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INDIAN STUDIES.

1. Prefatory Note.

by

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The final executive authority for India is the Imperial Cabinet in London. The selection of the Governor-General, for instance, rests with the Cabinet. Any detail of Indian administration might, in fact, come up for Cabinet decision, though of course it seldom does so.

The Secretary of State for India, the minister responsible to the Cabinet for Indian affairs, who therefore controls the Governor-General, is a member of that body. He is assisted by a council of from ten to fourteen members, of whom nine must have ten years Indian experience. With certain exceptions all communications sent to India must come before the members of the Council, though, except in matters of finance, the Secretary of State is not bound by their advice. This does not, however, apply to matters affecting peace or war or relations with foreign or feudatory states, if the Secretary of State decides to treat them as secret, in which case they are not submitted to the Council.

The Governor-General, except in matters of unusual importance can only act with the advice of his Executive Council and indeed may be overruled by a majority of that body. In ordinary matters the executive authority for India is the Governor-General-in-Council, which consists of the Commander-in-Chief and six ordinary members, of which three must in practice be members of the Indian Civil Service.

A Final responsibility for all the functions of government throughout British India thus rests on the Governor-General-in-Council. The business is at present divided amongst the various members, as follows:—

The Governor-General—Foreign and Political Departments.

The Commander-in-Chief—The Army.

The Home Member—Provincial affairs not falling within the scope of any other Member of Council.

The Members for Revenue and Agriculture—Public Works, Agriculture and Forests.

The Member for Commerce—Commerce and Industry, Railways, Posts and Telegraphs.

The Financial Member—Finance and Audit.

The Legal Member—Legislation.

The Member for Education—Education and Archæological Survey.

For five months, during the winter, the Government of India with its Secretariat sits at Delhi; for the remaining seven months it migrates to Simla, a station situated in the foot-hills of the Himalayas some 6,000 feet above the sea.

So far we have been following a direct chain of administrative authority. The Imperial Cabinet controls the Secretary of State and the Secretary of State the Government of India. We now come to a stage where administrative authority begins to branch. Some functions the Government of India discharges for itself through departments of its own. In others it acts through a number of provincial governments. It will be convenient to enumerate these provinces at once.

First of all come the three original Presidencies of Bombay, Madras and Bengal, each with a Governor-in-Council. Like the Governor-General he is usually a prominent man, with no previous experience of India, who is sent from England direct. Coming to India with fresh and unbiased minds these Governors are intended to supplement the professional views of the permanent officials. They are also supposed to act as a link and a buffer between the beaurocracy and the British commercial communities of Calcutta, Bombay and Madras. Like the Governor-General too, the Governor of a Presidency may be overruled by his council.

Next in order, though not in importance, comes the province of Bihar and Orissa with a Lieutenant-Governor-in-Council. In this case the existence of a council is due to the fact that Bihar and Orissa formed part of

Bengal and that council government had already been established there before this area was constituted as a separate province.

Then come the United Provinces of Agra and Oudh, the Punjab and Burma severally controlled by Lieutenant-Governors, members of the I. C. S. who administer without the aid of councils.

The Central Provinces and Assam are each administered by a Chief Commissioner.

To these nine provinces must be added the minor areas of the North-West Frontier Province, Delhi, British Baluchistan, Ajmer-Merwara, Coorg and the Andaman Islands, all of which may be ignored for the purpose of this enquiry.

Provincial governments are an essential feature of all countries which in population or area exceed a certain size. Territories so large as the United States of America, Canada, Australia, South Africa or India could not indeed be governed without them: But the relations which exist between the central and the provincial governments in these countries are in marked contrast to those which exist in India. Let us take the case of Canada where the mutual relations of the central and provincial governments are closer than in the United States or Australia, but not so close as in South Africa. The constitution of Canada is fixed by the British North America Act of the Imperial Parliament. It can only be altered by the Imperial Parliament, a fact due to the public opinion, not of the British, but of the Canadian people themselves. Under this Act certain powers and revenues are assigned to provincial governments which derive their authority from the electorates of each province. All other powers and revenues are reserved to the central Government, which can and does supplement the provincial revenues by grants which lie within the discretion of the central parliament. Otherwise the powers and revenues of provincial governments are solely determined by the constitution. The mainspring of the central government is the Canadian electorate as a whole. The mainsprings of the provincial governments are the provincial electorates. It is a solar system in which each body revolves on its own axis and

travels in its own orbit, while the power which keeps them in due relation to each other and the central body is that of the constitution. The planets are each moved by an impetus of their own. They are not impelled by the sun, but by the power of the system in which they revolve. The central government can issue no orders to the provincial governments. They cannot bind them with regulations, and it follows that the officers of the provincial governments are absolutely distinct from those of the central government. In Canada the government at Ottawa is responsible only for the functions entrusted to it by the British North America Act. The Government at Delhi and Simla is responsible for every detail of government in India. It is this fact which dominates the whole of its relations to the provinces, and which makes those relations so different from those which exist in the countries we have mentioned.

The Governor-General-in-Council is responsible, then, for all the functions of government in India. These functions may all be divided into two classes. Some of them are administered through departments directly controlled from Delhi and Simla and paid for from national revenues, while others are administered through departments controlled by the provincial governments. To the first category belong the departments which control—

Foreign Affairs.

The Relations with some of the Feudatory States.

The Army.

Indian Finance.

Audit.

Currency.

Mint and Assay.

Posts.

Telegraphs.

Railways.

Geological, Topographical and Archæological Surveys.

Mines.

The Northern Indian Salt Revenue.

Higher Agricultural Research.

To the second or provincial category belong—

Land Revenue including.

Cadastral Surveys.

Opium.

Stamps.

Excise.

Provincial Rates.

Customs.

Income Tax.

Forests.

Registration.

General Administration.

Control of Municipalities and Local Boards.

Law and Justice.

Court of Wards.

Charitable Endowments.

Jails.

Police.

Ports and Pilotage.

Education.

Museums.

Ecclesiastical Affairs.

Medical and Sanitary Departments.

Civil Veterinary Department.

Factory and Boiler Inspection.

Relations with some of the adjacent Feudatory States.

Agriculture, including—

(1) Co-operative Credit.

(2) Scientific and miscellaneous departments.

Territorial and Political Pensions.

Stationery and Printing.

Miscellaneous.

Famine Relief.

Irrigation.

Public Works.

The work of all these provincial departments is controlled by the Government of India. In some technical matters, this control is exercised on the advice of special departments at Delhi and Simla which are grouped under one or other of the members-in-council. Such advisory or semi-advisory departments are those which deal with—

Agriculture.

Civil Veterinary work.

Education.

Forestry.

Medicine.

Sanitation.

Public Works.

Irrigation.

Survey.

These departments, however, are not always confined to advising the Government of India. The Agricultural Department conducts research, while the Education Department deals direct with the University of Calcutta.

Provincial finance is controlled by the Finance Department, and their accounts are subject to the Auditor-General. Provincial Legislation is controlled by the Legal Department and wherever provinces are left to handle their own relations with neighbouring feudatory states, they do so subject to the close supervision of the Political Department. In matters other than those specified above provincial governments are controlled by the Home Department, which acts as the special custodian of constitutional usage and practice.

The officials, by whom these numerous departments are staffed, are drawn from a number of services. It is necessary to realise that a department is one thing and a service is another. The services are simply the reservoirs of trained men from which the various departments are staffed.

There are certain divisions which impose themselves on all complex public administrations, the nature of which is easily explained by reference to an army. An army consists not only of a fighting force, but also of a number of technical corps, like the Engineers, the military railway service, the field telegraph service, the medical service, the army service corps, the transport service, and many others. These collateral services are divided, so to speak, from each other by vertical lines. Each separate service, however, is also divided into two principal grades by a horizontal line. Above that line are commissioned officers and below that line are the N.C.O's and the rank and file.

These services are the reservoirs from which an army is constituted for action in the field. The general staff is composed of superiors drawn from the corps of regimental and technical officers, assisted by subordinates drawn from the rank and file of the various services. The Government of India corresponds to this general staff. The bulk of the army is composed of various army corps in which most or all of the technical services are repré-

mented. The Provincial administrations correspond to these army corps. On the other hand there will be certain general departments subject to the direct control of the general staff. There will be a general transport department from the bases to the theatre of war, constituted of officers and men drawn from the transport service. There will be a telegraph department staffed from the telegraph service, and a hospital department staffed from the medical service. These special departments which are separate from the army corps, correspond to the separate departments under the direct control of the Government of India.

- In India there is a general administrative corps, called the Indian Civil Service, which corresponds to the corps of officers in an army, who do not belong to any of the technical services. The I.C.S. is recruited in England and consists for the most part of Europeans. From this corps officers are posted to the various provincial governments, and a few of them may afterwards be drawn from their province into the departments of the Government of India. Subject to their direction are a much larger number of subordinates drawn from provincial services and recruited in each Province. The vast majority are therefore Indians.

Side by side with the I.C.S. are a number of technical services, consisting of specialists in agriculture, education, forestry, medicine, police and military work, recruited in England and therefore consisting for the most part of Europeans. From these technical services officers are posted to the departments directly subject to the Government of India, and also to the various provincial administrations. In each province they are assisted by a large number of subordinates recruited within the province, who are for the most part Indians. The subordinate officers in the technical departments, directly subject to the Government of India, are partly drawn from these provincial services. In departments like those administering posts and telegraphs there are no correlative provincial services from which to draw, and Indian subordinates are therefore recruited from India at large. By usage, however, they are commonly described as belonging to the 'provincial service' in that department. The superior and subordinate grades in all these various

services are distinguished as imperial and provincial. The Imperial services are the upper grades, recruited in England and mostly consisting of Europeans, the provincial services are subordinate grades, recruited in India and mostly consisting of Indians. The terminology would be less misleading if, as in England, the upper grade were described as belonging to the first division, and the lower as belonging to the second division.

The point, however, which it is here desired to emphasize is this, that the officers in each service are freely transferable between departments controlled by the governments of the provinces and those controlled by the Government of India. This, as noted on a previous page, is a thing which could not possibly happen in countries like the United States of America, Canada and Australia or South Africa. The services of the Canadian Government, for instance, are just as distinct from those of Ontario or Quebec as they are from those of the Australian government. It is largely this fact, that the Government of India controls all the services or reservoirs from which its officers are drawn, which enables it to control every detail of Indian administration.

There is, as we noticed, no detail of Indian administration which might not conceivably become a Cabinet question in England, and therefore there is no detail of provincial administration in which their agent, the Government of India, might not at any moment interfere. A case in point was the question whether the corner of a mosque at Cawnpore should not be removed to make way for a road which was actually under the supervision of the municipality of Cawnpore. In this case the question having occasioned an agitation beyond the limits of the province the Governor-General came to Cawnpore and settled the point at issue in person.

Orders issued from Delhi and Simla to provincial governments are orders of the Government of India; but it does not follow that they have come before the Governor-General-in-Council. On routine matters the orders will be issued by an under secretary or assistant secretary. Others he will pass on to the secretary who will decide some of them, referring the rest to

his member in Council. Most of the cases are in fact, decided by the member in council. A few of the more anxious questions the member will refer to the Governor-General. Such cases may then be decided by the Governor-General, or else referred to the whole executive council. In practice a provincial government can usually insist that a case, however small, shall be referred to the Governor-General-in-council for decision. A provincial government cannot be censured without the matter coming before the council; and the council itself must decide any dispute as to orders which may arise between two of its own members.

From time to time the principles underlying decisions made by the Government of India are embodied in permanent regulations intended to govern all similar cases in the future. Decisions, in fact, are treated like the verdicts of courts, and are crystallized into codes of administrative case law based on established principles. One object of this practice is to make these principles intelligible to a host of subordinate officers scattered throughout India. Another object is to enable provincial governments to dispose of as many cases as possible in accordance with codified precedent, and without reference to the Government of India. But in some cases, notably that of the Public Works Department, the rules have grown so numerous and complex that Provincial departments have constantly to appeal to the Government of India to interpret them, and so the means defeat the end.

We have now seen how the various functions of government are assigned to the various departments, national and provincial, how the latter are controlled by the former, and how these numerous departments are staffed. We have next to enquire how the cost of these departments is defrayed.

The revenues of India can be separated into two classes. First there are those derived from India as a whole, which cannot be located to any particular province, to this class belong the revenues from

Opium

Salt

Customs

Posts and Telegraphs

The Mint

Railways

Secondly come revenues, the production of which can be located to one or other of the provinces. To this category belongs the revenue produced by

Land

Stamps

Excise

Provincial Rates

Assessed Taxes

Forests

Registration

Interest on Local loans

Courts of Law

Jails

Police

Ports and Pilotage

Education

Medical Departments

Agricultural Departments

Scientific and Miscellaneous Departments

Superannuation Receipts

Stationery and Printing

Miscellaneous

Major Irrigation Works

Minor Irrigation Works

Civil Works

The taxes, by which some of these revenues are raised, are imposed by measures framed by the Government of India and passed by the Legislative Council of the Governor-General. The excise laws are an exception to this rule. Their terms are approved in detail by the Government of India, but they are passed by the legislative councils of the provinces. A provincial government may not impose taxation or make any fundamental change in an existing revenue system without the previous sanction of the Government of India.

On the other hand all the revenues yielded by taxation, and some others, like those from opium and irrigation, are collected by the provincial governments for the Government of India and under its supervision.

Formerly the whole of these revenues were paid to the account of the Government of India, which then doled out to the provincial governments whatever sums each of them could wring from it to meet the cost of their local administrations.

The evils of this system were obvious, and from 1870, the time of Lord Mayo, a series of attempts have been made to remedy it by assigning to the various provinces definite revenues or shares of revenues raised within their areas and proportioned to their needs as gauged by the experience of a number of years. The result was a series of complicated contracts made by the Imperial Government on one side with the several provincial governments on the other. These contracts are revised from time to time and their character becomes more permanent with each revision. For the purpose of this enquiry it will suffice to deal with the present position.

The Government of India retains for its own use all the revenues which cannot be allocated to any provincial area. These revenues, however, will not suffice for its needs and it therefore takes a proportion of certain revenues produced within the limits of each provincial areas, which appear on the second list. The arrangements differ and are therefore embodied in separate contracts with each province.

But the money supplied by the share in their local revenues reserved to the provinces is not the only money which the provincial government has to spend. The Government of India has also contracted to contribute a share of the money spent by the provincial government on some departments. As the Government of India takes half the revenue yielded by stamps, so it contributes half the cost of collecting that revenue. Sometimes, as in the case of opium, where the Government of India takes the whole of the revenue, it contributes to the provincial government the whole cost of collecting the revenue. In at least one other case it entrusts a purely spending department to the provincial government and furnishes the whole cost from Imperial revenues. The Ecclesiastical Department is a case in point. The Provincial government administers ecclesiastical affairs within its area. The charges appear on its estimates. They are defrayed, however, by a grant from the Government of India. The following table is designed to shew the effect of these contracts on each item of revenue and expenditure in each province. It is based upon the schedules to a resolution of the Government of India of the 24th July, 1916, No. 361-E.A. Those schedules contain a mass of detail referring to very small amounts of revenue and expenditure in various provinces, but in order not to obscure the table, some of these details have been ignored.

Number.	Heads.	Madras.		Bombay.		Bengal.		United Provinces.	
		Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.
8	Forests	1	...	1	...	1	...	1	...
9	Registration	1	...	1	...	1	...	1	...
10	Interest—								
	(i) On Provincial Loans and Advances	1	...	1	...	1	...	1	...
	(ii) On Government Securities.	1	...	1	...	1	...	1	...
	(iii) a. Miscellaneous ..	...	...	...	...	1	...	...	...
	b. The items classified as Provincial in the United Provinces in 1907-08, and in Burma in 1906-07	...	...	...	...	...	...	1	...
11	General Administration, except...	...	...	...	...	...	...	...	...
	(i) Currency Department.								
	(ii) Reserve Treasury.								
	(iii) Allowance to Presidency Banks.								
12	Courts of Law	1	...	1	...	1	...	1	...
13	Jails	1	...	1	...	1	...	1	...
14	Police	1	...	1	...	1	...	1	...
15	Ports and Pilotage	1	...	1	...	1	...	1	...
16	Education	1	...	1	...	1	...	1	...
17	Ecclesiastical ... ..	...	1	...	1	...	1	...	1
18	Medical	1	...	1	...	1	...	1	...

Punjab.		Burma.		Bihar and Orissa.		Central Provinces.		Assam.		REMARKS.
Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	
1		1		1		1		1		
1		1		1		1		1		
1		1		1		1		1		
1		1		1		1		1		
..		..		1		1		1		
..			
..			
1		1		1		1		1		
1		1		1		1		1		
1		1		1		1		1		
1		1		1		1		1		
1		1		1		1		1		
..			
1		1		1		1		1		

Number.	Heads.	Madras.		Bombay.		Bengal.		United Provinces.	
		Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.
19	Political ... ..	...	...	...	...	...	...	...	...
20	Agriculture	1	...	1	...	1	...	1	...
21	Scientific and Miscellaneous Departments, not including Census	1	...	1	...	1	...	1	...
22	Superannuation allowances ...	1	...	1	...	1	...	1	...
23	Territorial and Political Pensions.	...	1	...	1	...	1	...	1
24	Civil and furlough and absentee allowances ... ..	...	1	...	1	...	1	...	1
25	Stationery and Printing	1	...	1	...	1	...	1	...
26	Miscellaneous	1	...	1	...	1	...	1	...
	Extraordinary items of revenue not exceeding Rs. 10,000, except—								
	(i) Gains by exchange.								
	(ii) Premium on Bells.								
	(iii) Unclaimed titles of exchange.								
	(iv) Recoveries of Insurance and other charges on European Stores.								
	(v) Value of old currency Notes no longer in circulation.								
27	Major Irrigation Works	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	1	...
28	Minor Irrigation Works	1	...	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	1	...
29	Civil Works other than buildings for the use of Imperial Departments	1	...	1	...	1	...	1	...

Punjab.		Burma.		Bihar and Orissa.		Central Provinces.		Assam.		REMARKS.	
Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.	Proportion of Revenue retained by the Province.	Grant-in-aid of expenditure from Govt. of India.		
...	There are certain minor exceptions in the case of the Punjab.	
1	...	1	...	1	...	1	...	1	...		
1	...	1	...	1	...	1	...	1	...		
1	...	1	...	1	...	1	...	1	...		
...	1	...	1	...	1	...	1	...	1		
...	1	...	1	...	1	...	1	...	1		
1	...	1	...	1	...	1	...	1	...		
1	...	1	...	1	...	1	...	1	...		
1/2	1/2	1/2	1/2		* Less receipts for Protection Irrigation works in the United Provinces.
1	...	1	...	1/2	1/2	1	...	1	...		
1	...	1	...	1	...	1	...	1	...		

The foregoing account of these contracts, however, is not complete. These highly complicated bargains relating to a long series of items of revenue and expenditure were hammered out between the Government of India and the governments of each province. Upon each item an agreement was arrived at, in some cases no doubt with considerable difficulty. When, however, the net result of these agreements was worked out in figures it was always found that they yielded either less or more than the province actually required. Agreements so detailed could scarcely be expected to yield the exact sum required to meet the cost of all the departments administered by each provincial government. It might be more or it might be less. If it was more the provincial government was made liable to the Government of India for a lump sum representing the difference. If it was less the Government of India undertook to grant a lump sum to the provincial government equal to the difference. These lump sums were called fixed assignments. In some cases they were due to the Government of India from the province and in others *vice versa*. To take one case for illustration, the United Provinces were made liable for a fixed assignment of Rs. 15,38,000 payable to the Government of India. This fixed assignment is part of the original contract.

From time to time minor adjustments are made between the province and the Government of India. The Government of the United Provinces, for instance, was made liable to the Government of India for Rs. 67,000 annually on account of a 'charge made in the classification of the charges of the Public Works Section of the Account Office.' It was further made liable for Rs. 4,30,000 'in connection with the new scheme of taxation.' These sums are added to the fixed assignment due from the United Provinces to the Government of India, making Rs. 20,35,000 in all.

On the other hand there are two classes of deductions which are made from the fixed assignment and other charges due from the province to the Government of India, which gradually mount up until, on the total, the Government of India becomes liable for a transfer of revenue to the province. An example of the first class is a sum of Rs. 36,000 annually paid

by the Government of India to the United Provinces 'to compensate Provincial revenues for the loss occasioned by the reduction of the Excise duty on issues of rum to troops from distilleries.'

The second class of deductions in favour of the province are far more important. From time to time the Government of India, finding it has revenues to spare, agrees to make an annual contribution to the province in aid of some particular purpose like education, irrigation, sanitation, or police. These contributions are called doles.

In the United Provinces the sums due to the provincial government under these two classes have now mounted up to no less than Rs. 63,22,000, thereby wiping out the Rs. 20,35,000 due from the province and leaving a sum of Rs. 42,87,000 due to the province from the Government of India. On the estimate of the United Provinces this sum is correctly described as 'Transfers between Imperial and Provincial revenues and receipts.'

A similar item appears in the estimates of all the other provinces. Even where, as in the United Provinces, the original fixed assignment was a sum due from the province to the Government of India, the accretion of recurring doles from the Government of India has wiped it out and has established a net balance in favour of the province.

It would not be necessary to weary the reader with all this detail if it were not that the term 'fixed assignment' has been transferred to the balance which now in every case is in favour of the province. A Resolution of the Government of India, dated 18th May, 1912, No. 27-F. speaks of 'the desirability of converting overgrown fixed assignments into shares of growing revenue.' The so-called 'fixed assignment' grows with every new dole meted out by the Government of India to the provinces. The idea is to reduce this lump sum from time to time and to make a corresponding increase in the provincial share of one of the divided revenues. The settlements cannot, therefore, be regarded as final, and are justly described as quasi-permanent.

The money spent on the various departments administered by provincial governments is thus drawn from three sources—

- (1) The whole or a portion of various items of revenue produced within the area of each province.
- (2) Subsidies from the Government of India calculated to meet the whole or a certain proportion of the cost of certain departments administered by the provincial government.
- (3) A lump sum, called the fixed assignment.

In addition to the money which each province is entitled to expect from these sources there is always the provincial balance, which represents savings from previous years.

In framing his estimates for the coming year the Financial Secretary of the province first estimates the amount of revenue which he expects to derive from the three sources above mentioned. The Government of India with this estimate before it then names a definite sum within which his estimates of expenditure must be brought. If the provincial balance is well above a certain prescribed minimum the Financial Secretary for the province may be allowed to budget for expenditure in excess of revenue, the deficit being met from the provincial balance.

If, on the other hand, the provincial balance has fallen to a figure dangerously near the minimum prescribed, the Financial Secretary of the province may be ordered to budget for expenditure which is less than revenue, the surplus being used to fortify the provincial balance and raise it above the prescribed minimum regarded as the danger point. The total expenditure having been authorised on these lines the Financial Secretary then sees how much of it can be allotted to each department, and frames his budget accordingly. Except in the case of famine, for which there are special arrangements, his expenditure must be bounded by the revenues specified in the contracts, and brought within a figure prescribed to him each year by the Government of India. The growth of expenditure in a province is limited by the growth of its scheduled revenues. Their expansion

may be fostered by administrative wisdom and foresight and by careful collection. Otherwise they cannot be increased and no new taxes can be added except by the Government of India, or with its consent.

Finally it must be noted that provincial governments are not permitted to borrow on the open market. Any monies required for capital expenditure must be borrowed from the Government of India.

The provincial governments while differing in details have all been constructed on a common plan. It will be best, therefore, to describe one of them, leaving the reader who desires to pursue the subject further to discover for himself how far the other provinces differ from the one selected for description. For this purpose we propose to take the United Provinces of Agra and Oudh. It is true of course that this province is still governed by a single official, and not like one of the older Presidencies by a Governor-in-Council. This, however, is something of an accident, for a measure has actually been framed and submitted to Parliament for assimilating the Government of the United Provinces to those of the Presidencies. The fact that no council has yet been established in the United Provinces is merely due to the circumstance that the measure in question was blocked by the House of Lords.

In passing it is necessary to note that the Lieutenant-Governor controls the relations of his province with the feudatory states of Garhwal, Rampur and Benares, for the reason that these states are surrounded by the territories of the province.

The United Provinces has a population of about 48,000,000, the largest of any province in India, larger than that of the British Isles. Socially it is the most central of all the provinces and also the most complex. It is, as Sir Alfred Lyall called it, the heart of India.

In the cold weather the Lieutenant-Governor divides his time between Allahabad and Lucknow, the ancient capital of Oudh. In the hot weather he moves with his principal officers to the hill station of Naini Tal.

The machinery subject to his direction is divided into two principal branches. All questions of revenue are dealt with by the Board of Revenue, a body which it will suffice to mention here, as a separate chapter will have to be devoted to the subject. In matters other than revenue the Lieut.-Governor is assisted by three principal secretaries, the Chief Secretary, the Financial Secretary and the Judicial Secretary over whose signatures, the decisions of the provincial government are usually notified to the heads of executive departments and other officials. It is these central establishments with their head-quarters at Allahabad, Lucknow and Naini Tal, which figure in the estimates under the heading of 'General Administration.'

The heads of executive departments include officers like the Inspector-General of Police, the Inspector-General of Registration, the Inspector-General of Civil Hospitals, the Inspector-General of Prisons, the Director of Public Instruction and the Director of Agriculture. It must not be inferred that such officers are subordinate to the three principal secretaries. Normally their instructions will come to them through one of the Secretaries. The Judicial Secretary, for instance, is the normal channel through which the Inspector-General of Police will receive his orders. The Inspector-General, however, can refer those orders back to the Lieutenant-Governor, can write to him, see him, and obtain his orders direct from the head of the Government.

• The three principal Secretaries are always members of the I.C.S. So usually is the Inspector-General of Police and of several other technical departments.

We have now to observe how the various branches of the administration ramify from the seat of Government throughout the province. Of these branches the most important is that signified by the term 'Revenue', which could with more accuracy be described by the words 'general administration' if they had not been appropriated to the central secretariat. The use of the term 'Revenue' to include, 'general administration in the field' is of course historical. It goes back to the time when the British East India Company acquired the right to collect the revenues of Bengal, Behar and

Orissa. Collectors were appointed for the purpose, but experience proved that in order to collect revenue it was also necessary to administer justice, to enforce the law and generally to provide for the welfare of the people and the development of the resources from which revenue was derived. To begin with all these functions were imposed on the collectors. Gradually, however, special departments were organised to deal with technical matters such as police, sanitation, public works and education. The collectors continued to collect the revenues and to be responsible for general administration, in connection with which they retain a criminal jurisdiction. To this day they continue to exercise a certain supervision over the officers of technical departments, who operate within their several areas. The Revenue branch therefore not only collects the revenues and sees to general administration, but also acts as the eyes and ears of the provincial government in all matters for which that government is responsible to the Government of India.

For the purpose of 'Revenue' the United Provinces is divided into forty-nine districts, each in charge of a collector. These forty-nine districts are grouped into ten divisions, each in charge of a commissioner. All the commissioners and most of the collectors are members of the I.C.S.

The division usually centres round one of the larger towns like Lucknow or Agra, where the commissioner resides when he is not on tour. His work largely consists in hearing appeals from lower revenue courts, of which more hereafter, when we come to examine the judicial branches of the service. In the cold weather a great part of his time is spent in camp, touring the various districts in his charge. In the course of these tours he consults with and advises collectors and looks into their work. He may also inspect local establishments of technical departments, such as schools, police posts, hospitals and irrigation works, and frequently does so. Where the general efficiency of any department is in question he would make a point of inspecting its local establishments. The greater part of his work, however, is done in the collector's office. He disposes of a number of cases referred to him by the collector. Others he will refer to

the provincial government through one of the principal secretaries, or else to the Board of Revenue, on matters which lie within their jurisdiction.

The division includes from three to six districts, each in charge of a separate collector. The district has some points of resemblance to an English county. It is sub-divided into several tahsils, each in charge of a tahsildar, an Indian official, and a member of the provincial service. Whenever it is possible the tahsils are grouped round the town which forms the administrative centre of the district like the petals of a rose, so that each is equally accessible to the collector. The tahsildar is located in the centre of each tahsil.

The collector, however, has several assistants, one or more junior members of the I.C.S., who are called assistant-magistrates, the others, members of the provincial service, who are called deputy collectors. They are all located at the administrative centre of the district. One of the assistant-magistrates acts as his joint-magistrate or alter ego in matters judicial. Otherwise judicial functions are mostly assigned to the deputy collectors, and administrative functions to the assistant magistrates. Here again the titles are apt to be somewhat misleading.

The tahsildar is primarily responsible for collecting the revenue.

The tahsil is again divided into patwari circles each in charge of a patwari or accountant, responsible for keeping the revenue records and surveys of the villages included in his circle, correctly posted and up to date. The tahsildar is responsible for the work done by the patwaris of his tahsil, and in this he is assisted by inspectors called kanungos, whose duty it is to inspect and verify the work of the patwaris. The joint magistrates or deputy collectors are responsible to the collector for supervising the work of the patwari, the kanungo and the tahsildar. In the performance of this work they visit the villages, call for the records, assemble the villagers and verify the entries by asking the individual owner or cultivator for information with regard to particular fields, and by comparing the entries with the information received. They must do their best to

make the tahsildars and patwaris feel that no negligence or corruption can escape their notice. This work of inspection brings the junior member of the I.C.S. into intimate contact with the people themselves. The collector trains him in this work and sees that he does it.

The collector is also responsible for the district treasury, a sort of strong box in which the cash he collects is deposited where there are no banks; for in India banks are few and far between.

But revenue, as we have said is only the first of the collector's duties. He is directly responsible for all matters affecting the inhabitants of his district. Of these the most important is the ever impending danger of famine, due to failure or excess of rain. In India the people are supported for the most part on the produce of the district in which they live. The normal rainfall, as we have seen, will support an enormous number of people to the square mile. The people are exceedingly prolific and, under the peaceful conditions secured by British administration, the population is limited only by the normal capacity of the district for production. Whenever, therefore, the rains and the crops fail, the people are faced by famine. It is the duty of the collector to advise the Government how to insure against failure of rain, by storing water and irrigating areas sufficient to provide the district with food enough to carry the people through seasons of drought. He must also suggest what railways are needed for the importation of grain, and what roads for distributing it throughout the district. And when the crops have failed he is responsible not only for the importation of grain, but for the organisation of relief works, upon which the cultivators can earn wages where-with to purchase the grain imported.

Equally important is the collector's duty of maintaining law and order throughout his district. For this purpose he is invested by law with the functions of a public prosecutor. He decides whether a case against a person accused is to be pressed or withdrawn. He may send a case to the assistant magistrate or deputy collector whom he thinks best fitted to deal with it. Or he may decide to try a case himself, though he seldom does so. A convicted criminal can always appeal, and it is usually easier for a

magistrate to acquit than to convict; the government has the right to appeal to the High Courts in the event of acquittal. The collector has, of course, to bring the case to their notice and advise them on the point.

In order that he may discharge these difficult duties, he has before him a daily return of all the cases dealt with by his subordinates, and where any decision is in doubt he has power to send for the records and to advise the government thereon. In this way he is able to gauge the capacity of his subordinates, and keep them up to the mark. He can also take action to forestall disorder under the preventive sections of the criminal code, by binding suspicious characters over to keep the peace.

The collector also deals with cases arising under the revenue laws, and frequently appoints the deputy-collector responsible for excise, as the magistrate to deal with persons prosecuted for a violation of the excise laws. The collector also hears appeals on cases which arise out of the laws governing the relations of landlord and tenant.

The whole system is freely attacked by educated Indians on the grounds that in principle it is wrong for one man to combine the functions of public prosecutor with those of a magistrate, and that in practice it leads to hardship. An officer whose primary duty is to maintain order, contracts, it is urged, a habit of mind which unfits him for the impartial discharge of judicial functions. The system, however, is defended on the ground of economy, that it leads to no injustice in practice and that collectors seldom exercise the right to hear cases in person. To this last argument the critics reply that magistrates, if subordinate to the officer discharging the function of public prosecutor, have a personal motive for earning his favour, and may seek to do so by convicting the persons he sends to them for trial. The arguments for and against the system are summarised in paragraph 71 to 75 of the report of the last Royal Commission on the Public Services in India. The main point at issue is whether the collector whilst retaining his preventive powers of binding over suspected persons to keep the peace, should not gradually be divested

of his other judicial powers. This means in practice, that criminal and revenue cases and matters between landlords and tenants would all be dealt with by courts amenable to the High Court, but not to the collector.

In the United Provinces the collector is invariably chosen by the district board to act as their chairman. His duties in that capacity are so important that it will be as well to glance at the powers and revenues of these bodies, and especially at their constitution. For these district boards elect a number of members to the legislative council of the province, who in turn elect members to the Legislative Council of India. They merit attention, therefore, as an important element in the basis of the whole electoral system.

As the Indian district has a certain resemblance to the English county, so has the district board to the county council. Of the members of the district board, not more than one-fourth are appointed by the collector. The rest are elected, so many for each of the four or five tahsils in the district. The electors, not less than twenty-five or more than one hundred for each tahsil, are nominated by the collector on the recommendation of tahsildar. The list includes all honorary magistrates (the equivalent of the English J. P.), landowners, money-lenders, and sometimes a few large tenants; but the landowners always predominate. Inclusion on the roll is treated as a record for good behaviour, and landlords guilty of petty oppressions are struck off the list. In practice, the selection is mainly settled by the tahsildars, but they are not accused of abusing their powers.

Three members, who are usually landowners or money-lenders, are returned for each tahsil. The elections more often than not, are uncontested. On the other hand, they are often contested with vigour. Charges of corrupt practice are examined and dealt with by the commissioner. No statute law relating to corrupt practices has yet been formulated.

The board administers—

Primary Schools (Vernacular).

District Roads.

Tree Planting along the Roads.

Pounds.

Dispensaries.

Vaccination.

Fairs and Agricultural Shows.

Village Sanitation.

Provision of Bulls and Stallions for breeding purposes.

The revenues of the board are derived from—

School Fees.

Pound Fines.

Government Grants.

but chiefly from a cess on land, which is collected at the same time and by the same officers as the land revenues. Like the land revenue the cess is fixed for thirty years and cannot be raised and lowered. The power of raising or lowering the cess was in fact refused by the boards themselves.

It is only in dealing with pounds that the boards exercise a perfectly free hand. Otherwise they are subject to constant pressure from the Education Department to improve the schools; from the Public Works Department to spend more on roads; from the Medical Department to develop the dispensaries; from the Sanitary Department to improve village sanitation; from the Agricultural Department to encourage fairs and shows, and from the Civil Veterinary Department to increase the service of stallions and bulls. The collector acts as a buffer between the board and all these departments, and this is one of the reasons why he is always chosen as chairman and executive officer of the board.

The board has also a secretary who in large districts is paid to give his whole time to its work. The secretary looks after the equipment of the schools. The deputy inspector, who is an official of the Education Department, reports on the teaching, and is thus the servant of two masters.

Most of the schools are public institutions supervised by village committees. Private schools are also subsidised by the boards. Some schools, in which English is taught, are started by teachers as a private enterprise, but they seldom flourish. Besides these there are religious schools, the Maktab or religious Muhammedan school, and the Patsala, the sanscrit school of the Hindu.

The members of the board are assembled at the administrative centre of the district once a month. They are divided into four committees; one dealing with finance, a second with public works, a third with education, and a fourth with public health. Over these committees the secretary presides. They meet first and deal with minor matters remitted to them by the board.

Afterwards the full board meets under the presidency of the collector. The agenda paper prepared in the vernacular by the secretary is handed round. The collector opens the meeting by confirming the minutes. He then passes expenditure and accounts, and looks carefully to see how the revenue is coming in. The part played by the members is for the most part confined to making representations in favour of their several localities. They ask for bulls and stallions to be sent to their respective constituencies, for some money to be spent upon road construction, or schools in their neighbourhood, etc. The collector listens to all the opinions which are offered, hears them discussed by the members at large, and then proposes the course to be taken, and his proposal is invariably endorsed by the board. On questions affecting the district as a whole the board is useful as an advisory body. By questions the collector elicits information from members with regard to the local conditions in each talhsil. But the motions upon which action is taken originate from the collector himself, and if pressed are always adopted by the board. The minutes record no divisions. The members in fact adopt the role of a Greek chorus; commenting, applauding advising, but originating nothing except suggestions which the collector formulates into motions.

The collector will use these meetings for transacting a variety of business. In consultations with the board he will take steps for disseminating war news,

encouraging subscriptions to the war loan, and so forth. A full meeting usually takes from one and a half to two hours. With the time previously spent on committees, a whole morning will be given to the work.

In some districts the members of each tahsil meet under the presidency of the tahsildar to transact the business of the tahsil, as a local committee of the district board.

It is said that the reason why boards in the United Provinces invariably ask for the appointment of the collector as chairman, is because members believe that Government would decline to sanction the appointment of an ordinary member to the office.* The Decentralisation Commission considered that Government ought to insist upon the collector filling this post, on the ground that otherwise he would lose touch with unofficial opinion in the various parts of his district. By others it is held that only by touring throughout the district can collectors keep in touch with public opinion. The government of the United Provinces have now accepted this view, and have notified their willingness to approve the appointment of ordinary members as chairmen of the council. This practice has long been adopted in the Central Provinces, and, so it would seem, with satisfactory results.

In the course of the same debate the Financial Secretary of the United Provinces also referred to the practice whereby the selection of voters is left to the collector and tahsildar as one 'in need of amendment' which 'should be superseded by some system of definite qualifications for voters.' He predicted, moreover, that boards would have to be given some real powers of local taxation.

Such changes, if effected, will inaugurate a real experiment in local self-Government. In the absence of these changes the collector has retained a final control over all the functions government in his district. But if and when these changes are made, a certain number of those functions will be detached and the boards will not merely be suffered, but even obliged to

* Speech by the Hon'ble Raja Kushalpal Singh in the Legislative Council of the United Provinces, January 29th, 1917.

control them. They will have not only to decide between contending claims, but also to originate decisions where progress, which involves further expenditure, is demanded. They will either have to refuse the demand or face the odium of imposing further taxation. And in all this they will find themselves responsible to an electorate formed on the basis of a definite qualification and not selected by government Officials. It must then be seen how far electorates and their representatives can rise to the situation by placing the public interests of the district as a whole above those of localities or individuals. For it is upon the development of this capacity to subordinate personal and sectional interests to those of the community that the future of self-government rests. The experiment will also prove whether it is really possible for two authorities to subsist side by side, one in charge of certain functions and revenues, for which it is responsible to an electorate below, and the rest in charge of and official responsible to a government above. A genuine experiment will in fact have been made in applying the principle of dyarchy to a district.

Towns are outside the jurisdiction of the district boards. The board is in fact confined to rural affairs; those of the urban areas are entrusted to municipal boards of three grades, the powers of which in the United Provinces have been largely extended by recent legislation. For this purpose it will be useful to give a sketch of one of these bodies as it exists in a town which is the centre of a division as well as of a district.

The board in question is composed as follows—

13	members elected by	Hindus.
9	.. .. .	Moslems.
2	.. .. .	Europeans.
2	.. .. .	nominated by Government.
2	.. .. .	Association of Zemindars.
1	.. .. .	Local Railway Officials.
1	.. .. .	Medical College.

30

It is necessary to add that at the moment of writing of the Hindus have refused to elect the members assigned to that religion.

The right to vote is accorded to residents in the municipal area who pay a certain amount of income tax, land revenue, municipal taxes (water rate, wheel tax, etc.) or house rent, to owners of land of a specified value to persons earning an income of Rs. 300 a year and upwards to Bachelors of Arts of five years standing.

- The qualifications for membership on the board are similar, but slightly higher.

The board may elect a non-official chairman, but where it decides to do so it must appoint an executive officer to whom wide powers are delegated, including the control of minor appointments. There is third a definite division of powers between the functions and revenues assigned to elective boards, and those reserved to the Collector. It is still too early to predict the results of the experiment, which are therefore to be watched with the greatest interest.

The duty of compiling a provisional list of voters is left to the board, and is entrusted by them to one of these officials, usually the secretary or the superintendent of collections (of revenue). The list when made is revised by a committee consisting of two members of the council and a government official. Within fifteen days thereafter the district-magistrate may add names, an arrangement made simply for the purpose of rectifying mistakes.

The town is divided into eight wards, which are regrouped for the purpose of the three different electorates. For these wards the Hindus elect thirteen members, the Moslems nine, and the Europeans two.

The result of this system is that Hindus are obliged to vote for a Hindu candidate, Moslems for a Moslem candidate, and Europeans for a European candidate. A Moslem, for instance, is given no chance of voting for a Hindu or a European whom he happens to think the more public spirited man, in spite of the difference of religion. The arrangement thus accords official recognition to religious and racial divisions. It is said that in some places the system has tended to facilitate the election of religious extremists. As in towns the wealthier classes are almost entirely Hindu, it has also the effect of accentuating the cleavage between rich and poor.

One possible remedy is proportional representation. This method of voting would enable Moslems and Europeans to secure a full quota of their coreligionists if they desired to do so, while leaving it open to them to vote irrespective of creed or race. The usual objection is raised, that this method of voting is too complex for the voters. As a matter of fact the method of voting is simple. The method of counting is complicated, but that can always be done by experts.

Another objection raised is that if voters were left free to give their votes to whom they pleased, each section of candidates would always be trying to gain a few votes from one of the other sections of voters. European members, for instance, instead of thinking of European interests would truckle to the Moslem and Hindu interests. It is open to question whether the official recognition of religious and racial divisions is not in practice the greater evil.

In passing it may be observed that as in Ireland the main question at issue between the various sections is that of patronage. The Moslems are also afraid of the Hindu majority imposing the Hindi language on vernacular schools to the exclusion of Urdu.

We may now turn to examine the sources from which the board derives its revenues. Of these the most important is the Octroi or municipal tariff levied at the railways stations and at points where the roads enter the municipal area. The board have full liberty in framing this tariff subject to the right which government reserves to disallow any particular item.

In addition to the Octroi are taxes on wheels and horses, and various licenses. There are charges for water and for other services rendered and a government subsidy in aid of education. The octroi system is curiously popular, but none the less steps are being taken in the larger towns to confine it to a terminal charge on goods delivered by rail. Another plan is to substitute a tax on 'circumstances and property.' If a man has property in the Municipal area, he is rated thereon. If he has no fixed property, he is rated on his business profits or professional earnings. It is important to note that, subject to Government approval, the Board

has much wider powers of originating schemes of taxation than an English Town Council.

Unlike the district board, the municipal board collects its revenues for itself through its own officers. By some authorities there is said to be little corruption, and that most of the revenue reaches the municipal coffers. By others this is questioned. The functions of boards are as follows—

They *must* provide for the lighting, shading, watering and cleansing of streets and public places, regulation of offensive and dangerous trades, public protection against dangerous structures, provision and control of cemeteries, etc., construction and maintenance of streets, markets, slaughter-houses, latrines and drains, and water supplies, registration of births and deaths, vaccination, medical relief, hospitals and dispensaries, primary education, and protection against fire.

They *may* also provide for street improvements, parks, gardens, libraries, museums, lunatic asylums, public halls, rest houses, camping grounds, poor houses, dairies, bathing and washing places, drinking places, dams and other works of public utility; for reclaiming unhealthy areas, taking a census, making surveys, relieving local calamities, removing stray dogs, sewage disposal, tram services, fairs and exhibitions, or any other matter which the Government may delegate to them.

These functions are distributed amongst various committees, which deal respectively with education, water supply, public health, town improvement, building, public works and finance. The building committee meets twice a month to pass plans, the others each meet once a month, the board assembling once a fortnight to deal with their reports.

Two important provisions remain to be noticed. The Government can veto any resolution of the board on the advice of the District Magistrate or Commissioner. Secondly, if the board fails in its duty the Government can suspend it and create another authority to take its place.