasons; and it should be the aim of the Government, as Mr. Grant Duff lately observed, "to get for the country the best possible administration at the cheapest rate—an object to which all minor considerations, such as questions of race or colour, must be subordinated;" but work such as devolves upon a large number of public functionaries in this country is of a type that calls for the exercise of great ability, vigilance, and conscientiousness which should be liberally remunerated. At the same time the Chamber is of opinion that there are excrescences in the public service which should be removed; that, for example, some appointments may be doubled up, while others may be altogether dispensed with; and that pressure, directed by experts, rather than, in a general way, by the Government, should be brought to bear on all public officers to effect the reduction of their expenditure to the lowest possible minimum consistent with the efficiency of the public service. The public purse being nobody's purse, it is too frequently forgotten that the throwing on the public of avoidable or unreasonable expenditure is a departure from the high moral tone which the Government has a right to expect in its servants. The reconstitution of the executive in view to obtaining for India all the advantages offered by the present state of the local and the European labour markets, may be impracticable; but the Government should not lose sight of the great difficulty which highly educated men experience in both countries in finding a suitable career, and should avail itself of the opportunity of reducing expenditure when vacancies in the public service occur. The profits of trade in India are very different from what they used to be, and the devotee of commerce has to live laborious days that were, perhaps unknown to his predecessor of several years ago; yet the competition for such advantages as trade offers was never as keen as it now is. Similarly, the conditions of official existence may become less attractive than what they formerly were; but there is no reason to apprehend that there will on that account be, for a long time to come, any want of suitable candidates for employment in this country.

2.—BOMBAY CHAMBER OF COMMERCE.

Copy of letter, dated Bombay, the 19th June 1886, from the Secretary.

In reply to your circular letter No. 2 of 24th March, I am instructed to convey to your Committee the thanks of the Chamber for the opportunity afforded of placing on record its view as to the reductions and economies practicable in the public expenditure. The subject commands the special sympathy of the Chamber, not only from the charges for general administration in the Bombay Presidency being, in proportion to the population, largely in excess of other Provinces, but also from the important influence which the results of the enquiry may exercise on the general prosperity of the country and its financial future. None recognise more readily than the members of the Chamber the urgent necessity which exists at this juncture for the introduction of rigid economy into all branches of the public service, and to no movement would they be more desirous of rendering all the aid and assistance in their power. Unfortunately, however, the lines which the enquiry must of necessity follow, and the sources of expenditure on which its investigations must be mainly concentrated, are precisely those about which mercantile men have neither the information nor experience that enables them to offer effective criticism. One-half of the entire income of the country, for instance, is obtained under the three heads,—Land Revenue, Opium, and Salt,—and one-half of the total expenditure is accounted for in Public Works disbursements and Army Charges, all of which are departments entirely beyond the pale of efficient revision by other than trained experts. It is impossible, therefore, for this Chamber to put forward any scheme of general retrenchment, or indeed to do much more than submit the points to which the enquiries of your Committee may, in its opinion, be most advantageously directed. Some special branches of the administration there are, perhaps, carrying with them offices and appointments regarding which the outside public is in a position to speak with some degree of confidence. But even in respect of these, any suggestions towards reductions, abolition or amalgamation may, from lack of full information, or want of familiarity with the inner working of the departments concerned, prove ill-advised, while, moreover, the additional disadvantage might be incurred of raising a suspicion of person-

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ality; although nothing could be more repugnant to the feelings of the Chamber whose aim it is to keep its eyes fixed solely on offices and appointments without any regard whatever for their incumbents, present or to come.

Before proceeding, however, on such incomplete data as it has at command, to intimate where specific reductions and economies might be enforced, the Chamber is desirous of recording its opinion in general terms on two leading points to which no doubt your Committee will assign sufficient prominence in their deliberations and detailed enquiries. The first is the enormous amount of superfluous work required from, and performed by, officials; and the second is the extravagantly high scale on which the salaries of the Civil Service are based.

This Chamber would be the last to propose any check on the collection of valuable statistics, or the dissemination of useful information by means of well-considered reports; but of late years the tendency to elaborate intricate tabulated statements on every imaginable subject, and to publish lengthy reports on matters of no general interest, and sometimes of the pettiest detail, has in some departments almost assumed the character of a mania. It would far exceed the limits of such a communication as this (even if the Chamber were in possession of the requisite knowledge) to attempt the mere enumeration of the enormous number of utterly useless publications,—official and demi-official, political, provincial and departmental; educational, medical and agricultural; statistical, financial and municipal,—compiled at the cost of valuable time and labour, and involving a serious expenditure for stationery and printing. It would be a work of exceptional usefulness were the head of the Government Statistical Department to devote six months to drawing up a list of the papers published in each province which would bear suppression; and Government could initiate an important reform by setting its face determinedly against the multiplication of reports, especially by subordinates.

The question of the salaries paid by Government to its servants is one on which the Chamber holds very decided views. The just apportionment of remuneration to the exact quality and quantity of work done may, from the stand-point of individual cases, call for very nice discrimination and intimate knowledge of the circumstances surrounding each appointment; but the Chamber having many amongst its members in a position to form a true estimate of the standard of pay necessary, at the present day of widespread education and keen and increasing competition among the members of the middle classes for responsible employment, to ensure the attainments required from Civil Servants, covenanted and uncovenanted, does not hesitate to say that the entire scale of remuneration, but more especially of the senior classes, is pitched at too high a level. At the time existing rates were settled not only did the requisite educational acquirements command a higher premium than they now do, but there were other considerations calling for monetary compensation. In former days an Indian career practically entailed expatriation, officials frequently lived very solitary lives, were exposed to exceptional temptations and exercised great responsibility. In latter years these conditions have been greatly mitigated, and in some cases thoroughly reversed. Communication with England is constant and rapid, life in India is healthier and attended with more comfort and less expense, whilst control is so centralized that responsibility is in a great measure taken out of the hands of officials except of the highest ranks. Under these circumstances, a revision of all salaries, but particularly those above, say, ₹1,000 per month, is manifestly justifiable and called for. In all recent discussions on this subject, the decline in sterling exchange has been urged as a strong argument for non-reduction; but in the view of this Chamber that is a matter which Government should not take into account. What it has to look to is purely the amount it must pay under all existing conditions and circumstances, in order to secure the necessary qualified labor in this country, leaving individuals themselves to provide for the wants of their families in Europe and their own requirements for leave. The Chamber, in fact, would go even further than this, and advocate that, under the new rules for future contracts, all civil pensions and retiring allowances should be paid in the currency of the country. India is no longer a *terra incognita* to the educated classes of England, and even under the comparatively less tempting inducements indicated above, the Chamber feels convinced there would be no lack of suitable men ready and anxious to recruit the ranks of the service. This naturally leads to the consideration of the economy practicable by a larger employment of natives. Much might doubtless be saved in this way, particularly in connection with the Judicial Department, where the opening for efficient native agency seems

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widest ; but the Chamber is not prepared to formulate, nor possibly your Committee to discuss, a settled scheme for the entrance of natives into the covenanted and uncovenanted services. All I am instructed to lay stress upon in that direction is that, when Government decide on the competence of natives to hold certain posts, due allowance should be made in fixing their pay for the proportionate cost of living and expenditure between them and Europeans of a like grade.

As against any movements towards the reduction of expenditure hitherto attempted, at the instance of Government, it has always been alleged that the savings effected have been in the lower ranks of the services, and that the scissors of economy have only been applied to the salaries of the smaller officials, leaving the emoluments of the higher ranks untouched. The accusation, perhaps, has not always been devoid of foundation, and it is, moreover, a fault somewhat difficult to avoid, as in the ordinary course of things unnecessary expenditure is most likely to be met with in the lower-paid appointments. It is not with the object of escaping this charge, however, nor yet from a desire to evolve an innovation of a sensational character, but as the result of careful deliberation as to where an economy of an important amount might be brought about, that the Chamber advocates the substitution of Lieutenant-Governors for Governors in the Bombay and Madras Presidencies. Great weight has always been attached, and justly so, to the benefit to be derived from having men of high social and political standing, untrammelled by the traditions of Indian officialism, periodically appointed to the control of affairs ; and both presidencies have undoubtedly hitherto gained much by such appointments. Moreover, in a large trading and manufacturing centre like Bombay, where the conditions of Government are widely different from those prevailing in the country at large, it appeals strongly to the sympathies of a non-official body like the Chamber that the supreme local authority should have the power as at present of addressing the Secretary of State direct. The Chamber is of opinion, however, that the great economy, which would be rendered practicable by the change, would not be too dearly bought, even at the sacrifice of these advantages. A Lieutenant-Governor taking the place of a Governor in Bombay would not only mean a decrease of some R24,000 per annum in salary, but the alteration would carry with it a reduction of about R55,000 in staff and household expenses, while it would further admit—if the Secretariat were strengthened, say, to the extent of an annual cost of R48,000—of the three members of the Executive Council being dispensed with, thus securing a further net saving of R75,000. Should the abolition of the Executive Council, however, be deemed inadvisable, the Chamber would suggest, as an alternative, the possibility of the three Commissionerships being cancelled, by which an equal saving would be obtained. By the adoption of either course—the Presidency being placed under the control of a Lieutenant-Governor—the annual expenditure could be reduced by R1,54,000 without, except in the manner already pointed out, really diminishing the efficiency of the administration. With a Lieutenant-Governor at the head of affairs, thoroughly familiar with every branch of the service, and having the aid of the Commissioners of Divisions, it seems to the Chamber that the Executive Council could be dispensed with, or if, on the other hand, it should be retained, the offices of the Commissioners—themselves comparatively recent creations—might be done away with without inconvenience.

Under the present arrangement the necessity of continuing the post of Survey or Settlement Commissioner is worthy of close enquiry. The duties pertaining to it seem well within the sphere of the Revenue Commissioners and might be merged in theirs.

In connection with the Local Government, the Chamber would also call attention to a matter which has frequently been the subject of public discussion —the hot-weather migration to the hills. It seems impossible to ascertain, even approximately, what extra expense this entails ; but it must amount to a considerable sum, and the disorganisation it creates in the public service is a matter of still more serious moment. Under the system which now prevails, to call Bombay the seat of Government is a misnomer. The public offices certainly are here, and in any other country in the world ; the responsible officials in charge might be looked for in their offices, but not so in Bombay. The Governor, Members of Council, and most heads of Civil Departments, leave for Mahabeshwar at the beginning of April, whence they go to Poona early in June, returning thence to Mahabeshwar at the end of September, where they remain till about the end

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of November, living practically only four months out of the twelve in Bombay. It is not to be expected that amongst these numerous changes the regular business of Government can receive due care and attention, can proceed without detrimental interruption, or can be conducted without a largely augmented expenditure in messengers, telegrams, and incidental sundry charges. The trying nature of the climate is customarily put forward as a sufficient answer to the various objections raised; and it cannot be denied that some of the senior servants of Government may produce better work when stimulated by invigorating change of air; but mercantile and professional people, whose avocations tie them to Bombay all the year round, with the exception of occasional short intervals of relaxation, find no difficulty on that score, and this Chamber considers that some important modification is called for of the system now in vogue. An additional source of expense created by this annual migration is the charges

for maintaining the increased number of Governmental residences. Governmental residences. Of these there are two in Bombay besides the Secretariat, one in Poona, in addition to the Council Hall, and one in Mahableshwar, upon all of which large sums of public money have been squandered to suit the ideas of different Governors. One of the Bombay residences, it seems to the Chamber, could easily be done without, and should be sold at the first favourable opportunity; and as regards the others, a rule should be strictly enforced that beyond necessary maintenance and repairs, no further outlay should be incurred. The actual figures are not available to outsiders, but there is every reason to believe that the expenditure on these buildings, for some years past, has been nearly as much as the Governor's salaries during the same period.

Although not absolutely owing to the migration to the hills, there is a certain connection with it, which your Committee will appreciate in the custom which obtains chiefly amongst the senior members of the services, of utilising Government employés for private work. Every one is familiar with the sight of *patta-wallahs* in Government uniform performing the duties of private domestics; and although it may appear a petty and trifling matter that one or two men on ₹10 per month should be so utilised, it assumes grave proportions when the total number thus employed is carefully summed up. It is probably a mild estimate to say that some two thousand men are so engaged throughout the country; in other words, the public funds are being charged with close upon 2½ lakhs per annum for the domestic servants of Government officials. The employment of any person in Government pay in the private service of officials should be absolutely prohibited, and heads of departments should be held responsible for seeing that no further expenditure is incurred than is needful for distinctly official work.

In surveying the various heads of expenditure, it seems to the Chamber that no department affords more room for economy by a mere revision and proper apportionment of work than accounts. There appears to be no good reason why all the different account offices, Public Works, Military, &c., should not be concentrated under one head, having one Accountant General for each Presidency, all receipts into and payments from the treasury, under whatever head they may come, being treated by him as final, subject to amplification. The Examiner of Public Works Accounts would then become a deputy under the Accountant General, keeping no separate books but merely auditing bills, examining accounts, and tabulating public works figures as required for departmental purposes. In like manner, the Controller of Military Accounts would also be a deputy to the Accountant General, keeping no books, but merely checking treasury figures with departmental statements. In this way not only would the expense be saved of keeping what are in reality three different sets of books, but by passing all treasury receipts and payments direct to their respective heads in the Accountant General's books, and leaving nothing in suspense, simplicity would be enforced, and all chances of confusion avoided. It would then become impossible for such a mistake to recur as that in connection with the Afghan War expenses under Lord Lytton's Government. Under this arrangement, also, the Presidency Pay Master's Office could be practically abolished, as with the details duly provided for it is difficult to see any necessity for more than one Pay Office under the Accountant General. Military pensions, moreover, could be paid by the Civil Department just as well as by the Military, thus saving the pay and travelling allowances of itinerant Military Pension Pay Officers, who would be much more fitly employed in the duties of their regiments.

A very desirable reform would also be introduced by arranging that the Post Offices should send accounts daily to the local treasury instead of to Calcutta; so that the Savings Bank, Money

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Order and other Funds should appear there in gross. At present local Postmasters are entrusted with considerable sums belonging to various funds on which the supervision is not sufficiently close, but by the system proposed a daily check would be afforded, which would also do away with the necessity of local inspection and its attendant charges for travelling allowances, &c.

The Chamber is quite prepared to hear that strong opposition would be offered to the amalgamation of these several offices under the one head, as interfering with a long-established system, which is now thoroughly understood. But there can be little doubt as to the efficiency and economy obtainable by the change; and the time has surely now gone by when it can be argued that the long and expensive training of a military officer is being most advantageously employed in the capacity of an accountant.

As in some measure pertaining to accounts, the Chamber direct me to suggest here the advisability of having all fees and revenues, wherever possible, collected in stamps, as affording the most exact and inexpensive means of check and audit, while materially reducing account-keeping. The various charges which occur to the Chamber as being capable of collection in this way, are :—

Registration Fees.—These might be advantageously collected by means of registration stamps to the great simplification of the accounts of the department.

Naturalization Fees and Passport Fees so collected would also reduce correspondence.

Parcel Postage and all Postal Receipts should most certainly be dealt with in stamps. The objection that stamps are apt to be rubbed off parcels in transit might be met by making them the same as telegraph stamps, one-half remaining with the sender and the other half with the Post Office.

Court Fees should also be levied in stamps, but in so doing care should be taken that special Court-fee stamps should only be used where the fee is charged for a purely judicial purpose; otherwise Revenue stamps should be used. At present, Probate duties and other revenues having no connection with "Law or Justice" are collected in Court-fee stamps, and as the local Courts are not charged with various items of expenditure, such as Buildings, Accommodation, Printing, Stationery, Pensions or Leave Allowances paid in England, it becomes impossible to say whether justice is or is not over-taxed.

The expenditure under the head of Law and Justice constitutes a large item in the annual disbursements, and with careful revision there ought, in the opinion of the Chamber, to be room for important reductions in the establishment of the Bombay High Court, which compares very unfavourably with the Courts of all other Provinces save Madras. Establishment charges in Bombay, for example, show a cost per Judge of R44,000 per annum as compared with R31,770 in Bengal, R23,860 in Allahabad, and R21,160 in Lahore; and there is no valid reason apparent why such a difference should prevail. It seems to the Chamber that the following reductions might well be effected without impairing the efficiency of the Department :—

	R		R	
One Registrar for both the Original and Appellate Side of the Court on	18,000	{	In place of Registrar and Prothonotary on the Original Side at	30,000
One Deputy Registrar on	8,400		And Registrar on Appellate Side at	20,400
Two Deputy Registrars at R3,600 each	7,200		Against one on	12,000
Master and Taxing Officer at	18,000		Against two now drawing	14,400
Advocate General to	18,000		Instead of	28,800
Solicitor to Government to	18,000		From	24,000
Clerk and Sealer of Insolvent Court on	9,000		From	24,000
Administrator General to include establishment	18,000		Instead of fees realizing, say	30,000
Official Assignee	18,000		Instead of salary and percentage giving about	21,000
Abolish Office of Sheriff, worth . . . . .	...		From fees giving about	25,000
Clerk of the Crown	3,000		. . . . .	15,000
			Instead of	7,200
Say <u>R1,35,800</u>				<u>Against R2,51,800</u>

or a saving of R1,16,200 per annum. There are also material savings possible in the clerks', the interpreter's establishment and minor officials of the Court.

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If not primarily, there can be no question that at least in a secondary way the large number of holidays in the High Court is productive of increased expenditure by diminishing the effective power of the various departments. The regular vacations are :—

Holidays.	Days.
Easter	4
May	35
October	35
Christmas	14
Native and special holidays	17
Sundays	52
Each Judge has one day in the week, originally granted for the purpose of writing up judgments	52
	209
Deducting from these the Sundays and Wednesdays in vacations and the proportion of special holidays falling on Sundays and Wednesdays, say	22
	187

There remains 187
 days of rest as against 178 actual working days.

In no other branch of the Government Service, except the Educational, are the holidays so numerous, but they would nevertheless bear reduction generally, leave rules being sufficiently liberal to avoid any chance of overwork. The Chamber would suggest the twenty days allowed under the Negotiable Instruments Act as ample for all Government servants in place of about forty days now given.

The Secretariat is an office regarding which it is impossible for any one who has not had thorough experience of its working to offer reliable advice. Should the Chamber's suggestion for the abolition of the Executive Council ever be put into practice, the staff would probably require strengthening, especially amongst the higher officers; and even now an Educational Under-Secretary of practical experience is said to be much wanted. It appears, however, to be a needless expense to require the staff of Under-Secretaries to be so exclusively recruited from the Covenanted Civil Service. Uncovenanted men might be much more largely employed in that capacity at a considerably reduced cost. The list of clerks would probably bear revision, as also their salaries, which in many cases, are, it is believed, unduly high owing to the system which admits of a rapid rise from a low minimum to a high maximum without change of duties. The annual move to the hills, moreover, materially adds to the expenditure of the department, as a much larger staff of clerks is taken than is at all necessary for the amount of work done, and the duties at the head-quarters suffer accordingly.

The Department of Public Works and its thorough organization would alone afford material for an extensive enquiry by qualified experts. Under the head of Accounts, the Chamber has already indicated how important savings could be effected; but it does not feel competent to deal with the other branches of the department except in the most general way. The salaries of the higher officials appear to be unduly liberal, and a thorough investigation would probably show that some of the different appointments could be combined under one incumbent without decrease of efficiency. The charges for superintendence of work, moreover, seem out of all proportion to the actual value of work done, and under this head a revision with a view to economy seems desirable. What strikes the outside public, however, most forcibly in connection with this Department, is the serious loss of public money caused by the stoppage of works in times of temporary financial pressure. The economy is false and delusive, and the Chamber is firmly convinced that in no single instance where this step has been adopted of late years has it been absolutely necessary or taken without actual detriment to the financial interests of the State.

The Mint is a department much easier of investigation. Full information is available of the amount of actual work done and of the cost at which it is accomplished, so that the Chamber feels less hesitation in making suggestions for remodelling it on a more economical basis. The establishment as it now exists is one of the most highly remunerated under Government, and to all appearance considerably over-manned. The appointments of Mint Master and Assay Master are, no doubt, responsible posts, but they do not entail a large amount of actual work, and with proper assistance in each

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department there seems no reason why the two appointments should not be merged into one. The following alterations are suggested :—

There are at present—

	R
A Mint Master receiving	36,000
An Assistant Mint Master receiving	9,100
An Assay Master receiving	22,100
A Deputy Assay Master receiving	14,400
A Head Assistant to Assay Master receiving	8,300
TOTAL	89,900

Against which it is proposed to appoint—

	R
One Mint and Assay Master to receive	24,000
An Assistant in the Mint Master's Department on	9,000
An Assistant in Assay Master's Department on	9,000
AGAINST	42,000

There seems good ground for consideration, however, whether there is real necessity for retaining more than one Mint in India. The Madras Mint was closed for coinage in 1869 without causing the slightest public inconvenience, nor does it appear that any would ensue if the Calcutta Mint were similarly treated. It was mainly employed last year in coining small coin and copper, the comparative operations of the two Mints in 1884-85 according to the returns being :—

RECEIPTS—

	Calcutta.	Bombay.
Seignorage	23,914	91,846
Gain in Coining Operations	1,143	703
Other Receipts	3,273	2,226
Total	28,330	94,775

EXPENDITURE—

Establishments	26,239	27,761
Other Charges	16,596	16,552
Total	42,835	44,313

Net Profit . . . . .	...	50,462
Loss	14,505	...

These figures are irrespective of the gain on copper coinage, which, for 1884-85, was put down at £56,968. This is arrived at not on the Mint outturn, but the copper placed in circulation. Assuming, however, that the amounts would be approximately the same and giving Calcutta two-thirds, Bombay one-third of the profits earned which would be about the due proportions, the ultimate results would be :—

<i>Calcutta.</i>		£
Loss irrespective of Copper		14,505
Gain on Copper		37,979
Net Gain		23,474
<i>Bombay.</i>		
Gain irrespective of Copper		50,462
Gain on Copper		18,989
Net Gain		69,451

An increased capital outlay might be requisite to enable the Bombay Mint to perform the joint duties satisfactorily ; but this might be easily met by the sale of the Mint properties in Calcutta and Madras, valued—

	£
Calcutta at	161,421
Madras at	56,600
Total	218,021

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The extra establishment charges required to work both Mints in one, owing to the supervision being practically the same, would not probably exceed 1 lakh per annum, so that an annual saving of at least 3½ lakhs might be effected by the amalgamation, and with increased economy probably 4 lakhs.

The charges incurred for the Police of the Bombay Presidency, more particularly in superintendence, have hitherto compared favourably with the other Provinces, but the recent creation of an Inspector General of Police on a salary of R22,000 per annum seems to have been an uncalled-for extravagance. No fault appears to have been found previously with the efficiency of the force when under the management of the Commissioners; and the Chamber would, therefore, recommend that the former system of inspection be reverted to and the new appointment abolished.

Education is not a department in which the Chamber would wish to see any restriction of useful expenditure, but attention is attracted to it by an increase of about 3½ lakhs in the Budget Estimates for 1885-86, as compared with the Revised Estimate of the previous year. This mainly arises under grants-in-aid for school building, which leads to the consideration whether the class of buildings lately erected in Bombay for this purpose are not exceedingly elaborate and costly. By the members of the Chamber, moreover, it is considered quite a debatable point whether the educational development of the country has not reached a stage at which steps should be taken to render the higher branches more, if not altogether, self-supporting. Up to the ordinary standards of board schools at home the Chamber would gladly see education as free as possible, but beyond that it holds that a moderate scale of fees might be introduced with advantage, while more might be done in favour of technical education. In India, with manufactures and the industrial arts still in their infancy, every educated man who can wield an engineer's hammer is a distinct gain to the State, while the result of the present system is to bring out large numbers of young men unfitted for anything but clerkships or employment in Government offices—a class already over-supplied.

The expenditure of the Medical Department has shown a tendency to grow steadily for some years past, and no doubt this is, to a great extent, inevitable under ordinary conditions; but there is nevertheless undoubted margin for economy both as regards salaries and appointments. Of the latter, that of Sanitary Commissioner drawing R20,000 per annum and entailing travelling allowances and other expenses amounting to fully half that sum, might well be dispensed with. It seems an open question, too, if it would not be possible to merge the two Surgeons General, Civil and Military, into one appointment with Secretaries in each branch. The divided nature of the superior authority might be an objection, but it is generally understood that the work of the amalgamated office would not be beyond the powers of one man; and if it could be effected, it would open the way to a saving of some R30,000 per annum. The salaries of Civil Surgeons and Presidency Surgeons would also bear revision, due account being taken of cases where opportunities for extensive private practice or plurality of appointments result in large emoluments.

The Postal and Telegraph services, with the exception, perhaps, of the Director General and Postmasters General in each Province, are not remunerated on a scale calling for special revision or reduction; but the fact that the former results in a loss of some nineteen lakhs and the latter of about twenty-seven lakhs per annum, suggests that some enquiry should be made into their principles of working. A large share of the loss is possibly more apparent than real, inasmuch as the reduced charges for the services rendered to Government materially lessen the sums coming to the credit of the respective revenues; but it is open to discussion whether it would not be an advantage to place the charges to Government on the same scale as to the outside public. It might lead to retrenchment in outlay in some departments, and in any case it would admit of a fairer adjustment of the fees levied on the Post and telegraph-using public, whom it is unjust to overcharge for the benefit of the general body of tax-payers. In the matter of actual economies, however, the investigations of the Chamber point to amalgamation as the only means by which large savings would be possible. Any attempt at elaborating a scheme for the purpose of amalgamating both services would be beyond the limits of a communication of this nature, but it is a suggestion to which the Chamber trusts your Committee will lend the weight of their support. Meanwhile, and without losing the time which must elapse before an arrangement of this magnitude could be decided upon, an important saving could be almost immediately effected by adopting the principle of amalgamation so far as regards inspection only. At present

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three inspecting officers—(1) Telegraph, (2) Postal, (3) Postal Accounts,—travel over the same ground, whereas one man could take all three; and even if the circles of inspection were reduced in extent, a considerable saving would result both in salaries and travelling allowances. It is alleged that some unnecessary expenditure is created by the establishment of small post offices where no actual requirement exists for them; but the Chamber merely gives currency to this opinion for what it is worth, being averse to put prominently forward any suggestions which might tend unwisely to check the development of communication.

Although there has been a material reduction of late years in the expenses of the Customs establishment, the cost of collection still amounts to 27½ per cent., about 5 lakhs being expended in collecting about 18 lakhs per annum. This outlay seems altogether out of proportion to the return, and steps should, if possible, be taken to place the department on a different basis. It occurs to the Chamber that, so far as the Sea Customs for the Port of Bombay are concerned—and they virtually constitute the whole revenue—it might be possible to arrange for their collection by the Port Trust in the same way as that body now recover municipal dues. If reform be not possible in this manner, there are other methods of curtailing expenditure available, and it should be considered whether it is not practicable at once to terminate the appointment of Commissioner of Customs to which the large salary of R42,000 per annum has been attached from the time when the office had much heavier duties pertaining to it. The post of Collector, too, might well be filled by a member of the Uncovenanted Service on a salary of R15,000 instead of the R30,000 now paid.

The appointment of Inspector General of Registration, carrying with it a salary of R16,000 per annum, is one which, in the opinion of the Chamber, is not wanted. The control of the department could be vested in the Collector of each district, and the duties of an Inspector, which are by no means arduous, would be fully remunerated at R9,000 per annum.

Of the 22½ lakhs annually expended under the head of "Marine," over one-third appears as disbursements at the Dockyards of Calcutta and Bombay. The Chamber has no means of estimating what proportion of this is wasted; but judging by what is known of the cost of the work performed in the dockyards, a very strong belief prevails in business circles that the establishments in both places are largely over-manned, and that the possibility of extensive reductions would be manifest on strict examination. The Indian Marine fleet, for which these dockyards are mainly supposed to be maintained, consists only of some dozen sea-going vessels in all or something under 10,000 tons net measurement; and it is speaking within moderate lines to say that under private management establishments of one-fourth of the existing size would be found amply sufficient. The accounts and auditing of the department seem to be extravagantly costly, amounting to a charge of 3½ per cent. on the expenditure. A saving might possibly be effected by placing these under the Accountant General in a somewhat similar way to that suggested for the Military and Public Works Accounts. The mode of importing stores and supplies has the credit of being expensive in the extreme, and there can be little doubt that it would be found much more economical to allow the department greater latitude in making purchases in the local markets. The coal-supply, for instance, from the rates of purchase and outward freights reported to have been paid, could probably have been secured in the open market in Bombay at R2 to R3 per ton, or, say, from 12 to 15 per cent. less than it has actually cost.

In expenditure on stationery and printing, the Bombay Presidency does not compare unfavorably with other Provinces, still upwards of 6½ lakhs seems a large annual expense under this head. The Chamber is not prepared, however, to point out any specific means of economy beyond what has already been suggested by circumscribing unnecessary reports and publications.

The Home charges of the Government of India embrace a large amount of expenditure on a considerable portion of which, as being more or less of a mercantile character, the members of the Chamber would probably be competent to offer useful suggestions and advice if they had details before them. In various stores, for instance, not including the supplies for the Army or the Railways, some £390,000 were disbursed in the year 1884; and had the Chamber been able to get at the descriptions, quantities and costs of the various articles supplied, it would probably have been able to point out some items on which a material saving could be effected. An attempt to

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procure this information, however, was unsuccessful, and the only disbursements which can be criticised are those of an isolated character respecting which the published accounts give sufficient information. Of this nature is the contribution of £70,000 per annum which India pays to the Admiralty for the service of six ships of the Royal Navy,—three in the Persian Gulf, one at Aden, and two in the Bay of Bengal. Careful investigations on the part of the Chamber go to show that, with the exception of the suppression of the slave trade in the Persian Gulf, with which India has no immediate concern, the whole of the service rendered could be adequately performed by the Indian Marine for half the annual cost, by providing one more steamer to the fleet and spending a small amount on additional armament. Over and above the yearly sum already mentioned, India has to bear the cost of docking all the R. N. ships, and the repairs to and coal consumed by the Persian Gulf ships, no insignificant expense, considering that the vessels detached for this service are generally old, of obsolete construction, and that they require frequent repairs. As evidence of this the *Philomel* may be instanced. She was sold in Bombay harbour a short time ago for about the equivalent of her cost to India for *three months'* hire and repairs. It has frequently been suggested also—and the suggestion deserves to be weighed—that the troopships performing the regular troping service between England and India should be officered and manned by the Indian Marine instead of the Royal Navy. The cost of the service would be materially reduced thereby, and from the fact that all the larger shipping companies are now employing lascars crews as a measure of economy, there can be little doubt either as to the supply of competent men or their efficiency.

The Army, although the largest spending department in the country, is essentially the one with which for many reasons the Chamber is unprepared to deal; it would, however, take the opportunity of reminding your Committee of the many suggestions of an economical character brought forward by the Army Commission of 1879 which have not yet been acted upon. Amongst these is the proposal to abolish the post of Commander-in-Chief of the Bombay and Madras Armies which, as an important measure of economy, the Chamber would gladly see carried into effect. The Chamber further considers that the employment of military officers in civil capacities should be restricted within the narrowest possible limits, as being inadvisable from a military point of view and an expensive means of administration for the country. At one time there were no doubt good reasons for appointing military men to many civil posts, but these reasons have passed away, and in such positions as Collectors and Deputy Collectors, Magistrates, and Accountants, their places would be more suitably filled and at less cost by members of the Uncovenanted Service. As a minor suggestion, the Chamber would put before you the needless cost incurred in firing salutes all over the country which might now well be dispensed with.

The Chamber would also specially draw the attention of your Committee to the working of the Commissariat Department the system of treating tenders in which calls for thorough overhaulment. It is a notorious fact that large fortunes have been frequently amassed in a few years by native contractors for stores and supplies, and the feeling of the Chamber is that the State might largely have benefited, had the issue, manipulation and acceptance of tenders rested exclusively in the hands of the higher officials, and not as has hitherto been the case too much with junior employes who have often misused the trust reposed in them.

There are other subjects on which the Chamber, had it been addressing Government, would have been inclined to touch at this juncture, such as its belief that the energetic development of railway communication is in the end the truest economy, the advisability of keeping the Government accounts entirely in rupees, the mode of publishing the annual Financial Statement, and so forth; but these not being matters having a direct bearing on reduction of expenditure, need not be obtruded on your notice.

In conclusion, I am again instructed to express the deep sympathy of this Chamber in the difficult work of your Committee, and its regret that the information it has been able to bring forward should be of so scant and superficial a character. I am further to add that should any points have been neglected regarding which this Chamber is considered to be in a position to supply intelligence, that the best services of its members will remain always at your disposal.

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3.—CALCUTTA TRADES ASSOCIATION.

Copy of letter, dated Calcutta, the 22nd June 1886, from the Secretary.

I am desired to acknowledge the receipt of your circular No. 2, dated 24th March, inviting the Committee of this Association to furnish any advice and information which they may be in a position to afford on the questions now under the consideration of the Finance Committee.

2. It is obvious that the subjects referred to in your circular can only be imperfectly known to a strictly non-official community such as that represented by the Calcutta Trades Association, but the Association would beg to offer a few suggestions on some of the various topics which have been from time to time subjects of consideration.

3. The most important, and at the same time practicable, measure of economy, in the opinion of the Committee of the Association, lies, in the restriction within proper limits, of the annual removal not only of the Government of India but of the other Presidency and Local Governments, to the several hill sanatoria. This annual migration has grown within recent years to an enormous and unnecessary extent, creating, in the cost of travelling expenses alone, a burden which the country should not under any circumstances be called upon to bear, and which in its present financial condition is, the Committee consider, nothing short of a cruel injustice.

4. This removal has entailed on the country the sinking of an enormous amount of money in duplicate public offices which are alternately in the capitals and hill sanatoria unoccupied to a great extent for a portion of each year.

5. And it is not alone on the score of expense that the Committee of the Association desire to take exception to this annual derangement of settled government: each transfer from plains to hill, and *vice versa*, entails fully a month's loss of the work of practically the whole staff of each department, during which time public business must suffer very seriously, and on this account, apart altogether from the financial aspect of the question, the removal cannot be too strongly deprecated.

6. The Committee of the Association do not urge that His Excellency the Viceroy and the heads of the various local Governments should remain in the plains during the few trying months of the year; but the fact to which they particularly wish to draw the attention of your Committee is, that there is absolutely no necessity that the practice of proceeding to the hill stations should be followed by the heads of all the various departments of Government, and by the greater portion of the subordinate working-staff of those departments.

7. The abolition of the separate military commands in the Presidencies of Madras and Bombay having been most strongly recommended by Sir Ashley Eden's Army Commission, must naturally suggest itself to your Committee as a reform that pre-eminently calls for adoption at the present time. The Committee of the Association are at a loss to understand why a change so strongly advised and supported by all the best authorities, and so heartily accepted by the Government of India, should still be deferred, for while it is admitted that this step would materially increase the efficiency and mobility of the army, it is beyond question that it would, at the same time, effect a very considerable saving in Government expenditure. I am therefore to express a hope that the Finance Committee will strongly support this very desirable reform.

8. The reduction of the Governorships of the Presidencies of Madras and Bombay to the status of Bengal appears to the Committee of the Association to be a step which may also be reasonably urged at the present time; it is difficult to see what substantial reasons could be given for the retention of these Governments on their present footing and scale of establishment when it is borne in mind that both the population and the territorial area of either presidency is considerably smaller than that of the Lower Provinces of Bengal. It is not possible for the Committee of the Association to assess with any degree of accuracy the saving which would be effected were this reform carried out, but it may safely be assumed that the financial gain would be considerable, while at the same time the administration of those parts of the Empire could presumably be carried on with the same degree of success that is attained in the other provinces and with a more direct control in the hands of the Supreme Government.

9. The maintenance of the Kidderpore Dockyard is a subject which, the Committee consider, also calls for consideration. Much work is done there which, the Committee submit,

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does not come within the province of a State department, and is never undertaken by the State dockyards in England, but is there left entirely to private enterprise. It cannot be urged that the work which is carried out at the Kidderpore Dockyard could not be done equally well by private firms, and therefore it appears to the Committee that a very large and expensive establishment is unnecessarily maintained.

10. The Committee would also recommend for serious consideration the whole system of printing for Government. If the history of the various Government presses were to be traced back for over 20 years, and the increase of expenditure carefully noted, the figures would, the Committee believe, prove startling, while in the opinion of the Committee it is more than questionable whether efficiency could be said to be at all increased thereby. Some steps towards economy appear to have been taken by abolishing the small printing establishments attached to subordinate offices, but the present system still allows the heads of departments to print an immense number of reports and statistics which are not likely ever to be referred to. The Committee think that the whole system of printing, and the question of what should be printed at Government expense, requires careful attention.

11. The question of the supply of stores for the public service appears to be one to which the attention of the Finance Committee may very reasonably be drawn: the orders of the Government of India on the subject are very clearly laid down in their Resolution No. 185 of 10th January 1883, but I am desired to state that it is the opinion of the Committee of the Association that, while the Government of India were evidently actuated by a desire to secure economy in this important matter by the issuing of that order, it is beyond question that in many cases the end in view has been entirely defeated.

12. It is perhaps at the present time the necessary course to obtain from England all stores of a special nature for special works in this country; but it would be the more economical system to endeavour to procure all ordinary requirements, whether of European or indigenous manufacture, by purchase in the country by means of tender.

13. Under the present orders of Government all stores which cannot be manufactured in India must be indented for on the Store Department of the India Office, and full particulars, with specifications and plans, when such are necessary, must be prepared and forwarded.

14. The delays that occur in the execution of these indents in England are too well known to call for more than a passing reference; while the indents are based on an average of the previous three years' requirements, and have to be prepared a long time in advance, it follows that heavy demands are made for stores which may never be required, and in addition to these ordinary yearly indents, the Committee understand that a large reserve stock is kept in many of the departments. It hardly needs pointing out that stocks kept on such a vast scale must in the end prove exceedingly costly in interest on capital, deterioration, and obsolete patterns, ending in the surplusage being sold off by auction at a great loss.

15. The stores received by merchants to meet general demands are imported in moderate quantities frequently renewed, thus keeping abreast of the demand, while they also insure that the latest productions are placed at the disposal of their constituents. The incidental charges are very closely scrutinized and kept at the lowest point. The Committee of the Association contend that the stores obtained by indents are not in reality cheaper than those purchased locally would be, if, in making a comparison, there were added to the original cost the expense of the establishment of the Store Department of the Secretary of State, packing, shipping, freight and insurance, landing and forwarding charges, and loss by exchange.

16. In the event of any particular stores, not of Indian manufacture, being required, no matter how urgently, the orders of Government, I am to point out, preclude their being purchased in any other way than by indent on the India Office, even though they could be obtained of European manufacture, locally at the time. It is within the knowledge of the Association that these stringent orders have caused considerable delay and inconvenience, even to the extent of the entire stoppage of works in progress. Were the system adopted of calling for tenders locally for all stores not of a special nature, the Committee of the Association are confident that the change would result in a considerable saving, both of time and money to Government.

17. In proof of the accuracy of this statement, I am desired to mention that when the requirements of the Stationery Department of the Government of India were obtained in this manner during the years 1880-81 and 1881-82, not only were the stores so supplied admittedly

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more in accordance with requirements, but a considerable saving was effected. So urgent and peremptory, however, were the orders of the Secretary of State to abolish the system that, although tenders for a third year's supplies had been called for, they could not be received or considered by the Department.

18. It may be urged that, as the local resources of the country would not be equal to meeting the needs of Government, serious loss and inconvenience would ensue, but were the Government to make its requirements publicly known in good time, enabling tenders to be submitted by local and English firms and manufacturers alike, this Association can with confidence assert that the Government would find its requirements fully met at, as already stated, a considerable saving of public money as well as of time.

19. Earnestly commending these suggestions to the favorable consideration of your Committee.

4.—KASI SARVAJANIK SABHA.

Extracts from a Memorandum of Retrenchment of Public Expenditure, forwarded with letter dated, Benares, the 5th July 1886, from the Honorary Secretary.

The Revenue Board appears to be a superfluous wheel in the administrative machinery. It was called into existence in 1831, but the circumstances which called it into existence are no longer in force. It was originally established as a branch of, or a deputation from, the Presidency Board at Calcutta. In July 1830, Lord William Bentinck made a tour in the North-Western Provinces for the purpose of examining into the details of the revenue administration, of ascertaining the progress then making in the settlements and surveys, and of enquiring whether a certain system of minute investigation which had been under trial since 1822, was successful and complete, or required modification in its adaptation to the circumstances of the different parts of the country.

There were many revenue questions, local as well as general, that were to have forced themselves upon the attention of the Governor General in the course of his tour. That he might be prepared to meet them, it seemed indispensable that he should provide for the presence of an authority exercising the powers of the Sudder Board, within the North-Western Provinces; and as an instrument of investigation or control, as well as for advice and assistance, he felt that the agency of such an authority would be very essential. For these reasons Lord William Bentinck took with him the Junior Member of the Sudder Board at Calcutta and its Senior Secretary. This deputation from Calcutta subsequently came to be permanently established as an independent agency in these Provinces.

At the time when this arrangement was made, the Provinces were, comparatively, in an unsettled condition. Things have certainly become more settled now, and must be supposed to be well in hand. The special agency that had been called into existence, with a view to reduce them to order, no longer appears to be necessary.

When the Revenue Board for these Provinces was created, the Provinces had no separate and independent administration of their own, such as they now have. Substantially the Governor General used to administer their affairs. For the sake of the division of labour the agency of the Board might have been necessary. Now a separate administration on the spot, with its large and independent powers, ought to render this agency quite superfluous.

This agency, the Board of Revenue, is at present composed of two Members on an aggregate pay of Rs4,000 a year, two Secretaries, one on a pay of Rs24,000 a year, and another on Rs7,200, including local allowance, and an uncovenanted Assistant Secretary also on the same pay. These charges, exclusive of office establishment, aggregate Rs1,22,400. This sum might be saved to the State by the abolition of the agency, the work being divided among the Divisional Commissioners and the Government Secretariat, and the powers of the Board in revenue matters transferred to the former, and, if need be, to the High Court.

2. There are altogether thirty-one districts in the unscheduled portion of the North-Western Provinces, and for these districts there are eighteen Judges and one Additional Judge, the whole costing upwards of Rs5,00,000 a year. These Judges exercise both civil and criminal jurisdictions. For the purposes of the former, the districts are grouped into 18 Judgeships. The jurisdiction of 6 Judges extends over a single district, of 1½ over two districts, and of 1 over three. For the purposes of the latter there are 19 groups, and the jurisdiction of 8 extends over one district, of 10 over two districts, and of 1 over three.

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Subordinate to these Judges there are 18 Subordinate Judges on an aggregate pay of Rs. 1,30,800 a year.

The original civil jurisdiction of the District Judges extends to all suits as that of the Subordinate Judges. There are only a few suits which are exclusively cognisable by District Judges, or by District Judges and the High Court concurrently. Appeals from the decrees and appealable orders of Munsiffs, and when the amount or value of the subject-matter in dispute does not exceed Rs. 5,000, of Subordinate Judges, lie to the District Judges.

Inasmuch as all suits are, in the first instance, instituted in the lowest Court of competent jurisdiction, they are instituted, as a matter of course, in the Courts of the Subordinate Judges, unless the amount of the value of the subject-matter in dispute falls short of Rs. 1,000, when they go to the Munsiff.

The District Judges then are substantially Appellate Judges; and 18 Appellate Judges for 18 Subordinate Judges, that is, one for each, appears to be too many. We would suggest that these judgeships be abolished, their civil functions being transferred to the Subordinate Judges, the gradation of the latter revised, and their strength increased at an additional cost not exceeding a lakh of rupees a year. As regards their criminal functions, a class of criminal Judges might be created to go round the districts, holding periodical sessions in each district. For this purpose we would assign a sum not exceeding a lakh and fifty thousand a year.

The abolition of the District Judges would set free a sum of Rs. 5,02,000 a year; a lakh and fifty thousand out of this sum being devoted to the revision of the subordinate service, as we have suggested, and another lakh and fifty thousand to the creation of the criminal Judges, there would remain a saving of upwards of Rs. 2,00,000 a year. We firmly believe that the efficiency of the administration would not suffer by the arrangement we have suggested.

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4. There is at present an Inspector General of Prisons for the North-Western Provinces and Oudh on a pay of Rs. 22,000 a year, and there is a Sanitary Commissioner on Rs. 21,600 (including travelling allowance of Rs. 24,600).

We would suggest that the separate office of the Inspector General of Prisons be abolished; and the inspection work that is now being done by that officer made over to the Sanitary Commissioner, who should be designated the Inspector General of Prisons and Sanitary Commissioner. This arrangement would result in a saving of Rs. 22,000 a year. We do not suppose that the subordinate organization in both the departments remaining separate as at present and in their present strength, the combined work would be too much for one officer.

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9. We would suggest the withdrawal of travelling allowance to officers whose duty requires them constantly to move about from one place to another, and who enter upon those duties fully aware of their nature and requirements. The allowance ought to be given only when officers, not being ordinarily required to move about, are compelled under special circumstances to leave their stations.

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11. Stores for the use of Government form an important item of expenditure, as much on account of the purchase-money paid for them, as for the cost of exchange in the remittance of that money from this country.

We are not in a position to scrutinise the requirements of Government in this respect. We take it for granted that not more stores are purchased than what are calculated to be absolutely necessary. But we are of opinion that these stores could be purchased cheaper, in the long run, in this country than in England. The agency of the Director General of Stores might be dispensed with, and the office abolished. Competition in this country would keep down the price, besides such stores locally purchased, stimulating the local trade. Then, again, the Secretary of State sells bills upon India to reimburse himself the cost of their purchase. The cost of the remittance thus incurred and the loss by exchange would be saved by the Indian revenues, besides the savings effected by the abolition of the Director-General of Stores and his establishment. We are persuaded to think that the savings from these sources would be considerable.

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5.—MEERUT ASSOCIATION.

Extracts from letter No. 97A., dated Meerut, the 11th July 1886, from the Secretary.

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10. But there is a class of officers which could be wholly abolished without any detriment to the public interest. The Divisional Commissioners, the Association think, have no business to exist. The Collectors, the Assistant Collectors, the Deputy Collectors and the Tahsildars do all the rent, revenue and settlement work. The Commissioners exist only to send up communications from the Collectors to the Board of Revenue and the Government, and to send down communications from the Board and the Government to the Collectors. They have little or no real work to do. They hear a number of appeals from the orders of the Collectors, no doubt, but that work could be done by District Judges as well. The Association, therefore, earnestly request the Finance Committee to urge upon Government the advisability of abolishing the Commissionerships. This one step, if taken, would considerably reduce expenditure.

11. Great reductions, the Association believe, could be made in the Public Works Department, by practically opening the door of the higher engineering posts to the children of the soil. At present that door, like the door of the Covenanted Civil Service, is only theoretically open to them.

The higher posts are all filled by English youths imported from the Cooper's Hill College in England. The abolition of this College, by the way, would cause a saving of about two lakhs of rupees a year. Why was this institution founded at all? Had not Government capable Engineers to carry on its Public Works before the establishment of the College at Cooper's Hill by the Duke of Argyll? The greatest achievements of British engineering skill in India had been accomplished before that College was founded. There is another objection to the College. The College trains English youths for service in the United Kingdom, the Colonies, India, &c., and the cost is thrown upon poor India alone. India does not want the College at Cooper's Hill. In justice to her it should be abolished. There are engineering colleges in India, and engineering education could be given to as perfection there as in England. Why should not such education be given to the natives of India? If such education were given them, the whole service could be manned by them at almost half the present cost. The question of reduction of expenditure is almost inseparable from the question of a larger employment of the children of the soil in the various branches of their country's service.

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14. The Association has another suggestion to make. In its humble opinion, the cost of the annual migration to the hills of the various Governments is an utter waste of the public revenues. Lord Clive, Warren Hastings, the Marquis of Wellesley and other founders of the British Empire in India, did not find it necessary to spend any time on the hills; they worked hard enough—much harder certainly than our modern Viceroy's have ever had to do—in the plains all the year round. It is ridiculous to say that our Viceroy could not now do the same. The Magistrates and Collectors are the hardest worked of all English officers, and yet they do all this hard work in the plains throughout the year. But these same Magistrates when they rise to be the head of some department, or to be a Secretary to Government, they find it impossible to work in the plains during the summer and the rains! There is not the slightest excuse for this migration to the hills. The abolition of this system throughout India would save not a few lakhs of public money.

6.—MADRAS MAHAJANA SABHA.

(i) *Extract from letter, dated Madras, the 14th July 1886, from the President.*

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The Committee of the Sabha begs leave to conclude this part of their memorandum with a brief summary of their proposals and suggestions made in the preceding pages with others which it was thought enough here merely to mention.

1. The Government of India should seek relief from the financial embarrassment that so frequently threatens them in a policy of peace and domestic reform, in the reduction of the present enormous expenditure in military and civil administrations, in a large substitution of

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native for European agency in the Covenanted and Uncovenanted Services, and lastly, in giving the representatives of the tax-payers some control over the financial administration of the country. The experiment of seeking relief in the abolition of a few offices and in other isolated and half measures has been tried more than once and has admittedly failed.

2. A fairer distribution than at present obtains between India and England, of the non-effective charges of the army. This should be obtained, if need be, by an Act of Parliament as was suggested by the Government of India three years ago.

3. Effect should be given to the proposals for the reduction of military expenditure, which were made by the Government of India in 1881.

4. The number of appointments now reserved for the Covenanted Civil Service should be reduced, and there should also be a general reduction in the salaries of all higher departments of the civil administration, with the exception of those of the Viceroy, Governors, and Lieutenant-Governors.

5. The pensions of the retired Indian servants should be paid in the coin of the country, but not in that of England as now.

6. A large portion of the stores now imported into India for Government's use might be obtained in the local markets and should be so obtained. The Government should receive the rest not through the agency of the India Council, but by contract with private firms. The policy of encouraging local and native industries should be steadily pursued.

7. The India Council and Cooper's Hill Engineering College should be abolished.

8. The expenses of the staff and household of the Viceroy should be reduced and fixed at a definite sum.

9. The expenses of the annual migration of the Government of India as well as that of the local Governments should be reduced considerably, if the practice itself be not put a stop to altogether.

10. There is much room for saving in the expenditure under "Law and Justice." By the substitution of natives for Europeans in the higher judicial service, by the abolition of certain District and Session Judgeships, and by the abolition of the sinecure offices of Sheriffs, and by the extension of the system of Honorary Magistrates, Arbitration Courts, Panchayets, &c., a large saving might be effected.

11. The Postal and Telegraph Departments should be amalgamated, and more natives should be employed on reduced salaries.

12. More Indian graduates should be employed in the Medical Departments.

13. There is no longer any necessity for the present number of Residents and Political Agents, and their salaries, as well as the cost of their establishments and contingencies, should be reduced.

14. The payment of nearly 170,000*l.* to English clergymen to provide spiritual ministrations for the wealthy English residents of India and for British soldiery, should be stopped.

15. From the commencement of the Financial year 1882-83 a record, it would appear, has been kept in the Financial Department of the Government of India of all sanctions which have been given to fresh expenditure, and this record includes all expenditure which, according to existing rules, requires the sanction of the Government of India. This record should be published in the *Gazette of India* monthly or quarterly, with such remarks and explanations as may be necessary to make each instance of increase and its circumstances intelligible to the public.

16. The Local Governments possess authority to sanction in certain matters fresh expenditure from Provincial Revenues without a reference to the Government of India. They cannot, however, sanction expenditure that would lead to an excess in the total Provincial Budget provisions of the year, and they cannot impose a permanent charge even on Provincial Revenues in respect of any items exceeding *Rs.*3,000 a year. Now, the Local Governments might publish in the *Gazettes* a list of all items of expenditure incurred under each of the above three conditions, namely, (a) all fresh expenditure incurred in excess of the corresponding amount of the previous year and within the budget provisions of the current year; (b) all such expenditure in excess of such provisions incurred with the sanction of the Government of India; (c) any permanent charge on Provincial Revenues within *Rs.*3,000; (d) any permanent charge over *Rs.*3,000 with the sanction of the Government of India; and (e) any temporary charge either below or over *Rs.*3,000.

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(ii) *Extracts from letter, dated Madras, the 2nd November 1886, from the President.*

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Educational Department.—The Committee of the Mahajana Sabha are of opinion that the Inspectorships (a) of Schools included in the Educational Establishments of this Presidency might be abolished. The following are their reasons:—In the first place, the number of institutions directly managed by the Department has, between the years 1880—85, fallen from 251 to 141; in the second place, a large number of institutions are under the control of local bodies and committees who may be trusted to a great extent to enforce efficiency in the institutions under their charge; and in the third place, the aided institutions which are more than half the total number in the Presidency are, in many instances, managed by Christian Missionary Societies and by a Board of Managers, mostly Native gentlemen of education and position. It is further to be noted that Inspectors of Schools do not inspect collegiate classes, nor do they, as a rule, inspect the elementary schools, which latter work is done mainly by the Deputy Inspectors. To these should be added another reason, namely, the recent increase in the number of public educational tests. The lower and upper primary examinations test the progress of pupils in the first and second classes; the comparative examinations test similarly the boys in the III, IV, Lower and V classes. The boys in the IV upper undergo the Middle School Examination, while those in the VI class are tested by the University in the Entrance or Matriculation examination. These reasons appear to the Committee of the Mahajana Sabha to justify their suggestion to abolish the places of Inspectors of Schools. A slight improvement in the grades and salaries of the present Deputy Inspectors of Schools will render them quite competent for the work of inspection generally and of the distribution of Government grants to aided schools.

The following are the Law Officers attached to the High Court:—

	R
The Advocate General receiving a month	2,187
Government Solicitor	1,225
The Government Pleader	500
Public Prosecutor	500
The Reporter	400
The Coroner	350
Clerk of the Crown	300
The Administrator General	300
Official Assignee	300

The last two get a commission on the money in their possession. The Committee would suggest that the pay of the Advocate General may be reduced nearly by one-half; that the offices of the Clerk of the Crown and Crown Prosecutor may be made into one on R500 a month; pay of the Government Pleader may be also reduced to R300, and thus be made equal to the pay of the Government Pleader in Bombay; that the Government Solicitor's pay may also be reduced to R500 a month, thus making a monthly reduction of R2,268. The Sheriff's office is a sinecure and might be abolished, the President of the Madras Municipality being made Sheriff *ex-officio*.

Government Translators.—There are five translators, who are invariably Englishmen holding other appointments. The real work of translation, however, is done by Native Munshies attached to these offices, who are paid salaries less than a hundred rupees. The Committee believe that it is no exaggeration to state that the work of the so-called translators is confined to mere signing and occasionally revising the translated documents placed before them by their Munshies. The Committee, therefore, believe that these offices may be abolished, substituting for them all a single Superintendent of the Translation Department of the Secretariat, who is called Oriental Translator in Bombay, on a salary of R700 a month. The Committee of the Sabha beg to refer the Finance Committee to a correspondence that took place between the Government of India and the Local Government during Lord Ripon's time about this matter.

Stamp Superintendentship.—Although this appointment is one of the very few prizes of the Uncovenanted Service and the Committee of the Sabha would be unwilling to recommend any step that would further reduce the number of such prizes, yet the Committee have no desire to ignore the fact that this appointment involves so little work and responsibility that it need not be retained separately, but might be amalgamated with the place of the Registrar of Assurances or of the Collector of Sea Customs.

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7.—BENGAL CHAMBER OF COMMERCE.

Copy of letter, dated Calcutta, the 20th July 1886, from the Secretary.

My Committee have felt extreme difficulty in dealing with your letter of 24th March last. They are asked to suggest economies, yet restrictions are carefully made as to the direction in which their suggestions should run. Further, no information is placed before them, and the request made to them appears to assume, on their part, an intimate acquaintance with the working of the departments of the administration.

My Committee in considering this subject cannot disguise from themselves that every effort at retrenchment yet made in India has failed, because it looked only to the immediate saving of comparatively small sums, and took no thought of the administrative requirements of a people just advancing in prosperity and in that knowledge of their social relations fostered by a period of assured peace. In Bengal the Government has just found itself compelled to re-adjust the salaries of the Judicial Service; and no great while ago, it was under the necessity of re-arranging the Administrative Divisions of North Behar. It has also, to-day, to consider a possible re-arrangement of districts and sub-divisions in Orissa; and generally the improvement in the condition of the people in the Bengal Provinces places constantly before the local Government the very grave question whether the Civil and Judicial Service of the country is equal to the wants of the people, or to the necessities of a highly efficient administration. The constant strengthening of the local Secretariat points to smaller administrative units and to an increase in the number of Civil Courts. Even if there were no general improvement in the condition of the people calling for a strengthening of the administrative staff, the whole effect of the legislation of almost a generation has been to increase the work thrown upon Civil, Police and Judicial officers alike. This being so, and my Committee take it that what they have advanced cannot be denied, they do not see how any curtailment of the present cost of establishments can result in anything but a mere pretence of economy so long as the admitted increase of all work connected with the administration is left to be dealt with by methods which are the same to-day as they were in the time of the rule of the East India Company. Further, the Bengal Provinces have to set off against any possible saving in the directions indicated by the Finance Committee, the demand of the Local Government that its Chief shall be relieved of the enormous pressure of work which now overwhelms him—a demand preferred not by the present Lieutenant-Governor but by his predecessors.

My Committee may suggest, later on, some departments where a re-adjustment of work might lead to economy and at the same time to increased efficiency. But before they do so, they feel it their duty to point out that there are causes of expenditure with which the Government appears disinclined to grapple, but which have a very great deal to do with that need for economy under which the Viceroy declares the country is labouring. There is the excessive cost of the India Office, an office as cumbrous as it is costly, and organised upon a scale out of all proportion to the requirements of the country.

My Committee are aware that in pointing to the India Office, they are going somewhat beyond the lines laid down for the Finance Committee; but looking to the need for economy in administration and to the absolute impossibility of making petty savings do duty for economy, they would ask the Finance Committee to submit a copy of this letter to the Government of India, which may more properly deal with the subjects to which my Committee think it necessary attention should be drawn. Then, again, there is the non-efficient charge of the Army. This charge has grown in a manner which causes serious apprehension to those who know how much depends upon the efficiency of the military force of the country. Circumstances have now also compelled the Government to abandon its unwise policy of making the efficient pay for the non-efficient part of the Army, and have compelled it not only to increase the numerical strength of its military force, but to indicate a further increase as being imperatively needed. What this non-effective charge really is, is shown in the following figures:—

Year.	<i>Non-effective Army Charges.</i>	
	India.	England.
	£	£
1875	676,153	1,436,820
1876	663,746	1,458,475
1877	643,105	1,685,162
1878	647,528	1,980,531
1879	689,797	1,936,118
1880	690,329	2,115,824
1881	702,153	2,064,928
1882	733,416	2,231,934
1883	802,865	2,230,734
1884	822,012	2,801,785

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To show how grievous is the burden of these charges and how severely they have pressed against the efficiency of the Army, it is necessary to compare them with the annual vote for Army expenditure:

Year.	Total ordinary Army Vote. £	Total Non-efficient Charge. £
1875	15,375,159	2,112,973
1876	15,308,460	2,122,221
1877	15,792,112	2,328,267
1878	16,639,761	2,628,059
1879	16,492,218	2,625,915
1880	17,070,719	2,806,153
1881	17,788,569	2,767,081
1882	17,229,218	2,765,350
1883	17,422,381	3,033,599
1884	16,975,750	3,623,797

These figures, in the opinion of my Committee, make it apparent that the growth of the non-efficient charges of the Army constitutes one of the most serious financial questions the Government of India can be called upon to consider. In ten years the increase under this head has been in round numbers £1,500,000, or more than sufficient to sweep away the special additional taxation imposed upon the country as an insurance against famine. It is here, rather than in retrenchments of salaries, that real relief is to be found.

It may perhaps be as well if there is shown in this place the ordinary growth of expenditure for the decade 1875—84:—

Heads of Expenditure.	1875. £	1884. £
Interest	4,848,378	4,276,266
Direct demands on Revenue	7,813,576	8,482,613
Post Office, Telegraph, &c.	1,460,682	1,994,059
Civil Departments	10,050,500	11,250,038
Miscellaneous Civil Charges	3,742,468	3,881,529
Productive Public Works	6,081,551	12,033,873
Non-productive Public Works	5,451,919	6,580,721
Army	15,375,159	16,975,750
Exchange	785,820	3,838,756
Total charges against Revenue	57,691,951	70,339,925

If the principal departments are examined as to their expenditure, increases will be shown in the following:—

Departments.	1875. £	1884. £
Land Revenue	2,865,172	3,329,147
Excise	9,191	92,359
Provincial Rates	41,292	54,547
Assessed Taxes	14	13,214
Forests	444,021	649,375
Registration	130,217	167,091
Post Office	895,966	1,234,481
Telegraph	432,109	669,239
General Administration	1,386,786	1,598,379
Law and Justice	3,074,440	3,238,811
Police	2,450,088	2,761,054
Marine	549,335	589,568
Education	986,802	1,184,194
Medical	657,439	716,825
Political	404,595	532,665
Minor Departments	875,464	469,430
Superannuation and Pensions	1,831,378	2,156,278
Stationery and Printing	427,083	485,657
Stores imported	1,576,851	2,575,457

This growth of charge in all the principal departments of the Administration seems to my Committee to call for a revision of the systems upon which work in public offices is conducted. To compel employes of the State to retire and to double up the work of individuals, affords but transient relief whilst adding to the cost of the non-efficient services. If the charge for non-effectives in both the Civil and Military Departments be considered, the following somewhat startling result is arrived at:—

	Non-effective Charges. £
Army	3,623,797
Civil	2,156,278
TOTAL	5,780,075

These figures would indicate that the system of compulsory retirements, and the operation of the 55-years rule, have not been to the financial advantage of the country.

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It seems to my Committee that a strong effort should be made to reduce the expenditure in England so as to lessen the amount on which exchange charges must be paid. In India a not inconsiderable saving might be effected by doing away with the Marine Department, the work of which might be done by outside agencies. The abolition would of course not include such officers as those belonging to the Master Attendant's Department. As at present constituted, the Marine Department appears to my Committee to offer a very proper field for instituting permanent economies. Then the Customs Department might well be revised and divided, a Customs Department proper and a Record House. The system in this department is cumbrous and involved to a degree. Documents are made to bear a multitude of initials the object of which it is impossible to fathom. The result is a department the strength of which is out of all proportion to the work that has to be done, but the intricate details of which frequently cause inconvenience to the public. The Preventive Service might be re-organised and under a better and more intelligent system its strength might be reduced without any loss of efficiency, and the bad system of a large and under-paid extra establishment might be done away with. In the High Court it might be possible to re-arrange the extra judicial work which falls to the Court, so as to strengthen the establishment and to give the Government the advantage of commission and other fees. At present the duties incumbent upon several of the officers of the Court are ill-defined and ill-understood. Work properly belonging to one department or one officer, such as the Receiver, may be performed by the Registrar or the Administrator General. The systems of payment by commission should be altered to payment by salaries, and all commissions charged should go to the State. Then without, perhaps, involving a saving to Government, greater efficiency would be obtained if the procedure of the Court were revised and simplified and the clerical work rendered less involved and less cumbrous than at present. In the Small Cause Court there is a great need, as pointed out on a recent occasion by the Chamber, for strengthening the Court and relieving it of the procedure adopted from the Civil Procedure Code. My Committee are of opinion that under its present system of working a great deal of business is turned away from the Court of Small Causes, and that a larger staff, a better organisation, and a simpler procedure, would result in this Court yielding a larger return than it has ever yet done, and that its improvement in the directions pointed out by my Committee would be the truest economy.

In this connection my Committee would draw attention to the clerical establishments of the Courts, generally and especially to the clerical staffs and working of the Civil Courts. It is astonishing what an amount of merely clerical work a Judge in any Civil Court has to go through. The Civil Procedure Code is overwhelming in its elaborateness; in no way does it regard simplicity, or take into account the time which must necessarily be subtracted from the hearing of cases. A real measure of economy would take this matter into consideration, and save money, increase the efficiency of the Courts, and add vastly to their popularity with the people. The Bengal Commission on salaries will no doubt give the Government some valuable suggestions. Similar Commissions might have been appointed in each of the Indian Governments and Administrations, and the Finance Committee, if called upon to consider such reports, would have had before them information of the most valuable and practical kind.

Still my Committee do not consider that economy which results in a mere reduction of the amount paid as salaries is such an economy as the Government should strive after. Such economies invariably disappear in a year or two, if only for the reason that in a country developing socially and materially, so rapidly as India has done during the last twenty years, the requirements of the State call into existence new administrative agencies and require that the existing machinery of Government should be kept up to the additional strain which is being continually placed upon it. If administration is to be made cheaper, its cheapness can only be permanently secured by improved and simpler methods, and by systems in the working of which duplications of labour, and superfluous checks, are carefully avoided. In this connection my Committee might suggest for consideration whether the work now done by the Board of Revenue cannot be distributed between the High Court and the local Secretariats, and the Members of the Board employed to assist the Lieutenant-Governor in the general business of the administration of the Province. A similar course might be adopted in the North-Western Provinces; whilst in Oudh and the Punjab, the Financial Commissioners and their Secretariats might well be absorbed in the Secretariats of those Provinces. But here again there is a set off against any possible savings. In the Punjab and Burma the necessities of the people demand the establishment of High Courts. So that in two important Provinces the requirements of the people call for increased expenditure, whilst a central Government declares that it is being compelled to consider the expediency of instituting savings in all departments.

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My Committee would draw attention to the growth of Offices of Accounts. They naturally set a high value on proper systems of account as tending in themselves to check extravagance. But they would ask that the Government methods of keeping accounts should be carefully scrutinised with a view to check that constant tendency towards multitudinous checks to which they have had occasion to refer so frequently as a characteristic of Government offices. Further, they would point out that in nearly all account offices there is a system of appointing to the superior grades officers from the general staff of the Army or the department concerned, who serve only, so to speak, as the clerical heads of the offices to which they are attached. This is especially the case in the various Accounts Departments connected with army administration. It might be well if the Finance Committee examined this question of accounts especially with a view to the growth of Accounts Offices, and to the systems of book-keeping and auditing which they follow. It might be possible to introduce an approximately uniform system and to reduce the costliness of the supervision of these offices. An efficient system of accounts must in itself act as a permanent check upon extravagance and waste. But to render this check effectual, the audit should be prompt and the Accounts Offices be in close connection with the heads of the departments to which they belong. My Committee are quite aware that their suggestions are vague, and that they indicate points of enquiry rather than put forward any scheme for reductions in the expenditure of the State. My Committee hope that the Finance Committee will not altogether ignore the very serious growth of the non-efficient charges, but will point out to the Government of India how vitally this growth affects the finances of the country generally, and what a stumbling block it presents to the securing of any permanent economy in the working of the Indian Administration.

8.—EURASIAN AND ANGLO-INDIAN ASSOCIATION OF WESTERN INDIA.

Extracts from letter, dated Bombay, the 15th July 1886, from the Honorary Secretary.

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3. The Council do not share the popular belief that the Government departments are, as a rule, either overpaid or overmanned, nor the common prejudice that the Executive Heads of Departments, upon whose recommendation the strength of the staff and the salary paid to them is fixed, part with all moral rectitude when they are called to the executive control of departments. Accordingly, in the opinion of the Council, no appreciable reduction in expenditure will be practicable, except by an amalgamation of departments of administration now controlled by separate heads.

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7. Commissioners, Collectors, and other controlling officers, on their annual tours, are accompanied by a large establishment of clerks, karkoons and servants, office records and camp equipage, and other impedimenta, which perhaps add to the dignity of their progress through the country, but impose very appreciable extra cost upon the State. Local characteristics might justify this, but in other Provinces officers engaged upon similar duties are content to be attended by two or three clerks, English and Vernacular, who take a few current records for immediate reference, the ordinary office routine being conducted at head-quarters by the Assistant or Chief Clerk. Whether the practice that obtains in other Provinces can, without detriment to the public service, be introduced into this Presidency, might, in the opinion of the Council, be considered with advantage by the Committee.

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12. The office of Inspector General of Registration held in this Presidency by an uncovenanted officer, has attached to it a salary of R2,000 a month, whereas in Bengal the corresponding appointment held by a Civilian of over 14 years' standing carries a lower scale of remuneration; and that at Lahore, the incumbent of which is a Civilian, of nearly 30 years' standing, may also be regarded as of less value, allowance being made for the fact that he also discharges the duty of Commissioner of Excise. The next highly paid appointment, that of Special Registrar in Bombay, is held by an uncovenanted officer whose salary has been fixed at R500 per month—and a contrast between the value of the two appointments is so striking as to suggest an enquiry as to whether there are any special reasons for fixing the value of the one so high, after making allowance for the difference in the responsibility of the duties of the two offices. Were this department placed under the control of the Collectors and their Assistants, who are now District Registrars, and placed on the same footing as the Registration Department in Sind, it is believed it would be

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possible to effect large reductions, not merely without affecting efficiency, but with the additional advantage of securing a more thorough supervision through the numerous Collectors and their Assistants scattered throughout the Presidency.

By this means the salary and travelling allowances of the Inspector General, at least, would be saved.

13. In the Post Office some reduction would seem feasible by amalgamating the Railway Mail Service in each Presidency with the Post Office Department, the supervision of the service being entrusted, as in former years, to the Post Masters General, whose Superintendents and Inspectors exercised this function. The duties of the present inspecting staff of the Railway Mail Service are confined solely to the Railway Mail Service, and it is believed these duties are not very onerous. The Railway Mail Service throughout India costs over 7 lakhs of rupees, of which, approximately, say one-half would represent the cost of inspection. Even if further economies might not be expected to result from it, this sum would at least be saved by the proposed amalgamation.

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16. A simplification of the Government system of accounts would most certainly be attended by a large reduction of expenditure. At present there are six distinct Account Offices,—the Civil, Military, Public Works, Post Office, Telegraph, Marine,—each presided over by a departmental head, assisted by large gazetted staffs. The whole of the expenditure is disbursed from the Civil Treasuries, and is passed on as a remittance (as it is technically described in the published accounts) to be classified by the several independent Account Offices, and by them to be finally accounted for to the Comptroller General, the Military and Public Works Accounts having first passed through the Accountants General of those Departments. It is difficult to perceive what advantage accrues from this circuitous method of accounting for expenditure, but it certainly does provide comfortable berths for a number of Staff Corps officers who are spoilt for the services for which they enlisted, and placed in positions for which they were never intended. Surely there would be little practical difficulty in amalgamating these Account Offices under a civil head, supported by efficient and sufficient assistants. The work of classifying the accounts is in reality done by a civil ministerial staff, and there seems no more reason why military expenditure should be accounted for by military officers, and public works expenditure by engineer officers, than that the accounts of a factory should be kept by an artisan. The amalgamation suggested being carried out, 2 Accountants General, 3 Controllers of Military Accounts, 3 Examiners of Public Works Accounts, and a large body of Staff Corps officers might be dispensed with. Let alone minor economies that it might effect; the saving resulting from this amalgamation would be several lakhs of rupees annually.

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23. The office of Cantonment Magistrates, when held by military men, it will be seen from the Bombay Civil List, is paid at very much higher rates than when held by civil officers. Thus, two of the offices of Cantonment Magistrates held by military men cost the State ₹1,000 a month each, whereas, if held by civil officers in addition to their own duties, they would not cost more than ₹100 a month, and even this smaller expenditure might be saved were the trial of offences against the cantonment laws relegated to the ordinary Civil Courts, as it is in the presidency towns. If there be no necessity for the establishment of a special Magistracy to take cognizance of offences against municipal laws, there seems no necessity for the continuance of Cantonment Magistrates' Courts to deal with offences against Cantonment Acts.

9.—SINDH SABHA.

Extracts from letter, dated Karachi, the 24th July 1886, from the Secretary.

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3. The Commissioner has a very large establishment; and his Press, the Sabha has reason to believe, competes with private enterprise. The Sabha is of opinion that instead of employing one Covenanted Assistant, one Uncovenanted Assistant, one Dufterdar and a Superintendent besides, to supervise the establishment, the work can very well be done with one Covenanted Assistant and one Uncovenanted Assistant. The Sabha also believes that by excluding unimportant notifications regarding transfers and changes in non-gazetted appointments from the *Sindh Official Gazette*, the number of employes in the Press can be curtailed.

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4. The steamer *Jhelum* expressly reserved for the use of the Commissioner in Sindh entails a heavy and unnecessary expense to Government. When there was no railway system in the Province, it was necessary to have a steamer for the use of the Commissioner in Sindh. That necessity no longer exists. A line of railway with a branch leading to Southern Afghanistan runs through the Province; a steamer is of no use for island tours. The *Jhelum* lies at Kotree for about 8 or 9 months of every year, and the establishment costs more than a thousand rupees every month. Beyond the fact that a steamer has been always maintained for the use of the Commissioner in Sindh, no other argument can be urged for its maintenance, and the Sabha would strongly recommend that the steamer *Jhelum* and her establishment be done away with.

5. As in the case of the Commissioner in Sindh, so in the case of the Judicial Commissioner who is Judge of the Sadar Court, the absence of railway might have been a justification of his winter circuits. Instead of being a convenience, the Judicial Commissioner's tour is now a serious inconvenience to suitors. In Sindh the Sadar Court exercises the powers of a High Court, and such a Court should be located at Karachi all the year round. The Judicial Commissioner or his Registrar can go to the districts to inspect or examine the records of the subordinate Courts. But economy and public convenience both demand that the whole establishment of the Judicial Commissioner should not pass some months every year in the districts.

6. There are two Sindhi Translators in Sindh. The Sindhi Translator to Government and the Educational Translator, one translating and compiling educational works and the other translating the Bills and Acts and Rules. The Sabha is of opinion that the two appointments might well be amalgamated and given to a native. It is clear that a European, even if he has passed a High Proficiency Examination in Sindhi, cannot translate English into Sindhi so well as a graduate whose mother-tongue is Sindhi. The officer holding the appointment of the Sindhi Translator is generally a pluralist who has little leisure for the work, and generally signs translations made by his native assistants; and the Sabha is therefore of opinion that a Native Translator on R300 rising to R350, with the establishment now employed, will be able to do the work of both the translators at a considerably reduced cost to Government.

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8. When the Sindh Revenue Survey and Settlement Department was first established, the Bombay Government gave a kind of promise that the work of the department would be completed in five years. Since then more than 25 years have elapsed, but the Survey and Settlement Department has given no indication of winding up its work. This department is maintained at an annual cost of about 2½ lakhs to Government, and from the manner in which it is worked, there is grave reason for doubt whether the work entrusted to this department will be finished within any reasonable period of time. It is not with the view of increasing the efficiency of the administration that this department has been so long maintained. It is high time, the Sabha thinks, that this department should be called upon to hand over the records to the District Collectors. There are only a few talukas in Sindh which have not yet been settled, and these few unsettled talukas are so situated that a survey settlement is hardly suited to them. It would be necessary to attach a professional surveyor to each Collector, but such a surveyor, if a native, would not cost more than R2,000 each per annum.

9. The Customs duties have been almost wholly abolished, but there have been no corresponding reductions in the establishment. The Collector of Customs draws a very high salary, altogether disproportionate to the duties he has to perform. The appointment of a Collector of Customs on a lower salary, and the abolition of the post of Assistant Collector of Customs, ought to be subjects for the consideration of the Financial Committee.

10. The appointment of a Branch Inspector General of Registration is one of those appointments that tend to emphasise the alienation of the province from the presidency proper without any way adding to the efficiency of the administration. The abolition of this appointment would be perfectly within the bounds of judiciousness, and would not retard the administrative machinery. The Inspector General of Registration at Bombay would have to extend his annual inspecting tour to this province, and the Registration Department would be placed, as it ought to be, under the direct control of the head of the department.

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12. These two appointments should be merged, as neither of these two officers has much work, and one officer would be quite able to discharge the duties pertaining to both the offices.

The Deputy Surgeon General and the Deputy Sanitary Commissioner.

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14. So long as the land enquiry continues, it may be necessary to have a Huzur Deputy Collector and a Deputy Collector in charge of Huzur Accounts at Karachi; but after the enquiry is finished, these two appointments, the Sabha respectfully suggests, should be amalgamated. The only difference between the Karachi district and the other districts which have only a Huzur Deputy Collector, is that there is some currency work at Karachi; while there is no currency work in the other districts. But this work is neither so heavy nor so important in the opinion of the Sabha as to justify the entertainment of another Deputy Collector for that purpose. The Huzur Department in the Karachi district should be placed on the same footing as in the other districts.

Deputy Collector in charge of Huzur Accounts and Huzur Deputy Collector.

15. The Sabha suggests the appointment of a native City Magistrate at Karachi on a salary of R500 rising to R700. The salary of the present City Magistrate is R800 a month, and on his retirement a native Magistrate may be appointed on a reduced salary.

The Karachi City Magistrate.

16. Permanent travelling allowances and permanent tentage allowance to officials who have no occasion to travel constantly should be stopped. A great waste of public money would be thereby prevented and the principle of economy would be vindicated. All officers, whenever travelling on duty, should be paid the expense unavoidably and actually incurred.

Permanent allowances.

10.—SATARA SARVAJANIK SABHA.

Extracts from letter, No. 634, dated Satara, the 25th July 1886, from the Secretary.

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3. In this (Bombay) Presidency there was at first only one Commissioner. In about 1841, a second Commissionership was created and the work of the whole Presidency was satisfactorily performed by these two officers for more than a third of a century, when, as stated above, a third place of Commissioner was created for famine purposes in 1876-77. There was a time when Divisional Commissioners were very much wanted to settle important questions regarding settlement of land, allowances, *vatans*, alienations, &c. The summary settlement, the *Vatandars'* and other Bombay Revenue Acts have set at rest most of the vexed questions affecting lands. The Alienation Department has adjudicated upon all claims to "cash allowances." A great deal of work in connection with Local Funds and Municipal administration is now being done by Local and Municipal Boards. These and many other circumstances have tended to lighten the work of the Divisional Commissioners, and it appears the time has come when the offices of the three Commissioners may safely be abolished without in any way injuring the efficiency of the administration. The Collectors at present correspond with Government direct in certain cases, and there will be no harm in permitting them to do so in all cases. The abolition of the Commissioners' places will no doubt throw more work upon the Secretariat. To meet the pressure thus caused, one or two assistants may be allowed to the Secretary in the Revenue and General Departments, and his hands strengthened by a corresponding increase in establishment. This arrangement will, upon the whole, result in a substantial saving to Government. The abolition of the three Commissionerships would result in a saving of about R1,80,000. Against this may be set off the cost of the additional strength to the Secretariat, which would not amount to more than R50,000. Still the net saving to Government would be R1,30,000 per annum.

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5. The Bombay Revenue Survey Department is no longer required, as most of the lands have been surveyed and classified. It may therefore be abolished. The little work that still remains should be entrusted to an officer under the District Collector. A very large saving can be made by abolishing this department. We learn that the Bombay Government have already decided to do away with this department after a few years.

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7. (a) The abolition of the original side of the High Court and the remodelling of the Small Cause Courts are now desirable, if not necessary, measures. The work at present done

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by the High Court Judges (Original Side) should be entrusted to two District Barrister Judges, aided by one or two Assistant Judges, on the model of the mofussil districts, the Appellate Court remaining as at present for hearing the appeals both from the Mofussil and Bombay District Courts.

(b) The ministerial officers of the Original Side of the High Court (Bombay) draw between them an aggregate amount of salaries, which is appalling when compared with the salaries paid to ministerial officers of Mofussil District Courts for doing similar work. A District Court in the Bombay Presidency has a Nazir on R120 and a Clerk of the Court on R150 a month. These two officials, with the aid of a small establishment of clerks, do all the work of a district. The present enormously costly establishment of the High Court should be abolished and remodelled on the plan of Mofussil District Courts. These measures would effect a large saving, amounting to nearly a lakh of rupees a year.

8. The Bombay Government has two legal advisers at present—the Legal Remembrancer on R2,500 a month and the Advocate General on R2,000 a month. These two offices should be amalgamated. One officer would be able to do the duties now performed by two officers, if an adequate establishment be given him.

9. The Public Solicitor and Public Prosecutor on the Original Side of the High Court, Bombay, gets a salary of R2,500 a month, and the Government Pleader on the Appellate Side gets only R300 a month. When the Original Side is abolished, one officer on R1,000 or R1,500 would be able to do all the work.

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11. In 1861, the appointment of Police Commissioner (Bombay Presidency) was abolished, and the work was transferred to the two Divisional Commissioners. They performed this work for a quarter of a century, that is, till 1885, when the old post was again revived by the appointment of an Inspector General of Police on a salary of R1,800, *plus* travelling allowance and tentage R300 per mensem, with an additional establishment under him. There is no necessity whatever for this appointment, which should be abolished at once. On the abolition of the three Commissionerships as suggested in paragraph 3 above, the police work of each district should be supervised by the District Magistrates, the Superintendent of Police being subordinate to him.

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13.(a) The appointment of the Inspector General of Registration and Stamps (Bombay Presidency) appears to be superfluous and can very well be abolished. The work of the department can be very efficiently superintended by the Collectors, their Assistants and Deputies and the Mamludars. In fact, there are, firstly, the Mamludars to superintend registration, then there are the District Deputy Collectors and the Assistant Collectors to supervise this work in the talukas under their charge, and, lastly, there is the Collector of the District to do the same work. With such a superfluity of responsible and highly paid officers, it is strange to see that Government has created a special appointment of Inspector General of Registration and Stamps on a monthly salary of R2,000, besides travelling allowances, and given him five Assistants costing monthly R1,425. An annual saving of about R45,000 can be made by abolishing these altogether superfluous appointments. The two places in Bombay of Special Registrar and Sub-Registrar may be retained, if necessary.

(b) The village registration circles in the four districts in which the Deccan Agriculturists Relief Act is in force should be abolished. The work can be done by the Taluka Sub-Registrars as before with an additional establishment of a karkun and a peon.

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16. The appointment of native graduates to Educational Inspectorships on two-thirds of the pay of the post appears to be a very desirable measure. Already there are two native Educational Inspectors in this Presidency, one permanent and the other acting, and both are doing the work of the office to the satisfaction of their superiors and Government. The chairs of Logic and Philosophy and of Political Economy in Colleges should be filled up by competent native graduates on two-thirds the salary of the post.

17. The complete amalgamation of the Telegraph with the Postal Department is a desirable measure, and, if carried out, will result in a considerable saving to Government. At Satara up to last year a separate Telegraph Office was maintained, costing about R200 a month. Now, since the amalgamation of the two offices, the same work is done at a monthly cost of about R60.

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18. The allowances given to Civil Surgeons as Superintendents of Jails are unnecessary. The Civil Surgeons have very light work, and should do the jail work as part of their duties.

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20. (a) The Sanitary Department in this Presidency should be amalgamated with the Medical Department, and the appointments of the Deputy Sanitary Commissioners (5 appointments aggregate salaries with allowances R4,550 a month) should be abolished, and their duties entrusted to the Civil Surgeons of the District, who should be given Native Assistants trained to the work.

(b) The appointment of Sanitary Commissioner should be abolished, and his work transferred to the Surgeon-General, who should be allowed additional establishment and assistants.

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29. The rewards which Government give to its European servants for passing a high standard in the vernacular and classical languages of the country are now wholly unnecessary and unjustifiable. About 3 lakhs of rupees are, we learn, thus given to military servants, and nearly the same amount to the civil servants. There was a time when perhaps these rewards could be justified, but now there are so many European servants of Government who are proficient in these languages, that no special rewards are necessary. Government have simply to make a certain proficiency in them a necessary condition of promotion, or at least to allow it a preferential claim to promotion, and many will acquire that proficiency. A saving of about 6 lakhs of rupees can, we learn, be made by stopping these rewards.

11.—ANJUMAN-I-FAIZÂN-I-ĀM, GUJRANWALA.

Extracts from a Memorandum of Suggestions on Reduction of Public Expenditure forwarded with letter dated Gujranwala, the 27th July 1886, from the President.

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4. The Anjuman thinks that some reduction in the Ecclesiastical Department of the State is also possible. In the opinion of this Society it is not consistent with the principles of religious neutrality that the State should contribute towards the cost of maintaining an establishment for any particular class of its servants. It may perhaps be necessary for European soldiers, whose means are but limited, that the Government should provide for their spiritual wants by maintaining an ecclesiastical department for the British forces in the country; but the case is different with civil officers of Government; and as they are quite capable of supplying their own wants, it would be well if the State was to withdraw its aid in this respect, and thus relieve the finance of a large part of the expenditure on that score.

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7. In the Financial Department, Punjab, the reduction of one of the two Financial Commissioners appears to the Anjuman to be feasible. It was only two years ago that a second Financial Commissioner was added. Before that one Financial Commissioner alone was found sufficient to control the revenue affairs in the Province. On the retirement of the senior Financial Commissioner, his office, together with such staff as may not be absolutely necessary to keep up, may safely be reduced. If the powers of sanction in all the ordinary revenue matters were conferred on the Commissioners, the work of the Financial Commissioner's office would greatly be lightened, and the proposed reduction would not affect the interests of the service.

Again, the Director of Settlements is not perhaps quite a necessary office. The work can safely be distributed among the six Commissioners who have been entirely relieved of judicial work under the Re-organization Scheme. An abolition of that office, together with staff, might, therefore, well be suggested. In this connection the Anjuman would also propose that the settlement operations should not be of such frequent occurrence as at present. Besides being costly, the settlement of a district is attended with various causes of inconvenience and harassment to the people which it should be the policy of the Government to remove as far as is possible. The Anjuman would suggest that if the boon of a permanent settlement is, for certain causes, in the opinion of Government, not conferrable the term or settlement should be extended to at least fifty years.

8. The additional expenditure incurred in the Punjab very recently on account of the new Revenue Rules creating the appointments of Field Kanungos, appears to have been added unnecessarily to the burden of the country. The work of Patwaris can efficiently be supervised

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by the Tahsildars and other revenue officers whose duties under the new Rules have been clearly laid down with respect to the inspection and checking of Patwaris' work. The introduction of a subordinate supervising agency in the shape of Field Kanungos would, in practice, be not attended with any beneficial results, while, on the other hand, the opportunities which such a system would afford of corruption and unfair practice would enhance the miseries of the poor zemindars. The Anjuman can speak with the weight of personal experience upon this point, which is of such importance as not to be lost sight of in judging of the merits and demerits of the new Revenue Scheme.

The reduction on this score is estimated to be over a lakh per annum.

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10. The Educational Department of the Punjab would afford some scope for reduction if the present arrangements were somewhat modified. At present there are 4 Inspectors of Schools with 6 Assistants employed in the work of inspection. The Assistants holding Upper and Lower Primary Examinations, and the Inspectors supervising the work of their Assistants besides inspecting the Anglo-Vernacular schools and European schools in the Province. The Anjuman would leave the task of conducting the Lower and Upper Primary Examinations to District Inspectors of Schools, many of whom just at present are quite competent and sufficiently reliable to be entrusted with this work. Should, however, there be such as are not up to the mark, they can be replaced by better and abler men, but the office is sufficiently responsible to be entrusted with the duty of conducting the examinations at present held by Assistant Inspectors. Instead of Assistant Inspectors of Schools the Anjuman would propose as many Divisional Inspectors with grades of R250 rising to R500 who may be required to supervise the work of District Inspectors. This arrangement would, while reducing 3 Inspectors of Schools, leave only one Inspector of the present grade for the inspection of Anglo-Vernacular and purely European schools of the Province.

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12. In the Medical Department, Civil Surgeons in all the districts of the Punjab appear not to be necessary. With the exception of Simla, Lahore, and Dehli, and one or two other stations, the work of a Civil Surgeon can well be carried on by an Assistant Surgeon with a somewhat increased pay. Should this proposal not satisfy the wants of the European community at times of special urgency, a European Civil Surgeon with three or four civil stations in his charge might be retained, the ordinary duties appertaining to the office of a Civil Surgeon being performed by the Assistant Surgeon of the station. The retention of three separate superior offices of control for the work done by the Civil Surgeons alone is rather anomalous. The offices of the Sanitary Commissioner, Inspector General of Prisons, and the Inspector General of Hospitals can well be amalgamated, and as very little of professional work is done by these officers, it is not necessary to have an officer so highly paid at the head of this amalgamated office.

13. The Engineering Department of the State appears to the Anjuman to be far too costly, and any reductions that might be proposed in this direction would not be uncalled for. The Engineers turned out by the Indian Engineering Colleges are quite capable of holding their own before Civil Engineers imported from England. It appears to the Anjuman to be unnecessary to cite instances, but they cannot help remarking that, while men of acknowledged abilities and sound engineering knowledge can be procured at much cheaper rates, the necessity of employing a more costly machinery is not apparent. The Anjuman would therefore propose the abolition of the Cooper's Hill College in England, which measure will be calculated to result in a large reduction of expenditure. Besides reducing the voyage expenses of the Cooper's Hill men, the saving resulting in the reduction of salaries would not be inconsiderable, as a Cooper's Hill man receives R350 as starting pay, while an Engineer of the Indian Colleges receives only R100 in the first instance. Should men of special experience and of superior attainments be required by the Government for any special works in hand, the Anjuman thinks that there would be no difficulty in securing the services of competent men from England for the occasion.

14. The Postal Department keeps a double supervising agency in the shape of Examiners and Superintendents, and it may not be impracticable to effect a reduction of one of these agencies without any detriment to public interests.

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18. In the opinion of this Society the number of districts in the Punjab admits of reduction. As instances the Anjuman would suggest the abolition of the Gujrat district by amal-

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gamating it with Gujranwala, Jhelum, and Shahpur. Similarly, Kohat might be made a sub-division of a district by amalgamating it with Peshawar, while the Muzaffargarh district might be attached to the Multan district as a sub-division.

12.—RIFAH-I-AM ASSOCIATION.

Extracts from letter, dated Lucknow, the 27th July 1886, from the President.

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7. In the first place, the Committee would suggest the abolition and disestablishment of the Boards of Revenue of the several Provinces in the Bengal Presidency. However necessary and useful they were at the earlier stages of British Government in India, they are not needed now, when rules and routine are thoroughly understood and satisfactorily work with something like spontaneity. In the advanced Province of Bombay, there is no Board of Revenue; the controlling agency of Divisional Commissioners is found all-sufficient to keep the district executive authorities in check and in normal activity. So in the Provinces under Chief Commissioners. Nearer home, in Oudh, under the same Government, the needlessness of the Board of Revenue is illustrated by having the Oudh Revenue Department directly under the Government of North-Western Provinces and Oudh, and no administrative inconvenience is felt thereby. On the other hand, circumlocution and red tapeism will not have, in consequence, much scope for mischievous activity. All the departments superintended by the Board are controlled by highly paid senior officers, such as the Commissioners of Divisions, Commissioner of Stamp and Excise, the Legal Remembrancer and others. The power they exercise should be full and complete. Its judicial appellate functions under the Land Revenue and Rent Acts should be vested in the Commissioners; and in Batwara cases the Collectors should, when confirming partitions, exercise powers of first appellate Courts, and not merely confirm the proceedings of the Deputy Collectors as a matter of form and routine. In *Lambardari* and *Dakhil-Kharaj* cases the orders of Commissioners should be *quasi-final*, as they are in Oudh. The Commissioner, under the control of the Local Government, should form the Court of Wards for the Division. And other details of the proposed measure, the Committee believe, could be settled without the least hitch or apprehension of inconvenience. In the exceptional times of settlement, additional Settlement Commissioners may be temporarily appointed to supervise settlement operations and to hear appeals from orders of Settlement Courts. By abolishing the Board of Revenue of the North-Western Provinces only, a saving of about 3 lakhs or more will be effected. As the Secretariat of these Provinces has been strengthened lately by the addition of two senior Secretaries, the Board's work could be easily apportioned between it and the Commissioners under it.

8. In Oudh vast reductions may be effected without any injury to administrative efficiency. The district charges should be reduced from 12 to 8 or so, as generally in every district in Oudh there are only 3 or 4 *tahsils*, whereas in the North-Western Provinces averagely there are 5 to 7 in every *zillah*, and in some, as Cawnpore and Allahabad, 8 or 9. The whole of Oudh may be placed under one Commissioner after the reduction of the number of districts in it. In that case he will be relieved of all criminal and rent jurisdiction. Some six District and Session Judgeships should be erected in the place of four District Judges and four Commissioners with sessions powers to do all the judicial work now done by them. And that would be very easy after the new Rent Act under preparation by the Legislature. At the sudder stations of the abolished districts, sub-divisional head-quarters should be erected, which should be placed under good and efficient officers after the existing models in Bengal and Madras. A large saving to the tune of 3 or 4 lakhs could be effected without the judicial and revenue administration of the districts suffering in the least. *Hardoi*, *Barabanki*, *Sultanpur* and *Bahraich* may be easily absorbed in their neighbouring districts. The number of Sub-Judges may similarly be reduced, who have to do *Munsiffs'* work in order to keep them employed. An alternative plan is also to abolish two Commissionerships, and afterwards to have six District and Sessions Judges for the whole of Oudh. But this scheme would not result, the Committee would observe, in any considerable saving. If the first scheme is adopted, the Oudh Commissionership would surely be a prize appointment; and as the duties of the office would be purely administrative, they would not be found too much for a capable officer having a good and qualified personal assistant.

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14. Government at one time expressed some desire to amalgamate the Postal and Telegraph Departments. Somehow or other the scheme has not been carried out. The Com-

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mittee, however, believe on the extreme feasibility of the proposal ; when there is a Post office wherever there is a Telegraph Office, how easy it is to amalgamate the two under one officer. Similarly in the controlling and supervising agencies of the departments, the amalgamation will also be natural and easy. If some of the Telegraph clerks are asked to learn Postal work and Postal clerks Telegraph business, the number of hands could be diminished for both work at a station. And other details of the project can be easily and successfully worked out, resulting in vast reductions, of which the Committee cannot have an idea at present.

13.—BEHAR LANDHOLDERS' ASSOCIATION.

Extract from letter, dated Bankipore, the 31st July 1886, from the Secretary.

The Committee have already indicated how it is possible to do away with the superior grades of the Bengal Police establishment, by the entire separation of the judicial from executive works, and relieving the District Officer of all judicial works and restricting him and his subordinates to the proper executive duties of detection and prevention of crimes. They intend to show now that the rank and file of the Police force can be much curtailed without any risk of maladministration. In their first letter, the Committee showed that, while in Bengal, there is one policeman to every 4·9 square miles, and one to 2,670 population ; in Behar there is one policeman to 6·7 square miles and 3,521 population. They have also showed that the criminal population in the districts of Bengal is not more than the criminal population of Behar ; on the contrary, Patna, one of the Behar districts, headed the list in 1884-85 with a criminal population of 6,104. It cannot be that the districts of Behar are worse administered than the districts of Bengal. There would have been some reason for this disproportion if the subsidiary force (*i.e.*, the village and town police not subject to rules of regular Police,) were greater in Behar than in Bengal, but this is not the case ; for while the subsidiary force in Bengal is 100,887 men, the whole strength in Behar is 47,896 men. There does not therefore appear to the Committee any reason for the disproportion in the police force in the two Provinces. If, therefore, the Bengal police force was to be brought down to the Behar standard, a curtailment of the force in the ratio of $\frac{4\cdot9}{6\cdot7}$ or $\frac{2,670}{3,521}$ is possible. Taking the last and lowest of these ratios as the possible fractional figure for reduction, the Bengal force, which now numbers 64,980 men, exclusive of the force in the Sunderbuns, may be reduced to 48,735 men, which represents at the lowest figure, taking R90 as the average annual pay of a constable, an annual saving of R14,62,050, as the pay of 16,275 policemen to be reduced.

Public Works Department.—The Provincial Public Works in Bengal comprise civil buildings, communications and miscellaneous public improvements. In 1884-85 the total outlay on civil buildings was R7,94,693, on communications R7,28,676, and on miscellaneous public improvements R1,28,710. For the carrying on of these works the establishment charge amounted to R9,77,969, or 59 per cent. of the charges on works. This, it is needless to say, is a very high percentage. The charge of establishment on Imperial Public Works entrusted to the Local Government during the same period was R2,40,605, on an outlay on works of R10,74,942, or at the rate of 22 per cent. At this rate the establishment cost should have been R3,64,666 and not R9,77,969 ; and thus an annual saving of 6 lakhs of rupees appears to be perfectly feasible. The great disproportion between cost of establishment and outlay on works in 1884-85 appears to have been caused by the reduction in the grant for provincial works ; but while the grant has been reduced from 45 lakhs to 25 lakhs, there has been no reduction in establishment. This reduction of course necessitates expenditure on gratuities and pensions ; but if economy is seriously intended, this will be found cheaper than keeping up a huge establishment without works.

The Committee have shown how the expenditure on the head of Establishment of Provincial Public Works ought to be for the present outlay on works of this kind, R3,64,666 and not R9,77,969 a year ; but they have a further suggestion to offer. It will be found that, excepting in Calcutta, the civil buildings coming under the head of Provincial Services (Imperial and Provincial) are of a kind which may be taken charge of by the District Boards and by the District Engineer of such Boards. The next head, Communications, which include only roads with small bridges and culverts thereon, are not such works which may not be taken charge of by the District Board or District Boards each up to the limit of their own districts. The whole of the Public Works establishment of this Province can be broken up if the works (Civil Buildings and Communications) coming under Provincial Public Works were made over to the District Boards under a proper allotment of funds for carrying on the works. The distinction between Provincial Public Works and Local Works does not mean much, and an amalgamation of the two would be a distinct advantage.

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14.—KASHI SUJAN SAMAJ.

Copy of letter, No. 10—1886, dated Benares, the 31st July 1886, from the Secretary.

The members of the Kashi Sujan Samaj cannot but rejoice when they consider how their benign British Indian Government, which professes to govern India for the Indian's sake only, fought hard regardless of its resources and succeeded in annexing the Burma territories to the extensive Indian Empire, and thus secured for India a certain hope of perfect and continued tranquillity on the Eastern Frontier, and removed from every mind all the fears of an inroad or disturbance from that direction in future, and further opened a vast field for operation of the Indian skill, courage and intellect. It is also gratifying to find that the Government is trying hard to secure peace on the Western Frontier too, and to keep safe the lives and property of the loyal Indian subjects from the aggrandisement of the covetous Russia. As the Government has determined to save the Indian subjects by keeping at bay the Hungry Bear and at the same time not to disturb the equilibrium of the administrative and executive departments, and referred the question—how to meet the expenses of checking a formidable foe in plain without sacrificing the interests of India—to the decision of public opinion, the Kashi Sujan Samaj is far from suggesting the abolition of any department which necessity must of course have created, and which indeed will cease when the cause which led to their establishment no longer exists or their uselessness becomes quite evident. The Sujan Samaj does not even intend to keep His Excellency from going to the summer retreats lest their proposal should injure His Excellency's precious health, which may give rise to still worse consequences.

Now in conclusion what this Samaj has the honour to suggest in plain and simplest words is the reduction of the salary of all servants whom Government has to pay above Rs500 a month by one-fourth, and this is a measure which, it is believed, according to the circumstances of the finances and the status of people in general, will not be disliked by many. The natives of course will have no grudge, and the Europeans, too, should be aware that the increase of education and knowledge has made the educated and philosophers cheap; and as the communication and transport between any two points in the world have become very easy and less dangerous by means of steam navigation and electric wires, those temptations and high salaries are not now necessary to attract outsiders to India and hold respectable positions; and what complaint can any individual make, when the gradation of salary is revised and modified. Further, it may not be much to point out that the cost of administrative departments can be reduced to a great extent, if the Government really intends, very simply by amending the Laws of Rent, Revenue, Limitation and Jurisdiction, and trying to promote friendship and good-will between zemindars and tenants, and creditors and their debtors.

15.—SIND BRANCH, CENTRAL NATIONAL MUHAMMADAN ASSOCIATION.

Extracts from letter, dated Karachi, the 3rd August 1886, from the Secretary.

1. The cost of keeping of the Steamer *Jhelum* for the Commissioner's annual tour is unnecessary, and ought to be done away with. The reason which necessitated the keeping of this vessel on the river Indus is no longer in existence. The steamer was maintained for the purpose of facilitating the Commissioner's annual visits to the sub-districts, or what is called Upper and Lower Sind. But the opening of the railway lines since has obviated the necessity of the Commissioner's travels by means of the steamer. The upper line, hitherto called the Indus Valley State Railway, could take the Commissioner up to the extreme limits of the Province, whilst the few talukas or sub-districts in Lower Sind can be better visited by means of camels from the nearest railway line, formerly called the Sind Section of the Sind, Punjab and Delhi Railway. I may add that the keeping of the steamer does not do away with the necessity of engaging camels, as the latter mode of conveyance is employed all the same for visiting the interior of the country, or such parts as lie far away from the Indus. Whilst in Upper Sind only the principal stations can be touched by means of the steamer, in Lower Sind only small villages can be seen; whereas the principal offices of the Mukhtiar-kars or Mamlatdars all lie far inland. By dispensing with the steamer a saving of about Rs17,000 or Rs18,000 a year is expected.

2. The office of the Uncovenanted Assistant Commissioner, who really does the duty of the Superintendent of the Commissioner's office, ought to be abolished—a duty which may

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well be performed by the head clerk himself under the guidance of the Covenanted Assistant Commissioner.

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5. The Muhammadan Association disagrees with the recommendation of the "Sind Sabha" (an Association chiefly represented by Hindu gentlemen) to do away with the annual tour of the Commissioner and Judicial Commissioner in Sind. These tours, if properly carried out, will keep the subordinates in check, and will enable the Commissioner to see for himself whether the large expenditures involved in the Public Works Department, canals, &c., especially those of which he is the sanctioning authority, such as local funds, &c., are properly and judiciously incurred.

The Judicial Commissioner's tour is equally necessary to keep the judicial branch of the administration in check, and the examination of the records and proceedings of the subordinate offices in that branch is essentially necessary.

6. The salary of the Commissioner in Sind is a great deal more than the salary of the Commissioners of Divisions elsewhere in the Bombay Presidency, but it would be a sad disappointment to the Province were the salary of the Commissioner to be reduced, inasmuch as it affects the importance of the Province which has already suffered owing to the Commissioner having been deprived of his political powers; but if the Province of Sind were to be made independent of the Bombay Government and put under the immediate administration of the Supreme Government, a reduction in the Biluchistan Political Department could fairly be expected by placing the Commissioner in Sind in political powers. This, however, is a subject which, the Association fears, is not one which the Finance Committee can deal with.

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14. Considerable reductions can feasibly be made in this department also. The salary of the Collector of Customs, which is now as high as ₹1,500, can, without the least inconvenience, be cut down to about ₹1,000, while the office of his Assistant ought to be abolished. The amount of work is just sufficient for one hand, and the Assistant Collectorship of Customs is altogether superfluous.

* * * * *

17. The Judge of the Small Cause Court on ₹1,000, with a Registrar on ₹250, seems to be consuming a much too large salary than is necessary. The Association thinks that the Judge's salary ought to be cut down to ₹700, and that of the Registrar to ₹125. The Registrar of the Court, if eligible, might be promoted to a Sub-Judge's post gradually.

16.—GRADUATES' ASSOCIATION, ALLAHABAD.

Extract from letter, dated Allahabad, the 12th August 1886, from the Secretary.

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7. The Association further begs leave to recommend the abolition of the following offices and departments as being unnecessary :—

- (a) Assistant District Superintendents of Police.
- (b) Assistant Secretary to the Board of Revenue.
- (c) Deputy Registrar of the High Court.
- (d) Assistant Accountants General.

The incumbents of these offices do work which could as well be performed by intelligent Superintendents at half the cost at the utmost. None of them has any administrative authority, and their abolition would not impair the efficiency of the public service in any way whatsoever.

8. The amalgamation of the following offices is also suggested :—

- (i) Sanitary Commissioner with Inspector General of Civil Hospitals.
- (ii) Examiners of Railway and Provincial Accounts.
- (iii) Provincial and District Public Works.
- (iv) Abolition of the Military Division of the Public Works Department and delegation of its duties to Provincial Engineers.

9. The Rurki Workshops and the Government Press at Allahabad may also be handed over to private persons with great benefit to the public, both financially and as an encouragement to private enterprise.

10. The appointments of Educational Inspectors could safely be entrusted to natives on half the salaries given to Europeans. When District and Tahsili and Halkabandi schools are

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placed under Local and District Boards, the entertainment of highly paid European Inspectors with little administrative power is, in the opinion of the Association, unnecessary. It is a sheer waste of public money and productive of no good whatever to put graduates of Oxford and Cambridge over inspection work of Indian village schools.

11. The Association further considers that an immediate saving of a lakh of rupees annually can be effected by doing away with the office of Cantonment Magistrates, and transferring its civil and criminal work to the regular staff, which may be strengthened at a much smaller cost by the appointment of a Munsiff or a Deputy Collector in over-worked stations.

17.—BRITISH INDIAN ASSOCIATION, OUDH.

Extract from letter, dated Lucknow, the 13th August 1886, from the Vice-President.

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The Province is divided into twelve districts and four divisions; they may be advantageously reduced to eight and two, respectively, i.e., eight Deputy Commissioners and two Commissioners will suffice for a comparatively small, though most populous, province.

Formerly the Deputy Commissioners were overburdened and overworked: besides the executive work they had to do all the judicial and revenue business of the district they were in charge of. But since the passing of Act XIII of 1879 and the introduction thereunder of the judicial scheme, the work of these officers has much lightened, the civil duties being discharged by an efficient staff of judicial officers, and the criminal and revenue functions being performed by Assistant and Extra Assistant Commissioners under the Deputy Commissioner. No doubt with the district thus enlarged his executive work will increase, but not to an extent inconsistent with its efficient performance, or which will put a severe strain on the worker's nerves.

18.—BOMBAY PRESIDENCY ASSOCIATION.

Extract from a Memorandum on Retrenchment of Expenditure, forwarded with letter dated Bombay, the 27th August 1886, from the Secretaries.

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12. Turning next to the cost of collection of revenue, we find that the proportion it bears to the growth of revenue itself is very large, as may be seen from the table below:—

REVENUE.	Percentage of increase of revenue in 1884-85, compared with the average of 10 years from 1870-80.	Percentage of increase of cost of collection in 1884-85, compared with the average of 10 years from 1870-80.
Land	7.47	15.80
Stamp	25.34	34.29
Forest	56.44	57.64

13. Another noticeable point is the difference in the cost of collection of revenue in the different provinces. How great is the difference may be illustrated by the following table on Land Revenue:—

PROVINCES.	1884-85.		
	Land Revenue.	Cost of collection.	Percentage of cost to Revenue.
	£		
Bengal	3,742,025	340,855	9.10
Assam	404,943	92,403	22.81
North-Western Provinces and Oudh	5,727,624	811,521	14.17
Punjab	2,070,008	297,199	14.35
Central Provinces	606,309	70,865	11.68
Burma	1,141,231	238,324	20.9
Madras	4,186,376	790,622	19.
Bombay	3,855,586	674,405	17.49

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14. Two other heads of revenue show similar differences. The Customs revenue presents particularly noteworthy statistics. In spite of the diminution of revenue by the abolition of the import duties on piece goods and other articles and by the reduced duty on salt, the Departments seem to have been maintained very expensively with the result that the percentage of cost of collection to revenue in Madras rose from 5·8 per cent. in 1875-76 to 6 per cent. in 1884-85, in Bengal from 6 to 17·94, and in Bombay from 11 to 22·51 per cent. during the same period. The cost seems to be very excessive, and needs to be reduced to a moderate figure in all the three Provinces. In the Forest Department likewise there seems to be considerable variation. Not only does the cost of administration absorb in most cases over 50 per cent. of the whole of revenue, but it actually exceeded the revenue in the Province of Assam. There the revenue in 1884-85 was R18,042, while the cost was R19,676! The percentage of cost of collection to revenue in Bengal was 27, in the North-Western Provinces and Oudh 84, in Punjab 74, in the Central Provinces 48, in Burma 70, in Madras 79, and in Bombay 63.

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18. At the same time the Council would remark that expenditure in the three Presidencies varies greatly, as may be seen from the tables below:—

PRESIDENCIES.	Area, square miles.	Population.	Cost of Administration.
			£
Bengal	150,568	66,691,456	201,330
Madras	52,051	30,868,504	147,084
Bombay	24,605	16,489,274	176,336

19. Thus Bombay with six times less area and four times less population, and Madras with one-third of the area and half the population, are administered more dearly than Bengal. The detailed figures of some of the departments are still more striking. Thus:—

PRESIDENCIES.	Law and Justice.	Police.	Stationery and Printing.	Medical.
	£	£	£	£
Bengal	792,596	413,267	163,754	131,051
Madras	413,141	353,222	78,369	156,078
Bombay	462,106	450,533	50,724	137,742

20. The expenditure in Bombay and Madras under the first three heads is excessive compared with Bengal, while the charges incurred for stationery and printing in Bengal and Madras are very high compared with those of Bombay. It is difficult to believe that the circumstances of the different Presidencies are so radically different as to justify such immense variations. Apart from the above facts, the Council would observe that the expenditure generally, as shown above, is large and susceptible of reduction.

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25. * * * * *

Collector of Bombay.—The office can be amalgamated with that of the Collectorship of Customs and Salt. The salary of the combined office should not exceed R2,000 per month. At the same time the Collector can be relieved of the duties of Superintendent of Stationery and Printing. These charges would effect an annual saving of R59,280.

Commissioner of Customs, Salt, Opium and Akhari, and Reporter General of External Commerce should be entirely abolished, at a total yearly saving of R42,000.

Superintendent of Stamps and Stationery.—The officer now employed as Assistant should be made Superintendent on the same salary, *vis.*, R600 per month.

Registration.—The Inspector Generalship is a sinecure, and can be abolished without impairing the efficiency of the department. The Special Registrar can conduct what little work that office requires, say, on a small increase, if necessary, to his present salary. The annual saving by this change will amount to R4,21,600.

Mint and Assay Office.—The salary of R3,000 allowed to the Mint Master seems excessive. It can be cut down to R1,500. The salaries of the Assay Master and the Deputy Assay Master are also high. The salary of the former can be reduced from R1,850 to R1,000 and

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that of the latter from R1,200 to R600. There is no reason why a supernumerary as probationer should be allowed on R600 per month. The yearly savings will amount to R42,600.

Minor Departments—The Director Generalship of the Archaeological Survey of India can be abolished without detriment to public efficiency. The office of Inspector of Factories can be amalgamated with advantage with that of the Inspector of Steam Boilers and Prime Movers. The total savings will come to R21,600.

Law and Justice.—Should the changes referred to in the 24th paragraph be carried out, then the salary of a Judge may be saved. The salaries of the following officers can be fairly reduced :—

	R			R
Master in Equity	to 2,000		Government Solicitor	to 2,000
Prothonotary	1,000		Legal Remembrancer	2,000
First Deputy Registrar	500		Second Judge, Small Cause Court	1,250
Second " "	500		Registrar " " " "	500
Head Assistant to Prothonotary "	800		Chief Presidency Magistrate "	1,500
Registrar, Appellate Side	1,000		Second Magistrate	1,000

The aggregate savings will amount to R1,14,600 per year.

Medical.—The Surgeon Generalship can be abolished. So also the Presidency Surgeonships. Also the Sanitary Commissionership. Saving R1,08,400.

19.—INDIAN ASSOCIATION, LAHORE.

Extracts from letter, dated Lahore, 1st September 1886, from the Honorary Secretary.

1. * * * * *

The Military Accounts Department is susceptible of considerable reduction. It is not necessary that highly-paid military officers should be employed in a department whose work can be performed more economically by civil officers. The Military Division of Public Works may be amalgamated with Provincial Works.

16. The posts of the Sanitary Commissioner and the Inspector General of Civil Hospitals and Jails may be economically amalgamated into one. In the district, the Civil Surgeon superintends all the departments under the control of the above officers, and the Association think that it is not necessary that there should be three controlling officers in the Province for work which in the district is done by one officer. An alternative proposal is that the posts of the Sanitary Commissioner and the Inspector General of Civil Hospitals be amalgamated, while the Inspector General of Police may take up the duties of the Inspector General of Jails.

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18. The work that is now done by the highly-paid Assistant Conservators of Forests may be economically and efficiently done by native Sub-Assistant Conservators of Forests. The number of Deputy Conservators of Forests may be considerably reduced. The amalgamation of Forest with District offices is, in the opinion of the Association, practicable, and would probably result in a considerable saving.

19. In the Punjab, the Inspector General of Registration is also Superintendent of Stamps, but draws separate salaries for each of these posts. If these posts be amalgamated and the present salary be reduced at least by one-third, the Association do not think the efficiency of these departments would be in any way impaired. But it would be better if these posts be abolished, and the Financial Commissioner be entrusted with the duties attached to them.

20. In the interest of economy a larger introduction of less highly-paid native agency is desirable in the higher appointments of the Postal and Telegraph Departments. In the Telegraph Department, the native element is almost non-existent. The Association also beg to suggest the amalgamation of these departments. If the employés of the Postal and Telegraph Departments are required to learn the work of both, the amalgamation will be quite feasible. The present double supervising agency of Postal Department in the shape of Examiners and Superintendents is superfluous in the opinion of the Association.

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23. The abolition of Divisional Judgeship and the introduction of the Bengal and North-West Provinces system in this Province is considered highly desirable by the Association in the interests of economy. The Divisional Court is a useless institution.

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20.—BRITISH INDIAN ASSOCIATION, CALCUTTA.

Extracts from letter, No. 755, dated Calcutta, the 9th September 1886, from the Honorary Secretary.

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16. The Committee of the Association would next invite the attention of the Finance Committee to the appointment of Secretary in the Revenue and Agricultural Department of the Government of India. Before 1871 there was no separate Secretary for this Department, and the Home Secretary was able to advise on questions which related to his own as also to those which concerned the agriculture and commerce of the country. In that year the Government of Lord Mayo, in response to a Despatch from the Duke of Argyll, established a separate Secretaryship. Agriculture in this country is so thoroughly independent of Government as hardly to require separate administrative treatment. Nor does the past history of the newly created department justify the hope that it will in the near future be the instrument of introducing any important agricultural improvements. The Committee would, therefore, recommend its abolition altogether and its amalgamation with the Home Department of which it was a part before. This will effect a saving of Rs. 1,85,770 per year.

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18. The cost of the staff of the Legislative Secretariat of this Province should not be excluded from our consideration. The Bengal Legislative Council sits for about four months in the year, while it entails a yearly expenditure of no less than Rs. 24,000 in the salary of the Secretary and establishment. The business of the corresponding department in Madras costs only half this sum, or Rs. 12,500. It is *nil* in Bombay, being conducted entirely by a branch of the Civil Secretariat *ex-officio*.

19. The Directorship of Agriculture in Bengal, recently created by a Government Resolution, costs the Exchequer about Rs. 18,000 a year. It is one of those appointments the utility of which it is very difficult to understand, and, in my Committee's opinion, may be safely dispensed with.

20. The Board of Revenue was first created in 1786 in accordance with the instructions of the Court of Directors. Their present functions appear to be, *firstly*, those of an appellate authority from orders passed by the Commissioner; *secondly*, as a controlling authority exercising general supervision over the officers of the Revenue Department; *thirdly*, as a consultative body to Government. The judicial part of the work may well be done by the Courts of the country. It may, indeed, be contended that the existence of a central office to guide the motions of the fiscal machinery of the whole province is essential to successful organisation; but the Revenue Department of the Bengal Government is now so elaborately constructed that it may completely fulfil the objects of the Board's existence, and may be effectually substituted for it, for directive administrative operations of districts and divisions. It must be remembered that, except in Bengal, the North-Western Provinces and Madras, Local Governments hold direct communication with the district and divisional officers, and no public inconvenience has hitherto resulted from such an arrangement. In fact, in Bengal itself, the Revenue administration of the Sonthal Pergunnahs is presided over by the Lieutenant-Governor without the intervention of the Board, and the duties pertaining to that district cover a far larger class of questions than elsewhere, as they involve judicial adjudication of landed rights under the Settlement Regulation of 1872. The abolition of the Board of Revenue of the Lower Provinces will effect an annual saving of about Rs. 2,50,000, and what is true in Bengal would be found to be equally so in the other provinces where Boards exist.

21. The Committee of the Association would venture to solicit the earnest attention of the Finance Committee to the highly complex system of intermediate supervision which exists in Bengal and the North-Western Provinces. Madras has no Commissioners, and Bombay no Board of Revenue. It is impossible to maintain for a moment that the last two Presidencies are less advanced in any single respect than the first two. In education, in enlightened public opinion, in commerce and agriculture, the conditions of progress are at least parallel in the four Provinces, and the requirements of administrative efficiency must be pronounced to be entirely similar in all. If, therefore, Bombay can be governed with a set of Commissioners only, if Madras can be ruled with a Board and without Divisional Commissioners, the Committee can discover no rational ground why in Bengal and the North-West it is necessary to supplement by the control of a central Revenue Board at the seats of Local Government that of Divisional Commissioners in the interior,

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22. Looked at from a financial point of view, the difference in the system of administration is of great importance; while the costs of intermediate supervision in Madras and Bombay are £28,801 and £23,053, respectively; those of Bengal rise to £77,173 and the North-West to £76,323, or nearly three times as much.

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25. The Committee think that districts within a radius of about 250 miles may now be fairly grouped into a single Commissionership. They think that the districts of Bhagulpore, Monghyr, and Purneah may fairly be absorbed into the Patna Commissionership, while Malda and the Sonthal Pergunnahs may be annexed to the Burdwan Division.

26. The Committee observe that the Commissionership of Chittagong consists of the districts of Chittagong, Tipperah, Noakhally and the Chittagong Hill Tracts only, with an aggregate population of 3,574,048, a total land revenue of ₹24,98,141, and with three sub-divisions in Tipperah and two in each of the other districts; the average population of each of the other divisions may be put down at about 8 millions, and the land revenue at about 46½ lakhs; it appears, therefore, that the separate maintenance of the division cannot be justified. On reference to Regulation I of 1829 it will be seen that it was contemplated to be under the charge of a gentleman then entrusted with the affairs of Arrakan, who was a Political officer and whose appointment was necessary for political purposes. This fact is important, as shewing that Government did not think, at the time when this Commissionership was created, that by itself it ought to involve the expenses of a separate division. Upon these grounds, and especially as there is now regular steam service and improved means of communication between Noakhally, Tipperah and Chittagong, no inconvenience either to Government or the public can possibly arise if it be amalgamated with Dacca.

21.—PRAJA HIT VARDHAK SABHA, SURAT.

Extracts from a Minute, containing suggestions and views on the subject of curtailment of State Expenditure, forwarded with letter No. 96, dated Surat, the 21st September 1886, from the Honorary Secretaries.

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The place and office of the Talukdari Settlement Officer may in like manner be abolished, and his work conveniently and advantageously be transferred over to the Revenue authorities of the respective places. The administration report of our Presidency for the year 1884-85 shows that more than half the number of estates, *viz.*, 356 Talukdari villages as against 305 against a special officer are under the management of the Revenue Department. The aggregate revenue collection for the former is ₹3,69,754, while for the latter is ₹4,47,204, *i.e.*, nearly equal.

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The offices of the Advocate General and the Legal Remembrancer deserve to be amalgamated, as also their establishments which would very probably cause a saving of nearly ₹30,000 per annum. The salary of the Government Solicitor and Public Prosecutor and the Prothonotary, the Taxing Master, the Registrar and the Deputy Registrar, may be reduced by one-third their present amount, reserving all these places but the first to the District and Subordinate Judges, which would no doubt be a proper reward for their experience, intelligence, and hard work in the line.

The office of the Inspector General of Jails may be combined with that of the Sanitary Commissioner, who every year visits the principal cities and cantonments when he can conveniently visit and examine the jails also. The allowance for jail superintendence granted to the Civil Surgeons may be entirely dispensed with, as the duties of these officers are very light as compared with those of Military Surgeons, and their hours of work are hardly half a dozen, for which they do not merit the luxury of a further and special allowance.

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The services of all Chaplains at stations other than military be dispensed with in the interest of the present financial circumstances of the Indian Exchequer; even if they are to be retained, they should be retained at the private cost of the parties requiring them, as is the case at Ajmere and other stations. The Reverend gentlemen attached to several Protestant Missions will, it is said, happily take up the duties of preaching to the congregations of military stations at very small allowances, say, ₹100 to ₹150 a month, or even free, and there are hardly any such military stations where such missionaries have not established themselves. Thus the necessity of maintaining ecclesiastical establishments for military stations in India

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at a cost of some lakhs can be avoided with advantage. The offices of the Lord Bishops in India also in like manner be abolished.

22.—INDIAN ASSOCIATION, CALCUTTA.

Extract from letter, dated Calcutta, the 18th October 1886, from the Secretary.

As regards the Civil Establishments of Bengal, the Committee of the Indian Association are of opinion that the Revenue Commissionerships might, with advantage, be abolished. The Revenue Commissioners serve at present chiefly as channels of communication. The office of Sanitary Commissioner of Bengal should be doubled up with that of Inspector General of Hospitals. The duties are of a kindred character, and the officer who supervises the hospitals of the Province ought to be in a position to be quite familiar with its sanitary condition. The office of Inspector General of Registration might be abolished, an Under-Secretary to Government doing his work. The Committee are of opinion that the office of Superintendent of Stamps should be amalgamated with that of Collector of Customs. The Kasi Sarvajanik Sabha has made the suggestion that District Judges, who really are Appellate Courts in civil matters, should be altogether relieved of civil work, and, with a view to ensure the more efficient administration of the criminal law, they might proceed on circuit. The Committee of the Indian Association cordially accept the suggestion, and would urge that it should be given effect to in regard to the Bengal Presidency. The number of Subordinate Judges would probably have to be increased, but the scheme would admit of reduction in the existing number of District Judges. The Police Department, in the opinion of the Committee, admits of considerable retrenchment. The Assistant Superintendships and the Deputy Inspector Generalships should be abolished; when, in every district, there is a District Superintendent with a competent staff of Inspectors with more experience than what Assistant Superintendents can ordinarily be said to possess, it is impossible to see what useful purpose Assistant Superintendents can serve? And, again, when the Inspector General is assisted by a personal Assistant on a handsome pay, there is no reason why the Police Department should need the highly-paid services of Deputy Inspectors General? In Bengal, in addition to the Legal Remembrancer, there is a Deputy Legal Remembrancer. It seems to the Committee of the Indian Association that the Legal Remembrancer ought to be able to do full justice to his duties without the aid of a deputy. Indeed, it might be a matter of question whether the office of Legal Remembrancer should not be abolished, and the senior Government Pleader at the Presidency, who is generally the head of the Native Bar, should not take up the duties now ordinarily performed by the Legal Remembrancer. The Committee of the Indian Association might mention that the late Babu Rama Prasad Roy for some time officiated as Legal Remembrancer.

23.—UTTERPARA UNION.

Extracts from letter, No. 37, dated Utterpara, the 23rd October 1886, from the Secretary.

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11. In the opinion of my Committee, no necessity exists for maintaining the office of the Sanitary Commissioner of Bengal. This office may well be made to merge in that of the Inspector General of Civil Hospitals. This latter officer can manage the work of the combined offices with only such a help-mate as a Secretary. Should these two offices be incorporated, the annual saving to the State would amount to about Rs15,000.

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18. The creation of the Board of Revenue dates so far back as the year 1786. At first sight it may seem that so time-honoured an institution must have some very important functions to perform—functions which lie wholly outside the pale of those of the other departments; but when we come to learn that the Revenue Department of the Bengal Government is constructed elaborately enough to satisfy the requirements of the Board's existence, and that, except in Bengal, North-Western Provinces and Madras, Local Governments hold direct communication with District and Divisional Officers, and do not stand in need of such a system of intermediate supervision, that delusion vanishes and the belief takes a firm hold of our minds that the working of the fiscal machinery of the province is in no way affected if such a thing as the Board of Revenue is abolished. The Sonthal Perganas, so far as the Committee are aware, is presided over by the Lieutenant-Governor himself without the intervention of the Board. Bombay, too, has all along been doing without a Board, and it is next to impossible to maintain that she is, or at any time was, any the least worse for it. Madras has no Commissioners, and yet she is not a whit less advanced than any of her sister provinces. If, therefore,

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Madras can be governed without the aid of Commissioners and Bombay without a Board, would it be safe or consonant to reason to assert that Bengal cannot be governed without the aid of either? When, therefore, it is a fact borne out by experience that for purposes alike of successful organisation and effective administration the body of Commissioners as at present employed is quite sufficient, my Committee do not feel the least hesitation in deprecating an institution the maintenance of which costs nearly Rs2,50,000 annually.

* * * * *
 23. The passage and outfit allowance granted to the following officers seem to be quite unnecessary, and should be discontinued:—

Chief Justice, Calcutta High Court	£
Members of the Viceregal Council	1,000
Chief Justices of Madras, Bombay, or North-Western Provinces	} 300
Lord Bishop of Calcutta	
Puisne Judge	} 500
Recorder of Rangoon	
Bishop of Madras or Bombay	400

Every one of these officers receives a very handsome salary by virtue of the appointment he holds, and any payments made to him in the shape of passage allowance cannot but be considered a sheer waste of public money. The Committee would also apply the pruning knife to similar allowances granted to the Viceroy and Governors of Madras and Bombay.

24.—EURASIAN AND ANGLO-INDIAN ASSOCIATION, CALCUTTA.

Extracts from letter, dated Calcutta, the 10th November 1886, from the Secretary.

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 8. I am also directed by the Board to draw your attention to the large number of the staff medical officers who now hold civil appointments. They could well be replaced by duly qualified uncovenanted medical gentlemen, who are to be found in considerable number in the country, many of whom have had the advantage of a special training in European medical institutions, and whose services could, with advantage, be utilised in some of the civil hospitals likewise.

9. It appears to the Board that a considerable reduction may be effected in printing charges by a careful supervision being exercised in the distribution of work given out to be printed. The system of printing official papers instead of writing them was introduced with a view to effecting a saving to the treasury; but the Board venture to think that the economic side of the question is sometimes lost in the elaborate reports and tabular statements which appear from time to time, a great deal of which might with advantage be considerably curtailed or even omitted altogether.

25.—POONA SARVAJANIK SABHA.

Extracts from letter, No. 77, dated Poona, the 9th December 1886, from the Secretary.

* * * * *
 13. The expenditure on account of the staff and household of His Excellency the Governor was Rs5,000 in 1881-82; during the next year it rose to Rs8,200; by the end of 1883-84 it went up as high as Rs1,03,700; during the next year it fell down to Rs6,700. Thus on an average there appears to have been an annual increase of Rs8,000 nearly. This increase appears to have been principally on establishment and contingencies. The number on the establishment has been all at once increased from 84 to 97. It may deserve the attention of the Government to see if the allowance cannot be commuted into something like Rs60,000, and an addition of that sum made to the yearly salary of £12,000. The Secretariat of this Presidency is costlier than that of Madras. While the Civil Secretariat of Madras only cost Rs2,81,320 in 1882-83, the same charges in this Presidency amounted to Rs3,22,200. Comparing the figures of the three years after the last quinquennial contract with those for the year preceding it, it is seen that in 1881-82 the Civil Secretariat expenditure was Rs3,28,300—

In 1882-83	R
" 1883-84	3,22,200
" 1884-85	3,26,800
	3,53,400
	10,02,400
Deduct from this the charge that would have been incurred if the expenditure had been kept up to the figure of 1881-82	9,84,900
	17,500

or, speaking in round numbers, there has been an increase of about Rs6,000 every year. The

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increase has been bitterly complained of in the Press, and the Revised Estimates show that the figure of Rs. 53,400 has been brought down to Rs. 46,000. This will probably be taken as the basis for the contract grant of the next five years, and it is therefore necessary to go into the details. The Secretariat consists of—

- (a) Political, Secret, Judicial, and Educational Departments.
- (b) Revenue, Financial, and General Departments.
- (c) Separate Department.
- (d) Translators.

14. The following table exhibits at a glance the amount taken in the calculation of the last contract, and the annual expenditure of the four departments of the Secretariat; the figures for the first three years are actuals and for the fourth the revised estimates—

Group.	Amount taken in the calcula- tion of con- tract.	1882-83.	1883-84.	1884-85.	1885-86.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
(a)	1,49,0	1,47,0	1,40,7	1,48,9	1,53,0
(b)	1,33,0	1,28,8	1,33,8	1,48,5	1,36,0
(c)	13,0	14,5	14,6	15,5	16,0
(d)	35,0	38,2	37,7	40,7	41,0
TOTAL	3,30,0	3,28,5	3,26,8	3,53,6	3,46,0

15. To this has to be added the cost of the Military Secretariat. It is very surprising to find that with the commencing year of the new contract the different branches of the Secretariat commenced to work at a moderate charge; but during the currency of the same there has not been a single year in which the expenditure was kept within the contract grant. The expenditure may be distributed over three general heads,—Salary, Establishment, and Contingencies,—and it is necessary to examine each head in order to know where the increase has taken place and where it can be reduced. The following table has been prepared for the above years and groups of departments:—

	1882-83.	1883-84.	1884-85.	1885-86.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Salary—				
(a)	70,4	68,9	67,8	73,0
(b)	52,1	56,6	66,8	57,8
(c) . . . . .	...	...	...	...
(d)	14,9	16,4	15,6	16,0
Establishment—				
(a)	58,9	60,0	62,4	63,0
(b)	49,6	54,7	58,2	57,2
(c)	8,1	8,1	8,2	8,5
(d)	20,8	19,3	22,7	22,4
Contingencies—				
(a)	11,1	11,8	14,8	15,0
(b)	23,1	20,0	19,4	21,0
(c)	6,4	6,5	7,3	7,4
(d)	2,5	2,0	2,2	2,6

16. The two tables give a sufficient insight into the working of the Secretariat Departments. The increase in the Revenue Department arrests attention at once. The total increase in this Department over the lump sum of contract amounted to Rs. 15,500 in 1884-85; but if the increase be estimated with reference to the actual charges in the first year of the current contract, it will be seen that it amounts to Rs. 19,700, 15 per cent. on the former amount. In this Department there has been an increase in salaries and in the cost of establishment. Under Establishment the number increased from 51 in 1882-83 to 68 in 1885-86. These are items which will be usefully inquired into. Under the Secretariat comes the Military Secretariat also, in which the expenditure on establishment has very largely swollen and ought to be

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reduced. But the necessity of a Military Secretariat itself is open to serious question. Including the post of the Military Secretary on the personal staff of the Governor, there appear to be three Military Secretaries, so that the military element appears to be too large and ought to be cut down. If only one Military Secretary is retained, the reduction would give about one-fourth of the necessary reduction on this head.

17. The intermediate supervising staff of Commissioners falls under the head of General Administration, and ought therefore to come in here. This item of expenditure is a very heavy drain upon the revenues, and there is consequently the greatest necessity of finding out a less costly method. Anybody that has cared to watch the growth of this charge must have seen that it entails the heaviest burdens without bringing with it any compensating good. During the period of the contract the expenditure on this head was as follows.

18. The cost on account of the Commissioners was about R2,24,700 in 1882-83; it rose during the next year to R2,36,800; the year after that it came up to R2,41,500; and according to the Revised Estimates of 1885-86 it stood at R2,56,000. Thus during the four years there has been an increase of over R31,000. This institution of the Commissionerships introduces an unnecessary step between the district and the head-quarters of Government, causes culpable delay in the speedy despatch of public business and is opposed to the general policy, as it makes the District Government a nonentity. At any rate the third Commissionership, created in consequence of the pressure of the famine, ought to be dispensed with without any inconvenience whatever, and the old system be reverted to with advantage.

If these suggestions are accepted, the cost on account of general administration would be reduced from 12 to about 10 lakhs.

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21. The Land Revenue Department consists of the Collectors and the Survey and Settlement Officers. This other branch of the Department has become wholly unnecessary, and the shears of economy can be well applied here without in the least prejudicially affecting efficiency of the administration. The evils of the Survey Department have been admittedly very gross, and the Government has already taken steps to bring them to a close by initiating its new land policy. In the Resolution which the Government of Bombay issued in 1884 it has expressed its intention to disestablish the Survey Department on the completion of the revision of the remaining districts. It is the intention of the Government to hand over the work of the Survey Department to the Department of Agriculture recently created, and a material saving in this branch of the Land Revenue Administration will thus be effected during the course of the next few years. It is not therefore any longer necessary to suggest reductions here. Looking at the Survey Department in the light of the Resolution above alluded to, one cannot understand the steady increase on account of salaries in this department. It appears that R2,53,800 were spent on account of salaries in 1882-83. The same increased to R2,74,500 in the next year. In the year after that the same went up to 3 lakhs. The Bombay Government thought it probable that the revision operations would be completed in about eight years, beginning with 1883. Three years of that period have already run by, and the Bombay Government has already dispensed with the services of one party of Surveyors. It may therefore be suggested that a lump grant of about 12½ lakhs be allowed for the remaining period of five years, and it may be further suggested that any amount over and above this lump grant should not be allowed to be expended without the express sanction of the Government of India. There is every possibility of reducing this expenditure by about R60,000 every year.

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23. In this connection we beg to suggest that what holds true of the Revenue Department holds equally true with regard to all the other departments of Government. The general fault of the existing system is that the number of the inspecting, controlling, and supervising officers is wholly out of all reasonable proportion to the number of real workers. Government in all its departments fixes the salaries high enough to show that it trusts the officers concerned with original work, but after showing this mark of trust it imposes check upon check as if no officer could be trusted to do his duties. This state of things was perhaps necessary in the early years of British administration, when the revenue system had been in its infancy, when there was no survey or settlement of lands, when vatan and alienations were not inquired into and settled. Revenue Commissioners were then necessary to control the actions of the Collectors. But these matters having now been settled, the Commissioners have really no independent functions but serve simply as a connecting link between the Collector and the Government. In the North-West Provinces, Punjab, and Bengal, there are, besides

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the Commissioners of Divisions, Revenue Boards of two or three members. This double or treble machinery serves no useful purpose beyond a nominal but oftentimes a vexatious check. In the Judicial Department the same system of first and second appeals seems to prevail with no better advantage. The same remark holds good in the case of almost all other departments; and, accordingly, the result is that this system of checks and counter-checks is, as might be expected, frightfully costly. It may be admitted that some check is necessary, but too much check defeats itself, as it becomes either vexatious or nominal. The Committee of the Sabha would suggest that, in place of the present checks and counter-checks, the check should be more real and on the spot. If the district was regarded as a unit of administration, the Collector would be the proper president of an Executive Board, consisting of his Revenue and Survey, Police, Forest, Public Works, Medical and Educational assistants sitting together, each in charge of his own department, but taking counsel in larger matters with the heads of the other departments under the general advice of the Collector-President. To the official Board of Management, the Chairmen of the District and Municipal Boards may be joined as non-official representatives. The ten members, thus sitting together and representing as many departments, would form the best check upon each individual department. With such a self-adjusting and more simple and effective check at work, the present complicated and less efficient system of checks might all in time be dispensed with to the great relief of the people and of the finances, and a real working administration for each district will be provided for, whom Government might consult with advantage upon all matters. Such an arrangement would save the delay caused by the necessity of referring small matters from one department to another through all their higher and lower grades, would check mutual jealousies and one-sidedness of action, and prevent the worst evils of centralised departments.

24. Closely connected with the department of the Land Revenue are two other departments,—Forest and Agriculture. The Department of Agriculture has been very recently formed, and it must develop itself before anything can be said about the cost of working it. At the best it is a luxury which in hard times like this may be dispensed with. It may be suggested, as regards the Forest Department, that if the work be handed over to and placed under the charge of the Collector with a Forest Assistant, the improvements would be simultaneous and the conflict between the Revenue and Forest Departments would be avoided. At present the Forest Department is controlled by three officers, each for one division, and the operation of the Forest Act has been so different in the different provinces that there is nothing like uniformity and common growth in the department. Agriculture has to do with lands cultivated, and the Forest Department with lands lying waste, both culturable and unculturable. The work of afforestation is calculated to materially improve the prospects of agriculture, and it is essential that the work should be carried on under the guidance and instruction of that department which is responsible for the development of agriculture. It appears from the accounts of the income and expenditure of the Forest Department that, though the department has been bringing in more revenue every year, it has done so at an increased cost. Any additional outlay of money that brings in proportionate additional revenue cannot be regretted; but the increase in expenditure, it appears, is not on the productive branches of it but on the non-effective part, and the Committee may therefore well examine if the Revenue side of the department cannot be further developed by reduction in the unfruitful expenditure. It appears that the expenditure on account of salaries and establishment during the year 1882-83 was Rs. 30,000, which increased to Rs. 43,000 during the next two years. The larger establishments entertained for the protection of the extended forest settlements and for the maintenance of forest accounts do not appear to have been necessary, and the reorganisation of the superior staff that was carried out under the orders of the Government of India, conveyed in their Resolution dated 3rd March 1884, entailed a heavier cost equally needless. It would be worth the while of the Committee to examine if the whole of the increased cost is justifiable. The three Conservators draw between themselves about Rs. 700 besides their travelling allowances. In addition to the three Conservators there are 12 Deputy and about 8 Assistant Conservators, so that each Conservator of the Division has on an average about 7 high paid assistants. This department is not free from the encroachment of supernumeraries. Of these there are about 3, costing the department about Rs. 1,500 a month. The Sub-Assistant Conservators muster as strong as the Deputies and Assistants. This is too large an establishment certainly and ought to be reduced. If, as suggested by His Excellency the Governor and by some of the newspapers, the Forest Department is localized and handed over to the District Boards, this department can be worked more efficiently and at a reduced cost.

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The suggestions of the Sabha in the way of economy are as follows :—

- 1st.*—The three Conservators appear to be unnecessary, and one chief officer who might also combine the duty of the Director of Agriculture would be sufficient as adviser to Government, and for controlling the district staff.
- 2nd.*—Except in those parts where the revenue is considerable, separate district officers are unnecessary, because the Assistant and Sub-Assistant Conservators will be quite able to superintend the work, and the post of Deputy Conservator might be dispensed with.
- 3rd.*—A separate agency for keeping forest accounts seems hardly necessary, and as it has been only recently introduced, it will be possible to reduce it without any loss of efficiency.
- 4th.*—The work done by the lower paid establishment should be, as far as possible, handed over to the village officers, who would do it for a small increase in their remuneration.

28. As compared with other provinces, both the Salt and Customs establishments in this Presidency are unnecessarily costly. Bengal with a larger revenue from customs has no Commissioner. A Collector suffices there for the works, and might as well suffice here. There are Port Officers in Bombay, Aden, Karachi, Karwar, &c., all highly paid without corresponding work. The Karwar Port Officer is virtually a sinecure and should be abolished. In Madras there are similarly Port Officers who appear to be relics of a past without any present or future usefulness. Madras has no commerce worth mentioning, and the ports might well be handed over to the Salt officers where these exist. In Northern India, although the Inland Customs have been abolished and the salt-works owned by Government are now centralized in a few places, the reduction in the establishment has been quite inadequate, and Government has in fact assumed the function of salt-producer and trader instead of confining itself to its monopoly of salt taxation. This has entailed needless expense without much benefit to the revenue. A proposal to abolish the independent native agency with a small commission on the sale on salt appears to have found favour with Government. We think that restriction of private enterprise in this direction, will be prejudicial to the general interest, and the sale of salt should be as far as possible in private hands, subject of course to the payment of duties. Our suggestions on this head are, *1st*, that the Bombay, Madras, and North India establishments for the collection of salt and customs duties should be reduced, and brought to an equality with the Bengal scale as far as this may be possible; *2nd*, that Government should retire from the position of being producers and traders in salt, and hand over this work to the licensed capitalists, contenting itself with its duties; and *3rd*, that customs ports should, as far as possible, be reduced in number, and the duties hitherto done by Port Officers in the smaller ports be handed over to the Salt Department.

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30. This is a minor head of revenue classed usually with those which have been noticed above. The Inspector Generalship of Registration in this Presidency appears to be more or less unnecessary. In many other provinces the duties of this post have been joined to some other office with great advantage. The Collectors are *ex-officio* District Registrars, and can easily be trusted with this work. The Registration Department, except in Bengal, does not leave any large margin of profit, and as the work is of a very subordinate kind, the expensive staff of Inspectors employed appears unnecessary. These Inspectors and Inspectors-General are supposed to examine stamps and court-fees fixed to documents filed in Civil Courts. This part of the work can better be done by the District Courts, deputing from time to time their clerks of the Court to examine the records. The registration machinery can never be made a source of revenue, and the fees cannot be lightened unless the establishment be reduced in the way suggested above.

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34. The next head that calls for consideration is that of Law and Justice. In the working of this department there is extravagance which has been the subject of loud complaint for many years, and yet by reason of the opposition of vested interests, no remedy has been found for the evil, except the periodical enhancements of stamp duties, so that the question of these heavy duties has attracted the notice even of Parliament. According to the latest arrangements the Government of India claims half the revenue derived from stamps, whereas the expenditure is wholly debited to the Provincial Government. The amount of expenditure fixed for this major head was 51 lakhs, and it is calculated that by the time the contract expires there will be an excess of expenditure of about 6 lakhs over the quinquennial grant. There have been several causes at work in raising the expenditure under this head, but the principal

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one is the revision of the pay of judicial officers carried out under orders of the Government of India in November 1883. This revision has entailed an additional annual expenditure of about ₹18,000. But apart from these recent additions there is something in the very system of administering this Department that is responsible for the lavish expenditure. It appears from the accounts available to the public that the Original Side of the High Court at Bombay requires for the maintenance of its establishment, excluding the salary of the Judges, a sum of about ₹2,50,000 annually. The Appellate Side, which does the appellate work for the whole Presidency, is maintained at an outlay of about ₹84,000 a year on its establishment. In 1884-85 the salaries of Judges and establishment on both sides of the High Court came up to 6½ lakhs. The expensiveness of the High Court is, however, not due so much to the cost of the machinery employed, but to the monopoly enjoyed by Solicitors and Barristers whose fees represent the charge on litigation which is almost prohibitive. Besides this Original Side of the Bombay High Court, there are other establishments which are peculiar to Bombay. There is a special Coroner's Court, and the Clerk of the Justices of the Peace, costing between them a lakh of rupees. It is time that the system of the civil and criminal administration of justice in Bombay should be improved so as to render it less costly. Without going into the details we may be permitted to point out that some of the offices can be reduced and others amalgamated. At present it appears there is a separate Registrar and Prothonotary on the Original Side of the High Court at an annual expenditure of ₹30,000. We believe that the establishments of the two Registrars on the Original and Appellate Sides can be amalgamated and placed under one head with two or three subordinate officers, and the cost of ₹76,000 on the head reduced by about 50 per cent. The salaries of the Master and Taxing Officer can be similarly reduced. The office of the Sheriff appears to be no longer necessary, so that there is a clear room for a saving of about ₹15,000. The Official Assignee, the Administrator General and establishment, as also the Clerk and Sealer of the Insolvent Court, may be employed on fixed salaries instead of receiving the fees, which greatly exceed the amount of salaries for which qualified men can be obtained. The translation-establishment is unnecessarily large and costly, and might be considerably reduced, private parties being licensed to work as certified translators where necessary. At present the official translators get, besides the salaries, larger income from private translation. Broadly speaking, the machinery of the Original Side is very costly, and it is a fair subject for consideration whether the time of highly-paid Barrister-Judges cannot be better utilised by relieving them of much of their Original work in respect of suits for money and even in respect of other suits not involving much knowledge of English law. The number of the Judges need not be reduced; but instead of adding to that number another Judge to clear off arrears, it would be advisable to transfer the simpler sort of work to the Small Causes Court. The change of tribunal means a great deal more than appears at first sight. It is a change of system, and with the reduction of the number of suits the establishment can be effectively reduced. The arrears will be sooner disposed of. The Appellate Branch will be strengthened. The monopoly of Barristers and Solicitors will be less burdensome to poor suitors, and the costs and delay will be diminished. The Courts next in order to the High Court are the Civil and the Sessions Courts. The expenditure on account of the salaries of the Judges was ₹4,47,400 in 1881-82, while the same has gone up to ₹4,72,200 in 1884-85. The number of Judges has during that time increased by about 25 per cent. (20 to 24), who between themselves dispose of about 4,000 appeals, or about 200 per each Judge. From the administration reports it will appear that the District Courts have very little work to dispose of, and it seems to the Sabha a fair question for consideration if the number of the District Judges cannot be reduced. This is certainly possible if the power of the Subordinate Judges in civil matters and of the Native Magistrates in criminal matters should be enlarged. The District Judges may then be empowered to perform some of the duties of the High Court.

35. The stipendiary Sub-Judges and Sub-Magistrates can also with advantage be relieved of a portion of their lighter work. Honorary Magistrates have been appointed in towns, but Benches of such Magistrates can also be constituted in talukas with great advantage to the Government and to the satisfaction of the public. The caste and trade Panchayats can also be utilised for the purposes of settling civil disputes. There has been already a reform in the manner of disposing petty cases, and arbitration courts have been reorganised as cheap and efficient institutions for the administration of justice in small cases. If the same principle be extended to the Courts of Subordinate Judges, and if civil juries are associated with the Sub-Judges in the disposal of suits involving larger amounts of money, as also questions regarding rights and customs, the Committee of the Sabha believes ample relief will be afforded to the superior Courts, so as to set the Judges free for the higher kind of work.

36. Our suggestions on this head are, *1st*, that the establishment on the Original Side of

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the High Court should be reduced by amalgamation and abolition of superfluous offices, so as to bring this charge to the standard of the other High Courts; *2nd*, that all officers paid by fees should be made stipendiary, and the fees credited to Government; *3rd*, that at least eleven of these offices are at present filled by Barristers, who being Europeans are necessarily paid higher than the work requires; their place can be filled by natives with equal efficiency on smaller salaries; *4th*, that a special Coroner is not needed, as the duty can be performed by the Police Magistrate; *5th*, that the establishment of the Clerk to the Justices of the Peace can be, like the Sheriff, abolished altogether; *6th*, that by the larger creation of Honorary Magistrates and Civil Arbitrations the work now thrown on stipendiary officers can be reduced, and by a transfer of work the number of District Judges can also be reduced; *7th*, special Cantonment Magistrates and Courts are also a luxury which can be safely dispensed with in most places. In these several ways economies to the extent of 3 lakhs can be carried out without any loss of efficiency.

37. Under the Department of Law and Justice is included the Jail Department. There is a possibility of reducing the expenditure on account of this department by about a quarter of a lakh of rupees every year. The post of Inspector General of Prisons falls in the category of others which we have put down as belonging to the staff of intermediate supervision. This may be safely done away with. The Jail Department has been thoroughly organised, and, really speaking, there is no work for the Inspector General. What is wanted in the administration of jails is local supervision, and the committees of visitors already in existence would do the work better if their powers were a little enlarged and if their constitution were a little modified. At present they are mostly official, and a little infusion of the non-official element is all that is wanted to make the constitution efficient and effective. There is another reform, too, that will lead to economy in the administration of the jails. The Committee of the Sabha thinks that the system of looking upon district jails as local institutions is sound in principle, and ought to be followed wherever practicable. It is only the central jails that ought to be looked upon as institutions chargeable on the Provincial Revenues. Local Boards, both urban and rural, ought to be asked to largely avail themselves of convict labour, and ought to contribute for the maintenance of prisoners in all local jails. For this contribution they may be given the benefit of convict labour.

38. The total charge on account of jail management was about 6½ lakhs, and the total receipts from convict labour and jail manufacture were about 2½ lakhs. After deducting the value of materials supplied, the total charge for the maintenance of district jails was 3½ lakhs, and for the central and presidency jails a lakh and a quarter. A reduction in the number of district jails appears to be urgently needed in the interest of economy, and with the facilities of communications now established such reduction ought to be possible. Our suggestions on this head are, *1st*, that the post of Inspector General of Prisons should be abolished, and the duties entrusted to either the Deputy Surgeon-General or the Sanitary Commissioners; *2nd*, that, as far as possible, district jails should be made local charges; *3rd*, that the number of such jails should be considerably diminished. There is also considerable room for a larger infusion of the native element among the Jail Superintendents.

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41. In 1878-79, the number of District Superintendents and Assistant Superintendents was 22; in 1886-87 it stands at 30. The increase of 8 Superintendents and their Assistants has caused an increase of about a lakh and a quarter. The number of Inspectors has been increased from 33 to 47, and 13 police probationers at an additional annual cost of ₹56,120 have been entertained. The Committee of the Sabha is inclined to share the popular view regarding the institution of this grade of police probationers, that the most searching scrutiny into it will fail to show any justification for its institution, except providing lucrative berths to relatives and acquaintances of gentlemen occupying high posts in the Administration, such persons being otherwise unqualified and ineligible probably for any other career; for a searching analysis of the list of persons already admitted to this new grade will, it is believed, satisfactorily show that they possess no other qualification than that of their race, supplemented by the fact already referred to above. No native has been admitted as a probationer. Though called probationers, they get all the allowances of men in the regular service. These items of increase call for a strict scrutiny. The Committee of the Sabha are strongly of opinion that the increase is wholly unnecessary and ought to be reduced.

42. The number of Inspectors was increased to 47, with a view to train from among them men qualified to become Assistant Superintendents; but as yet the process of substitution has

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not commenced. In the last decennial report of the moral and material progress and condition of India, it has been observed that for the most part the village watchman has been neglected, and it is this neglect of the old institutions that involves the State in ruinous expenditure. If the Government of India insists on the Local Governments the necessity of reviving the institution by enlisting the sympathies and services of the people according to old native notions and principles, there is every possibility of reducing this expenditure.

43. The Presidency Police, too, is costly beyond measure as are most of the other institutions of the presidency-towns. The establishment there cost about 3 lakhs of rupees, while the salaries of three Superintendents absorb more than a tenth of the total cost on account of the establishment. We fail to see why an ordinary Superintendent of Police with two Native Inspectors ought not to be able to conduct the duties as efficiently as at the present day.

44. Our suggestions on this head therefore are, (1) that the post of the Inspector General of Police be abolished, and his duties assigned as before to the Divisional Commissioners; (2) the posts of probationers appear to be wholly unnecessary. In no other province are there any probationers in the Police Department. The Inspectors in the higher grades ought to be promoted to be Assistant Superintendents; (3) the recent increase in the number of police officers of all grades has been abnormal, and the scale which obtained before 1878 should be re-introduced. Considerable reduction is possible in the police of the presidency-town. Lastly, the services of the village police should be more freely utilized, and in course of time most of the civil police work should be handed over to the Local Boards. In these several ways the enormous increase in police expenditure, which has taken place in recent years, can be brought down to the more reasonable proportion at a saving of nearly 5 lakhs of rupees.

45. The total grant under the contract falls short of the expenditure actually incurred, and the total loss to the Government of Bombay under this head is about 12 lakhs during the five years, or about 2 lakhs annually. It is expected that year by year the expenditure will increase, and the Provincial Government has, under the impression that the Government of India will supply additional funds if there be any need for them, sanctioned additional grants. The Resolution of the Government of India, dated 23rd October 1884, and bearing number 10-309 (paragraph 39), does no doubt create such an impression, and the Committee of the Sabha believe that the Supreme Government will not fail to give additional funds for such a noble purpose, but it is at the same time necessary to show to the Government of India that the Department is administered with economy, and that the resources at its command are inadequate to meet the legitimate demands of the people. As at present administered, the Committee of the Sabha regret to find that greater economy is not observed. In the year 1881-82 the total expenditure of the department was about ₹11,06,000, out of which the directing charges alone came to about ₹39,000; the charges on account of inspection were ₹1,87,000, and the rest was spent on schools and colleges, Government and aided. It may here be observed that the charges on account of direction and inspection are excessive, and by judicious arrangements can be kept down. The office of the Director of Public Instruction is perhaps one which must be reserved for well-qualified Europeans, but the time has certainly come when the Inspectorships should be for the most part filled by competent native educationists. The same remark applies to a portion of the Professorships in the Government colleges. Each college should have, if possible, half the number of its Professorships filled by qualified natives. Under the 3rd-system of pay the substitution of Native for European agency will represent some saving. It would not be out of place here to observe that there is something in the system followed in conducting the affairs of this department that is radically defective and must be remedied. On examination of the return of schools and scholars and of the expenditure incurred on their account, it becomes evident that the spread of education is not proportionate to the money spent. The recent inquiry made by the Education Commission has been thorough; and if the recommendations of the Commission are ungrudgingly given effect to, no fear need be entertained of the cost of administering the department being enhanced.

46. The desire to make special provision for the education of European and Eurasian children, and the high scale of grants-in-aid given to these schools, entails no small amount of burden on Government and causes no small discontent for which the departmental system is responsible.

47. The question of the Government Book Depot was taken up in Lord Ripon's time, and the policy of Government withdrawing from the book trade was enforced upon the attention of the Local Government. Partial effect has been given to that policy in this Presidency, but there can be no doubt that real economy can only result from giving full effect to it. No large

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reduction can be expected, or is even desirable, in a department the work of which represents the most beneficent side of the British rule; at the same time the want of a new departure in the subjects of instruction has been long and generally felt, and the Government is earnest in its desire to encourage technical education. No solid foundation can be laid in this new work without considerable expenditure. The several reductions suggested above might be of use in supplying the necessary funds to some small extent.

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48.

The reform introduced into the working of the Civil Medical Department in the year 1880 has admitted the principle and the utility of placing the civil dispensaries under the Deputy Sanitary Commissioners for inspection, and the reform now advocated suggests the necessity of placing the civil hospitals and the Civil Surgeons under the Sanitary Commissioner. By the arrangements concluded in 1882, the Government of Bombay has already expressed itself in favour of placing the dispensaries under the control of the Local and Municipal Boards. This has not been practically acted up to as yet, but it is hoped that it will not be long before practical effect is given to these measures. The next step will naturally be that of transferring civil hospitals to District Committees, and I beg leave to suggest that if the Civil Medical Department is placed under the Sanitary Commissioner, who is the adviser of the Local Boards in sanitary matters, the reform will be easily carried out when the proper time comes. At present the urban and rural boards are held responsible for the health of the people under their care, and there is not even the slightest communication, much less co-operation, between those who have to introduce sanitary reforms, and those who have to watch their result. If the reform is carried out, funds will be set free wherewith the work of village sanitation can be carried out. By the plan proposed there will be a saving of the salary of the Deputy Surgeon-General or of the Sanitary Commissioner. One officer would have the charge of hospitals, jails and dispensaries, and of sanitation and vaccination. At present the deputies to the Sanitary Commissioner are for the most part costly sinecures.

49. In the same way the medical officers employed in the presidency-towns afford considerable room for reduction and economy. There are 15 such officers in the town and island of Bombay, all very highly paid, and most of them moreover enjoy the liberty of private practice. Several of these officers enjoy a plurality of offices, each of which brings in sufficient remuneration to make it worth while for qualified men to accept the posts singly. This evil of one and the same individual filling many posts is a peculiarity of this department which is not confined to the presidency-town, but obtains also in Poona, Ahmedabad, and other places. It is very suggestive of the way in which these large departments are managed, not in the interest of the public, but in the interest of the services. Lastly, it is worth consideration whether the civil posts can be properly regarded as a monopoly of the Indian Medical Service. Well-qualified natives in charge of civil hospitals are always found more useful than the members of the Indian Medical Service, except by the class of European servants employed in the mofussil. Honorary Assistant Surgeons ought to have a preferential claim to such posts instead of their ambition being limited to the lowest post in the department. In all these several ways can economy to a large extent be enforced in this department to the great benefit of the public and without any loss of efficiency.

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56. In this Presidency the Public Works expenditure has increased from the sanctioned contract amount of 29 lakhs to 47 lakhs. The highly-paid machinery of Executive Engineers, &c., is kept up in all the districts, though in many the total of provincial expenditure does not exceed Rs. 3,000, and the works required by the Local Funds are of a sort the native establishment can safely undertake. The reduction in the Executive Engineers' charges appears to be urgently called for. In other Provinces, especially in the North-West and Oudh, and also in Madras, a double set of agency, Provincial and Local, is working side by side, representing an expenditure on establishment quite out of proportion to the work done. In these places amalgamation seems to be the most economical method of reducing the cost of the establishment.

57. The gradual extension of native agency in this department is an object which the Government has always professed to keep in view, and yet very little effect has been given to these intentions. Even in the Public Works Account and Railway Revenue Branches the higher grades of all offices are all filled up by Europeans. Under the 3rd rule the gradual substitution of natives for Europeans would result in an annual saving of several lakhs.

Suggestions as to possible Economies in the Public Expenditure.

58. No real economy is possible in this department, as also in the Covenanted Civil Service, so long as a fixed and excessive number of recruits are allowed to join the department every year. The result is that more men are allowed to enter than are wanted, and a block ensues in the way of promotion, and then a cry is raised for personal allowances or permissive retirement on favourable terms. This involves needless expense and unsettles all calculations.

59. Lastly, there are always a number of temporary additions made from time to time to the sanctioned number of appointments without enquiry whether the persons in the service were fully employed. The serious competition of the Cooper's Hill College with the Indian Colleges threatens to extinguish these latter institutions, than which nothing would be a greater calamity. The Cooper's Hill men always require two or three years' apprenticeship in India before they are fit for independent charges. The same money spent here would secure a much better class of men at less expense. In these several ways economy is possible in this department; but in the absence of detailed information it is not possible for the outside public to make specific suggestions. We can only suggest general principles for the consideration of the Committee. We trust that, as the result of the labours of the Finance Committee, Government will be enabled to reduce their expenditure on this department by a considerable amount. That there is room for such reduction is evident from the fact that the charge of establishments is in no case less than 23 per cent, and is often as high as 60 per cent.

60. The Military Works Branch of Public Works expenditure has been needlessly separated in some of the Provinces; the works relate mostly to the construction of barracks, for which usual Public Works officers ought to be competent. The fact that this duty is performed efficiently by the ordinary Public Works officers in some of the Provinces is a convincing proof that the present division into two branches is not necessary.

END OF VOLUME II.