

REPORT

OF THE

Benares Municipal Board Inquiry Committee

(Appointed under Government Resolution no. 3828/XI—223
dated the 18th November, 1931)



ALLAHABAD:
SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES
1933

INTRODUCTORY

1. On 25th July, 1931, a resolution was moved in the Local Government Legislative Council by a non-official member and accepted by the Government that "This Council recommends to the Governor acting with his Ministers to appoint a committee of inquiry into the affairs of the Municipal Board of Benares and to make recommendations." Government Resolution.

2. The Government accordingly appointed the present Committee and under its Notification no. 3828/XI—223 (Municipal Department), dated the 18th November, 1931, appointed us as the President and members. The terms of reference are :

I. "To inquire generally into the administration of the Benares Municipal Board during the last five years, specially with regard to The terms of reference.

(a) its Public Works Department and the maintenance of its communications;

(b) the assessment and collection of its taxes and the accumulation of arrears; and

(c) any department of the Board's activities which appears to require investigation."

II. "To report to Government and to make recommendations."

3. The above was supplemented by a note from which we choose to give the following extracts : Government note.

"The condition of the Municipal Public Works Department has been notoriously bad for a long time and the assessment and collection of its taxes, with the heavy arrears which have been allowed to accumulate, constitute a public and crying scandal. It is to these two aspects of the Board's administration that it seems advisable that the Committee should direct its attention chiefly, though there has been of late a tendency to level much criticism against the Public Health Department as well.

The method of despatch of work in the Board's own office has long been a byword, and some inquiry into this might well be beneficial. The note on Municipal expenditure and receipts with the main heads of income and expenditure (the note shows the receipts only and the expenditures are not given) for the last fourteen years, copy of which has been provided to the President and Members of the Committee, shows very clearly that municipal administration of Benares leaves very much to be desired. The total income has practically doubled, and the costs of collection have increased from under Rs.30,000 to over Rs.72,000

per annum; and despite this large increase, arrears under every head of collection occur year after year. Expenditure on roads has increased from Rs.37,000 to Rs.1,89,000 and despite this, the roads of Benares have been notoriously the worst municipal roads in the United Provinces for years past."

The note then goes on to say that in view of the rate at which the cost of other departments, e.g. the public institutions, printing charges, establishment and repairs, markets and slaughter houses has also risen, "it is incredible that these huge increases represent genuine expenditure of the tax-payers' money. At all events the return from them seems to be out of all proportion to the increased cost."

Years chosen
for inquiry

4. In conformity with the terms of reference we have chosen for inquiry, the five completed financial years preceding the resolution, name'y April, 1926 to March, 1931. In the chapter of Finance, however, we have taken into consideration the Board's financial position in the years 1931-2 as also in the opening portion of the year 1932-3, our reason being that our report could not have any but mere academical value without giving an idea of its latest financial position.

Reasons to
suspect mal-
administra-
tion.

5. Benares is a first class municipality according to the classification given in Appendix "A" to Chapter VIII, Part II of the Municipal Manual, the sister municipalities being Allahabad, Cawnpore, Lucknow and Agra and the two hill stations Naini Tal and Mussoorie. Conditions are, of course, different in the last two. Consequently we must leave them out of consideration. Our thanks are due to the Chairman of the Agra, Allahabad, Cawnpore and Lucknow Boards for having supplied us with figures which have helped us in compiling the following table :

Name	Area in sq. miles	Popula- tion	Road mileage	Average annual income Rs.
Agra ..	15.5	205,464	45 miles, 3 furlongs, 548 feet ..	8,50,000
Allahabad ..	14.25	173,895	Main roads 48 miles. City roads metalled 31.	15,00,000
Benares ..	7.75	199,288	Main roads 9 miles. Feeders another 9 miles.	17,00,000
Cawnpore ..	8.75	219,189	45 miles	21,00,000
Lucknow ..	8.92	251,097	Metalled 82.72 miles ..	17,65,000

According to the above table, Benares, should, with its very fair income but more compact area, a less road mileage, and smaller population show up favourably, if not distinctly better, as compared with at least three out of the four sister municipalities. But to quote one of the

Commissioners of the Division, Mr. Oppenheim, (vide his review on the Board's Annual Administration Report of the year 1928-9).

6. "I am afraid, I cannot congratulate the Board on the year's administration. It is a record of indifferent and unbusinesslike methods As far as funds go the Board has a very considerable income which could be augmented by proper supervision Your actual income, excluding opening balance and Government grants, exceeds Rs.1,70,000 Assuming that the income actually due is properly collected and assuming that Government is as generous with its grants in the future as has been in the past, the Board should have no difficulty in finding money to discharge its necessary functions." But "there is hardly a citizen of Benares who would not say that its roads are deplorable, its sanitation vile and its general administration beneath contempt." . . . "The drainage is defective, the sanitation, dirt and smell noisome, the discharge of sullage into the river is a public scandal."

Remarks of the District Authorities. General mal-administration.

7. The Officer notes in his same review the figures of charges under head "General administration—Office establishment, inspection, etc., Budget head of Expenditure no. (1) of the five preceding years :

Establishment charges.

						Rs.
1924-5	..	..	..	..	..	32,207
1925-6	..	..	..	..	..	39,255
1926-7	..	..	..	..	..	41,877
1927-8	..	..	..	..	..	52,828
1928-9	..	..	..	..	..	55,398

and remarks, "Your charges for general administration increase every year. Had there been an increase in efficiency, no one would have grumbled at the figures, but the inefficiency of your office, is a byword in Benares. It is not a question of a delay of weeks but of months." And again, "the office work baffles description. It takes months to get an answer to a letter." And lastly, "there is a feeling which, I hope, has no justification that the municipality exists for its employees, and not the employee for the municipality."

8. So far back as the year 1926, Mr. Mehta, I.C.S., the then District Magistrate of Benares sounded, in one of his reviews of the Annual Administration Report of the Board, a note of warning, "I notice with serious misgivings that arrears are increasing; for instance on page 7 (of the Board's printed Annual Administration Report of the year) under head 'Water Tax' there was a huge arrear of Rs.55,000 odd to be collected. This year, too, the arrear left has been over Rs.22,000"; and to quote Mr. Oppenheim, the Commissioner, again (1929), "Year after year, I refer to the unsatisfactory collections Out of a demand of Rs.8,69,300 there were arrears of nearly Rs.2 lakhs."

Accumulation of arrears.

History of progress of two direct compared with two indirect taxes.

9. We append below a table compiled from the Board's Annual Administration Reports showing the history of progress during the five years of inquiry of two indirect and two direct forms of taxation which are about the most important ones, namely the Octroi, the Pilgrims tax, and the House and Water taxes :

Year	Octroi	Visitors or Pilgrims tax	Tax on annual value of buildings and lands	Water tax.
	Rs.	Rs.	Rs.	Rs.
1926-7	6,81,286	77,393	1,15,554	2,32,760
1927-8	7,13,793	1,08,181	1,08,534	2,13,430
1928-9	7,18,829	1,10,098	1,25,058	2,41,402
1929-30	7,16,520	98,426	1,38,509	2,61,505
1930-1	6,62,221	1,15,194	1,27,917	2,40,005

It is significant that the indirect taxes, namely the Octroi and the Pilgrims tax which are paid without the tax-payer knowing that he pays, and which do not depend for their collection upon any active effort nor know any arrears, should reveal a history of continuous progress, with the exception, respectively of the years 1930-1 and 1929-30 for which there are reasons which have been stated below; while the two direct taxes, namely those levied on houses, land and water, which depend for their realization on the effort of the low paid collecting staff and the supervision of the men at the top should show a decline particularly in the two years which were of general election.

As to the noticeable drop in the octroi in the year 1930-1, we give the following from the Octroi Superintendent's report to be found in the Board's Annual Administration Report of the year with which we agree. The Octroi Superintendent refers to the "general depression" in trade and a "second shock which it received in the communal riot in February, 1931" and then goes on to say :

"The effect of boycott movement on the local trade would be clear from the following two examples. The gross amount of duty on tobacco in the previous year was Rs.21,245 only. The total value of the cigarettes and *biris* imported in the previous year was Rs.1,80,128 but it fell by 73 per cent. during the year under report. Nearly all of the sum of Rs.48,256 represents the value of imported *biris*. The cigarette business collapsed and is not expected to recover its former position. People have

changed their habit and mode of smoking and some of them are not likely to take to cigarette smoking again.

The same thing is illustrated by a decrease of about 44 per cent. in other articles These consist mostly of articles sold by general merchants. Importers are shy on account of the boycott and the public on its part only purchased the articles which it could not conveniently avoid. This was due to political as well as economical reasons.

All other articles of the Octroi Statement show a decrease in income.

Similarly, for the reason of the fall in the Pilgrims tax in the year 1929-30 we have to go to certain remarks to be found in the Board's Annual Administration Report of that year. Thus we read, "The eclipse having occurred during the hottest part of the year (26th May, 1929)" . . . and "cholera having already appeared in the city, it was apprehended that it must spread as a serious epidemic like last year and extra precautionary measures were taken The District Magistrate also helped . . . by moving the Government to discourage pilgrims coming by rail to Benares." We have considered the explanations. They are convincing.

10. We thus find, that, *prima facie*, we have been put on the right track and so we proceed. Of course we arrange the subject according to convenience of treatment of which we give below an outline.

Plan of the report and arrangement of the subject.

In reporting generally about the administration of the Board we trace the courses of certain events from the close of the official regime to the commencement of the period under inquiry. We begin with the legacy left by the former to the non-official administration; and then proceed to the advent of the Swarajist Board, its merits and shortcomings; party in the Boards and the process of their stagnation; and the consequential demoralization and split in the staff leading to a general maladministration. Instead of taking up the Public Works Department and Communications next, we first examine the Board's finances, its income, expenditure, deficits in the budget and their causes; assessment; collection; remission; the members' methods of making intermediate and casual assessments; perfunctory or questionable remissions made by them; apparent and real arrears; causes of accumulation; possibilities of fresh taxation and enhancement of the existing ones; grants and loans having been, for reasons, which will be evident, reserved for the chapter of recommendations. We then pass on to the Public Works Department and its working; the Public Works Department budget; roads, buildings and communications; stores; and the Municipal Engineer and his staff. Among other departments we take up for investigation Public Health and Sanitation; Water Works and Drainage; Education;

Laws and Town Improvement. We give a separate chapter to Establishment and Retrenchment. In our last chapter, Chapter X, we make recommendations. Recommendations naturally divide under two heads : (1) those that are meant primarily for the Board's attention and should be taken as addressed to it and (2) those which depend for their adoption on the approval of the Government. The former will be found in the various chapters under the respective subjects. The latter which alone we understood to be contemplated under the terms "to report to Government and make recommendations" have been specifically reserved for the chapter of recommendations.

Method of inquiry.

11. In conveying a copy of the draft resolution of the terms of reference, the Secretary to Government, in his D.-O. no. 95CL/XI—223, dated Lucknow, the 5th November, 1931, to the President said as follows : "It is believed that if the Committee holds a preliminary meeting at Benares it will be able to set on foot inquiries and the collection of material which can be prepared before they actually go to Benares to hold regular meetings for recording evidence, etc." In obedience of the above two of us the President and one member came to Benares, paid a visit to the office of the Municipal Board, talked with the officers and saw the working of some of the departments. The President saw some gentlemen including a member of the Legislative Council who had seconded the Resolution leading to the appointment of the Committee; the then Chairman of the Board and the Executive Officer. During his four days' stay the President had several meetings with the Secretary of the Committee. On the 8th he left for Lucknow having left instructions in the office of the Board for the preparation of certain statements and furnishing him with certain figures, reports and other printed matters. He left directions to the Secretary how to proceed in the matter of collection of materials and of coming into touch with the likely witnesses.

Appointment of auditor, 4th January, 1932.

(a) On his return to Lucknow, the President, on 9th December, 1931, saw the Secretary to Government in the Municipal Department, and presented three applications. One of these was for the appointment of an auditor to audit certain accounts of the Board which the President and his colleague had found, in their visit to the municipal office, to be necessary. The auditor reported himself to the Secretary of the Committee on 4th January, 1932, and between that date and the beginning of February the audit of certain departments and the collection of materials progressed.

Inviting of public co-operation.

(b) Soon after our appointment as members of the Committee we published notices in an English daily of Allahabad as also in

some of the local Vernacular papers inviting public co-operation. The one in the *Leader* of 26th November, 1931, ran as follows :

“The Committee appointed by the Government, United Provinces, to inquire into the affairs of the Benares Municipal Board would like the members of the public, especially of Benares who may have personal knowledge of anything important, likely to throw light on the matters for inquiry, to communicate with the Secretary, Inquiry Committee, Municipal Board, Benares. It would be well if, when putting themselves in touch with the Secretary, they would also submit a statement in writing to him to be supplemented at the time of their oral examination.”

(c) The above advertisements were followed by a general questionnaire published in the same English daily of 12th December, 1931, and translations appeared in the local papers of different dates, copies of which are on the record. Publication of questionnaire.

(d) The response was fair and written statements were received in numbers. Many of them, however, referred to private grievances or matters of no importance to us. After a process of laborious sorting we rejected some which were incapable of any generalization and selected about 30 for consideration. Our endeavour had been, throughout, to keep the number of witnesses down, as much as possible and to economize time without prejudicing the inquiry. The response.

(e) Letters of request were addressed to the authors of the selected written statements to appear and give evidence before us on given dates. The addressees were our first batch of witnesses, comprising of members of the local Legislative Council, an ex-member of the said Council, a professor of the local University, a secretary of a local body whose activities are to receive and ventilate public grievances, members of the legal profession, the President and the Secretary of the local Seva Samiti, journalists, ex-servants and members of the Board, a prominent member of the District Board, contractors, and respectable persons from the general public. We believe the batch to have been a fairly representative one and that through them, we were able to come into contact with the various interests and the different schools of thought. Selection of witnesses. The first batch.

(f) The next batch consisted of some selected gentry of Benares. It was headed by the Hon'ble Raja Sir Moti Chand, K.T., C.I.E., Member of the Council of State and a nominated member of the Benares Municipal Board, Khan Bahadur M. Maqbul Alam, Chairman of the second board that held office after the abolition of the official control, was another witness, Sriyut Dr. Bhagwan The second batch.

Das, the latter's successor, and so on. Out of this batch we examined in open meetings, such as had responded to our invitation. Others were prevented to attend on account of ill-health or private engagements. Out of them, the President had an informal talk with Raja Sir Moti Chand. Dr. Bhagwan Das kindly wrote a letter and enclosed two pamphlets all of which are on the record. The present Chairman of the Board, Pandit Iqbal Narain Gurtu, had been in office for too short a period to be able to speak with authority or confidence. For this as well as certain other reasons, he did not like to appear as a witness. Our grateful thanks are all the same due to him for every reasonable help and general co-operation of his throughout the inquiry and many a valuable suggestion for which he was approached.

The third and the fourth batches.

(g) The third batch consisted of the members of the Board and the fourth of the honorary and the stipendiary office bearers. These were by far the most important witnesses. Their evidence bore directly on the many questions of vital importance. It appeared that there were two parties with a sharp cleavage of opinion between them. The conflict of testimony in their evidence required the closest attention and a very careful scrutiny.

On the whole we feel confident that we have been able to collect evidence sufficient for our purpose and we have not omitted to hear anybody who wanted to be heard provided what he had to say was important and relevant.

Collection of materials.

(h) The regular work of hearing evidence was to have started on 29th February, as originally arranged, and it was considered necessary that one of us should proceed to Benares to peruse the materials and prepare generally for it. The President accordingly arrived at Benares on the 3rd of the month. The members arrived on the evening of the 28th when an informal meeting was held. Owing, however, to the very sudden illness of the President in the night, the sittings had to be postponed.

Examination of witnesses.

(i) We reassembled on 4th April and concluded our work on 29th April, 1932.

Instances quoted or referred to only illustrative.

12. We should like to say a word about the instances to which we have referred in the report. In selecting them we have drawn from proved or admitted facts, to be found in the Board's own proceedings. To economize both time and space, we have referred to only such of them which were characteristic of the point intended to be illustrated

and we should not be taken to have exhausted the list which, if we did, would hardly have served any useful purpose.

13. Our reception by the Board was characterized by an attitude of indifference. We had to move the Government for powers for our Secretary for access to the municipal records and papers. Our reminders for the statement and figures, promised to us on our first visit, failed to receive attention in time; and Rai Bahadur Babu Lalit Behari Sen Roy, ex-Chairman, Municipal Board, virtually avoided us. He was given several dates, one of them being of his own suggestion, but he did not attend to give evidence. He was served with questionnaire but he never answered a single question. The excuse he put forward was that he was unable to do so without access to certain records. He was thereupon requested to answer such questions which did not require a reference to any record and could be answered from general impression or memory. This request of ours was also not complied with. Finding that there was little hope of his appearing, we treated him as an exempted witness. What he thought next we are unable to say, and sent in his written statement on 13th May, 1932, a fortnight after we had closed our sittings and were half way through our draft report already. It is on the file. Though late, he has our thanks all the same.

Committee's
reception.

14. In strong contrast to the above we found the District Officers, both executive and civil, eager to help us. The Commissioner, Mr. R. H. Williamson, I.C.S., furnished us with a copy of his notes on the Annual Administration Reports of the division which has been of great help to us. He also furnished us with a list of delayed or unanswered correspondence with the Municipal Board. Mr. L. Owen, I.C.S., District Magistrate, most ungrudgingly helped us in several matters of difficulty in which we sought his assistance. Mr. Man Singh, I.P.S., the Superintendent of Police, supplied the figures of the last five years of motor vehicles licensed by him and Mr. Gayas Alam, Additional Munsif, preserved with anxious care a record of special interest awaiting the Hon'ble High Court's order to place it at our disposal. And last, though not least, Messrs. Hatfield, Executive Engineer and Bhagwan Prasad, Assistant Engineer of the Public Works Department, Roads and Buildings Branch, rendered us invaluable service by co-optation at the time of the examination of the Municipal Engineer and by accompanying us on our local inspections at considerable trouble to themselves and not without some interruption to their regular work. They have also furnished us with their written notes which are on the record. We take this opportunity of thanking the above gentlemen for all their help rendered so ungrudgingly.

Authorities
consulted and
acknowledg-
ments.

15. There was only one official inquiry before into the affairs of this Board, so far as we have been told. That was in the year 1923. Mr. J. R. W. Bennett, I.C.S., was specially deputed to make it. We have had the advantage of perusing his report, dated the 24th March, 1923, and of benefiting by it. We take this opportunity of acknowledging also our obligation to Mr. Dobson, President of the Committee of Inquiry into the affairs of the Lahore Municipality (1931). He very kindly put the President of our Committee in touch with the Secretary to Government, Transferred Departments, Punjab and the latter officer supplied us with a copy of what is called the Dobson report. We gratefully place on record the immense help we have derived from that valuable document from which we have not hesitated freely to borrow.

PART I
GENERAL
CHAPTER I
THE BOARD

16. It is a story tainted with suggestions of malafides which we regret, we have to tell of the administration of the Benares Municipal Board during the last five years. In justification of the above remark we have to go into a few details given below.

(1)
"To inquire generally into the administration of the Benares Municipal Board during the last five years."

The United Provinces Municipalities Act was passed in the year 1916, and soon after, the Government extended the principles of self-government a step further by withdrawing the last vestige of its official control, the official chairman.

17. There was no material before us, nor were we commissioned to probe into the nature of the Board's working during the last few years of the official administration. But a few facts about it have come to our knowledge which have a bearing on the career of the Board the activities of which are under inquiry which may, therefore, as well be stated here.

The official administration.

18. One is that during the last five years of its tenure, the official administration received non-recurring grants from the Government to the extent of about four times as much as the Board got during the last five years of non-official administration. These were almost all, earmarked for certain special purposes, namely survey and compulsory education.

Generous grants from Government.

19. Another is that the two heaviest loans, ever contracted by the Benares Board, namely nearly Rs.20 lakhs for water works and Rs.10 lakhs for drainage on a promise to pay with 4 per cent. interest, in 60 and 40 annual instalments respectively were taken in 1890 by the official Board.

Legacy of indebtedness left for its successor.

20. Between the passing of the United Provinces Municipalities Act, 1916 and the year 1923 two non-official Boards had held office but in a manner for which they could hardly be congratulated. There was a huge defalcation of money by some of the Board's servants and in March, 1923, Mr. Bennett, was inquiring into the Board's affairs; and before ten months had elapsed from the date of Mr. Bennett's report, 24th March, 1923, the Commissioner of the Division made a

The first two non-official Boards.

The Bennett Inquiry, March, 1923.

Commissioner's
recommendation
for super-
session,
January,
1924.

recommendation to the Government for the supersession of the Board. We choose to reproduce the Commissioner's letter as it gives succinctly an admirable account of the then Board's affairs :

"SIR.—In continuation of this office no. 3933/XXIII—37, dated the 27th July, 1923, forwarding the Annual Report of the Municipal Board of Benares and my predecessor's review, I have the honour to forward copies of letters nos. 4057, dated the 15th October, 1923, and 4736, dated the 17th November, 1923, from the Chairman, Municipal Board, Benares, praying the local Government (i) to remit all interest on the existing debt with effect from 1st April, 1923, and (ii) to make a grant of eight lakhs of rupees. The latter application has not yet been definitely formulated.

(2) The present Board assumed control on 1st April, 1923, and cannot, therefore, be held responsible for the maladministration disclosed by Mr. Bennett's inquiry, a copy of whose report was received with your letter no. 3134/XI—31, dated the 18th December, 1923. The fact remains that in past years administration has been unbusinesslike and the Board have failed in their duty to the public.

(3) The present Board seems to have been elected for their political opinions rather than for their business capacity, and there is no evidence yet forthcoming that they have the experience or the ability to administer their charge with efficiency and economy.

(4) The Board can balance their budget by starving the public services but admit that they cannot raise funds to place the water supply beyond the danger of an imminent breakdown.

(5) Municipal administration in Benares presents a most difficult problem, but I believe that an experienced official in five years could put the house in order, if the Board was suspended and he was given a free hand. Mr. Bennett's report discloses enormous leakage and in addition to the prompt collection of all dues it is probable that the present sources of income could be developed. I consider that the present scale of taxes is ample, but collection must be full and punctual and leakage must be checked.

(6) On the other hand, it is a common-place that voluntary work is generally expensive in the long run, and if it is intended to foster self-government, it will be necessary to subsidize it by substantial grants.

(7) The choice seems, therefore, to lie between two alternative policies. On the one hand efficient administration by experienced officials and the suspension of the Board resulting in economy and better services. On the other hand, a continuation of the present un-experienced control, supported by substantial pecuniary grants.

(8) There are indications that the public of Benares are ready to sacrifice some of their convictions in return of good roads, an ample water supply and better illumination and as an official I should welcome the amenities that efficient administration would secure.

(9) I have inspected the water works and was impressed by their efficient management under great difficulties, though I do not say that it is economical.

(10) I consider that the Chairman and present Board are confronted with a most difficult problem and are seriously striving to amend matters. But I consider the task beyond their powers.

(11) I believe that the safest course is to suspend the Board and appoint an experienced official to administer the city for a period of five years. If this course is inconsistent with the policy of the Government, I recommend that a substantial grant be made to the Board to enable them to gain municipal experience and tide over their present financial difficulties.

(12) I regret that I can see no intermediate course; and though I believe that the present Chairman and Board are conducting business better than their immediate predecessors, I doubt if they are strong enough to re-organize their administration on the lines outlined in Mr. Bennett's note and in the interests of the general public. I feel that the Board should be superseded and a competent official appointed to set the house in order."

21. Government took no action on the Commissioner's letter and the only action it took on the report of the Bennett Inquiry was to forward to the Board a copy of it for its information.

22. The Board which came into office on 1st April, 1923, was known as Dr. Bhagwan Das's or more commonly, the first Swarajist Board. As noted in the introduction, we invited Dr. Bhagwan Das to come and give evidence but ill-health and certain other causes prevented him from doing so. We are, however, indebted to him for his note and the two pamphlets which, as also noted before, have been placed on the record.

The first Swarajist Board.

23. Dr. Bhagwan Das was a retired Government servant of the executive branch of the Provincial Civil Service. He was a Swarajist. The Indian National Congress had sanctioned the Congress men's seeking election to the municipal and other public bodies and capture as many seats as possible. The Swarajists of Benares, accordingly, headed by the Doctor declared their candidature for election to the Board and were returned in a majority.

The Chairman, Dr. Bhawan Das.

24. The fact is that the members who were returned to this Board came of good and respectable families; and with the exception of only one or two, all were fairly well educated. Dr. Bhagwan Das himself

Members.

was a well read gentleman and strict disciplinarian. He was a leader in the right sense of that term, knew how to hold the balance even between two conflicting elements and what is important, was firm without being impolite. His personality had marked effect on his lieutenants; and as they, the non-stipendiary elected element were upright and hardworking, the stipendiary element could not but be powerfully influenced by their moral example. The servants could be dealt with by the members adequately, when at fault; and the former were not able to play off the latter one against the other or party against party.

Its success.

25. Dr. Bhagwan Das's Board was spoken of well both by the Government as well as the people. They began well as can be seen from the Commissioner's letter referred to above, that the Doctor and his Board "were conducting business better than their immediate predecessors." The Government were pleased to express "the appreciation of His Excellency the Governor acting with his Ministers, of the efforts made by the Board, honourably to meet its obligations" (G. O. no. 4470), dated the 20th August, 1924, and the District Magistrate in his review of the Annual Administration of the closing year of the Doctor's regime said, "They", the Board, "have distinctly pleasing roads after what we have seen of the District Board roads. The city roads carry very heavy traffic but practically speaking they are fairly in good order." -

Its achievements (in Dr. Bhagwan Das's own words.)

26. When laying down the reins of administration Dr. Bhagwan Das summarized his achievements and gave expression to the policy of his Board as follows :

"This Board at this its last meeting in handing over charge of its trust into the keeping of its successor, offers the new Board most hearty welcome and bespeaks the utmost possible co-operation for it from the citizens, and gratefully thanks all citizens, all officers of Government, and all members of the municipal staff, who have in any way assisted it in their performance of its duties.

The Board hopes that the new Board will be able to carry forward its programme, a brief outline of the most important items of which is given below :

(a) *Finance*.—While realizing strictly all dues, and taxes, it has avoided imposing new taxes, has paid all liabilities to Government punctually, has set its face firmly against the contracting of new debts, has economized and saved up for its improvements and has urgently pressed upon Government the claims of the town to grants.

(b) *Water works.*—The scheme for the renovation of the water works is almost complete and is in the hands of Government experts. The Board has saved and deposited 2½ lakhs of rupees in the Bank towards meeting the expenses, and the Government has promised another five lakhs.

(c) *Roads.*—This Board has provided for the maintenance of a constant store of good ballast by allotting Rs.45,000 specially for this purpose. This store being perpetually replenished makes it possible for the work of road-making to go on throughout the year. The Board has made arrangements for a railway siding of its own near the Benares Cantonment Railway Station by renting a large piece of land from the Cantonment authorities whose final consent is awaited.

(d) *Lighting.*—Electricity is likely to be soon introduced into the town by the Firm which has secured Government's license. The new Board should be able to get very favourable rates from the Electric Company before giving it a contract for road lighting.

(e) *Sanitation.*—This Board has started the observance of a Health Week, at least two such week need to be observed, at Holi and Diwali times. Money has been allotted for housing *Mehtars*, improving their condition and making small advances to them at very low interest. The Board has discovered some old and forgotten drains and neglected sewer gates which need careful looking after and further search is needed in this direction.

It has also tried to educate the town in simple laws of health and hygiene through pamphlets and leaflets.

(f) *Education.*—This Board has tried to import a new tone to the education so that our pupils may grow up into good and public spirited citizens and has made new departures in respect of vocational and technical education. It has completed a scheme for introducing compulsory education in one ward.

(g) *By-laws.*—The Board has revised some by-laws in the light of experience and the changing needs of the times. This is an important line of work and needs careful and constant attention.

(h) *Town improvement.*—The Town Improvement Committee of the Board has sketched out some schemes which need further thought and discussion. The Government is expected to give a substantial grant to help this work.

An independent committee of citizens and officers of the Board and the Government has also been formed under the auspices of the Board for working out a scheme for the prevention of pollution of the Ganga and various tanks.

Dictating the future policy.

27. This Board earnestly hopes that the policy which it has followed will commend itself to the new Board also and that it will continue that policy in respect of :

(i) The nationalist attitude towards Government, popular leaders and observance of holidays.

(ii) Co-option of non-members to committees.

(iii) Keen public spirited interest of members in the work of the several departments.

(iv) Complete personal harmony among the members despite differences of opinion.

(v) Maintenance of cordial personal and social relations with the officers of Government and while regarding them as expert advisers and helpful counsellors, not allowing the Board to become a subordinate of theirs; and

(vi) jealous preservation of the rights and privileges and prestige of the Municipal Board as a self-governing body."

Its shortcomings.

28. We must, however, criticize Dr. Bhagwan Das for certain shortcomings which are bearing evil fruit today. These were due principally to the unbounded premium which he put on his favourite political creed. One of them was his aversion for being fastened by rules, the so-called "red tapism". He could not realize why a self-governing body, after its freedom from official bondage should be fettered by rules framed by the Government for the guidance of its officials, in its endeavour to achieve the very object of the policy declared by the Government, namely, the transference of popular Government to the popular control. What however he could not see was, that the rules were intended to ensure the best of results, irrespective of the agency employed. They were framed by experts and were the embodiment of the experience of a hundred years.

Discontinuance of the rules of preparing the budget.

29. Thus we find that rule 2, Chapter IV, Part II of the Manual, framed with reference to section 95 of the Municipalities Act, was allowed to fall into desuetude in his time. We have got the Board's Proceedings Books from the year 1923--4 to 1930--31. We have not got a copy of the budget of the former year which must have been framed sometime towards the close of the previous year. We find, however, that it was receiving the Board's attention in the beginning of the year 1923--4 and we read in resolution 26 of 20th April, 1923, "resolved with reference to item no. 14 (Drainage) that in order that the work may be done systematically and waste of money avoided, the Public Health and Public Works Committee be requested to jointly commence inquiries *at an early date* and prepare lists in order of urgency of all the works needed to be carried out."

The direction that the joint inquiry of the Public Health and the Public Works Committees should commence at an *early date* points to the fact that no list as required by the rule we have referred to used to be prepared at the proper time, i.e. the time of the preparation of the budget.

The copy of the budget proposed for the next year 1924--5, to be found in the record of proceedings of the Board, dated the 16th March, 1924, does not show any list Form "B" enjoined by the rule: and resolution 62 of 31st May, 1924, shows that for the first time, a belated list was prepared by the Public Works Committee on 26th May, 1924, and put up before the Board for its sanction. The Executive Officer was Mr. Srivilas, whose training as a Government servant was probably responsible for this compliance, though late.

The next budget, that is, for the year 1925--6 was before the Board on 27th February, 1925. It came to be revised by the Board in its meeting of 31st October, 1925. Neither does the original budget, nor the revised one, show any list according to Form "B" as required by the rule. The Public Works Committee, too, does not appear to have put before the Board even a belated list as it did in the previous year.

The Budget for the year 1926--7 was before the Board on 20th February, 1926, as a "special item", and that for the year 1927--8, on 20th February, 1927. The latter came before M. Mahadeo Prasad who had succeeded Dr. Bhagwan Das as Chairman. The rule does not appear to have been complied with in either year.

30. The above shows that the allotments under head 14 used to be made in lump sums on the basis of the Actuals of the past year, and up to the year 1924--5, i.e. the period of office of Mr. Srivilas as the Executive Officer a belated list used to be prepared and laid before the Board.

31. The departure from the rule, in its more harmful form is noticeable from the second year of M. Mahadeo Prasad's regime. Resolution no. 46 of 14th May, 1927, shows that for the first time the whole of the allotted money (Rs.75,000) was, under the name of Form "B", divided wardwise between the eight wards. And the same was done in the following year but with the further mischief of carving out a portion (Rs.33,000) from the allotment under head 30, roads, and adding it to the already huge sum Rs.1,00,000 under head 14, drainage.

The practice and the opportunities it afforded came gradually to give birth to unscrupulous greed for private gain and corruption. There was a tendency amongst a section of the members to try at the time of the appointment of sub-committees to obtain position with the apparent

Resolution
no. 46 of
1927.

Greed for
private gain
and
corruption.

motive to influence decisions to their own advantage. Secret understandings came to be established between certain members and contractors, and some of the former became conspicuous for their unusual interest in the affairs of the latter. Logrolling, abuse of position as members, connivance at irregularities and many other evils followed in their train. The proceedings of the Board and sub-committees were characterized by a struggle to snatch favour for nominees and the question of extension or the withdrawal of the Board's patronage to them evoked rancour often leading to acrimonious speeches. Quoting of extra subnormal rates to defeat competition, rejection of genuine tenders on false pretexts; and the revision of estimates and subsequent raising of the bills became common. For the security of their seats in the Board, members were open to importunate overtures of the tax-payer—the prospective voter—for remissions, exemptions from payment of arrears or for shutting their eyes to encroachments. In short personal considerations in every imaginable form came to outweigh the interest of the administration, and the Board's time began to be taken up, at the cost of its more legitimate work, by matters of the kind described above. The Board itself came in for the criticism that it was in the habit of wasting time, upon discussion of unimportant matters at inordinate length, of putting off emergent work, of being unable to make up its mind on any difficult problem, and in short of its method of conducting parliamentary business being as unparliamentary as ever.

Last Board's
resolutions
nos. 198 and
199.

32. Matters went from bad to worse in the last Board, i.e. the Board of Rai Bahadur Babu Lalit Behari Sen Roy. This will appear from resolutions nos. 198 and 199, dated the 6th August, 1929, when not only were the allotments raised to their most reckless pitch but express sanction was given to convert the use of the money from drainage to pavement. And this, despite the life long cry of the Benares public and of the pious pilgrims, who pay about a lakh of rupees annually in the shape of Pilgrims tax, that the sullage water which polluted the river directly at the bathing ghats, the famous Dasaswamedh itself being not excepted, should be turned aside from the ghats.

Evil

33. The resolution no. 198 did not stop after dividing the money between the wards. It further made the authority of the Municipal Engineer subservient to the will of the members, directing that he should obey what they said, and execute the works they dictated. The Municipal Engineer has rightly said that the effect of the above has been to get the work done by the members through their own men or favourite contractors, not unoften before intimating it to the Board or the Engineer only to take the usual formalities of preparing the estimates,

inviting of the tenders, checking of the completion reports and the passing of the bills.

34. We might with advantage give the following examples characteristically illustrative of the evil practice : Examples,

(1) *Improvement of old drains at Madanpura from House no. D33/18 to 33/53 by laying 6" pipe line.*—This work was started at the instance of Maulvi Abdul Majid, ex-chairman, Public Works Committee on 20th December, 1928. He sent a sub-overseer to the ward member to have the work done by any contractor at 5 per cent. less than scheduled rates. Babu Baldeo Das asked the Municipal Engineer to comply and the Municipal Engineer wrote an order that the work may be given to Sheikh Maulabux. But his office pointed out that tenders should be invited under the rules.

Estimates were put up before Public Works Committee on 7th January, 1929, Rs.529 were sanctioned, and tenders were invited.

It is, however, clear from the office note put up to the Municipal Engineer on 28th February, 1929, that the work had been given already to Sheikh Maulabux on 20th December, 1928, and the work had actually been finished by the said contractor when the tender was proposed to be called for. It appeared that Maulvi Abdul Majid having styled the work as urgent had ordered the contractor Maulabux verbally to start and finish it and there was an order dated the 20th December, 1928 of the Engineer also to that effect to conform to his wishes.

(2) *Construction of brick sewer near the Chairman's house.*—Mr. Bishwanath Prasad Srivastava, Junior Vice-Chairman, initiated this work by asking for the estimates to be put up for a storm water sewer. The Municipal Engineer submitted an estimate on 2nd July, 1930, with a report that the work was very urgent. On 3rd July, 1930, the Chairman, Mr. Lalit Behari Sen Roy ordered that the work be taken up at once and as no funds were available they would be provided for in the revised budget. On 7th July, 1930, Municipal Engineer ordered the work to be started by Babu Gauri Shanker, contractor, at 7 per cent. less than the scheduled rates without inviting tenders.

While the work was in progress, on 9th September, 1930, Mirza Bedar Bakht, Chairman, Public Works Committee, gave notice to the Municipal Engineer to stop the work as it was never sanctioned by the Public Works Committee. On 12th September, 1930, the matter was laid up before the Public Works Committee for sanction. It sanctioned the work as well as the cost Rs.5,198, subject to the confirmation of the Board, The Board confirmed it on 14th October, 1930, when the work had been completed or was very near completion,

Source of allotment referred to in resolution no. 199.

35. As to the source of the allotment referred to in resolution no. 199, mentioned above, we must refer to a statement filed by the Medical Officer of Health. This statement, read with the necessary portion of the statement of the Medical Officer of Health, establishes that the money, under head 15 is, after allotment, divided in three places :

(1) for the price of water used for flushing the drains and credited to the water works account by book adjustment;

(2) allotted to the Medical Officer of Health and spent by him on (a) repairs to drains and (b) in paving the lanes and streets, and

(3) allotted to the Municipal Engineer, to be spent on modern drain repairs as well as lane pavements:

In the list "B" attached to the statement of income and expenditure to be found in the Annual Administration Reports, the Municipal Engineer shows, the works purporting to be of head 14 only; and since the third portion of the allotment referred to above is out of the allotment under head 15, the works done with that money are presumably not shown in that list and possibly in no list whatsoever. We may note that according to the statement, filed by the Medical Officer of Health, he has spent during the last four years under review Rs.67,362 on the repairs to old drains and lane pavements together, but the greater portion of it in the latter. The authority under which the Medical Officer of Health has been doing the lane pavement work is a resolution of the Board at the instance of the Medical Officer of Health referred to elsewhere. Drainage would seem to relate to three different heads according as it is looked at in its three different aspects. As the water required for its constant flushing is, what blood is to the veins, it is a branch of the water works under which head it is customary to treat it. It has to be looked after from the point of view of sanitation; it is therefore a branch of the department of sanitation and health. And, lastly, it depends for its construction on the skill and labour of the Engineering Department, and so it is a branch of the Public Works Department.

Point of overlapping.

36. There is, however, a point where the functions of the last two would tend to overlap each other. It is the petty repairs. The old drains of Benares have, for the most part, brick pavement for their sides. They run along the centre of the lanes and are covered with slabs of stones. When the brick work under the slabs gives way and falls into the channel, it obstructs the drain and dirty water overflows the lane. These repairs must be done by the Health Department as there would be hardly time to communicate with the Public Works Department or wait for the necessary formalities to be gone through. It is this small unclean

which has, in the case of this Municipality, grown into the street pavement business done by the Health Department. We may refer in this connexion, to certain observations of the Medical Officer of Health in his sanitary report for the year 1927--8 where he said, "repairs of old drains and pavements are done by this department and it is gratifying to note that in the absence of an overseer for the greater part of the year the Sanitary Inspectors supervised this work in their respective wards in addition to their own duties. . . . While dealing with this subject I take the liberty to mention that numerous lanes and places have been repaired and improved by this department through the mason gang sanctioned by the Board. Some of these places were in very dirty condition and might have remained for long if the Health Department were not given power to this minor engineering work. The procedure of execution of these pieces of work might not be technically correct and if so, I would soon go up to the Board with the request to legalize the procedure by resolutions if possible; otherwise I shall be compelled to give up this new activity to my great sorrow and reluctance." Later there was actually a resolution of the Board approving of the Medical Officer of Health's suggestions as noted above.

So far about the allotments of money under heads 14 and 15, drains.

37. Proceeding to the allotment for roads, this also was made under the lump allotment system, the only difference being that whereas the heads 14 and 15 allotments are made first wardwise and then memberwise, head 30, allotment, roads, is made for all practical purposes, memberwise only. We have it from the Municipal Engineer, who is corroborated in this respect by other witnesses, that no list of roads is prepared whether according to list Form "B", or according to the form given under paragraph 71 of the Municipal Account Code, before the budget, but lists of works begin to drop in during the year from the members which the Municipal Engineer is expected to pass through the necessary formalities and execute. At times, as has been noted already, these orders are received after the completion of work in which case, to quote the Municipal Engineer, "all that he has to do is to regularize the irregular."

Lump allotment for roads.

Now we have noted that Benares is an ancient city and a city of lanes, old families and the well-to-do persons have their houses mostly in the lanes instead of on the roads, which are of modern origin. The same is the case with the majority of the members and the influential section of the voters. The result has, therefore, been that the work of lane pavement received, in the past, more attention than the roads and thoroughfares.

Transference
of allotted
money from
one head to
another.

37A. It will be found upon a reference to the figures of actuals under expenditure, heads 14, 15 and 30, drainage (capital outlay), repairs and establishment and roads respectively, that the money spent under these heads aggregated to Rs.18,23,270 in five years under our review. We have seen that the method was adopted to get the allotment under head 14 transferred to head 30 and divided first wardwise and then memberwise with instructions to the Municipal Engineer to execute the works according to the members' wishes. We have also seen that out of his portion of the allotment under head 15, the Medical Officer of Health did pavement work according to the dictates of the members. And the Municipal Engineer has proved that after the allotment of money in the budget under head 30, "roads", attention used to be paid upon road repair work by rotation according to the wishes of the members who were most successful in the scramble which used to follow the allotment. Witness 2, a professor in the Benares Hindu University has proved what this road repair means. Speaking of "an important by-road, the Bhelupura water works—Ramapura road," the witness said from his personal knowledge that "only about fifty baskets of cinders and dust were first spread out and then that was covered with as many baskets full of earth and then two heavy steam rollers were plied for two hours and in this way the road was done up. This was done about two months ago and the road is now in deep ruts." The witness was right. We found the same state of things in our inspection of some longer and more important roads, with much more traffic, both foot and vehicular.

Expenditure
on roads.

38. We have shown elsewhere (*see* paragraph 168 *post*) that the total expenditure on roads including lane pavements during the five years of our review has been a little over nine lakhs. Out of that a little over eight lakhs and a quarter was spent on roads and nearly seventy thousand over lane pavements done by the Medical Officer of Health. Out of the eight and a quarter lakh Rs.1,77,800 are said to have been spent on patch repairs for roads of which there are hardly any signs left now; and Rs.2,45,283 to have been spent on the ten heads of annual petty works such as improvement of *kachcha* and *pakka* roads, dressing of foot paths, road scrapping, cindering of roads, individual costs of which are not known; total Rs.4,23,083.

(1) Waste.

39. It would be difficult to over-estimate the serious consequences of the practice we have been criticizing. The Board's own engineer said in his report of the year 1929--30, "the total length of main and important feeder roads of the city is about 20 miles. The cost per mile for reconstructing these roads on the modern system with proper foundations and to paint the surface with bitumen is about Rs.40,000. Therefore to improve these twenty miles, about 8 lakhs of rupees will be required."

According to the estimate of the Municipal Engineer, therefore, half the main roads of Benares would have been renewed into fine modern type roads today if the above four and a quarter lakh had not been thrown away in the above manner. Only a little foresight and prudence would have spared the Board its present crisis to an appreciable degree.

But barring the waste almost all the evils which have come to our notice during the inquiry can also be traced to that single false step namely the giving of uncontrolled licence to the members in respect of the Board's finance. The idea apparently was of advancing the principles of local self-government a step further by extending them from the Board to the wards and from the wards to the members. One would have thought that that was not inconsistent with the policy of the Government who had themselves only lately extended similarly the principle of increased freedom of action in the domain of local self-government from the official to the purely popular control. Whatever might have been the idea, and however well meant it might have been at the start it has, in practice, proved to be a mistake and a failure. By increasing the influence of the individual members with the voters it has led, at the expense of the Board, to extravagance and waste. (2) Others.

40. Another shortcoming of Dr. Bhagwan Das consisted in the undue preponderance given by him to political bias in administrative matters, particularly in the matter of appointment of municipal servants. This is illustrated in the appointments of Messrs. Abul Khair, the present Secretary of the Board, and Rameshwar Sahai Sinha the present Superintendent of Education. The first was made on the basis of Mr. Khair's avowed political creed which coincided with the Doctor's own. According to the written statement of the ex-chairman, Rai Bahadur Babu Lalit Behari Sen Roy, one further reason of making this appointment was the Doctor's desire to please Mr. Abdul Majid the foremost amongst the Muhammadan Swarajist members. As a consequence of this appointment, as will be seen presently, discordant groups were formed within the office which led to some very far reaching evils. The very first criticism for which this ill-judged action of the Doctor came in was this. Mr. Khair's services had been dispensed with by Khan Bahadur Sheikh Maqbul Alam, Dr. Bhagwan Das's predecessor in office; and in overriding his predecessor's action, the Doctor encouraged the violation of the rule of finality of decisions, viz. that a predecessor's orders were the orders of the successor, and should be respected at all costs. The second mistake of Dr. Bhagwan Das.

Mr. Rameshwar Sahai Sinha, we find, is neither a desirable person nor fit for the post he holds. This gentleman is an undergraduate

with a Certificate of Teachership. He is in the Rs.250—5—300 scale of pay. He was out of employment when he was appointed by Dr. Bhagwan Das. He has been a total failure, and we think that a man of much higher qualification could be got for the pay this gentleman gets had the post been advertised and a proper selection made. Dr. Bhagwan Das appointed him because he was a Congress man. He makes very few inspections of schools himself but seems to throw dust into the Board's eyes by merely signing his name under real or fictitious notes of inspection which appear in the inspection registers in the teachers' handwriting. We cannot even vouch for his moral character in view of the many complaints received by post from the lady teachers. He is supposed to be the Attendance Officer. Resolution no. 44, dated the 27th April, 1924, shows that for the first time a special resolution for introducing Primary and Compulsory education as an experimental measure in Chowk and Kotwali wards from July, 1924, was proposed by a member and a later resolution shows that it was put into experiment in only one ward, namely the Chowk. Chowk is the home of the literate and well-to-do people. They know the value of putting their children to school too well to be told to do so. Ever since there has not been a single line in the Proceedings Books of the Board or of the Education Committee which can be traced to the Superintendent of Education relating to the advancement of the cause of compulsory education. On the other hand the administration of the Education Department is cast entirely in the Swarajist mould. *Charkha* is one of the compulsory subject and passing the spinning wheel test is a necessary condition for appointment as teacher. A sum of money is annually spent in buying *charkhas* to be supplied to the students. This is, apparently, to what Dr. Bhagwan Das refers in his resolution on the eve of laying down the reins of office by saying that "a new tone was tried to be imported into the system of education so that the pupils might grow into good and public spirited citizens and new departures were made in respect of vocational and technical education." According to the new rules the present incumbent does not appear also to be qualified for the post he holds.

The spinning wheel.

Party in Board and the demoralization in the staff

41. The above two are in this municipality so intimately connected that we cannot do without adopting, for the purposes of what follows, definition of our own of the expression "Board." This expression ordinarily means the elected body of men called the members, who form, what may be called, its raw material. But in its wider sense the term might mean the entire body of men who work for the carrying on of

the administration. In this sense it would include not only the elected, non-stipendiary element but also the stipendiary staff, their servants.

42. Generally speaking party in Boards is, by itself, no evil. It is only when rival parties are formed in which selfish motives actuate the members instead of patriotism and consideration of public welfare, that difficulties are likely to arise and disturb the general harmony. It will be our endeavour in the following pages to trace how the original party distribution came to stagnate in the succeeding Boards; and mixed, elected and stipendiary formations came to exist undermining the efficiency of the Board in the furtherance of their own selfish ends.

42A. We have already alluded to the first Swarajist Board. We have said enough to show that the parties in that Board had for their formation a purely political basis. It has been seen that the members came of good families and were respectable, and their aim was the public good, untainted with selfish or impure motives. The different parties worked to a common end; and howsoever one differed from the other on matters of opinion or policy, when that was once settled all joined in working it to a success.

43. The following table is appended to help in tracing the constitution of the first Swarajist and the next Board, two years of which latter's office are covered by the period of our inquiry :

Serial number	1927-4 Names of members	1926-7 Names of members
1	Dr. Bhagwan Das	Munshi Mahadeo Prasad.
2	M. Abdul Wahid Khan	M. Abdul Wahid Khan.
3	Joshi Damodarji	Munshi Durga Prasad.
4	Pandit Govind Rao Joglekar	Pandit Govind Rao Joglekar.
5	Dr. Amarnath Banerji	Babu Bhupendranath Biswas.
6	Mr. Abdul Majid	M. Abdul Majid.
7	Rai Sahib Pandit Ramchandra Naik Kalia	Babu Bishnath Singh. Babu Satendranath Sanyal.
8	Babu Shiva Prasad Gupta	Babu Makund Lal.
9	Dr. Mohammad Shakoor	M. Naziruddin Ahmad.
10	Babu Chandrabhal	Babu Baijnath Das.
11	Babu Sampurnanand	Rai Todarmal.

Party in the first Swarajist Board.

Comparative table of the members of the first Swarajist and Munshi Mahadeo Prasad's Boards.

Serial number	1923-4 Names of members	1926-7 Names of members
12	Munshi Jayanti Prasad	Munshi Jayanti Prasad.
13	Hakim Abdur Rahim	Hakim Abdur Rahim.
14	Babu Baldeo Das	Babu Baldeo Das.
15	Pandit Yajna Narain Upadhaya ..	Pandit Yajna Narain Upadhaya.
16	Mirza Bedar Bakht	Mirza Bedar Bakht.
17	Babu Sri Prakash	Munshi Bishnath Prasad Srivastav.
18	M. Rafiuddin Ahmad	M. Muhammad Ekram Khan.
19	Pandit Krishna Chandra Sharma ..	Babu Bishnath Prasad.
20	Sheikh Abdul Alim	M. Abdul Matin.
21	Babu Ramdas Gaur	Babu Bholanath.
22	Sheikh Badruddin	Dr. Habibullah.
	<i>Nominated</i>	
23	Rai Bahadur Babu Lalit Behari Sen Roy	Rai Bahadur Babu Lalit Behari Sen Roy.
24	The Senior Joint Magistrate ..	Sheikh Abdul Alim.

Barring Dr. Bhagwan Das, his two sons Babus Chandrabhal and Sri Prakash and a relation Babu Sheo Prasad Gupta, as many as ten out of the remaining twenty including the two nominated members were common to both the Boards; and out of the seven Muhammadan members of one Board no less than five remained in the other with Mr. Abdul Majid, the Swarajist independent Muslim as their leader.

The communal split.

44. The *cartel de gauche* constituted by the Swarajists, split up in the Board of Munshi Mahadeo Prasad into communal groups. The seeds were sown towards the close of the preceding Board. Mr. Abdul Majid the present Vice-Chairman, witness 42, has proved that, "In November, 1916, when the Government withdrew the official Chairman, there was an unwritten understanding between the two communities that the non-official Chairman of the Board would be Hindu and Muhammadan alternately; so that Dr. Bhagwan Das was, in pursuance of the above understanding, unanimously elected as the Chairman, after M. Maqbul Alam. After the retirement of Dr. Bhagwan Das, the members of the new Board were called upon to elect a new Chairman. The Mussalmans suggested that Khan Bahadur Maqbul Alam Sahib may be recalled as Chairman. Some of the Hindu members agreed to

it, for instance, Rai Bahadur Lalit Behari Sen Roy, Munshi Jayanti Prasad, Munshi Vishnath Prasad Srivastava, Babu Bhupendranath Biswas and others. A joint deputation waited on the Khan Bahadur and requested him to accept the office. He refused on account of his declining health, but the deputation would not listen to him. He was prevailed upon and he had ultimately to give his consent. He was assured that he would be elected Chairman of the Board, unanimously, but suddenly a day before the date appointed for the election, the conditions underwent a radical change. The cry of communalism was raised and the Hindu members of the Board left their Muslim colleagues and Munshi Mahadeo Prasad who had, two days before, himself gone to M. Maqbul Alam Sahib to request him to accept the office was pressed so hard that he had to declare his own candidature. The Mussalmans walked out in a body and Munshiji was elected as Chairman."

"Immediately after the election of Munshi Mahadeo Prasad", witness continued, "I and my party offered our co-operation to him. I went to the Munshi as "the spokesman" of the Muslim Party. At that time there were only two parties in the Board based entirely on communal basis, the Muslims, *en bloc* and the Hindus. The Munshi called an informal meeting at his house in which the Muslims attended and only five or six out of the Hindu members. This was how, accidentally almost, a mixed party came to exist of fourteen or fifteen members. The five or six members, so far as I can recollect, were Munshi Jayanti Prasad, Rai Todarmal, Munshi Vishwanath Prasad Srivastava, Babu Bhupendranath Biswas and Rai Bahadur Babu Lalit Behari Sen Roy. I forget one or two more names."

But this combination did not last long. After a period of about a year, at the time of the appointments of the new sub-committees in the month of April, to quote the witness once more, "a new combination came into existence, quite accidentally again. Differences arose as to the formation of these committees and some people went on one side and some on the other. The Muslims alone remained solid." Some of the Hindu members to quote the witness again, "of our party broke off and went over to the other, while some of the other party, came in. As we were in the minority now, the other party proceeded to appoint the sub-committees according to their liking. We brought the question before the Board in the form of an objection and M. Abdul Wahid Khan the then Senior Vice-Chairman, considered the position thoroughly, and finally when the matter was placed before the Board, the Board agreed with us and the previous resolution was cancelled

under section 94 and the sub-committees were formed afresh. This (party distribution) lasted for the remaining two years of Munshi Mahadeo Prasad's time."

Seed of dis-
sension in
the office.
Communal
first.

45. Turning to the stipendiary element, Mr. Srivilas, nephew of Dr. Bhagwan Das, who was the Executive Officer, had retired from the service of the Board and had reverted to his original post of Deputy Collector. Applications were invited for the post and a sub-committee was appointed to consider them. A Muhammadan candidate from Lucknow who was Secretary to the Maharaja of Mahmudabad and had taken an active part in the framing of the present Municipalities Act, was at first considered to be the most eligible candidate. But the Hindus apprehended that the permanent Secretary, Mr. Paladhi, who was about to retire and the Assistant Secretary, Mr. Abul Khair, the present Secretary, who was then acting for Mr. Paladhi was to succeed him; and if a Muhammadan Executive Officer were appointed the whole administration would be Muhammadanized. Dr. Bhagwan Das's own son, Babu Chandrabhal canvassed and in the meeting of the selection committee, all the Hindus, who were in the majority, cast their votes in favour of a local man, one Mr. Asharfilal Gupta, of the same caste as Dr. Bhagwan Das. Mr. Asharfilal was dismissed by Munshi Mahadeo Prasad within two months of his assumption of office.

Personal
next.

46. The Assistant Secretary Mr. Abul Khair who had got in in Dr. Bhagwan Das's time was confirmed as Secretary on the retirement of Mr. Paladhi, the permanent incumbent. We may observe that whenever there are two officers so close to each other in rank that a clear division of duties becomes difficult, the man next in rank is not unoften liable to yield to the temptation of impatiently looking forward to the chance of securing the higher post. Naturally, therefore, Mr. Khair had expected, upon the dismissal of Mr. Asharfilal, that the choice would fall on him. Matters, however, took a different turn. Mr. Bennett, to whose inquiry and report we have referred already had, amongst other recommendations made one, that the Executive Officer should be imported from without instead of being found by promotion from within. The person selected was accordingly the present incumbent, Rai Bahadur Pandit Jagannath Prasad Mehta, a retired Superintendent of Police. Ever since this arrangement the position of Mr. Khair, in relation to that of Mr. Mehta, has been one of a disappointed rival.

Comparative
table of the
members of
the last two
and the
present
Board.

47. We must now revert once more to the members of the Board. For the sake of convenience of reference and comparison we append below a consolidated table of the members of the penultimate Board

(of Munshi Mahadeo Prasad), the last Board and the present, sitting Board :

Penultimate Board	Last Board	Present Board
Dr. Habibulla	Also in the last Board ..	Dr. Habibulla.
Babu Bholanath	Ditto ..	Babu Durga Prasad (New).
Mirza Bedar Bakht ..	Ditto ..	Mirza Bedar Bakht.
Babu Baldeo Das	Ditto ..	Babu Baldeo Das.
Pandit Yajna Narain Upadhaya.	Babu Subodh Chandra Lahiri.	Babu Subodh Chandra Lahiri.
Hak Abdul Rahim	M. Mujtaba Ashraf ..	M. Mujtaba Ashraf.
Munshi Jayanti Prasad ..	Also in the last Board ..	Munshi Jayanti Prasad.
Rai Todarmal	Ditto ..	Munshi Ram Saran Lal.
M. Naziruddin Ahmad ..	Also in the last Board ..	M. Jalil Khan.
Babu Makund Lal	Babu Raghunath Singh ..	Babu Murari Das.
Babu Baijnath Das	Also in the last Board ..	Dewan Ramchandra Kapur.
Babu Bishnath Singh ..	Ditto ..	Vacant.
Babu Bhupendranath Biswas	Ditto ..	Vacant.
Babu Satyendra Sanyal ..	Babu Satish Chandra Gupta	Babu Bijai Prasad Mukerji.
M. Abdul Majid	Also in the last Board ..	M. Abdul Majid.
M. Abdul Matin	Ditto ..	Haji Abdul Haque, M. Saiful Rahman (added).
Bishnath (Jhingan) Sahu ..	Ditto ..	Bishnath Sahu.
Pandit Govindrao Joglekar ..	Pandit Devendra Narain Sharma.	Pandit Devendra Narain Sharma.
Munshi Durga Prasad	Pandit Kamalaker Chaubey	Pandit Kamalaker Chaubey.
M. Abdul Wahid Khan ..	Mirza Rahmatulla ..	Mirza Rahmatulla.
M. Muhammad Ekram Khan	Also in the last Board ..	M. Muhammad Ekram Khan.
Munshi Bishnath Prasad Srivastava.	Ditto ..	Munshi Bishnath Prasad Srivastava.
<i>Nominated</i>		
Rai Bahadur Babu Lalit Behari Sen Roy.	Ditto ..	Rai Bahadur Babu Lalit Behari Sen Roy.

Penultimate Board	Last Board	Present Board
<i>Benares Hindu University</i> Pandit Iqbal Narain Gurtu ..	Also in the last Board ..	Pandit Iqbal Narain Gurtu.
<i>Kashi Tirath Sudhar Trust</i> Hon'ble Raja Sir Moti Chand, KT., C.I.E.	Also in the last Board ..	Hon'ble Raja Sir Moti Chand, KT., C.I.E.
<i>Depressed classes</i> Chaudhri Jaggannath, M.L.C..	..	Chaudhri Jaggannath, M.L.C.

We will quote once more the Senior Vice-Chairman, Mr. Abdul Majid, witness no. 42. "Then came the last Board. We knew that Hindu gentleman was going to be elected. Two days before the election of the Chairman, I was dragged into the field. Rai Bahadur Lalit Behari Sen Roy gave his consent to my declaring my candidature and Mr. Bhupendranath Biswas and Babu Baldeo Dasji came to me at 11 p.m. in winter and told that I must be ready to accept the office. I then took them to M. Naziruddin Ahmad's house and there the matter was practically settled. But when we got up in the morning the whole town was ringing with the same old cry. Perhaps the other Hindu gentleman who was contesting Lalit Babu (the witness has mentioned him to be the present Chairman Mr. Gurtu) or his workers, finding that in this inter-communal strife a Muslim was going to be elected, gave his votes to Lalit Babu and he was elected.

After his election as Chairman, for some time there were no parties particularly, in this sense that so far as the Muhammadans were concerned they were indifferent. But after a little while, i.e. in April, when the sub-committees were formed, again a party was formed. One party consisted of all the Muhammadan members plus few Hindus, e.g. Babu Bishwanath Prasad, Babu Bholanath, Babu Baldeo Das and was in the minority. The rest formed the majority party and were all Hindus. They had no leader but their spokesman was Babu Bhupendranath Biswas. None of the parties had a leader in the right sense of the term. Of our party, the spokesman was myself Mirza Naziruddin Ahmad and Babu Bishwanath Singh. These parties did not work uniformly as parties. In other words they showed no signs of existence except on special occasions like the election of Chairman or the formation of the sub-committees. In other matters the members of the Board voted freely on the questions coming before them and

placed their views before the Board in regard to them irrespective of the fact that they professed to belong to any particular group. The last Board closed its career with this party formation."

48. The naturally inimical relations between the Secretary, Khair, and the Executive Officer, Mehta, seen already, and the facts proved from the above statements of Mr. Abdul Majid, the present Senior Vice-Chairman, help to spot the nucleus of the present factions in the Board. It remains to follow up the growth. Office hands in sympathy with the Secretary, Khair, on the one hand and the recipients of patronage of favour amongst those serving under the Executive Officer, Mehta, on the other, came gradually to form cliques of their own, headed respectively, by the above two officers. Appended elsewhere will be found a statement showing the relationship of particular employees with particular members. Naturally these members came to range themselves gradually on the side of their own relations or nominees in the office. The process went on till matters assumed their present proportions and the two mixed factions of the members and the office hands to be seen today were formed.

The nucleus
and the
growth.

49. The evil could have found a check only in the personality of the Chairman if he were strong. The ex-Chairman, Rai Bahadur Babu Lalit Behari Sen Roy was, however, a regrettably weak Chairman. He was no more than a mere ornamental head of the Board. It was practically certain from the day of his election as Chairman that he would make but a weak Chairman. In the meetings he was a mere speaker instead of a leader. Being an employee of the Benares State, we have got ample proof of his being too occupied with the work of the state to have leisure for anything else. He fell soon a prey to the influence of the office, and came to court automatically, though probably unknowingly, the general public's censure. His impotence may be attributed to the deterioration of the sub-committees, the partiality of his colleagues for personal intrigue and the inability of his Board, generally, to deal with practical problems. His failures, nevertheless, cannot but be condemned and his mistakes deplored.

A weak
Chairman

50. Similarity of vicissitudes in their career went a long way in bringing about the speedy coalition of the Secretary Khair and Mr. Abdul Majid, the Vice-Chairman. Beyond the bond of a common religion, both professed Swaraj as their political creed. Both had entered in their municipal career under the aegis of a common benefactor Dr. Bhagwan Das. One was a disappointed candidate for the post of the Executive Officer, the other for the office of the Chairman of the Board. Mr. Abdul Majid's interests in Khair was a secret no longer when, in June, 1928, the latter had applied for the post of the

The Khair-
Majid
coalition;

Secretary upon the permanent incumbent having applied for leave, preliminary to retirement. Dr. Abdul Karim, an ex-member of the Board and a Swarajist, witness no. 21, has referred to the incident in his written statement as an example of the member's logrolling in the Board. The parties in the Board at this period were (1) of Mr. Abdul Majid and (2) the Hindu members whose spokesman, to quote the expression of Mr. Abdul Majid, was Babu Bhupendranath Biswas (*see* the evidence of Mr. Abdul Majid, witness no. 42 where he speaks of the party in the Board after the election of Rai Bahadur Babu Lalit Behari Sen Roy). The facts were, as they appear from a perusal of resolutions nos. 162 and 170 of the Board's meeting, no. 14, dated the 24th June, 1928, that Mr. Biswas was supporting a particular contractor for the lease of the Bishesharganj market, about the most lucrative amongst the municipal markets. Mr. Bedar Bakht, Mr. Abdul Majid's lieutenant was opposing Biswas and his nominee. It was expected, naturally, that Mr. Abdul Majid was also on the same side as Bedar; but to the surprise of all he supported Biswas. A few items after, the application for leave of the permanent Secretary who was about to retire and Khair's application for the post came up for the consideration of the Board. Khair being a Muhammadan opposition was expected from the Hindu *bloc*; but equally surprisingly not a finger was raised against his appointment. We have no doubt that Dr. Abdul Karim, witness no. 21's surmise was right that an understanding had been arrived at between Messrs. Majid and Biswas that they will support each other's man.

Evidence
makes it
clear.

Witness Subodh Chandra Lahiri a Swarajist and Vakil, member of the Board and the Chairman of the laws and the by-laws committees proved, we will give it in his own words, "that in the last Board the Executive Officer commanded a majority of 20 members out of 26 in his favour. People who would not hesitate to condemn his irregularities were myself, Mr. Abdul Majid and Mr. Bedar Bakht and we could canvass on our side two or three more who were not fixed quantities. The reason why these members backed him was that some of them had pecuniary interests in contracts which the Executive Officer would give to some contractor, himself." Incidentally we may remark that regard being had to the evidence to which we will refer shortly, the above applies with equal force if not greater, to the party to which the witness himself claims to belong. And inasmuch as the party which the witness condemns and the party to which he claims to belong but which we condemn, go together to make the Board, we hold it proved that, with a few probable exceptions, hardly a single member is above Board in respect of the turpitude to which his evidence furnishes a clue. All of them are members of the sitting Board.

51. We are now in a position to spot the two groups of the elected and the stipendiary mixture in the present Board with some certainty. They are :

The two present groups spotted.

(1) The party of Mr. Abdul Majid, the Senior Vice-Chairman and Mr. Khair the Secretary consisting of themselves, Mr. Bedar Bakht, all the Muhammadan members (*vide* Mr. Abdul Majid's statement), except Mr. Muhammad Ekram Khan and Mr. Subodh Chandra Lahiri together with the Hindu members of his group.

(2) The rest of the elected element with the Executive Officer Mr. Mehta and his creatures in the stipendiary section form the other party.

The Superintendent of Education who is a Swarajist and owed his appointment to Dr. Bhagwan Das, is of course on the side of the first group. The remaining two officers the Municipal Engineer and the Medical Officer of Health, oscillate according as one party is in power or the other. At the present moment they are on the side of Messrs. Abdul Majid and Khair.

The Members

52. Our position with reference to this inquiry was one of peculiar difficulty. Our duty was one of the judge, the advocate and the party combined. We had to find witnesses ourselves and had to examine and cross-examine them at the same time without any outside instruction to guide us. Some documentary indication was all that we had for our inspiration. In the above circumstances it was hardly to be expected that we would come across a large mass of evidence upon any matter of the kind now in hand, namely the members' alleged turpitude. The little we have come by, we will give, and will make the best use of. In doing so we will, however, leave out from consideration the names of the gentlemen who are no longer in the Board or against whom the evidence was too small or flimsy to be relied upon.

Our difficulties.

53. Now municipal members are public servants within the definition of that term as given in the Indian Penal Code. The conduct of certain members of the Board as disclosed by evidence on record has been unworthy of them as public men and the chosen representatives of the people.

Municipal members are public servants.

54. The evidence of witnesses nos. 53, 3, 21, and 52 link Mr. Majid with two contractors who do business in this municipality. They are Messrs. Hiren Kumary Roy Chaudhry, witness no. 53 himself, and Sheikh Maulabux, witness no. 23. The former is a partner of a firm of Contractors, Builders and Engineers of Calcutta, Messrs. Harshnath

Mr. Abdul Majid, the present Senior Vice-Chairman.

Brothers and the local Manager of their Benares Branch of business. In order to follow the bearing of some of the passages in the several documentary evidence produced by this witness we might as well note that Mr. Abdul Majid is a graduate in arts and law but does not practise law. He is a member of a firm of silk mercers, which is constituted of some eighty or ninety partners, but probably he has some business of his own in the line, independent of the partnership. The next witness, witness no. 3 is an ex-sub-overseer of the Benares Municipality. He was either dismissed or he resigned on 8th of August, 1931, having served the Board for four years. We have relied upon his evidence only where it is supported by documentary or other evidence of an unimpeachable kind. Witness no. 21, Dr. Abdul Karim is an ex-member of the Board. He is an independent Muslim and has had several convictions under the Civil Disobedience Ordinances. We were impressed with his demeanour and straightforwardness. Politically Mr. Abdul Majid is also of the same party as the Doctor. Witness no. 52 is the present Executive Officer.

Mr. Abdul Majid was at Calcutta on 7th September, 1930, apparently in connexion with his silk business. From there he writes the letter Ext. X(11) of the above date to witness no. 53 as follows :

“MY DEAR HIREN,

THE condition of the Calcutta market is alarmingly bad. God knows what will happen to me. I have written to Bedar. Kindly see him immediately. He will take you to Mr. Mitter and do all he can to have your accounts settled.”

The evidence of witness no. 53 is that some of his bills were awaiting final adjustment by the Municipal Engineer the approximate amount of which was Rs.3,080. He had further applied for a refund of Rs.1,700 which he had deposited in the municipality as security money. He deposes with reference to the above letter of Mr. Majid that the sentence quoted above refers to his application for settlement of his bill and refund of his security money. The letter continues, “and dear Hiren, if I do not get sufficient money from Calcutta, you shall have to arrange for at least Rs.1,000 for me for two months.

More when we meet, Remind Mr. Mitter to write to his younger brother who wants some *kattan saris*. I am putting up at . . . etc.

Yours sincerely,

(Sd.) ABDUL MAJID.”

By Mr. Mitter the reference is to the Municipal Engineer, Mr. J. N. Mitra.

On the top of this letter is written in Majid's own hand, enclosed in a bracket and underlined twice, "tear it off after you have done with it." The significance of this is self-evident. It is that, there was some secrecy about the contents which the writer would not like to be exposed or made public.

Mr. Majid has admitted having written a letter to witness no. 53 like the above. His explanation is that witness no. 53 held some money sent for the price of some silk stuff which Mr. Majid had sold to some one on the recommendation of witness no. 53 and the letter was a part of a device adopted by him, Mr. Majid, to recover the money from witness no. 53. We are not particularly impressed with the explanation. To our mind the note on the top of the letter to which we have referred is a true index to the real purport of the letter.

The letter is important in another way. It shows that Mr. Majid had influence over Mr. Bedar Bakht who was the Chairman of the Public Works Committee in the year 1930, who, Mr. Majid suggests to witness no. 53 in the letter, would take witness no. 53 to the Municipal Engineer and help him out of his difficulties.

(2) We must proceed to another letter of Mr. Majid Ext. X(12). In the year 1928 there was an exhibition of *swadeshi* goods held under the auspices of the Indian National Congress which had assembled at Calcutta that year. On 25th December, 1928, Mr. Majid wrote the letter to witness no. 53 to say,

"DEAR HIREN,

AS I have crally requested you, please to ask Jagdish Babu to spare an hour for me and take you to the exhibition and purchase the following articles for me :

(1) *Khadi* (bleached)—2 pieces for trousers—extra even—extra closely woven.

(2) *Khadi* (bleached)—1 piece for shirts and Punjabis—fine even and closely woven.

(3) *Kashmira* (pure *swadeshi* woollen cloth) decent colour—extra soft stuff, for *sherwani*—(no *charkhana*)—cloth to be of the finest quality—for one *sherwani*, waist and cap.

(4) Some Kashmiri stuff, extra thick, soft, dark, decent colour for chester or Dhariwal blanket plain, thick, decent colour, superior stuff, fit for the above purpose.

Convey my best greetings to Jagdish Babu and tell him that I am dying to come down to Calcutta the moment I am free, etc.

Yours sincerely,
(Sd.) ABDUL MAJID."

Mr. Majid has in his statement admitted the facts, as also that the goods were bought for him and supplied. Witness no. 53 has also proved that Mr. Majid wrote to him the letter on the date he was leaving for Calcutta, that the goods were purchased, which cost Rs.85 were brought by him and given to Mr. Majid. He next proves having debited the account of commissions, paid in connexion with the Infectious Diseases Hospital (building contract), with the amount as is shown by the entry, dated the 6th January, 1929, in cash book Ext. X5 "commission to Jit Sahib." The account book is in Bengali and witness no. 53 is a Bengali with very little education. Either for this reason or because, as the witness says, "so that nobody can know who is the person", the name Jit Sahib is used for Majid Sahib.

Mr. Majid's reply is that he paid the price to Jagdish Babu who, as he styled, is his friend, about a month or a month and half later on his going to Calcutta. We doubt the correctness of this statement. First of all he maintained that the goods were worth Rs.15 or Rs.16 only. It is impossible to hold that the goods referred to in the letter would cost so little; and secondly as soon as he volunteered that Jagdish Babu was his friend, he was asked why in that case, did he ask witness no. 53 to buy the cloths and not Jagdish Babu direct to buy them and give them to witness no. 53 to be brought to Benares. Mr. Majid's reply was that he expected that witness no. 53 would pay for the goods. The question followed why should the witness have paid for them at all. The witness then realized the situation and in spite of his statement that this transaction was no part of his scheme to get his money out of witness no. 53, prevaricated that it was a part of it and he expected that witness no. 53 would pay because he was conscious of the fact that he owed him, Mr. Majid, money.

We would refer to the account books once more. Witness no. 53 proved an entry in cash book Ext. X5 account of 18th July, 1928, in which Rs.104 are debited to the account of commissions and entered as "commission to Jit Sahib, through Hiren Babu Rs.100 and Pathakji Rs. 4". Witness no. 53 proved that this sum of Rs.100 was given to Mr. Majid by way of "nazar" to please him as he, the witness, had received help from him in connexion with the Infectious Diseases Hospital contract as also because he hoped to get other favours from him in future. Witness added that by Pathakji was meant the clerk of the Municipal Board who sits in a room in the lower flat and issues cheques.

One word about these account books. The Head Office of Messrs. Harshnath Brothers is in Calcutta. Their Benares branch is managed by witness no. 53 who is one of their partners. Letter Ext. X1 proves that the proprietors, under that letter introduced one Babu Rameshwar

Singh to be retained in the Benares branch as the accountant, to keep the accounts in the vernacular of this province to which the proprietors belonged. Witness no. 53 proves and he is supported by Ext. X2 that Babu Rameshwar Singh was accordingly retained and he used to write the account books in vernacular. The copies of the Bengali account books were kept for the use of witness no. 53 because he did not know the vernacular of this province. Dispute arose between witness no. 53 on the one hand and the proprietors of Calcutta on the other. Witness no. 53 sued the latter in the court of the Additional Munsif of Benares for accounts. The Calcutta gentlemen produced witness no. 53's Bengali account books, which were then in their possession along with their pleading in reply to witness no. 53's suit; and we have got them, thanks to the timely care of our Secretary, under lock and seal from the learned Additional Munsif. The reliability of the books, therefore, lies in the fact that it was not in the possession of witness no. 53 but of his adversaries when he brought his suit, or when we got them.

We summoned, amongst other contractors, Sheikh Maulabux with his account books (witness no. 23). He appeared but did not produce any books of account. He said that none was kept except slips or memorandum. It would be difficult to believe him. His own statement is that he pays no less than Rs.750 as income-tax; did in the aggregate a business of Rs.85,000 in drainage work alone during the last five years—(it is Rs.1,91,673 according to the statement filed by the Municipal Engineer over his signature, dated the 22nd December, 1931)—supplied ballast worth Rs.40 to Rs.50 thousand and had in hand a building contract the estimated cost of which was Rs.12 to Rs.13 thousand.

Mr. Majid
and the
contractor
Maulabux.

We have noted at another place that Maulabux had some difficulty over his alleged attempt to tamper with a tender. This brings us to the Board's Proceedings, paragraph 42, dated the 26th May, 1931. Mr. Abdul Majid as Senior Vice-Chairman was in the chair. One member proposed that Maulabux's name should be removed from the list of approved contractors; another that in future neither he nor any firm with which he was connected should be given any work. In this way there was strong feeling against him in the meeting of the Board. Mr. Mujtaba Ashraf proposed that as a complete inquiry had not been made up to that time it was too early for the matter to be discussed in the Board and that no action was necessary till a complete inquiry was made. Mr. Bedar Bakht proposed that a sub-committee may be formed to inquire into the matter. Mr. Bedar Bakht was seconded by Mr. Mujtaba Ashraf. It is hardly necessary to remind that both Mr. Mujtaba Ashraf and Mr. Bedar Bakht were members of Mr. Majid's

party. Mr. Majid wound up the meeting by observing that it had taken an unusually long time and must therefore be dissolved. He asked the members "to decide the matter definitely amongst themselves." It will be seen presently that he meant that the matter should be hushed up. He fixed a date ostensibly, for holding an emergent meeting for a further discussion of the matter.

When the matter came up next before the Board Mr. Majid was again in the chair. The member who had on the previous meeting moved that Maulabux's name might be removed from the list of contractors withdrew his resolution. The proposal of the other member that no further municipal work should be given to him was dropped. A third member's proposal that the Board itself should make inquiries instead of entrusting the matter to a sub-committee for inquiry was also dropped. Can there be evidence of logrolling more glaring than this?

Mr. Bedar Bakht's proposal nominating amongst others, four Hindus, to form the committee to inquire into the conduct of the contractor, was also dropped; and a committee was formed consisting of Mr. Majid, Mr. Bedar Bakht and two Hindus. This committee was asked to submit its report within a fortnight but no report has seen the light of the day up to the present day.

We remember that Mr. Majid deposed that it was the fault of the committee not to have held any meeting or made any report for this long period. What happened has, however, appeared from the postcard Ext. LXXXIV which Mr. Majid wrote to Mr. Bedar Bakht referred to already and given *in extenso* below :

"CALCUTTA :

The 12th June, 1930.

DEAR BEDAR,

Mr. Abdul
Majid
influencing
Mr. Bedar,
Chairman,
Public Works
Committee.

I MAY have to stay here till the 16th of this month. Till then do not call any meeting of the Public Works Committee and if you find you shall have to call any meeting, please postpone the consideration, acceptance or rejection of the tenders, etc., till I come back. Similarly do not convene any meeting of the inquiry committee in my absence (the words of this sentence are underlined).

I am doing fairly well here, hoping you and Abdul Khair and Mr. Ashraf will also be enjoying the best of health.

Yours sincerely,

(Sd.) ABDUL MAJID."

Mr. Majid admitted that the committee of inquiry referred to in the postcard was the same which was appointed to inquire into the matter of complaint against Maulabux. It is easy therefore to see how only through Mr. Majid's efforts and not for any other reason no report ever saw the light of the day.

The postcard is important in several other respects. It again shows Mr. Majid's complete influence over Mr. Bedar Bakht. Mr. Bedar Bakht obeyed the mandates of Mr. Majid to the letter. The next meeting of the Board after 12th June, 1930, was fixed for 24th June. We have no means of knowing the business on the agenda that day, but we know this that as soon as the meeting assembled, the very first thing which Mr. Bedar Bakht did was to move an adjournment on the ground that he had sent some interpellations long before and unless replies were received to them the meeting must stop. The postcard shows further how members used to interfere in the disposal of tenders to secure advantage for their favourite contractors. It also shows how members used to manoeuvre outside the Board to set at naught its intentions.

When the complaint was believed to be still pending inquiry, Maulabux was given work after work. Thus under resolution no. 236, Maulabux was given a contract for one lakh cubic feet of Chunar ballast at Rs.13-4-0 per hundred c.ft. By resolution no. 237 he was given the sole contract for carting of ballast during the year. By resolution no. 240 road consolidation was given to him of an estimated value of Rs.17,500.

Due to financial stringency the Municipal Engineer was ordered, apparently under colour of Board's resolution no. 62(b), dated the 28th May, 1928, to stop all works and inform the supply contractors to stop supplying materials. Maulabux made an application that he was in the middle of his contract (supply of one lakh c.ft. of ballast); and the Engineer's order was calculated to work hardship. Mr. Majid moved the resolution and got it passed that the remaining quantity must also be accepted from Maulabux. Mirza Bedar Bakht moved that Maulabux should be given extension of time till the quantity which was still undelivered was supplied by him; and Mr. Majid moved, and his resolution also was passed, *nem con*, that Maulabux should be paid *within* the financial year (this proceeding took place on 2nd of March); and if no money was available in the current budget, it should be paid from the next year's budget.

His unusual
interest in
contractor
Maulabux.

(2)
Babu Baldeo
Das. His
undue inter-
ference with
the adminis-
trative work.

55. (a) Slip to Tax Superintendent without date, asking him not to cut off the water connexion of house no. B26/98 for five days as he (the member) wanted to see the accounts.

(b) Slip to Tax Superintendent, dated the 20th August, 1929, asking him not to cut off water connexion of house nos. B12/14 and 78 for two weeks.

(c) Slip to Tax Superintendent, dated the 22nd August, 1929, asking him to extend the time of payment by Mt. Sheokali Debya by fifteen days.

(d) Slip to Tax Superintendent, dated the 14th March, 1928, asking him to extend time for house nos. 9/34 and B2/189, etc., and not to cut off water connexion.

(e) Slip to Tax Superintendent, dated the 1st September, 1929, asking him not to cut off water connexion of house nos. B6/115, etc., for fifteen days.

(f) Slip to Tax Superintendent, dated the 3rd September, 1929, asking not to cut off water connexion of house no. B22/208 for eight days.

(g) Slip to Tax Superintendent, dated the 31st August, 1929, asking him to extend the time of payment of tax on house nos. Ck58/99 and 100 by ten days.

Babu Baldeo
Das and
contractor
Munnalal
Govila.

Babu Baldeo Das is about the most senior member in this Board. He is a gentleman of influence and is an honorary magistrate. He has held office in the Board in various capacities. In the year 1929-30 he was the Chairman of the Public Works Committee and in the following year a member but being the ex-Chairman as also from his position otherwise, the most influential member.

In the year 1929-30 Messrs. Munnalal Govila had a contract for the supply of 150,000 c.ft. of ballast. On 7th January, 1930, the sub-overseer reported that the quantity supplied was 160,996 c.ft. or nearly 11,000 c.ft. more than the contractual amount. Munnalal Govila has evidently been paid for this extra quantity although he was not entitled to it. There is nothing to show how this matter ended.

On the other hand in resolution no. 1087, dated the 22nd February, 1930, which was after 7th January, 1930, aforesaid a report of the Public Works Committee was put up that by mistake the Municipal Engineer had estimated the requirements at only 30,000 c.ft. whereas the quantity actually required was 64,000 c.ft. and therefore the difference might be sanctioned for purchase in anticipation of the Board's sanction. This order was also given to Munnalal Govila.

But the matter did not stop there. On 15th March, 1930, the Chairman Babu Baldeo Das wrote to the Municipal Engineer that there was some money which was going to lapse and suggested that Munnalal

Govila may be given an order for 40,000 c.ft. more of ballast. This was done although the Public Works Committee's sanction was not obtained till 23rd April, 1930, and that of the Board never obtained. It was most objectionable that materials should be ordered for which there was no use merely because money was going otherwise to lapse.

In the year 1929-30 tenders were invited for large quantities of ballast of different kinds. Munnalal Govila who appears to have practically a monopoly in the line submitted his and amongst his competitors there were two, Messrs. Sanyal Mukerji & Co. and Sheikh Maulabux. The former's tender was rejected on the ground that his rates were so low that he was not expected to be able to perform the contract if given to him whilst only in the previous year Munnalal Govila's tender was accepted as against Messrs. Sanyal Mukerji because the former's rates were lower than those of the latter. Sheikh Maulabux's tender was not accepted on the ground that he had no quarry of his own which Messrs. Munnalal Govila had (*vide* Public Works Committee proceedings, dated the 19th July, 1929, presided over by Babu Baldeo Das). In short all kinds of pretexts were found to scare away the competitors of Munnalal Govila to patronize him.

On 6th August, 1930, according to resolution no. 197 Messrs. Sanyal Mukerji were given a contract for 50,000 Manpur chips first class at Rs.20-8-0 and the very next day, i.e. on 7th August, 1930, three members of the Board moved under section 94 a counter resolution for the cancellation of the resolution no. 197 on the ground that Messrs. Sanyal Mukerji had no quarries of their own and therefore Munnalal Govila might be given the contract for that quantity also. By the same resolution no. 197 one Messrs. Baldeo & Sons were given a contract for 25,000 Manpur chips at Rs.33 and the same counter resolution was moved against them also in favour of Munnalal Govila. The Public Works Committee by its resolution no. 237, dated the 20th August, 1930, sanctioned the contracts for the above quantities also in the name of Munnalal Govila at a certain reduced rate and the Board upheld the Public Works Committee by its resolution no. 235, dated the 31st August, 1930. A greater jobbery than this can hardly be imagined.

Again for financial stringency the Municipal Engineer asked Munnalal Govila to stop supply and deem his running contract to have ceased to be in force after 30th of June. Munnalal Govila had however his patrons in the Public Works Committee to back him and so he continued to deliver ballast contrary to the order of the Municipal Engineer. The Public Works Committee by its resolution no. 325, dated the 22nd August, 1930, sanctioned the acceptance of 23,780

Pakur ballast and of 2,703 Manpur chips which had arrived after the above date. The Board has not yet sanctioned these quantities and we do not know how it will deal with them.

It is difficult to give a list of the members and the irregularities committed by them. We will change the process and give the instances of the irregularities leaving the reader to draw his own conclusions against the members who are responsible for them.

(3) Mr. Bedar Bakht, Chairman of the Public Works Committee and his monetary dealings with a contractor.

56. The slip Ext. X13 produced by witness no. 53 proves that Mr. Bedar Bakht who was the Chairman of the Public Works Committee was not only in monetary dealings with witness no. 53 a contractor who had the contract of building the Infectious Diseases Hospital, but also owed him a sum of money. This was in violation of the Public Servants' Conduct Rules—according to the slips Ext. X13 Mr. Bedar Bakht wrote to witness no. 53 that he hoped to pay him off as soon as his, Mr. Bedar Bakht's, agent returned from a round of collection of rent.

More instances of members' interference in the administrative work

(4) Pandit Kamalakar Chavbey.

57. (a) A slip to Executive Officer, dated the 6th January, 1930, asking him to give a chance to a candidate for service.

(b) Letter to Executive Officer, dated the 2nd April, 1929. "One Chhagru Singh, an octroi chaprasi, is alleged to have been guilty of insubordination to and assaulted the Octroi Superintendent. The case is pending. You shall soon pronounce the judgment. Though it is an open secret that you very rarely dismiss a municipal employee, yet I would like to invite your attention to the hard times and the abject poverty of the man in question. The man is under suspension and any suitable punishment other than dismissal might satisfy all the parties."

(c) Letter to Executive Officer, dated the 7th July, 1930, asking him to appoint Pandit Ramnath Tewari as a census clerk and Pandit Ramanand Chaubey as a numbering clerk.

(d) Letter, dated the 18th January, 1932, to Municipal Engineer enclosing an application of a friend of his for exemption of municipal supervision fee, saying that if the permission was not accorded, he would be put to an unnecessary expense of Rs.30. "Please instruct the plumber to start the work, the formalities to be observed in due course."

(e) Letter without date to Municipal Engineer. "The application is for exemption of municipal dues. Why should you ask for any money? The committee, I am sure, will remit the amount."

(f) Letter, dated the 21st December, 1929, to Municipal Engineer. "I am sure you have come round by now, the bearer is in distress and

has been hard pressed for money. I shall feel obliged if you could see your way to sanction a part payment of his money, so that he might tide over the financial trouble."

58. (a) Letter to Executive Officer, dated the 6th March, asking that Karimullah Ahlmad, vernacular office, who had been discharged be provided with some job. (5) Babu
Jayanti
Prasad.

(b) Letter, dated the 21st March, 1929, to Executive Officer saying that three clerks had been dismissed summarily by Executive Officer without being called to explain their conduct and with great difficulty they had been restored to their post. But after reinstatement in spite of writer's oral recommendation to the Executive Officer they had not been given their pay for the period of suspension on technical grounds. Could he do justice to the poor clerks and have mercy on them?

(c) Letter, dated the 23rd August, 1929, to Tax Superintendent saying that the name of Mt. Manki C2/234 had been included by Mr. H. Ashraf in the poverty list and he should stop the realization of her taxes.

(d) Letter, dated the 3rd December, 1928, to Tax Superintendent asking him to stop warrant proceedings against Ghure for Rs.10 arrears on house C18/77 as he had applied for exemption.

(e) Letter, without date, to Tax Superintendent asking him not to shut off water connexion of C6/77.

(f) Letter, dated the 3rd December, 1931, to Tax Superintendent asking him not to shut off water connexion of (?)2/122 for a week. We will have occasion later in this chapter to refer to extensions of electricity along certain roads at Board's expense on a private occasion, at the instance of this member.

59. (a) Letter, dated the 27th April, 1930, to Executive Officer saying that Khoda Bux, peon, was a poor honest servant. He had been dismissed for the time being. He might be provided for. (6) Mr. S. N.
Sanyal.

(b) Letter, dated the 19th July, 1929, to Tax Superintendent Re. Ck11/37 and 11/46, asking him to instruct his men to wait for two weeks as the owner was ill and out of station.

We have it from the Municipal Engineer's oral evidence that this gentleman during his membership took the contract of raising the walls of the settling tank in the name of a contractor named Lal Singh. We will refer to the unsuccessful execution of this work in the chapter on Public Works.

Similarly, in connexion with the construction of Desh Bandhu Park at Dasaswamedh by his own resolution no. 546, dated the 22nd October,

1927, this gentleman had proposed the construction of this park and a passage for Zanana at Dasaswamedh at a cost of Rs.10,000 and offered to pay half the cost in memory of his parents. The connected file shows that the Board constructed the park and erected a bust of the late Mr. C. R. Das, and in this and the connected schemes a sum of Rs.15,504-6-0 as against the sanctioned allotment of Rs.10,000 was spent. Mr. Sanyal has not yet paid a single pie towards his contribution, viz. Rs.7,752.

7) Mr. S.
Lahiri.

60. (a) Letter, dated the 22nd August, 1929, to bill collector asking him to extend time to Mt. Yasoda to pay her dues for premises B26/44 Nawabganj.

(b) Letter, dated the 19th August, 1929, to bill collector, "Occupier of premises no. B5/236 is willing to pay Rs.10 immediately, he will also pay monthly instalment of Rs.10 so please put this before Executive Officer and postpone shutting off the connexion.

(c) Letter, dated the 19th August, 1929, to bill collector, asking him not to shut off the connexion of house no. B4/31 Oudh Gharbi.

8) Babu
Raghunath
Singh.

61. (a) Letter, dated the 2nd September, 1929, to Tax Superintendent. "Do not take any steps regarding no. Ck9/52 for a fortnight. The manager will pay you after a week."

(b) Letter, dated the 4th September, 1929, to Tax Superintendent asking him not to shut off water connexion of house no. Ck23/40 for a month.

Encroachments

Resolution
o. 47 4(a).

62. The general principle how to deal with cases of deliberate encroachments was laid down by the Board in its resolution no. 474(a), dated the 21st January, 1930, according to which they were to be dealt with without any leniency and the Board should ordinarily insist on their removal. Settlements on payments were permissible only in very exceptional cases. These were, however, scarcely acted upon by the members who apparently out of consideration for the offender accepted invariably money settlements. The following examples illustrate how the Board's resolution has been treated in practice as a dead letter :

EXAMPLE 1—*Resolution no. 107, Board's proceedings, dated the 30th May, 1930*

107. Finance Committee's resolution no. 52, dated the 1st May, 1929, recommending that one biswa and 1½ dburs of municipal land

in Hirapurā, Chowk ward on the Victoria Park Road be leased out to Babu Krishna Das on an annual *perjwat* of Rs.10 for thirty years.

(a) Pandit Iqbal Narain Gurtu proposed that the matter be referred to Babu Baldeo Das and Babu Vishwanath Prasad Sahu for inspection and report.

(b) Rai Todarmal proposed that the matter be taken up and decided at once that very day without referring it to any members.

Rai Todarmal was seconded by Munshi Jayanti Prasad. It was *resolved* that the question be taken up and decided at once.

(c) Pandit Iqbal Narain Gurtu proposed that the portion over which Babu Krishna Das had made an encroachment be taken back from him and the construction, if any, over it dismantled as per Board's resolution no. 474(b), dated the 20th January, 1930, and no settlement of land be made—*Dropped*.

(d) Babu Satish Chandra Gupta proposed that the plot of land in question be settled with the applicant on a *perjwat* of Rs.10 per annum but in view of the report that he has already encroached on a portion of the said land and has made construction over it without permission a compensation of Rs.100 be realized from him for such construction.

It was seconded by Babu Baijnath Das.

Munshi Jayanti Prasad put up an amendment that only Rs.10 be charged as compensation.

It was accepted by the mover.

M. Mujtaba Ashraf put up another amendment that for compensation or penalty as the case may be, the matter be referred to Executive Officer and the land be settled as recommended by Finance Committee—*Carried*.

EXAMPLE 2—*Resolution no. 208, Board's proceedings, dated the 12th August, 1930*

208. Babu Hargobind Das constructed steps measuring 20 sq. ft. in front of his house no. K22/83 without permission. Notice was given to remove it. The order was not complied with. Bench court fined him Rs.10. He submitted an appeal to the Collector who disallowed it. Public Works Committee by its resolution no. 76, dated the 4th May, 1929, has allowed the steps constructed without permission to remain if he was willing to execute a deed of disclaimer. He has expressed his consent to do so. To Board for orders.

The steps be allowed to remain on his executing a deed of relinquishment and paying Rs.25 as penalty.

EXAMPLE 3—*Mst. Thalo's case*

On 26th October, 1925, one Mst. Thalo Naipalin was given permission to construct her house no. C9/30 Chetganj.

Later, on measurement it was found that she had encroached upon the lane and had constructed a *chabutra* over it. So she was served with a notice on 17th February, 1930, and ordered to remove it within a week. She failed to comply and on 31st March, 1930, a case was launched against her.

She applied to the Executive Officer that before prosecution her case should be laid before the Public Works Committee.

The Executive Officer withdrew the case and laid it before the Public Works Committee.

On 13th May, 1931, the matter was discussed by the Public Works Committee and on the report of the Sarbarahkar, it was decided that there was an encroachment and it should be removed.

She failed to comply again and on 6th August, 1931, the Executive Officer ordered the Sarbarahkar to remove it.

On 15th August, 1931, Rai Todarmal submitted a resolution asking for the cancellation of the first resolution and allowing the *chabutra* to stand.

This was passed by the Public Works Committee on 17th August, 1931.

EXAMPLE 4—*Molai Ram's case*

One Molai Ram applied for construction in respect of house no. C8/69 Kabirchaura. The Executive Officer inspected the locality and amended the plan on the ground that if this was not done the lane in front would become narrow. He submitted his report on 1st June, 1927. The Public Works Committee discussed the matter in a meeting dated the 8th June, 1927, and ordered that the Executive Officer's recommendation be accepted adding "that is, the applicant was permitted to build according to the plan submitted by him."

The Executive Officer brought this wrong order to the notice of the Public Works Committee on 4th October, 1927. The Public Works Committee ordered that the former resolution was cancelled and the house should be built according to the plan amended by the Executive Officer.

On 26th January, 1928, the applicant filed an application for the re-consideration of the order. On 30th January, 1928, it was reported that the order was not complied with. The matter was put up before

the Public Works Committee and on 12th July, 1928, it was decided that as the house had already been built the construction would be allowed to stand.

In the year 1929 the same man applied for further construction of the same house and once again the Executive Officer submitted a report, dated the 18th July, 1929, saying that the construction if allowed would be an encroachment on the public way. He, the Executive Officer, therefore amended the plan. On this the applicant again filed an application to say that he had already received permission to construct according to his own plan in 1928 and therefore no objections should be raised. The Public Works Committee decided accordingly and permitted the construction.

EXAMPLE 5—*Imanullah's case*

The next case relates to the encroachment on municipal land by one Imanullah. It was reported on 25th January, 1927, that he was constructing a house without permission and he was served with a notice to stop. On 27th April, 1927, on the application of Imanullah contesting the notice the Sarbarahkar reported that he had also encroached on municipal land. The Executive Officer ordered on 17th June, 1927, that if he paid a penalty of Rs.5 no further action will be taken. He paid the amount.

On 17th August, 1927, the office reported and asked the Executive Officer if the amount was to be entered in the penalty register. On seeing the file the Executive Officer realized that he had taken no action about the encroachment so he passed another order asking the Sarbarahkar to measure the same and report. It was found that the encroachment was 134 sq. ft.

The matter was put up before the Public Works Committee along with the recommendation of Munshi Abdul Mateen that a penalty of Rs.5 be charged and the case be filed. The Public Works Committee decided that the encroachment should be removed (order dated the 8th April, 1928) and the Sarbarahkar was ordered to carry it out.

On 23rd July, 1929, some members put up a resolution that the former resolution of the Public Works Committee be cancelled and the platform in front of the house be allowed to remain. This was again put up before the Public Works Committee on 2nd September, 1929, but they still held that the encroachment should be removed.

Imanullah then approached the Chairman who inspected the locality and came to the conclusion that there was practically no encroachment, that settlement records appeared to be wrong and he directed the Public Works Committee to re-consider its order.

On this the Executive Officer himself inspected the locality and reported to the Public Works Committee that the penalty was deposited and no further action was necessary. But the committee once again held that its order to remove the encroachment should stand.

As the order to remove was not complied with Imanullah was prosecuted in court. The Executive Officer was again approached and given to understand that the encroachment would be removed so the case was withdrawn. But there was again no compliance and on 7th November, 1931, the Executive Officer once again ordered that he be served with a notice to remove it within three days. Imanullah has once again applied to the Public Works Committee for the matter to be considered. There the matter stands at present.

EXAMPLE 6—*Rahmatullah's case*

Vernacular file no. 163, Rahmatullah of Pandey Howli, Dasaswamedh ward, shows that on information that the owner of the house, Rahmatullah, had commenced construction without obtaining sanction, a notice was issued on 26th May, under section 186 of the Municipalities Act. The Assistant Secretary was also deputed to report how far the information that the house was actually under construction was correct. He reported that the construction work was in progress and brought with him Mohammad Yakub, son of Rahmatullah, who gave in writing that his father had already obtained permission from the Municipal Board, which was incorrect. The fact was that the plan was still before the Medical Officer of Health and was not finally sanctioned till 6th June. In spite of the fact that the Assistant Secretary ordered that the work should be stopped no heed was paid. Major portion of the house was constructed against the sanctioned plan.

The owner rendered himself liable to prosecution for disregarding the notice issued under section 186 and for unauthorized construction. This was a case in which the authority of the Board was flouted with impunity and the municipal rules disobeyed. The Executive Officer ordered that Rahmatullah be prosecuted and asked the Municipal Mukhtar to institute criminal proceedings against him. Mr. Abdul Majid intervened on behalf of Rahmatullah and wrote to the Executive Officer to have the case withdrawn and papers sent to the Public Works Committee for consideration. In the end a penalty of Rs.50 was imposed and the matter filed.

EXAMPLE 7—*A chabutra in Mohalla Chandan Shahid*

Vernacular file no. 124 of 1929, Mohalla Chandan Shahid, Chetganj ward, shows that the Executive Officer amended the plan declaring

the objected *chabutra* to be an encroachment. On appeal the matter was referred to the ward member who reported that the *chabutra*, being an encroachment, should be removed. Later on the same ward member on an application from the house owner said that the *chabutra* was not an encroachment, and the Public Works Committee filed the papers.

Remissions

EXAMPLE 1—*Assessment of house no. Ck37/54*

63. This house was assessed by the Special Officer appointed by Government at Rs.360 per annum. In July, 1929, the owner requested for the reduction on the ground that one storey had been demolished. The ward member Babu Baijnath Das reduced it to Rs.180 per annum from 1st October, 1929. On 20th January, 1930, the owner again applied that another storey had been pulled down. This time the ward member reduced it to Rs.108 per annum with effect from 1st April, 1930. An officer of the Municipal Board inspected the house on 21st May, 1931 and found that it was in the same condition as when it was originally assessed at Rs.360. Executive Officer raised the assessment back to Rs.360.

Example 2—An example of remission of lease money on no adequate grounds will be found in the chapter on Finance (paragraph 94 post) Remission of Rs.1,600 out of Rs.8,600 to contractor Deonandan Singh.

We now give below a few instances, which will show how the members gained personal advantages at the cost of the Board.

Personal Advantage

64. *Example 1*—Extension of electricity to the house of Rai Todarmal, a member, on the occasion of *mundan* ceremony of his nephew. All charges amounting to Rs.811-4-6 were met by the Board.

Example 2—Extension of electricity along the Kamachha Road in connexion with a marriage in the family of Babu Jayanti Prasad at a considerable cost. It is noteworthy that the extension of electricity on important roads like Maqbul Alam Road or in places of public recreation and resort like Victoria Park has been refused in spite of great public demand. Similarly the electrification of cement road from Lahurabir to the Railway Station had been put off until recently.

Example 3—Construction of storm water channel near the late Chairman's house. As referred to elsewhere, this work was started on a

note of Mr. Bishnath Prasad Srivastava and given to Babu Gauri Shanker, contractor, at 7 per cent. less than scheduled rates without inviting tenders. The way in which the work was initiated would show that the municipal authorities had for once conceived a great project for relieving the poor inhabitants of the locality from being inundated with the storm water during rains; but a close scrutiny of the file makes it abundantly clear that all the anxiety was only due to the rushing of storm water through the compound of the late Chairman.

Other irregularities

65. We have next to point out certain serious irregularities on the part of the members by way of taking important files and account registers to their homes.

Interpellations in the Board's meeting, dated the 19th May, 1930, will go to show that M. Abdul Majid took home and kept the cash book and visitors' tax book for a number of days.

Again a number of files were sent to M. Abdul Majid for orders and opinion while he was Senior Vice-Chairman. He is said not to have returned them with his report and after repeated reminders the Executive Officer was directed to send a clerk to his place to make out a list of files pending with him and to bring them back. Thirty-seven files were brought back without any notes.

Conduct of business in the Board

66. The few examples we have had the occasion to refer to have, we think, given some idea of the kind of work with which the Board used mostly to be kept occupied. We might refer to a few others which are absurd ludicrous.

Absurd

67. As if all the maladministration of the Board were due to want of trained men in India, the Benares Board thought of sending out some gentlemen, its ex-members, to Germany to study municipal working at Dresden. Mr. Lahiri took up the cue and proposed that Mr. Khair, the Secretary, who has, so far as we know, not given proof of any special capability in him, should also be deputed to study the municipal working in the same municipality in Germany. It was only fortunate that the proposal fell through by a narrow margin of only one vote, otherwise so much of the tax-payer's money would have been thrown into water. One of us who has considerable experience

of the municipalities was of opinion that these resolutions were unique in the annals of municipal administration in the province and possibly in the whole of India.

68. The Board had passed a resolution in a meeting held on 22nd July, 1928, to hoist the national flag over the Municipal Office. It had not, however, carried the resolution into execution. The Benares public convened a meeting in the Town Hall on 22nd May, 1930, to remind the Municipal Board of its resolution referred to above. The latter thereupon re-affirmed its resolution of 22nd July, 1928, and when the time came for performing the ceremony the question arose who was to bell the cat. The Chairman was absent on the ground of illness. Mr. Majid, the Senior Vice-Chairman, was asked to hoist the flag. He put forward the apology which was calculated at once to raise him in the estimation of the believers in anti-government principles as well as served as a reason for his keeping aloof from the ceremony. He gave the following statement: "I regret I am unable to comply with the wishes of the Board as I can only take part in the hoisting ceremony of a flag which would stand as a symbol for India's freedom of Independence." His excuse weighed with the Board because it had only the moment before made clear in its resolution that the flag would stand as a symbol of the national demand that India should forthwith occupy a position of equality with other self-governing dominions forming a constituent part of the British Commonwealth and not necessarily as an emblem of its complete independence from foreign yoke. The Junior Vice-Chairman, Mr. Vishwanath Prasad Srivastava, was next sounded. He said that he would not be in station at the time on the following day when it was proposed to perform the ceremony. The turn next came of the most senior member Babu Baldeo Das. He said that in face of the refusals by the Senior Vice-Chairman and the Junior Vice-Chairman, he was too humble a personage to have the honour of performing so important a ceremony. It was ultimately decided that the Executive Officer should put the banner over the tower of the very office where he presided. Ludicrous.

69. The Board by its resolution no. 382, dated the 2nd December, 1929, sanctioned the construction of certain shops known as the new chowk market. As the foundation was being dug a cry was raised among the Hindu population of the neighbourhood that there was a Shivalinga amongst the stones unearthed in digging. The work was stopped and the District Magistrate and the Superintendent of Archaeological Department were informed. The Archaeological Department after such inquiries as it thought fit to make wrote to say that the remains did not mark the site of any temple or other structure of Superfluous.

archaeological interest. After this it was the obvious duty of the Board to have ordered the work to proceed and to have simply brushed aside any further representation from the Hindus. The Board is suffering considerably financially on account of the non-completion of the work. The Board however has chosen to appoint a committee of members to inquire into the matter. Incidentally we may remark that all three gentlemen appointed on the committee are no longer in the Board, their elections having been set aside by the Commissioner. Nothing has been done and the Board continues to suffer loss.

Acrimonious. 70. We have to refer once more to the proposal of a member that certain ex-members of the Municipal Board should be appointed as its representatives and be requested to attend the Dresden Municipality in Germany to study municipal working. The Proceedings Book for the year (1929-30) shows that while this item was being discussed it gave rise to so much heat among the members that in order to avoid graver unpleasantness the Chairman was compelled to adjourn the meeting and ultimately to break it up.

Resolution no. 479 shows the unmannerly conduct of the members when the then Chairman of the Public Works Committee was asked to resign his post because his conduct as Chairman was not approved of. The Chairman submitted his resignation but something or other happened, which does not appear from the record of proceedings, when the mover withdrew his proposal and the Chairman his resignation.

Bad taste. 71. In referring to these resolutions we must not be supposed to express any opinion upon the question of the desirability or otherwise of corporate bodies like the municipal, to descend into the arena of politics, publicly to dissect the mind and motives of Government established by law. One school of thought is that Municipal Boards are bodies theoretically under official control and acts of Government are hardly fit subjects for the deliberations of such bodies. There is another that the Government intend, and have actually given effect to their intention, to extend the principles of local self-government and free the municipal corporation from every official fetter. We have not been commissioned to decide one way or the other. All that we mean by quoting these resolutions is to indicate the bad taste and worse language revealed in them :

(1) "Mr. . . . proposed and . . . seconded that this Board sends out its warmest congratulations to . . . two sincere and brave

soldiers of the national militia and the late and the present stalwart members of the Board on their arrest for breaking the *tyrannous* salt law which has been *grinding the half fed millions of the country to the ground.*"

(2) "Mr. . . . proposed and . . . seconded paying its most respectful homage to the greatest living men of the world . . . this meeting of the Benares Municipal Board considers his and his venerable compatriots and successors' incarceration as a clear and unmistakable sign of the *complete bankruptcy* of the prevailing system of government here in India and at home."

(3) "The following was moved from the chair Mr. Abdul Majid and passed unanimously :

"This Board is amazed at the action of this *panicky* Government in incarcerating at this juncture, etc."

(4) And the climax, Mr. S. C. Lahiri moved a resolution that "the Board appreciates the services of Messrs. . . . and other Congress leaders who have courted arrest in bringing the *satanic* Government to an end."

It is hardly any use multiplying instances. We are sure there was spite instead of spirit of honest criticism in the language of these resolutions.

72. The following is an instance of how business is conducted in the meetings of the Board even when one so serious as the revision of the budget is before it. One of us, the President, had the privilege of the Chairman's permission to a seat in the visitors' gallery in February last. One of the items on the agenda was the consideration of the Finance Committee's suggestion that certain money borrowed from the Imperial Bank of India on the security of some 3 and 3½ per cent. Government Paper should be repaid to the Bank by selling the aforesaid securities. One member said that it was calculated to maim the Board of its resources and should therefore be rejected. Another moved that War Bonds, instead of the 3 and 3½ per cent. Government Paper, may be sold. Now even an ordinary layman who had cared to follow the quotations of the money market published daily in the newspapers could tell that both the members were on principle wrong. The reason of the member who moved the amendment was, that by selling the War Bonds, the Board would be able to realize a sum nearer the original investment than if it sold the 3 and 3½ per cent. Paper. It was assumed that the latter were bought by the Board at par. Then rose a Swarajist member

Irresponsible
and
capricious.

who proposed that the Government Securities, whether 3 and 3½ per cent. Paper or War Bonds should all be done away with. The genesis of this suggestion is not far to seek. It was his anti-government creed. The matter was put to vote and the proposed amendment to sell the War Bonds instead of the 3 and 3½ per cent. Paper was carried. It goes without saying that the above members who took active part in the deliberations acted most irresponsibly without the least regard to the Board's real interest. The above absurd decision cost the meeting more than an hour and a half which was sheer waste of time. This kind of caprice is bound to involve the Board in loss both of time and money and cannot be too strongly deprecated.

Omission to perform prescribed duties.

73. According to the G. O. no. 3320/XI—294, dated the 29th November, 1928, the Chairman or the Executive Officer should inspect the municipal office periodically at least once every quarter and record his or their remarks in an inspection book. Under the Government Order it is the duty of the Chairman to see that effective action has been taken to remove the defects disclosed in the inspection notes. The inspection note should be produced before the auditors at the time of the annual audit. The Board's attention was drawn to the Government Order as would appear from its resolution no. 173 of 25th July, 1929. The Board approved of it and in spite of this formal approval the facts are admitted that no inspection book is maintained and much less is any periodical inspection made whether by the Chairman or the Executive Officer as required under the Government Order. The result was that the late Chairman and the Executive Officer were perfectly ignorant as to whether rules are observed and followed by the office or the registers and records were up to date. On the other hand it is only desirable that not only the Board but every sub-committee and head of the department under its control should, with profit, follow the Government Order and keep an inspection book of its own.

Attendance of members in meetings

Attendance in meetings an index to interest.

74. Attendance of members in a meeting according as it is of the Board or of the sub-committee is an index to their interest. The following statement shows the percentage of the members' attendance in the Board's and the sub-committee's meetings. It will be seen that the attendance on sub-committees has not been as good as the attendance on Board's meetings. As the real work is done in the sub-committees, poor

attendance of the members in them points to that vicious tendency noticeable in some members, who are anxious of exercising their prerogative of voting rather than doing substantial work :

Names of members	Number attended out of total number of Board's meetings, 54	Total number of sub-committee's meetings which the member could have attended	Total number which the member did attend	Board's sub-committees	Percent-ages
				Per cent.	Per cent.
Rai Bahadur Lalit Behari Sen Roy, Chairman, Board and Finance Committee.	29	37	17	54	46
Babu Bholanath	19	32	5	35	16
Dr. Habibullah, Chairman, Public Health.	27	62	27	50	47
Babu Baldeo Das, Chairman, Octroi.	54	74	73	Cent per cent.	Cent per cent.
Babu Subodh Chandra Lahiri, Chairman, Law.	36	27	13	66	49
Mirza Bedar Bakht, Chairman, Public Works.	42	34	22	78	65
Munshi Jayanti Prasad, Chairman, Water Works.	35	22	11	65	50
Rai Todarmal	42	44	34	78	78
Mr. Mujtaba Ashraf	43	43	24	90	56
Babu Baijnath Das	13	63	7	24	11
Babu Raghunath Singh	32	25	20	60	80
M. Neziruddin Ahmad	34	18	2	63	11
Babu Bishnath Singh	2	Arrested on 14th April, 1930, during civil disobedience movement.			
Babu Satish Chandra Gupta	46	25	17	81	68
Babu Satendra Nath Sanyal	5	..	..	10	Nil

Names of members	Number attended out of total number of Board's meetings 54.	Total number of sub-coms mittee's meetings which the member could have attended	Total number which the member did attend	Board's sub-com mittee's	Percent-ages
				Per cent.	Per cent.
M. Muhammad Abdul Majid, Chairman, School.	41	82	29	75	35
Babu Bishnath Prasad Sahu ..	34	34	16	63	47
M. Muhammad Abdul Matin ..	28	60	15	52	25
Pandit Devindra Narain Sharma	53	18	17	98	95
Pandit Kamalaker Chaube ..	43	51	33	79	65
M. Rahmatullah	44	39	34	80	88
Munshi Vishnath Prasad Srivastava, Chairman, Education.	54	80	80	Cent per cent.	Cent per cent.
M. Muhammad Ekram Khan ..	31	42	5	58	12
Hon'ble Raja Moti Chand ..	8	..	..	15	..
Pandit Iqbal Narain Gurtu ..	16	Chairman, By-laws Committee, resigned on 17th April, 1930. Chairman, School Committee, resigned on 18th September, 1930.		30	..
Babu Bhupendranath Biswas ..	52	23	19	95	83

Tendency to put off work and delays.

75. Appended below are two statements to show how important business suffered on account of the Board's time being taken by the members in matters foolish or useless of which examples have been noted above. The first statement will give an idea of the number of adjournments to which any ordinary matter was likely at times to be subjected and the time taken in its disposal; and the second, unanswered important correspondence which have failed to receive the Board's attention for months, at times years and in some cases never at all.

75(a).

Table no. I

Serial number	Subject	First time before the Board	Postponements and final result
1	Resolution no. 471. Construction of pipe sewer at Bhaironath. Engineer revised the bill submitted by contractor Maulabux and excluded some items. Public Works Committee referred the matter to M. Abdul Majid, Chairman, Public Works Committee, who got another bill prepared. Municipal Engineer refused to pass this bill as amounts determined by Chairman, Public Works Committee, were against measurements put up.	18th September, 1926.	(1) Postponed. (2) 25th September, 1926. Postponed. (3) 30th October, 1926. Postponed. (4) 13th November, 1926. Postponed. (5) 29th November, 1926. Postponed. (6) 4th December, 1926. Postponed.
2	Resolution no. 441. By-laws Committee's resolution authorizing Chairman to disallow any resolution moved by any member for reasons to be recorded.	18th September, 1926.	(1) Postponed. (2) 25th September, 1926. Postponed. (3) 4th December, 1926. Postponed. (4) 12th December, 1926. Postponed.
3	Resolution no. 526. Kalia Sahib's letter that Rs. 600 demanded by Municipal Board for purchase of G. P. Notes yielding interest in order to pay annual <i>parjawat</i> of land purchased for new latrine at Godowlia was included in Rs. 17,000 donated by Musammatt Ganga Bai and nothing more was due.	26th September, 1926.	(1) Put up with file. (2) 30th October, 1926. Put up with Executive Officer's report. (3) 29th November, 1926. Municipal Engineer's report wanted, with final account. (4) 4th December, 1926. Put up with full detailed account.
4	Resolution no. 69. Dr. Shobaram's suggestion to frame rules to control drug shops of allopathic medicines and the registration of allopathic doctors according to United Provinces Medical Act, 1917.	15th May, 1926.	(1) Referred back to Public Health Committee. (2) 26th July, 1926. Proposals received. Postponed. (3) 18th September, 1926. Postponed. (4) 25th September, 1926. Rejected.
5	Resolution no. 168. As per Board's resolution no. 31, dated the 11th April, 1926, estimate for iron-shed over platform at Nichibag for shops for Rs. 4,328 for Board's sanction.	12th June, 1926.	(1) Postponed. (2) 29th June, 1926. Postponed. (3) 10th July, 1926. Postponed.

Serial number	Subject	First time before the Board	Postponements and final result
6	Resolution no. 433. District Magistrate's request for a grant for Kashi Anathalaya.	18th September, 1926.	(1) Postponed. (2) 25th September, 1926. Postponed. (3) 23rd October, 1926. Postponed. (4) 19th December, 1926. Put up with next budget. (5) 30th July, 1927. Put up with complete papers.
7	Resolution no. 440. Babu Bishnath Singh's proposal about regulating the killing of cows, goats, and buffaloes for eating purposes.	18th September, 1926.	(1) Postponed. (2) 25th September, 1926. Postponed. (3) 30th October, 1926. Postponed.
8	Resolution no. 784. Resolution of Babu Bhupendranath Biswas that a sub-committee be appointed to modify projection by-laws and by-laws relating to erection, etc. of buildings.	22nd January, 1927.	(1) Postponed. (2) 5th February, 1927. Postponed. (3) 5th March, 1927. Put up at next meeting.
9	Resolution no. 684. Medical Officer of Health's note for an extra Inspector on Rs. 75 to supervise cleaning of sewers and pavement work. Recommendation received from Public Health Committee on 5th February, 1927.	19th December, 1926.	(1) Referred to Public Health Committee. (2) 5th February, 1927. Postponed. (3) 5th March, 1927. Put up at next meeting.
10	Resolution no. 39. Notice by Babu Bhupendranath Biswas, (1) that as the road along the river from Panch Ganga to Assi is used by public, it should be maintained by Municipal Board.	11th April, 1926.	(1) 11th April, 1926. Postponed. (2) 15th May, 1926. (3) 10th July, 1926. Withdrawn.
11	(3) That old trees on foot-paths of Dasaswamedh main road be removed as buildings are affected.	Do. ..	(1) Postponed. (2) 15th May, 1926. (3) 10th July, 1926. Withdrawn.
12	Resolution no. 393. Rai Bahadur L. B. Sen Roy's proposal to stop leasing lands on Nandesar tank and to improve the site by-laying gardens, etc.	31st August, 1926.	(1) Postponed. (2) 18th September, 1926. Postponed. (3) 25th September, 1926. Dropped.
13	Resolution no. 633. Babu S. N. Sanyal's proposal to impose bicycle tax.	29th November, 1926.	(1) Postponed. (2) 4th December, 1926. Postponed. (3) 12th December, 1926. Withdrawn.

Serial number	Subject	First time before the Board	Postponements and final result
14	Resolution no. 783. Resolution of Babu Bnupendranath Biswas that from 1st February, 1927, lanes, streets and roads, etc. may be named after donor paying highest amounts for their improvement above Rs. 500.	22nd January, 1927.	(1) Postponed. (2) 5th February, 1927. Postponed. (3) 5th March, 1927. Withdrawn.

We have chosen the above examples from the Board's Proceedings books of the year 1926--7. The task of wading through the same of the other years proved laborious and was therefore abandoned. Some of the instances noted will be seen to have either been withdrawn or abandoned by the proposers after more than one postponement. The probable reason of this seems to be that the proposers lost patience.

75(b).

Table no. II

Serial no.	Correspondence with reference no. and date	Remarks
1	28th/29th September, 1926. No./Memo. Commissioner refers this office 1678/III—1, dated the 3rd February, 1926, inquires what action has been taken to prevent the disfigurement of the celebrated Ghats by advertisement.	No reply yet. The matter is still before the Board.
2	24th/25th March, 1927. No. 1436, District Magistrate, Benares, forwards the letter referring relicensing of cycles in connexion with thefts of bicycles in the city.	Ditto.
3	30. 6th/2nd June, 1928. No./Memo. Commissioner reminds for reply to G. O. no. 72/XI—78, dated the 7th January, 1925, regarding model by-laws of licensing carts and handcarts.	Ditto.
4	24th/26th September, 1928. No. 4585/XXIII—81. Commissioner forward copy of G. O. no. 3568-C/XI—226, dated the 11th September, 1928, reminds of letter no. 1900 of 27th August, 1927, in connexion with the census of water connexion and fixation of meters and asks for a reply.	Ditto.
5	1st/3rd November, 1928. No. 439/XXIII—430. Suggests that by-laws for midwives and <i>dais</i> be framed with such modification as may be necessary to suit local conditions and the by-laws framed should be sent to him for sanction.	Ditto.
6	12th/14th December, 1928. No. 978/XXIII—81. Commissioner forwards copy of G. O. no. 7814, from the Superintending Engineer, Public Health Department, to the Secretary, Board of Public Health, in connexion with the settling tanks and asks for an early reply.	Ditto.

Serial no.	Correspondence with reference no. and date	Remarks
7	3rd/15th May, 1929. No./Memo. Commissioner refers to his no. 4058, dated the 11th August, 1928, regarding recovery of arrears from the contractor Jawahir Sahu.	No reply yet. The matter is still before the Finance Committee.
8	10th/13th July, 1929. No./Memo. Commissioner refers to G. O. no. 4993, dated the 19th December, 1928, and copy forwarded to this office under his no. 1172/XXIII—253 of 5th January, 1929, and wants to know when the report is expected about the intercepting drains.	No final reply. The matter is still before the Board.
9	19th/26th October, 1929. No./215/X—3-9. Commissioner forwards copy of G. O. no. 3043/LX—7-4E, dated the 14th October, 1929, in connexion with the slow sand filter.	Ditto.
10	12th/14th December, 1929. No. 8602/IV—6. Superintending Engineer invites attention to his no. 3912/III—6, dated the 29th May, 1929, regarding construction of slow sand filter by an inexperienced contractor using materials of inferior quality asking to lay the matter before the Board.	Ditto.
11	5th/12th November, 1930. No. 450/XIII—24. Commissioner's letter regarding review on the Annual Administration Report for the year 1929-30.	Ditto.
12	3rd/6th December, 1930. No. 965/XX—28. Commissioner asks for an early report in connexion with the lease of land near Clark's Hotel to Messrs. Sayed Brothers, Photographers.	No reply. The matter was delayed by the Municipal Engineer's office by three months.
13	22. 12th/3rd January, 1931. No./Memo./XXIII—94. Commissioner refers this office no. 3048/I—2, dated the 27th February, 1930, and subsequent reminders and requests to report the cause of delay in not furnishing the replies on other points mentioned in this office letter no. 1359, dated the 27th January, 1930.	No reply. Accountant returned the file after eight days without a report.
14	30. 1st/3rd February, 1931. No. 1558/XXIII—35. Commissioner forwards copy of G. O. P. W. Dept. 28, EI/60EO-1930, dated the 24th January, 1931, with reference to this office no. 2175, dated the 10th December, 1930, regarding failure of supply of electricity by the Benares Electric Supply Company to the Water Works.	No reply. Before the Water Works Committee from 9th February, 1931, to 6th May, 1931. Still before the Board and not finally decided.
15	11th/16th March, 1931. No. 1917/XXIII—15. Commissioner forwards the letter no. 976/B.P.H.—503/25, dated the 3rd March, 1931, from Secretary, Board of Public Health, returning the project for the construction of a new slaughter house at Kaman Garha for 50 horned animals estimated at Rs.12,041.	No reply. File with the Municipal Engineer from 23rd March, 1931.

Ser. no.	Correspondence with reference no. and date	Remarks
16	<p>1st/4th June, 1931. No. 2863/XXIII—63. Commissioner forwards copy of G. O. no. 1611/XI—473E, dated the 26th May, 1931, Municipal Department, requesting that an annotated copy of the Audit and Inspection Note on the Accounts of the Benares Municipal Board for 1929-30 may be forwarded to the Government.</p>	No reply. Not yet sent.
	<i>Reply after two years</i>	
17	<p>7th/14th August, 1929. No. 3540. Commissioner forwards G. O. no. 2290/IX—22, dated the 31st July, 1929, Municipal Department, to the Commissioner regarding strengthening the Chaukaghat Bridge and asking whether the work will be started by the Municipality or the Public Works Department.</p>	Replied 21st July, 1931, that the matter was pending orders of the Board.
18	<p>16th/19th October, 1929. No. 165/XXIII—353. Commissioner forwards copy of letter no. 6976/78—D, dated the 5th October, 1929, from Superintending Engineer, Public Health Department, to him regarding Benares Drainage and Sewer asking the matter may be laid before the Board and reply may be sent within a fortnight.</p>	Replied 15th September, 1931. Matter pending orders of the Board.
	<i>Reply after one year</i>	
19	<p>1st/7th April, 1926. No. 2522/XXIII—86. Commissioner forwards a copy of G. O. no. 363/XV—1058/926, dated the 26th March, 1926, Education Department, referring this office no. 5954, dated the 5th February, 1926, requesting for a grant for adult education.</p>	Replied 25th March, 1927. Explained.
20	<p>4th/7th December, 1929. No. 353/XXIII. Commissioner forwards his demi-official letter no. 1786 of 17th October, 1929, regarding enhancement of pilgrims' tax asking when the Board's resolution is expected.</p>	Replied 12th December, 1930; Matter was pending Board's orders.
21	<p>7th/11th February, 1930. No. 1721-6/XXI—27. Collector, Benares, forwards copy of letter no. 934/V—23, dated the 5th February, 1930, from the Chairman, District Board, to him asking to report on the point referred regarding maintenance and upkeep of the intra-municipal roads.</p>	Replied 21st December, 1931. The matter was pending order of the Board.
22	<p>No. /Memo. XXIII/10, dated the 8th March, 1930. Commissioner reminds about his letter no. 124, dated the 16th October, 1929, in connexion with G. O. no. 2910/XI—42, to all Commissioners regarding furnishing a statement showing the length of roads metalled and unmetalled in their divisions.</p>	Replied 12th June, 1931. Matter was delayed in the Municipal Engineer's office.
23	<p>4th/10th July, 1930. No. 3080/XXIII—100. Commissioner forwards the copy of G. O. no. 2737 /IX—124, dated the 16th June, 1930, Municipal Department, regarding framing by-laws prescribing the standard weights and measures for use within the municipal limits.</p>	Replied 14th September, 1931. Matter was pending in the Octroi Committee and the Board.

Serial no.	Correspondence with reference no. and date	Remarks
<i>Replied after six months</i>		
24	1st/4th October, 1928. District Magistrate's letter regarding standard weights and asks that the weights must be standardized at once.	Replied 29th July, 1929. Was before the Board.
25	16th/19th September, 1929. No. 411. Commissioner forwards copy of G. O. Municipal Department no. 2656/XI—334, dated the 7th September, 1929, to him regarding proposal of duty of inspection of animals for slaughter for human consumption should be entrusted to the local Veterinary Surgeon who may be allowed to draw monthly allowance.	Replied 19th June, 1930. From 19th September, 1929 to 4th January, 1930, it was delayed in departmental correspondence and from 4th January, 1930 to 10th June, 1930, was pending orders of the Board.
26	17th/20th February, 1930. Memo./XXIII—70. Commissioner refers this office no. 3312, dated the 27th February, 1929, regarding submission of a complete list of the outstanding bills and asking the cause of delay.	Replied 16th October, 1930. The matter was delayed by Municipal Engineer's office.
27	1st/8th March, 1930. No. 1778/XXIII—448. Commissioner asks for a copy of a petition to Government submitted by Mr. S. P. C. Das, Advocate-President of the Indian Christian Association, regarding nomination of a member in Board in behalf of their society.	Replied 15th October, 1930. The matter was pending for the Board's order.
28	11th/14th October, 1930. No. 115/XXIII—105. Commissioner invites attention to his endorsement no. 3821/XXIII—105, dated the 10th September, 1930, and asks report cause of delay in submission the Board's explanation and informs if Board's explanation is not received by the end of this month he will refer the matter to the Government [file regarding Babu Rameshwar Sahai Sinha (S.E.)].	Replied 13th May, 1931. The matter was pending orders of the Board.
29	17th/19th November, 1930. No. 585/XXIII—62. Commissioner in reply to this office letter no. 1888/IV—6, dated the 3rd November, 1930, asks for sanction and realize unspent balance under certain heads on and other important works.	Replied 10th August, 1931. It was delayed for want of Board's decision.
30	22nd/27th November, 1930. No. 805/XXIII—75. Commissioner forwards the copy of G. O. no. 329/XI—226, dated the 7th November, 1930, informs that the Government have been advised that the rate charged for water used for municipal purposes is very high and the rate as per 1,000 gallons is reasonable. (In connexion with the Inspection report by the Mechanical Adviser to Government.)	Replied 16th July, 1931. The matter was pending orders of the Board.

75 (c). *List of unanswered references received from the Commissioner, Benares division*

Serial no.	Correspondence with reference no. and date	Remarks
1	11th September, 1928. Secretary to Government asked the Board through the Commissioner to explain why the Board should not before 31st March, 1929, complete the census of water-connection and prepare a list of houses requiring meters and an estimate of cost, etc.	Replied 10th January, 1931. Executive Officer sent a reply enclosing a note prepared by Superintendent, Water Works, on the subject.
2	14th October, 1929. Secretary to Government sent a Government Order through Commissioner referring to the inspection note of the Executive Engineer about the recording weir and gauge basin of water works, the bad work done in the construction of Infectious Diseases Hospital and in the filter tanks and requested that a report on these matters be obtained from the Board.	Interim replies on 15th October, 1931, and 11th November, 1930. No final reply. The Commissioner sent six reminders and a demi-official letter on 11th November, 1930, when the Chairman wrote to say that the matter was under inquiry. On 15th October, 1931, another reply was received to say that the matter was still pending before the Board.
3	17th February, 1930. President, Board of Public Health, forwarded a copy of inspection report by Mechanical Adviser to Government on Benares Water Works and asked the Chairman to rectify the defects and submit a report.	Interim reply on 29th May, 1930. No final reply. The Chairman sent a note on 29th May, 1930, that the matter was under correspondence with Superintending Engineer, Public Health Department, since then no further communication made by the Board and the matter is pending.
4	3rd December, 1930. The Commissioner sent a letter from Clark's Hotel pointing out that the lease given by the Board to Messrs. Sayed Brothers of a land near the Hotel was given without public auction, that the Board had suffered a loss and the premises erected thereon would be against the rules of sanitation.	Interim replies on 6th June, 1931 and 27th October, 1931. No final reply. The Board replied on 6th June, 1931, that the lease had been sent to the Collector and his orders awaited. On 27th October, 1931, another letter was received from the Board to say that the matter was pending before the Board.
5	17th January, 1931. The Commissioner wrote back to the Chairman to say that Superintendent, Water Work's note should be laid before the Board and their views communicated at an early date.	No reply. Since then no reply sent.
6	8th October, 1931. A letter from Superintending Engineer, Public Health Department, regarding the drainage scheme in which he eventually suggested that if the Board could at once deposit Rs.5,000 with the Executive Engineer, a comprehensive scheme could be drawn up by that department for removing the nuisance and the pollution of the ghats and the river.	No reply. In spite of numerous reminders the Board has not sent any reply.

Expediency
of the inquiry
committee.

76. Some doubt the wisdom of setting upon the Municipal Board of Benares a committee of inquiry when the delinquent Board had ceased to function and had been replaced by another headed by an admittedly able and strong Chairman. We have given comparative tables to trace the constitution of the several boards from the first Swarajist Board to the Board now in office. We have also attempted to spot the members, Hindus and Muhammadans, who are at work to wreck the administration. These members are shown to have sat and held offices in the past boards being thus about the most influential members. The evidence also, though scattered, is yet sufficient to show the same. We have, therefore, no difficulty in concluding that the objectionable elements are still there who can break the present constitution any day.

Position of
the present
Chairman.

77. About the present Chairman we are in possession of evidence that some of the members are astir already in shearing him of certain of his *ex officio* capacities (*vide* paragraph 326 *post*). We are told that he goes to office with a resignation in his pocket, fearing a rupture any moment.

PART II

CHAPTER II

FINANCE

The Board proceeds annually, as soon as possible after the beginning of the financial year, to appoint subject or sub-committees, as a measure of division of labour. One of these sub-committees is the Finance Committee, whose duties are defined in regulation no. 9 of by-law no. 3. Roughly speaking the duties of the Finance Committee are to devise more and better means of earning money and such others as are performed by the treasury in England or the Finance Department of the Governments in India.

The Chairman of the Board is *ex officio* the Chairman of the Finance Committee.

The members of the present Finance Committee are :

- (1) Pandit Iqbal Narain Gurtu (Chairman of the Board) *Chairman,*
- (2) Dr. Habibullah,
- (3) Babu Baldeo Das,
- (4) Munshi Jayanti Prasad,
- (5) Dewan Ram Chander Kapoor,
- (6) M. Muhammad Abdul Majid, Senior Vice-Chairman,
- (7) Mirza Rahmatullah,
- (8) M. Saifur Rahman, and
- (9) Munshi Vishwanath Prasad Srivastava, Junior Vice-Chairman.

FINANCIAL CONDITION OF THE BOARD

(General Remarks)

78. The financial condition of this Board has, so far as we have been told, been the subject of only one authoritative official revision, by Mr. Bennett, to whose report we have already referred. Mr. Bennett in his report suggested a budget to which he has given the heading "Normal Budget". We reproduce it and side by side give the actuals of income and expenditure of the last year (1931--2) and of the proposed budget of the current financial year 1932--3 prepared under the able guidance of Pandit Gurtu, the present Chairman.

(b). Assessment and collection of its taxes and the accumulation of arrears."

Constitution of the present Finance Committee.

The Bennett "Normal Budget."

*Comparison of Mr. Bennett's budget (Income) for 1923-4
with actuals of 1931-2*

Heads	Mr. Bennett's budget income (1923-4)	Figures of income, 1931-2	Estimated income, Mr. Gurtu's budget, 1932-3
	Rs.	Rs.	Rs.
*1. Opening balance	35,687	—45,094 or by borrowing 61,366 +16,272	32,691
2. Octroi	6,00,000	6,84,000	6,90,000
3. House tax	1,10,000	1,40,000	1,50,000
4. Tax on vehicles	10,000	15,500	16,000
5. Tax on dogs	100	..	..
6. Tax on riding animals	4,000	4,000	3,000
7. Water tax	2,10,000	2,66,000	2,90,000
8. Visitors tax	60,000	85,000	85,000
9. Pounds	2,500	2,500	2,700
10. Hackney carriages	3,000	3,000	3,100
11. Spirit and drugs licence	500	500	400
12. Rent of land	14,000	20,000	20,000
13. Sale-proceeds of land	6,000	3,600	3,600
14. Conservancy receipts	3,500	1,800	2,300
15. Educational fees	2,000	11,000	11,750
16. Fees from markets	53,000	62,000	59,000
17. Fees from slaughter houses	1,000	1,700	2,000
18. Sale-proceeds of water	4,000	1,01,000	64,000
19. Other items	10,000	20,000	21,000
20. Copying fees	800	1,200	1,300
21. Licence fees on carts	5,000	4,800	4,800
22. Miscellaneous	2,200	1,500	2,500
23. Fines	5,000	10,000	10,000
24. Interest for general purposes	6,120	7,041	7,041
25. Interest for educational purposes	647	..	..
26. Grants for educational purposes	12,798	36,774	30,136
27. Grants for medical purposes	5,806	958	..
28. Recoveries for services to private individuals	11,000	2,250	2,100
29. Other items	32,000	20,000	23,000
30. Total income	11,39,284	15,22,395	15,13,827

* Less debit balance.

*Comparison of Mr. Bennett's budget (Expenditure) for 1923-4
with actuals of 1931-2.*

Heads	Mr. Bennett's budget expenditure (1923-4)	Figures of expenditure, 1931-2	Estimated expenditure, Mr. Gurtu's budget, 1932-3
	Rs.	Rs.	Rs.
1. General administration	29,000	48,500	42,980
2. Collection of taxes	49,000	65,000	70,370
3. Survey of land	1,028	1,000	5,300
4. Refunds other than octroi	1,000	500	2,750
5. Lighting	45,000	97,000	1,00,000
6. Rewards	430	800	800
7. Water-supply—Capital	10,000	9,500	37,653
8. Water-supply establishment and repairs	2,55,000	2,41,500	2,48,906
9. Drainage—Capital	15,391	64,000	37,107
10. Drainage establishment and repairs	27,954	1,11,000	98,439
11. Conservancy sub-establishment	90,000	1,36,000	1,33,827
12. Live stock	32,000	20,000	17,961
13. Plant, etc.	12,000	18,000	24,389
14. Road watering	12,000	40,300	31,948
15. Health Officer and Sanitary Inspectors	18,750	16,000	14,000
16. Plague, vaccination and hospital charges	20,241	39,600	37,354
17. Other sanitary requirements	3,000	76,200	8,362
18. Markets and slaughter houses	10,860	27,000	42,088
19. Pounds	800	1,300	1,600
20. Arboriculture, etc.	3,500	10,000	7,388
21. Veterinary charges	1,195	2,500	2,924
22. Registration of births and deaths	2,920	3,300	3,400
23. Public Works establishment	24,800	27,500	22,703
24. Public Works buildings	42,500	1,200	2,767
25. Roads	1,00,000	1,92,000	1,73,538
26. Stores	4,500	3,000	4,825
27. Public Instruction	60,692	1,77,000	1,65,207
28. Contributions	12,000	13,000	10,550
29. Interest and payment of loans	2,24,190	96,186	94,130
30. Cost of work for private individuals	10,000	6,900	8,448
31. Other items	59,364	80,400	79,242
32. Total	11,70,125	16,44,436	15,50,226

Position at
the end of
the year
1930-1.

79. The position as it was at the end of the year 1930-1 may be gathered from the following. The figures have been taken from the balance sheet :

				Rs.
Opening balance	..	..	..	34,081
Ordinary income	..	..	..	14,14,478
Extras	..	..	..	90,489
			Total	15,39,048
Ordinary expenditure	..	..	..	14,37,848
Extras	..	..	..	84,928
			Total	15,22,776
Balance of cash book on the 31st March, 1931	..	..	..	16,272
Debit balance on 31st March, 1931, as per cash-book	..	..	..	45,094
Overdraft from Imperial Bank	..	..	..	61,366
			Cash balance	16,272

The debit
balance.

80. The debit balance, according to the pass-book, on 31st March, 1931, was Rs.51,985-4-5.

				Rs.
The Board's invested funds were	..	..	..	1,94,200
Permanent advance	..	..	..	4,320
Balance on loans to be paid	..	..	..	19,99,738
Unspent balance of Government grants	..	..	..	17,720
Unpaid claims	..	..	..	4,125
Provident fund withdrawn	..	..	..	25,000
Provident fund balance in cash book	..	..	..	6,193

The above will show that the ordinary expenditure exceeded the ordinary income by Rs.23,370. The income in the year, Rs.14,14,478 was less than Rs.17,41,353 the income of the preceding year by Rs.3,26,875. It is thus almost self-evident how precarious the Board's financial condition has become and how imminent is the danger of a breakdown.

The budget deficit.

The budget
deficit.

81. To quote Mr. Bennett, "the financial position of the Board is, to compare small things with great, somewhat similar to that of the province."

The ordinary sources of the Board's receipts, heads (2-28) (a) rates and taxes, (b) realizations under special Acts, and (c) revenue derived from municipal property and powers apart from taxation, from the major portion of its normal income. These are no. (2) Octroi, no. (3) Tax on annual value of buildings and lands, no. (7) Water tax, no. (10) (a)-

Visitors or Pilgrims tax, no. (16) rents of lands, etc., no. (21) (a) markets and no. (23) (a) sale-proceeds of water. The last named mostly consists of book adjustment, i.e., cost of water used for road watering, gardening and flushing. The basis of calculation of this has been considerably reduced from 1,800 to 4,000 gallons per rupee under Government orders.

From a very cursory examination of the budgets of the past years it will be noticed that the closing cash balance has shown progressive decline from the year 1928--9, although the receipts under the main heads of ordinary income were highest in 1928--9 and 1929--30. Receipts in 1930--1 were very poor, in which year the Board's expenditure exceeded its ordinary income by over Rs.79,000, reducing it to the necessity of taking overdrafts during the year from the Imperial Bank of India besides having had to draw upon its cash balance.

82. The actual cash balance, deducting such liabilities as have been disclosed, and money earmarked for specific purposes, dwindled down to Rs.8,401 in 1929--30, from Rs.1,94,556, of the previous year. In the year 1930--1 not only was the above small sum wiped out, but the Board also over-spent a sum of Rs.45,094. This it did by raising a loan of Rs.61,366 upon the pledge of securities of the face value of Rs.91,700 to the Imperial Bank of India. When the Board was revising its budget towards the close of the year 1931--2 it found that the deficit had grown to a figure no less than Rs.1,15,041. It was then proposed that at least Rs.90,000 out of it should be wiped out within the year leaving the balance, Rs.60,547, to be cleared next year, i.e., 1932-3.

Actual cash
balance:

Towards the liquidation of the above debt of Rs.61,366 the Board of 1930--1 intended to pay Rs.40,000 out of its year's revenue, but it was actually able to do so to the extent of Rs.10,755 only, Rs.29,245 of the principal and Rs.14,000 for interest, in all Rs.43,245, remaining to be paid. The present Board decided to sell the 3½ per cent. pledged securities of the face value of Rs.56,600 the present market value of which is about Rs.30,000 and a batch of unpledged 3 and 3½ per cent. securities of the aggregate face value of Rs.66,000 which at their market value were calculated to fetch Rs.35,000, total Rs.65,000 and to sell two houses, property of the Board, the estimated value of which is Rs.25,000 to discharge the debt to the extent of Rs.90,000 aforesaid. Disposal of the securities is now awaiting the sanction of the Government and the two houses the sale of which has been sanctioned since by the Commissioner have been advertised.

We note that the Government sanction for the transference of the pledged and unpledged securities has not been received so far nor the

houses advertised for sale have attracted custom. The result will be that the whole burden of the deficit of Rs.1,15,041 will fall on the revenue of the current year, 1932--3.

Causes of the deficit.

83. The deficit referred to above seems to consist of the accumulated deficiencies of the previous years. It seems that in the last few years the budget used to be prepared and the cash balance struck without taking into account the outstanding bills and the previous liabilities. These used to be paid in the succeeding year, gradually as funds permitted, with the result that many or most of them for the year itself (under budget) had to stand over for the next or even later years.

Amongst other causes were probably the following :

(1) Poor collection of house and water taxes, due to slack supervision of the lower and the collecting staff and also partly due to undue interference of the members.

(2) Income was poor particularly in the year 1930--1, almost under every head.

(3) Want of proper control of expenditure, particularly in the Engineering Department, due also to lack of supervision and also possibly to undue influence which some contractors might have been able to exercise in the Board.

(4) Increase of expenditure, which meant really, as seen, waste of money, under head (14) in name, but really under head (30) Public Works, road repairs, pavements and the so-called annual petty repairs to metalled and unmetalled roads.

(5) Careless preparation of the budget. A perusal of the proceedings of the Board shows that there used to be no well thought-out schemes of expenditure at the time of its preparation. Even if there were any specific programme of land acquisition or construction of buildings or of renewal of roads in view, at the time the budget was prepared and considered, new schemes of expenditure, not at all emergent or unforeseen, sometimes involving large amounts, were subsequently proposed and accepted by the Board at the instance of some influential member or members that might happen to secure a majority of votes, without sufficient inquiry being made as to how the new projects when carried out would affect the finances of the Board. Very often the old and the new projects would be pushed simultaneously, regardless of the commitments in which they would ultimately involve the Board.

(6) Certain reckless orders placed for materials without ascertaining beforehand the actual requirements. The purchase of a large quantity of cement for the cement concrete roads is an instance (*see*

under head "cement" in the chapter of Public Works Committee and the Municipal Engineer, Chapter III.

(7) One of the best instances, out of the many as to the absence of a discreet control over the expenditure is the heavy cost incurred from year to year in carting and re-carting ballast from place to place.

(8) Raising of the pay and allowances of the staff instead of retrenching.

(9) Apathy to devising fresh means of or tapping every possible source of income.

(10) Leakages in the shape of evasions of duty.

(11) Wastages, and

(12) the last, though not least, the effects of the general depression in trade and economic conditions of the country upon the resources of the Board.

(13) Board's apparent mistake in embarking upon a cement concrete road scheme and to undertake the construction of the Englitia line and the Sigra cement concrete roads involving large outlay of capital expenditures out of revenues.

84. The deficit is composed of the following items :

(1) Overdraft from the Imperial Bank in the year 1930-1 of Rs.61,366 out of which the Board has paid Rs.10,755 only from revenue. The balance yet due to the Bank Rs.50,611. Composition
of the deficit.

(2) Withdrawn from the Provident Fund for the purchase of a building for the Municipal Anglo-Vernacular Middle School insisted upon by the Inspector of Schools. To refund the amount taken out of the Provident Fund Rs.25,000.

(3) Security deposits by the contractors liable to be returned Rs.20,000.

(4) Outstanding liabilities of the

(a) Engineering Department—

(i) bills checked up to 31st March, 1932	..	32,128
(ii) bills not received up to 31st March, 1932, awaiting checking	..	32,840
(b) Liabilities of the other departments	..	48,369
Total	..	<u>2,08,948</u>

The present secretary of the Board, Mr. Khair, witness no. 32 made the certain suggestions to explain the cause of the deficit. He put it down secretary's
views.

to excess expenditure under some heads of the budget in excess of the amount passed under that head. These heads, he said, were,

- (1) Buildings Head 29 and
- (2) Printing and stationery.

According to the witness, these excess expenditures were incurred by the Executive Officer without the sanction of the Board. We have appended a statement (*see* paragraph 99 *post*) showing excess expenditures under certain heads incurred without previous sanction. The information contained in the statement were elicited by a member in answer to interpellations. His queries in the interpellations were, again, based on the audit notes. The source of excess expenditure no. (1) spoken of by the witness does not find place in the audit notes and *a fortiori* in the interpellations. We have no doubt that they would have, if they were real. Further we closely examined the Executive Officer on the points and were satisfied with his explanation. The witness referred to a statement, dated the 22nd December, 1931, over his own signature, Ex. "B" and added that the "Head Office" meaning the Executive Officer was responsible for, what he called the excess expenditures shown by the figures of columns 4 and 6; and went on "if these excesses of the last five years be added together it will come to about 60 to 70 thousand." But on being pursued further, he admitted the differences between the figures of column 4 expenditure as per Municipal Engineer's office and column 6 expenditure as per Executive Officer's office, were due (not to the excess expenditure but) to the money not spent during the year being re-allotted in the following year. We find that the witness failed to substantiate what he attempted.

The fact however remains that the Executive Officer has been responsible to a very great extent for having allowed the expenditure to go beyond the sanctioned amounts. There is nothing to exonerate him from the responsibility of letting the departments of the Board to incur these excesses—sometime even without the notice of the Board. Excesses in the accounts of 1930-1 have been noticed by the auditors under as many as 18 heads; and their aggregate in the words of the present Chairman "comes to the high figure of Rs.39,511." We have in the statement of Mr. Bishnath Sahu, witness no. 49, that "he (the Executive Officer) has tried to cover his irregularities by taking shelter under his scheduled powers under the Act. In the last year's budget there were excess expenditures under certain heads incurred by him which were never brought to the notice of the Board. When these came to our notice at the time of the preparation of the present budget (the close of March) he could not give any satisfactory explanation."

85. We think that the advice of the Municipal Engineer (*see Annual Administration Report of the year 1930--1*) should have weighed, with the Board, that grants having been refused, loan should be taken from Government to renew the main roads on modern lines within three or four years. His proposal in the alternative was also good and worth the Board's consideration. He wrote "Schemes were worked out for modernizing the main roads of the city within a period of four years on the instalment system and two well known firms also agreed to take up the project on the condition that they were paid a lakh a year till the money invested by them was liquidated." . . . "but somehow or other this plan to enter into an agreement with the firm for a period of ten years did not meet with the Board's approval and the schemes were rejected indefinitely." We think that the Board would have done well if it had chosen one of the two alternatives timely, and instead of wasting a large sum of money in pavements, patch repairs, and the real or imaginary annual attention to minor and *kachcha* roads, had made equated payments to Government for loan advanced by it or to the firm of contractors according to the agreement suggested by them. This is, in our opinion, partly responsible for the increasing deficits on the one hand and the neglect and deterioration of a large number of roads on the other; which would in future mean a very much heavier expenditure on their renewal and re-construction.

Advice of the
Municipal
Engineer to
the Board.

85A. The motive of the Board undoubtedly was not to increase its debts. This we have learnt from Dr. Bhagwan Das's parting advice [*see resolution no. 633 (a)*], the last Board's resolution no. 119 of the year 1929--30 and the deposition of Babu Baldeo Das, the senior-most member of the Board and member of the present Finance Committee. But experience shows that instead of the Board being a debtor to the Government it has become indebted to the Bank and a large number of petty contractors whose bills have still to be paid.

Board's
reasons
against
more loans
from Gov-
ernment.

86. We have stated the figure of deficit to be Rs.1,15,041. In order to reconcile this figure, with that of the total liabilities namely Rs.2,08,948 (*vide* paragraph 84 above) we must remember once more, that in the year 1930--1, the cash balance which was really a minus balance of Rs.45,094. was converted into a plus balance of Rs.16,272 by borrowing from the Imperial Bank of India the sum of Rs.61,366 to which we have referred above already. The above closing balance of Rs.16,272 at the beginning of the year, had improved to Rs.32,691 by the time the year was about to close and the Board was considering the revised budget. To that should be added Rs. 61,216 the market value of the unpledged securities, both 3 and 3½ per cent, which the Board has got still, but not Rs.25,000 taken from the Provident Fund for the

Apparent
difference of
figures
reconciled.

purchase of the school building because by it, addition has been made to the Board's assets of immoveable property. Deducting the sum of Rs.93,907 which is the aggregate of Rs.61,216 and Rs.32,691 from Rs.2,08,948 we get the real deficit of Rs.1,15,041.

Form of showing the deficit head 46 "loans raised in open market."

87. There was some difficulty about the Form in which the deficit referred to above was to be accounted for in the budget. The Committee agree with the present Chairman, Pandit Iqbal Narain Gurtu, that "the proper form of accounts is, according to the method adopted by the Board in the year 1918--9 and 1919--20 when also deficits were anticipated, to show it on the receipt side under head 46 'loans raised in open market,' since it has got to be paid up sooner or later." Both the Finance Committee as well as the Board were, therefore, right in adopting that view in their respective resolutions (*see* resolution, dated the 21st February, 1932).

First realization by the Board of its financial position, May, 1930.

88. The Board appears to have realized the precarious condition of its financial position, for the first time in May, 1930. This is evidenced by portion 6 of item no. 62 of the Board's meeting, dated the 28th May, 1930, when a member seconded by another moved that "in view of the statements of the Junior Vice-Chairman and Senior Vice-Chairman that the financial condition of the Board is in a precarious condition and as this information has come up before the Board all of a sudden it is resolved that a statement from all the departments of the Board be asked for and put up before the Board at the earliest possible opportunity. Till then all items of heavy extra expenditure be postponed with the exception of Board's normal expenditure." This was carried.

The last was reiterated in item no. 280 in the meeting of the 8th October, 1930, when one member moved and another seconded that all the construction and other works except the road construction already taken up be stopped at once and no new construction be taken up till further orders of the Board. This resolution was, however, dropped.

Expenditures in spite of it.

89. It would seem that expenditure was being still incurred after the resolution of the Board prohibiting new works. (*See* item no. 270, meeting, dated the 10th September, 1930, when a member said that at the time of the consideration of the Board's financial position a statement of expenditure incurred after the resolution of the Board prohibiting expenditure on new works, should be put up.) This is further corroborated by the following :

The Municipal Board was asked to send a statement showing the nature and cost of work done by the Municipal Engineer after the Chairman's order to stop all work due to financial stringency in 1930-1.

The file on that subject shows that on 26th May, 1930, Mirza Naziruddin Ahmad, member, Chowk Wards, wrote that in certain mohallas the pipe line had not been completed, although the work had been going on for two years and proposed that as the matter was very urgent the sum of Rs.1,000 be transferred from head 14 to head 21 so that the house connexion of poor people who could not pay be at once made.

After consulting the Municipal Engineer, the Chairman sanctioned Rs.1,000 for the purpose as a very special case but he said that under no circumstances the work was to exceed Rs.1,000.

A note, dated the 7th September, 1930, made by the Executive Officer shows that on the receipt of a letter from the ward member Mirza Naziruddin Ahmad, the Executive Officer, placed a further sum of Rs.400 by transfer at his disposal to cover the charges for all the connexion proposed by him, without making any reference to the Chairman.

Prior to this that is on 28th June, 1931, the Chairman had issued orders to all the heads of departments not to undertake any new work or place an order for any material or article until further orders.

So that on 6th July, 1931, the Chairman had to write to the Executive Officer that in spite of his instruction to the contrary works were still being carried on, a copy of which was circulated to all the officers.

The Municipal Engineer also in this connexion prepared a list of all the works that were ordered to be started after 1st June, 1931. This list does not include other works which were ordered to be executed by the head office that is by the Executive Officer, e.g., the construction of the staircase in the Municipal Office. It appears that the Head Accountant was asked to submit such a list on 5th November, 1931. But the file stops here.

90. A comparative table of five years' income under several heads according to the actuals given in those years' Annual Administration Reports is as follows :

Comparative table of the last five years income.

Heads of budget	Heads of income	1926-7	1927-8	1928-9	1929-30	1930-1
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Actual cash balance excluding fixed deposits or money earmarked for special purpose.	1,82,927	1,22,594	1,94,556	8,401	-45,094 converted into +16,272
2	Octroi	6,81,286	7,13,793	7,18,829	7,16,520	6,62,221
3	Tax on annual value of buildings and lands.	1,15,554	1,08,534	1,25,053	1,38,509	1,27,917

Heads of budget	Heads of income	1926-7	1927-8	1928-9	1929-30	1930-1
		Rs.	Rs.	Rs.	Rs.	Rs.
4	Tax on animals and vehicles :					
	(a) On vehicles, conveyance and boats.	11,961	13,788	12,666	16,473	15,447
	(c) On animals used for riding, etc.	2,907	2,909	2,935	2,719	2,823
7	Water tax ..	2,32,760	2,13,430	2,41,402	2,61,505	2,40,005
10	Other taxes :					
	(a) Visitors tax ..	77,393	1,08,181	1,10,098	98,426	1,15,194
11	Total rates and taxes ..	11,21,861	11,60,635	12,10,983	12,34,152	11,63,607
12	From pounds ..	3,994	3,031	2,940	2,960	2,305
13	From hackney carriages	2,976	2,985	3,068	2,693	2,847
14	Licenses for sale of spirit and drug.	555	543	448	354	329
15	Total ..	7,525	6,559	6,456	6,007	5,481
16	Rents of lands, houses, serais, etc.	17,065	20,264	19,798	21,191	14,139
17	Sale proceeds of lands, etc.	4,295	2,884	3,080	8,610	1,787
18	Conservancy receipts other than taxes and rates.	3,608	4,476	3,351	2,142	1,841
19	Fees and revenue from educational institutions.	2,168	2,443	3,036	7,115	9,975
20	Fees and revenue from medical institutions.	..	..	51	33	144
21	Fees and revenue from—					
	(a) Markets ..	53,981	52,933	61,018	60,189	55,277
	(b) Slaughter-houses ..	2,057	2,045	2,017	2,155	1,705
23	(1) Sale-proceeds of water	9,126	10,423	1,94,293	1,66,698	54,197
	(2) Rent of meters ..	174	602	1,466	1,040	968
	(3) Other items ..	21,447	14,075	13,276	17,930	14,994
	(a) Copying fees ..	1,387	1,418	1,703	1,503	1,269

Heads of budget	Heads of income	1926-7	1927-8	1928-9	1929-30	1930-1
		Rs.	Rs.	Rs.	Rs.	Rs.
23	(c) Registration fees ..	116	189	220	214	146
	(d) Licence fee on carts	5,178	3,706	4,160	4,634	4,418
	(d) (1) Other licences ..	4,942	3,960	4,128	4,297	3,481
	(e) Miscellaneous ..	..	..	..	..	3
24	Fines under Municipal Act	17,669	20,537	14,093	11,872	5,896
25	Interest of investment for general purposes.	13,391	23,322	26,242	16,789	6,728
	Education ..	122	Edn. 122	..	..	..
	Medical ..	1,000	..	..	..	..
29	Total ..	1,57,726	1,63,399	3,51,932	3,26,412	1,76,968
30	Grants from Government for general purposes.	1,30,353	2,00,000	70,000	1,07,167	..
31	Grants from Government for educational purposes.	14,910	24,981	18,434	19,714	27,431
32	Grants from Government for medical purposes.	7,200	2,130	958	958	353
35	Grants from local funds for medical purposes.	..	500	..	1,000	..
36	Grants from other sources for general purposes.	1,775	..	..	12,500	10,500
	Total ..	1,54,238	2,27,611	89,392	1,41,339	38,284
40	Recoveries on account of services rendered to individuals.	2,009	2,432	845	684	2,246
41	Other items ..	41,641	26,805	19,609	32,759	27,892
42	Total ..	43,650	29,237	20,454	33,443	30,138
43	Total income of year excluding opening balance.	14,85,000	15,87,441	16,79,217	17,41,353	14,14,478

91. Explanations of the rise and fall of the important items of income in the above statement.

Explanations of rise and fall.

We have in our introductory chapter given the reasons for the noticeable fall in the figure for octroi in the year 1930-1 and in Pilgrims tax in 1929-30. We need not recapitulate them. Barring those two

years we have shown that the history of those two indirect forms of taxes is a history of progress during the five years of our review.

Octroi.

The transit pass.

As to the octroi there is only one fact which requires special notice. It is the alleged leakage through the system of transit passes. We are, however, sure that the present man in charge of the department, who is well spoken of, knows it and does all that lies in his power to detect the cases of smuggling and to prevent their recurrence. The system is this. A man with dutiable goods, whether upon his person or loaded in carts or on animals, enters at one end of the municipal limits through a barrier representing that he is to go out of another at the other end without disposing of any portion of his commodities within the municipal limit. He has accordingly no duty to pay. He is issued what is called the "transit pass." He is to take his exit by the other barrier showing if asked to do so, that he was taking also his goods along. He is to deliver the pass to the muharrir in charge of this latter barrier and go away. But the man may sell or dispose of his goods in the town and may either never turn up at the barrier of exit or may appear there and arrange his terms with the barrier muharrir and surrender his pass. The insecurity of the system is thus obvious. We understand that the system in Lucknow is to give a municipal peon with the person to escort the latter and take him to the man in charge of the barrier at the other end. We do not think that this is any improvement upon the other system, for in both the cases it is entirely the honesty of the low paid officer, namely the barrier muharrir and the municipal peon upon which the proper working of the system depends. The real remedy would seem to be to increase the Inspecting staff, recruited from the respectable and educated element. That, however, means money and we are not sure how far our recommendations upon those lines would be acceptable to the Board in its present financial stringency.

One of us thinks that the fall in the octroi revenue is to an appreciable extent, the result of slack supervision and want of inspection of the barriers by the members of the Board, the Chairman, the Executive Officer and the Secretary. He refers to the audit notes of 1927-8 to 1930-1 (items 6 to 8, 8 to 18, 11 to 22 and 8 to 10 respectively) and points out that these bring out emphatically the proposition that out of the 26 barriers; not a single barrier was inspected by the Chairman, the Executive Officer and the Secretary in the year 1928-9. In the year 1929-30, the total number of inspections made by the members of the Board was only four, while the Chairman of the Octroi Committee and the Executive Officer made none. In 1930-1 the Executive Officer made one inspection but the Secretary none; and although the number of

inspections was as many as 36 by the members there were many barriers which went without an inspection at all. The Inspectors were slack in paying surprising visits. It is thus obvious that this source of income was neglected to a great extent. It is also no wonder that the transit passes were abused, and made a prolific source of smuggling to the detriment of the Board. The leakage disclosed above can only be stopped by a vigilant check on the part of the members and the officers of the Board. He suggests the following steps which may be taken advantage of with profit:

(a) Abolition of transit passes, and charging of duty in barriers of entry, allowing refunds, in fit cases.

(b) A scheme of frequent inspections by the members and the officers of the Board should be worked out and rigorously enforced.

(c) In case of continuance of the transit passes, a corps of detective peons should be appointed to shadow the holders of them, and exemplary and deterrent action be taken against offenders when caught.

(d) Even estimating the present loss through this source, at the modest rate of 5 per cent. the total figure works at Rs.30,000 or more. Assistance in the task of detection of smuggling under this head, by the Police and the Excise people may be encouraged by offer of pecuniary reward on a suitable scale out of the above figure.

(e) A similar offer of reward to the municipal staff might also be tried with advantage.

(f) The loan of a Sub-Inspector of Police or of a senior Head Constable may be requested every now and then for a month at a time without previous notice either to the employees of the Board or the general public.

A witness or two had some representations to make by way of complaint against the department and the Octroi Superintendent. We have considered them carefully and have been of opinion that they were without any real foundation.

The tax on annual value of buildings and lands ordinarily called House tax and the Water tax are realized together and are collected through the same agency. These are heads 3 and 7 of income. The reasons for the fall under these two heads in the year 1927-8 is said to be that Mr. Narsingh Narain's quinquennial assessment was not finished before April, 1927, and it was therefore decided that the new assessment should be introduced from the month of October, i.e. the

Tax on
annual value
of buildings
and lands.

second half of that financial year. Bills of demand were accordingly prepared and issued for the first half according to the lower rates of the old, i.e. the existing assessment.

Enforcement of the last quinquennial assessment.

The new assessment could not, however, be introduced as was thought, from October in view of the provisions of the United Provinces Municipalities Act according to which the old assessment was to last till the end of the financial year and the new assessment could be put into force from the beginning of the new year only [section 145(2)]. The result was that the bills for the second half year prepared according to the new assessment could not be issued and fresh bills according to the old assessment had to be prepared which caused delay in their issue as also in collection, which was done in the next financial year. This also accounts for the noticeable rise in the next year's figure.

Fall in the two particular years, 1927-8 and 1930-1 more than a coincidence.

The fall in the year 1930-1 is attributed to the communal riot in February, 1931, and the engagement of the municipal hands in census work. These reasons may be correct as far as they go but what strikes us as more than a coincidence is that the fall should occur in those two particular years when one Board was going out and the election of the other was in progress. It is hardly ever necessary to fortify arguments in support of matters of common knowledge, but we may just as well refer to evidence as we have got some on the point. Witness no. 30, Mr. Paladhi, retired Executive Officer, who had considerable experience of this Board and its members said "the members have always their eye on their next election and most of the members of the subordinate staff take active part in election." We have also referred to the members' general desire to have their own nominees or relations in the Board's staff. The fact proved by witness no. 30 is one of the reasons of their so desiring. We have further referred to a large number of letters written by members to the tax collecting staff not to molest the defaulters for the arrears. Probably almost all of them are the members' prospective voters. We should, therefore, be disposed to think that if the words "election campaign" were substituted for "census operations" in the explanation it would have been nearer the mark.

It appears (*vide* for instance the evidence of Mr. Ekram Khan, witness no. 48, the present member in charge of the Tax Department) that neither the house owners nor the Inspectors in the service of the Board are prompt in reporting the completion of the buildings under construction. The omission delays the assessment on them and sometimes new constructions go untaxed for years in succession. To remedy the evil a fortnightly duplicate list is suggested of the sanctioned constructions, to be maintained in the office. One copy of this list should be

supplied to the Building Inspector in whose circle the proposed construction might lie, who should be directed to note in it the weekly progress of the construction, and the Tax Superintendent or the Assessment Officer should verify and watch the progress with the help of these weekly reports. Again, it is common knowledge that house owners are often prone to deviate from the sanctioned plans. Therefore if a constant vigil on the lines suggested above, were kept, a number of cases of deviation will be detected, all bound to yield a fair income to the Board by way of penalty.

There were possibly other causes also for the variation, among which leakage attributable to corruption or lack of supervision may not have played by any means an insignificant part.

Possible leakage attributable to corruption or lack of supervision. Pounds.

The continuous fall in the income from pounds head 12 during the last three years of our review as against nearly 4,000 of the year 1926-7 and over Rs.3,000 of the following year naturally arrests the eye. The explanation as to be found in the Annual Administration Reports of the years concerned are :

(1) That no arrangement could be made for accommodating a pound closed for want of accommodation in the preceding year (1927-8).

(2) That the rented premises in which another, the Pisnaharia pound was located fell down during the rains of 1928-9 and the owner failed to rebuild it. The Board also was prevented from building one of its own for want of a suitable site. This pound has not yet been reopened.

(3) That the Police slackened their zeal in capturing the cattle straying loose in the city to the annoyance of the public and impounding them.

(4) That unclaimed cattle which are lean, starved or diseased not likely to sell for any fair price, are made over to the Gowshala.

The reasons have apparently been accepted by the District Authorities. It is however possible, that ground no. 4 above is a thin veil for the religious susceptibilities of a section of the members of the Board against selling by auction of unclaimed cattle, resulting in a loss of revenue to the Board.

The most abrupt 33 per cent. drop from Rs.21,191 in 1929-30 to Rs.14,139 in 1930-1 under head 16, rents of lands, houses, sarais and dak bungalows and the persistent decrease during the last two years of our review 1929-30 and 1930-1 under head 18—Conservancy receipt other than taxes, call for attention. We are not satisfied with the scape-goat sort of explanation that the communal riot of February, 1931, and

the census operations were responsible for the decrease under head 16, nor do we exactly follow what is meant by "the restricted sale of manure" to which is attributed the fall under head 18.

Sale proceeds
of land and
water.

Proceeding to head 17, sale proceeds of land and water the annual average income of the first three years of our review works out at slightly over Rs.3,000 a year. The marked increase in 1929-30 is due to the fact that a large number of plots were sold probably for building purposes, whilst the very perceptible decrease in the year 1930-1 is attributed to the low bid for the grass of the Town Hall compound which was used throughout the year for public meetings, organizations and demonstrations (*vide* page 5, Annual Administration Report, 1930-1). We are not satisfied with the latter explanation. We cannot imagine that the grass of the Town Hall compound would have brought in two-thirds of the approximate income under this head of the full year even if it could be sold for double the money said to have been realized in the year in question on account of the alleged low bid.

" Markets."

According to our table appended above the income under head 21(a) Markets, shows a decline of Rs.5,000 compared with those of the previous year Rs.60,189 and the year before Rs.61,018. Amongst the markets those that yield a fair income are (1) the New Chowk, (2) the Nichibag, (3) the Bishesarganj and (4) the Pitar Kund markets. The Board has not been getting anything from these from some time back. Its own foolish or unbusinesslike method is responsible for this loss in the case of the first two, and in the case of the third and the fourth the lessees have been giving trouble. We give below briefly the facts of each.

The new
Chowk
market.

92. The facts relating to this market will be found in paragraph 69 *ante*. The work of building the shops is stopped on account of the find of a certain piece of stone said to be a Shivalinga. As noted in that paragraph it was the clearest duty of the Board to have ordered the work to proceed and to have brushed aside the further representation of the Hindus after the report of the Archaeological Department that the remains did not mark the site of any temple or other structure of any religious or archaeological interest. The committee of three members who were entrusted with the further inquiry have ceased to be the members of the Board but for aught we know nothing has yet been done to expedite matters.

The Nichibag
market.

93. The Nichibag market was under construction; but the work is stopped under circumstances which are somewhat complicated. The history of this market is that the land belonged to a gentleman who was not particularly well off financially during the latter part of his life.

There was an agreement between him and the Board that a good market may be built on the land the parties contributing towards its cost in equal shares and appropriate the income half and half as return for the outlay. The agreement is said to have taken place in July, 1922. The Board has been using the land for other purposes ever since, namely it has got a municipal hackney carriage stand and a birth and death registration office on the land. The gentleman died leaving two sons one of whom is a minor. The Hon'ble Raja Sir Moti Chand is the guardian of the minor. Representations were made on behalf of the heirs that no market was built as contemplated by the agreement of July, 1922. It was probably said on behalf of the Board that the donor was to have found half the costs of construction. Thereupon so far as the Board was concerned several committees were appointed to suggest means of a compromise or for the acquisition of the donor's interest in the land after the agreement. In the meantime a bill for an amount over Rs.10,000 was produced on behalf of the heirs for the accumulated arrears of rent for the Board's use and occupation of the land for the last ten years. It was offered on their behalf that the Board could, if it so chose, treat that amount as their (the donor's heirs') contribution towards the first instalment of the half cost of the construction of the market. But the Board was, as we know, hard up for money and so the construction work which was commenced is at a stand still. There was another difficulty also. During the ten years that have elapsed since the agreement several plans of the building were made which was intended to be of an imposing appearance. The portion already built was according to one of them but certain parties now want that it should be built according to another plan. All the parties have not seen their way to agree to it so far.

94. As to the Bishesarganj vegetable market the Board has been put to a loss of no less than Rs.7,730 in giving a contract of it to one Babu Deonandan Singh. It appears (*vide* item no. 19 of the Board's meeting, dated the 29th April, 1930) that the contract was given on 16th March, 1929 to Deonandan Singh at Rs.8,600 per annum for three years from 1st April, 1929 to 31st March, 1932. According to Board's resolution no. 540, dated the 9th February, 1930, an office report was laid before the Board for orders that the period of contract may be altered to commence from 15th May, 1930 to 31st March, 1933, because the contractor failed to execute the deed of security in connexion with another transaction, namely his Bhusa contract. The Board made it a condition that Deonandan Singh will not be given possession over the market unless he properly executed and registered the deed of security. It was further stipulated that the rent would be paid

Bishesarganj
vegetable
market and
the lessee
Deonandan
Singh.

quarterly in advance. According to the Executive Officer's report, dated the 14th June, 1930, referred to in item no. 136 of the Board's meeting, dated the 24th June, 1930. Deonandan Singh did not execute the agreement for his contract of the Bishesarganj vegetable market. The Board passed a resolution that Deonandan Singh be asked to get the necessary deed of agreement registered within fifteen days from receipt of notice. The matter came up before the Board next on 1st February, 1931, and item no. 514 of the proceedings of that day shows that Deonandan Singh broke the condition sanctioning the payment of rent quarterly in advance and had failed to pay Rs.2,150 for the quarter 28th December, 1930 to 27th March, 1931. Deonandan Singh had in the meantime applied on 8th January, 1931, for a month and half's time to deposit the money on the ground of no income from the market. Time was granted to him. Not being satisfied with the concession made, he made a further application on 30th January, 1931, asking for a reduction of the contract money, Rs. 8,600. This matter came up before the Board on 2nd March, 1931. In the meantime Deonandan Singh had made a third application on 25th February, 1931, praying that all orders regarding payment of the contract money be put off till his application for remission, dated the 30th January, 1931, was considered and decided. On a resolution being moved by a member for a remission of Rs.1,600 for the first year it was passed by 7 votes to 3. We have no doubt that Deonandan Singh's methods are far from being businesslike and as the Board knew him from before it should not have entered into a fairly large transaction like this with him.

The
Pitarkunda
market.

95. The Pitarkunda market was taken by a man called Motilal on an annual lease of Rs.675 for three years. Being unable to pay the lease money the man backed out of the bargain and failed to sign the agreement. The Board cancelled the lease in his favour and auctioned it afresh. Another man bought it for Rs.474 per annum. The Board does not seem to have moved in the matter of recovering the deficiency from Motilal.

Sale proceeds
of water.

We proceed to head 23, sale proceeds of water. Out of a total demand of Rs.3,800-13-0 of water composition fee Rs.632-6-10 alone were collected including a portion of the previous (1930) year's arrears. This was very poor.

Cost of water
purchased by
the public.

As to cost of water purchased by people for building purposes the demands were determined long after the completion of the buildings although it should have been paid for in advance. The total demand was Rs.4,993-4-0 including arrears. The collection was Rs.2,006-13-7,

and remission Rs.455-4-0. The balance was Rs.2,531-2-5. This was more than it ought to have been in normal circumstances.

Cost of water utilized for municipal purposes was not accounted for before 1928-9. There are, therefore, no sufficient materials to generalize the fluctuations noticeable during the first two years of our review. The fall during 1930-1 is due to the rate of water utilized for municipal purposes being reduced from 1,800 gallons per rupee to 4,000 gallons per rupee. This is, however, a thing of book adjustment only and we must pass over this item.

By the
municipality.

We come to head 24, fines, which is the last which calls for a criticism. The office of the Municipal Board absolves itself by saying that it is not responsible for any fluctuation in the income derived under this head since fines in criminal cases are determined by the courts trying the cases under the Municipalities and other Acts. The fines realized in 1927-8 amounted to Rs.20,537, Rs.17,669 in 1926-7, Rs.14,093 in 1928-9 and Rs.11,872 in 1929-30. The Committee are at a loss to understand the drop to Rs.5,896 only in the year 1930-1. They hope that the District Magistrate will take necessary action to ascertain and remedy the cause, should there be any.

Fines

96. We now come to the last five years' expenditure.

Table of expenditure of the last five years

Budget items	Heads of expenditure	1926-7	1927-8	1928-9	1929-30	1930-1
		Rs.	Rs.	Rs.	Rs.	Rs.
1	General Administration ..	41,877	52,828	55,396	52,890	49,964
2	Collection of taxes ..	67,806	75,031	65,777	79,774	72,139
3	Survey of land ..	16,574	992	46,994	35,419	6,105
4	Refunds (other than octroi)	3,665	928	1,160	2,087	3,289
5	Annuities	Nil	900	21	192	71
	Total ..	1,29,922	1,30,679	1,69,348	1,70,362	1,31,568
8	Fire	Nil	95	3,775	124	..
9	Lighting	58,272	52,613	53,775	80,359	77,210
11	Rewards for destruction of wild animals, etc.	1,154	1,208	1,363	1,108	1,092
	Total ..	59,426	53,916	58,913	81,591	78,302

Budget items	Heads of expenditure	1926-7	1927-8	1928-9	1929-30	1930-1
		R .	Rs.	Rs.	Rs.	Rs.
12	Capital outlay ..	79,006	1,82,544	1,99,720	3,19,247	11,252
13	Establishment repairs, etc.	2,02,296	1,96,504	2,00,558	2,14,394	2,34,523
14	Drainage capital outlay ..	57,163	70,438	84,361	95,542	22,248
15	Do. establishment repairs, etc.	58,215	82,395	2,24,881	1,97,799	93,045
16	Conservancy—					
	(a) Subordinate establishment.	1,16,216	1,21,832	1,22,355	1,34,904	1,37,897
	(b) Cost and fee of live stock.	29,823	32,848	33,114	35,370	25,365
	(c) Plant and contingencies.	16,953	18,423	22,739	21,422	20,359
	(d) Road watering ..	9,991	9,529	50,497	57,891	20,480
17	Charges on account of Medical Officer of Health and Sanitary Inspectors.	19,207	17,507	16,681	16,965	16,678
18	Hospital and dispensaries	25,392	34,834	72,989	64,446	44,737
19	Plague charges ..	1,827	1,985	2,580	6,684	1,197
20	Vaccination ..	2,735	3,005	3,069	2,468	2,394
21	Other sanitary requirements.	30,049	482	5,211	5,008	3,980
22	Markets and slaughter-houses.	13,262	5,138	22,350	50,668	16,072
23	Pounds ..	3,241	631	1,360	966	758
25	Arboriculture, public gardens.	6,119	4,446	8,584	15,280	9,447
26	Veterinary charges ..	1,174	1,337	2,590	8,071	2,767
27	Registration of births and deaths.	4,249	3,497	3,203	3,443	3,315
28	Public Works establishment.	28,098	27,436	31,245	30,189	30,911
29	Public Works buildings ..	7,345	13,435	11,363	14,721	3,553
30	Public Works roads ..	1,17,228	1,51,370	1,54,365	2,24,175	1,89,945
31	Public Works stores ..	11,320	13,383	13,875	16,662	5,966
	Total ..	8,40,909	9,93,000	12,87,690	15,39,215	8,96,893

Budget items	Heads of expenditure	1926-7	1927-8	1928-9	1929-30	1930-1
		Rs.	Rs.	Rs.	Rs.	Rs.
32	Schools and colleges ..	76,690	79,986	92,874	1,04,361	1,14,995
32a	Construction and repairs	12,392	12,107	10,138	22,709	15,196
32b	Compensation and purchase of land for schools.	10,500	2,000	10,500	11,776	Nil
33	Contributions ..	10,303	10,697	11,268	1,765	12,400
34	Libraries, Museum ..	1,420	1,983	2,990	Nil	3,420
	Total ..	1,11,305	1,06,773	1,27,770	1,40,611	1,46,011
36	Contribution for general purposes.	11,405	13,179	18,028	18,958	15,957
37	Interest on loans ..	92,705	90,079	87,534	84,883	82,362
40	Actual cost of work done for private individuals.	6,770	5,361	4,483	4,885	8,783
41	Other items. Printing charges.	11,610	14,007	17,839	16,226	13,990
41a	Law charges ..	5,941	4,115	3,981	9,157	10,576
41b	Provident fund ..	17,635	15,106	16,554	18,003	20,429
41c	Government share of nazul income.	235	227	226	226	227
41d	Rents	9,643	5,757	2,991	3,081	3,612
41e	Fairs	1,000	1,438	5,982	7,412	3,005
41f	Miscellaneous ..	16,660	14,611	22,473	32,013	26,155
42	Total ..	62,724	55,261	70,046	86,118	77,994
43	Total ..	1,62,199	1,50,701	1,62,063	1,75,886	1,69,139
44	Total expenditure ..	13,15,166	14,48,248	18,23,812	21,26,623	14,37,870
48	Repayment of loans ..	68,988	60,126	61,300	61,266	51,981
	Others	2,000	..	..	..	..
51	Deposits	42,549	30,149	33,020	47,667	32,925
53	Total disbursement ..	14,23,703	15,38,523	19,18,132	22,35,556	15,22,776

97. Explanation of the rise and fall of the important items of expenditure in the above statement.

The reasons for fluctuation in the expenditure under heads 1, 2 and 41(a), which alone seem to call for an explanation are as follows :

Head (1)
Establish-
ment charges.

(1) As the list of permanent staff to be found in the chapter of "Establishment" will show, most of the staff are on incremental basis of pay. Charges must, therefore, increase every year. This cause of increase is of a permanent and recurring nature. The other causes are casual or due to addition in the staff. They are explained as below.

(2) During the year 1926-7 the expenditure amounted to Rs.41,877 including leave allowances and contingencies.

(3) The sudden rise during the year 1927-8 by Rs.10,951 was due to the additions made in the permanent and temporary staff of the Board thought necessary.

In the temporary staff of the Rent Department which was in a most disorganized condition consequent on the death of Babu Tulsi Ram, clerk in charge, one temporary clerk on Rs.50 per mensem and one Ahalmad on Rs.25 were further appointed.

Special Rent and Record Officer drawing Rs.150 per mensem was allowed four months' leave on full average salary and a substitute on Rs.100 per mensem was appointed for the period.

Besides the annual increments to the permanent staff the Peshkar's pay was raised from Rs.80 to Rs.100 per mensem and that of the peons from Rs.10 to Rs.11 and Rs.12 per mensem according to the length of service. It was also decided that all the appointments of peons in future should be made at Rs.11 per mensem to be raised to Rs.12 per mensem after one year's approved service.

There was heavy expenditure under contingencies owing to the purchase of a Roneo-Duplicator, new furniture for office and the Board's meetings, notice boards at important points indicating lorry stands and speed limit for motor lorries, supply of hot and cold weather uniforms and new badges to the peons including the watch and ward establishment.

(4) Further rise during the year 1928-9 was due to the grant of eight months' leave on full average salary to the permanent secretary Mr. H. P. Paladhi, preparatory to retirement and the appointment of Assistant Secretary as officiating secretary on the full sanctioned pay of the post (Rs.300).

To temporary establishment one inspector of collections on Rs.50 per mensem and two peons at Rs.11 per mensem each were added.

Four hackney carriage conductors on Rs.12 per mensem each were appointed as an experimental measure for one year for Railway Stations, Benares Cantonment and Kashi.

The annual increments automatically increased with the new appointments made permanent last year.

(5) The decrease during the year 1929-30 was obvious in view of the fact that no assistant secretary was appointed after the expiry of Mr. Paladhi's leave.

In the temporary establishment the services of the officiating Rent and Record Officer was dispensed with. One inspector of collections was appointed to hold charge of the office on consolidated pay of Rs.75 per mensem.

The posts of one temporary clerk on Rs.50 per mensem and one Ahalmad on Rs.25 per mensem in the Rent Department were also abolished.

Four hackney carriage conductors appointed as an experimental measure were discharged.

The Executive Officer did not draw the annual increment of Rs.25 per mensem with effect from 1st December, 1929.

(6) The reductions made in the previous year accounts for the decrease in the expenditure of 1930-1.

(1) During the year 1926-7 a few clerks were appointed to prepare *chitthas* for the ensuing quinquennial assessment.

Head 2—
Collection
charges.

(2) The full staff consisting of a Deputy Collector as Assessment Officer and an Additional Assessment Officer for the latter part of the year to complete the assessment was maintained during 1927-8.

(3) In 1928-9 the clerical staff continued to prepare the Demand Registers and work with the Objection Deciding Committees for each ward.

(4) During 1929-30 the excess in expenditure was due to the appointment of the following temporary staff :

- (1) One Amin on Rs.20 per mensem.
 - (2) One Ahalmad on Rs.20 per mensem.
 - (3) Two coolies on Rs.10 per mensem each.
 - (4) Seven Numbering clerks on Rs.20 per mensem each.
 - (5) One mistry on Rs.20 per mensem
 - (6) Two coolies on Rs.12 per mensem
- each } for shuting and opening water connexions.

The cost of new number plates approved by the Board including fixing charges amounted to about Rs.9,000 of this sum a sum of Rs.6,000 is recoverable on account of cost of number plate excluding fixing charges borne by the Board.

(5) During the year 1930-1 the temporary staff was continued for some months.

Head 41(a)—
Law expenditure. The abnormal expenditure during 1929-30 under head 41(a)—Law charges was due :

(1) to the institution of suits for the recovery of arrears of house and water taxes;

(2) to suit filed against the defaulter contractor of Bishesarganj vegetable market for the recovery of contract money not realized;

(3) the Board was required to defend the suit filed by the Bundi State in respect of a ghat which was included in the contract for ghats given by the Board every year;

(4) the Board was also required to defend the suit filed by Gurudham Estate in connexion with the damage caused to the property in consequence of the construction of a sewer line.

Unfortunately both the cases were decreed against the Board. The decretal amount in the Gurudham case was paid during the year. It may also be noted that in a number of suits filed by the Board senior counsel were either engaged to conduct the case or for consultation. The fees paid to them contributed towards the increase in expenditure.

Supplement-
ary Table of
income and
expenditure
and cash
balance of the
years 1930-1
and
1931-2.

98. We append below a statement of income and expenditure and cash balance of 1930-1 and 1931-2 for comparison :

Year	1930-1	1931-2
	Rs.	Rs.
1. Opening balance	34,081	—45,094 + 16,272 (After borrowing Rs. 61,366)
2. (a) Actual ordinary receipts (Head 43— Budget). <i>plus</i> (b) Deposits (Head 50)	14,14,478 29,123	14,63,519 20,924
Total	14,43,601	14,84,443
3. Total of columns 2 and 3. Ordinary receipts inclusive of deposits and opening balance.	14,77,682	15,00,715
4. Total disbursements. (Head 52—Budget) Including annual repayment of loan to Gov- ernment, etc. and of deposits. (Heads 44 and 48 to 51).	15,22,776	14,93,024(a)

(a) The increase in expenditure of 1931-2 by Rs. 10,248 over that of 1930-1 is due to the payment of Rs. 10,755 to the Imperial Bank out of the overdraft of Rs. 61,366.

Year.	1930-1	1931-2
	Rs.	Rs.
5. Difference between total income and expenditure as shown in columns 3 and 4.	-45,094	+7,691
6. Extraordinary receipts, <i>vide</i> Head 46—Budget.	+61,366(a) Overdraft from Imperial Bank on 22nd December, 1930, and following dates.	+25,000(b) Loan taken out of Provident Fund on 24th October, 1931.
7. Closing balance (cash) made up of columns 5 and 6.	+16,272	+32,691

(a) This loan has not added to the assets of the Board but only enabled the Board to meet a shortage during the year.

(b) Loan of Rs.25,000 was used for purchasing house property for school worth Rs.26,500 thus adding to the immovable assets of the Board.

99. On the basis of the audit notes Mr. S. C. Lahiri, a member elicited by interpellations the following cases of excess expenditure incurred without previous sanction of the Board :

Head of charges	Sum provided for in the original revised budget	Sum actually spent	Sum for which bills are pending in office
	Rs.		Rs. a. p.	Rs. a. p.
1. 16A—Conservancy subordinate establishment.	1,36,000	1,36,835 0 6	586 8 0
2. 16C—Conservancy plants and contingencies.	1,36,000 19,000	Excess expenditure .. 19,065 5 3	1,421 8 6 2,239 5 6
3. 27.—Registration of births and deaths.	18,000 3,300	Excess .. 3,455 6 0	3,304 10 8 Nil
4. 28.—Public Works establishment	3,300 26,000	Excess .. 29,349 13 3	155 6 0 Nil
5. 41.—Printing charges ..	27,500 15,000	Excess .. 14,210 4 3	1,849 13 3 2,038 0 0
6. 41A.—Law charges ..	14,000 8,000	Excess .. 9,028 2 6	210 4 3 Nil
	8,000	Excess ..	1,028 1 6
		Grand total of excess spent.	7,969 7 2
7. 41(e) Fairs	5,000	12,245 13 2	Nil
	10,000		

100. The explanations are as follows :

16(a). On 8th March, 1932, the Medical Officer of Health sent a note to the effect that there was likely to be a deficit of Rs.1,000 under head 16(a). In an office note, dated the 16th March, 1932, it was suggested that the Medical Officer of Health be asked to report if this shortage could be met from any other head. On 17th March, 1932, the pay bill of the subordinate conservancy establishment was received with the office note that there was a shortage of Rs.1,411-7-6 and it should be met from head 15. The bill was returned to the Medical Officer of Health asking him to give his own note without which orders could not be passed. He returned the bill on the same date saying that he agreed with the note of his office Head Clerk and the bill was passed for payment for the reasons given below :

(1) Payment of salary should not as far as possible be deferred specially in view of the fact that the subordinate conservancy staff ordinarily get their pay latest by the 17th of each month.

(2) There being holidays from 22nd March, 1932, it was not desirable to extend the date for disbursement of pay beyond 21st March, 1932 (Monday), on which date it was done.

(3) Owing to Holi festival it was considered very desirable that of all others the conservancy subordinate staff be not deprived of their earnings which would otherwise have created unnecessary excitement and hardship to the low paid subordinates.

2. 16(c). It was after payment of a bill on account of cost of conservancy carts that excess was detected. In this case the usual certificate showed sufficient balance available. The reason on inquiry was found to be the omission of certain items of expenditure from the accounts register maintained in the office of the Medical Officer of Health.

3. 27. Under this head there was no other item of expenditure except the pay of the Birth and Death Registration Department for which by mistake no allotment had been made in the budget. In this case the same reasons hold good for disbursement of pay as under head 16(a).

4. 28. The two main reasons for excess under this head were :

(1) No provision was possible to meet the increment of pay sanctioned by the Board on 14th November, 1931, allowing maximum pay from the date of confirmation to Babu Girja Shanker, whose name is borne on the Public Works establishment list.

(2) Stationery for the Drawing Office of the Engineering Department was ordered on receipt of Municipal Engineer's indent and

received during the year. The same was sent to the Municipal Engineer's office to have the articles and the cost noted in the Stock Book. The amount of the bill does not appear to have been included in the figures of expenditure noted in the usual certificate.

5. 41. The reason for excess was already explained at the Board's meeting. It was also pointed out that in the event of the Board not sanctioning the extra amount required to meet the expenditure during the remaining period of the last financial year, railway receipt for the printed forms sent per V.P.P. by the Government Press would be refused causing serious handicap in the realization of octroi duty. The Board informally authorized the Chairman to pass orders for payment in such cases and two days after the meeting a V. P. parcel for Rs.358 was received.

6. 41(e). The reasons for the excess appears to be as under :

(1) In the Bundi case the decretal amount including the cost was paid to the court on the report of the Municipal Pleader who had verified the amount. Subsequently it transpired that the court had not allowed any interest, which was included in the amount paid. An application has been made for the refund of the excess amount paid on account of interest. This will probably be about Rs.500. In connexion with the same case M. Shankar Saran, Advocate, was especially engaged. His bill on account of his fee was received late and full provision could not therefore be made.

It may also be noted here that in a number of cases the Board considered it necessary to consult and engage senior counsel with the Municipal Pleader and fees paid to them contributed to the excess expenditure.

7. 41(e). Owing to inadequate provision in the budget for expenditure on account of fairs there has been excess due to eclipses during the year.

In spite of the fact that a large number of pilgrims was not expected on the occasion of the lunar eclipse in September last, elaborate arrangements had to be made at the instance of the district authorities in view of the unexpected rise of the river. There were certain other emergent charges which could not possibly be deferred. The Chairman also sanctioned an advance of Rs.300 to meet the charges on lunar eclipse which took place in March last required by the Medical Officer of Health.

101. The above was the subject of a discussion in the Board. Pandit Iqbal Narain Gurtu, the Chairman, explained the situation by making a speech in the Board. It contains the explanations all of which have practically gone above. We had no mind to reproduce the speech here

lest we should be offending against the rule of avoiding repetition. But it contains several excellent remarks from a theoretical point of view; and what is more important, it shows the mutual attitude of the Pandit and the Board as also that it has not altogether been a bed of roses for the former to carry on things in the latter. It is evident as we have had occasion to remark in several places that both might fall out with each other any moment.

102. "On 21st February, 1932, when the Revised Budget was placed before you (the Board) some of you had expressed your dissatisfaction at the increase of expenditure under the head 'Lighting'. Immediately after, several requisitions from members reached the office for extension of electric light, and I deemed it necessary to take the instructions of the Board on the point and the matter was considered at the Board's meeting on 30th March, 1932. In course of discussion the general question of possible excess under other heads also cropped up. I distinctly remember the Executive Officer pointing out to the Board that certain forms were being expected from the Government Press Value Payable and wanted to know whether he was to accept or reject the V. P. packet, for if he accepted it there was sure to be an excess under 'Printing charges'. The Board did not give any clear decision but informally gave an indication of their opinion that if the Chairman felt satisfied expenses of this and similar nature might be allowed. I regret that no formal resolution of the Board was passed and recorded on this point. For 'law charges' the Board did authorize me to sanction as 'Excess'. I had expressed my unwillingness to take upon myself a responsibility the discharge of which might any day be subsequently questioned, but I was pressed to accept the Board's request.

On 17th March last or thereabout I received from the office a request to sanction certain expenditure under the Public Health and Public Works Departments which was in excess of the allotted amount. I at once raised the point that no such excess could be allowed under the Chairman's sanction as it was only in the power of the Board to vary the budget. I remember I discussed the matter with the Junior Vice-Chairman in my office and showed him the relevant provisions under the Municipal Act. I was told that the previous practice had been that under his emergency power the Chairman used to sanction such excesses and that was considered quite sufficient. I declined to do so as I was clearly of opinion that it was not quite the correct procedure. I was, however, face to face with a serious practical difficulty. Certain items of expenditure for which my sanction was being asked for were salaries of the menial establishment which could not be withheld for very long; particularly because the Holi festival was close at hand. Money for certain

emergent expenses in connexion with the lunar eclipse on 22nd March had also to be somehow provided. The office was to remain closed from the 22nd and was to reopen on the 29th. The earliest opportunity when the meeting of the Board could be called was on the 30th. To meet a difficult situation I agreed very reluctantly to sanction certain emergent and necessary payments as a temporary 'advance' till the formal sanction of the Board was obtained.

I hope I have made it clear that under the circumstances I could not take the sanction of the Board *before* the expenditure was incurred. I did the second best thing I could, namely, to bring the excess to the notice of the Board at the earliest opportunity, and that too *within* the financial year to enable it to sanction it by varying the Budget according to section 99(3). That again, unfortunately, gave rise to considerable misunderstanding in certain quarters and Board's sanction within the year could not be obtained as the consideration of the matter was after a lengthy discussion postponed.

Having done all that I possibly could to regulate and systematize the whole thing and to introduce, perhaps for the first time, a correct procedure I now find that my head is being placed on a charger, and I have been subjected to a fusillade of questions and inquiries from several senior and experienced members of the Board who, I presume, must be thoroughly familiar with the practice actually followed during all these years. In fact excesses in the accounts of 1930-1 have been noticed by the auditor under as many as 18 heads and their aggregate comes to the high figure of Rs.59,511 and yet they were neither sanctioned nor ever questioned by the Board. In the year that has just come to a close the excesses are under only 7 heads and altogether amount to Rs.7,390. When one finds that so much criticism has been directed against a much smaller excess in 1931-2 compared with what it was in the previous year one cannot help feeling that it is like swallowing a camel and straining at a gnat. For the first time a very searching inquiry seems to have been set on foot, and that, too, when I had myself drawn the attention of the office and also of the Board to an old-standing and customary irregularity. I make no grievance of it and reconcile myself to my lot by the reflection—however and—that the Chairman of a Board must be doomed to wear a crown of thorns. I am however glad that the Board has awakened to the need of greater activity and vigilance, and it cannot, at any rate, be now accused of being a somnolent body. So far as I am concerned I am perfectly satisfied that circumstances justified these excesses. Gentlemen, you may deal with me in the manner you think best, but I trust you will be good enough to permit me to place before you

certain well-established principles regarding excesses and transfer of funds. You may take my suggestions for what they may be worth and either accept them or reject them as you deem proper.

As a general principle it is fully recognized that it is the bounden duty of the department which has a certain service under its control or charge to take care that the expenditure does not exceed the amount at its disposal for that purpose. On the other hand it is equally well recognized that there will doubtless be cases where expenditure is likely to exceed the amount allotted. For increased expenditure the need for which can be foreseen during the currency of a year it is the duty of the department concerned to bring under the timely notice of the Treasury any contemplated measure or service which may involve a liability in excess of the grant, excesses might arise from several causes, e.g. by an addition to establishment or some new work or an extension of programme or some totally new service the need for which only becomes evident after the estimates of the year have been passed. An excess might also be caused by an under estimate of the cost of current services. Again, there are certain excesses which by the exercise of care and foresight can be foreseen, others that may be unavoidable and unforeseen. In cases that can be foreseen a demand for supplementary grants is placed before the legislature for vote. In the case of Municipal Boards such supplementary grants could be provided either at the time of the revised budget or even at other times by varying or altering the budget under section 99(3).

The second class of excesses, which may be urgent and unavoidable or unforeseen, are dealt with somewhat differently. A legislature may not be in session or could not be conveniently summoned and emergent expenses may have to be met. For instance, the provision of salaries may run short and it is impossible to keep the staff waiting till the legislature meets; a plant or machinery might break down and parts may have to be ordered at once, etc., etc. In short, necessity would sometimes arise for incurring expenditure which was not provided and which *it would be detrimental to the public service to postpone till provision* could be made for it by the legislature in the usual course. In such urgent cases the Treasury in England or the Finance Department in India, whenever informed in good time by the spending department, have been sanctioning temporary advances within certain well defined limits out of the Civil Contingencies Fund in *anticipation* of the vote of the legislature. In the case of Municipal Board, however, there is, so far as I am aware, no fund corresponding to the Civil Contingencies Fund and the provisions of section 103 are too rigid.

Technical breaches are therefore now and then bound to arise when there is no alternative between sanctioning an advance and the dislocation of public service.

The third class of excesses are those which are only discovered after the close of the financial year or when the accounts are finally made up. In such cases inquiries about these excesses are first made by the Treasury and then by the Public Accounts Committee which submits its report to the legislature. If excesses are based on valid grounds and are not open to any very serious objection, an *ex post facto* sanction is always given to them by the legislature. In the case of Municipal Boards there are no Public Accounts Committee and it seems to me that their function might well be discharged by the Finance Committees.

I venture to suggest that whenever in future emergent or unavoidable cases of excess are brought before the Board for sanction it should bear in mind the following points :

- (1) There must be a necessity for the excess expenditure.
- (2) The expenditure must be such as it would be detrimental to the public service to postpone until provision could be made for it by the Board.
- (3) On discovering the necessity for the excess, the Department concerned must forthwith apply in writing to the Chairman through the Executive Officer.
- (4) The application by the Department must represent the circumstances which render the additional expenditure necessary.
- (5) If the Chairman is satisfied he might in emergent cases temporarily sanction the payment as 'advance' in anticipation of Board's sanction.
- (6) The proceedings must be subsequently submitted for Board's sanction at the earliest opportunity.

The above procedure may not be strictly and technically in conformity with the provisions of section 103 but if exercised judiciously and carefully it does, I submit, afford a practical solution of an undoubted difficulty in emergent and unavoidable cases of expenditure.

103. According to the rules (section 101 of the Municipalities Act) it is necessary so far as this Board is concerned to show a minimum working balance of Rs.90,000 and a reserve balance of Rs.20,000, total Rs.1,10,000 at the close of a year, but in the circumstances mentioned above the major portion of the Board's securities will have to be sold

The
minimum
working
balance.

and therefore the revised budget will show Rs.55,218 only as the working balance as follows :

	Ra.
(1) Cash balance of the year 1931-2	36,218
(2) 3½ per cent. Government securities of the face value of Rs.39,500 which at their present market value will be worth approximately	19,000
Total ..	55,218

Deducting the above amount from the required balance of Rs.1,10,000 a deficiency of Rs.54,782 in the working and reserve balances will have to be adjusted by showing the figure of Rs.54,782 on the receipt side as head 46 "Loans raised in open market."

It is needless to note that Rs.1,15,239 (being the aggregate of Rs.60,457) (*see* paragraph 1 "Budget deficit") and Rs.54,782 as explained above to be shown on the receipt side under head 46 "Loans raised in open market" should form the first charge to be met out of the Board's revenue in the Budget of the next year (1932-3).

Uncashed
cheques.

104. A noticeable feature is the large amount of cheques which remained uncashed at the end of almost every financial year. This has been commented upon by the district authorities in their reviews of the Annual Administration Reports of the Board. The practice is objectionable in many ways, and should be discontinued.

Disposal of
Audit Notes.

105. The Audit Note for the year 1928-9 had not been taken up by the Board for disposal till sixteen months after. No action had been taken on the audit notes of 1929-30 up to the time of the commencement of the next audit which was completed on 2nd August, 1931. The audit note of 1927-8 contained items, without settlement relating to a period as far back as 1923-4. The objections were disposed of in a most off-hand and perfunctory manner.

106. The delay in the disposal of the audit notes is due to :

Causes of the
delay.

(1) the slackness of the Head Accountant. A number of important files were not disposed of for the Head Accountant's failure to put up his reports in time,

(2) the failure of the Heads of Departments to send in their explanations in spite of repeated reminders, and

(3) the Board's taking unreasonably long time to consider the reports and make up its mind to formulate the replies and explain the defects.

The Executive Officer admitted that the objections raised by the auditors were justified,

(1) During the year Ambika Prasad, a temporary Assistant Rent Collector, embezzled Rs.281-2-0. The outerfoils of receipt duly signed by the Executive Officer were detached and given to the bill collector for collection. This was quite against the rules. The man began to misappropriate the money collected.

Embezzlement and corrupt practices.

(2) In the case of jhari collections he showed less amounts in the counterfoils than the amounts in the outerfoils, which were given to the payer

Jhari collections, Chetganj Market. Fabrication of false counterfoils.

(3) Babu Gaya Singh, another rent collector, was also found to be in the habit of temporarily appropriating the collections by showing fictitious dates in the counterfoils. Rupees 254-4-10 credited by him on the 16th December, 1930, had been collected by him several months before.

Fictitious dates in the counterfoils.

(4) Babu Chandrika Prasad, inspector of collections and in charge of the department—Found guilty of slack supervision. He pleaded ignorance of the rules also.

(5) Embezzlement of Rs.130-10-9 by Babu Hari Das Banerji, receipt clerk, English Office. We did not get the entire file. The papers received show that on 25th July, 1930, the Executive Officer placed him under suspension pending an inquiry into his conduct because it was found that he was sitting over certain files and making reports that they were with other clerks.

After considering his application, dated the 9th July, 1930, the Executive Officer passed an order dated the 5th August, 1930, by which he was dismissed with effect from the date of suspension, on the ground that his work was unsatisfactory. He delayed papers and absented himself from office causing dislocation of work, and also he was unreliable.

Next to this is a chit from the Chairman to the Executive Officer asking him as to what had been done in the case of Hari Das Banerji and the Executive Officer's reply to this chit shows that the clerk had made good the amount and his services had been dispensed with. This chit and a copy of the report submitted by the Executive Officer to the auditor are the only two papers on the file that bear reference to the embezzlement by the clerk. From flag D it appears that the clerk was in the habit of receiving insured covers or parcels for the Executive Officer and in two cases Babu Hari Das Banerji had received insured covers but had not put them before the Executive Officer.

(6) Another file 2(13) relates to embezzlement by Parmeshwar Dutt, Vaid, Adampura ward,

From a departmental inquiry made by the Medical Officer of Health it was found that one Durga Prasad supplied utensils for the Hospital worth Rs.9-6-0 for which he received Rs.8 up to the date of inquiry, whereas the Vaid submitted a bill of Rs.11-14-0 and drew the amount; the bill was signed by Durga Prasad but he did not accept his signature.

(7) Owing to serious illness of the licensing officer Babu Raghunath Singh, the Board appointed Babu Bhupendranath Biswas as licensing officer as a temporary measure in resolution no. 64, dated the 28th May, 1930. On 4th June, 1930, which was a licensing day, a number of hackney carriage owners and drivers were ordered to bring their conveyances at the Town Hall for the licensing officer's inspection. Babu Raghunath Singh who was expected to resume work being very weak and unfit could not come and words were sent to Mr. Biswas at a very late hour, who ordered the licensing inspectors to produce applications with conveyances the following morning. The licensing clerk realized fees and other charges, i.e. cost of number plates, printed schedule and marking charges from 23 persons. Out of these in seven cases the licensing officer noticed defects and ordered to produce them on the next licensing day after removing the defects. Rupees 100 were deposited on 9th June, 1930, with the treasurer's agent by the licence clerk in suspense account. Full account of the licences should have been Rs.100-10-0. The sum realized from the seven applicants whose conveyances were returned was not deposited at the same time and kept by the clerk. A sum of Rs.35-8-0 was received in office on 23rd June, 1930, which covered the licence fee, etc. of six applicants and the amount of the remaining one, viz. Rs.3-2-0 was credited on 16th June, 1930. The owners and drivers of the hackney conveyances brought to the notice of the licensing officer Mr. Biswas the amount realized from them who forthwith reported the matter to the Chairman of the Board.

The Chairman instituted preliminary inquiry on 9th June, 1930, and recorded the statement of the licence clerk M. Nazul Hasan who made a clean breast of the whole affair. He informed the Executive Officer of what had happened and the statement of the two inspectors Babu Bhai Ram and Babu Baijnath Prasad was recorded at the Chairman's office on the same date. The statement of ten persons was taken on 10th June, 1930, and nine on 16th June, 1930, by the Executive Officer. Other drivers also appeared and stated that they had paid the money but they could not prove their allegations satisfactorily.

The complaint regarding the realization of excess money by way of illegal gratification called "Mamuli" was admitted by the licence clerk and Inspector Babu Bhai Ram that owners and drivers of hackney conveyances paid something of their own accord in addition to

System of
gratification
called
"Mamuli."

the prescribed licence fee, etc. to the licensing staff. The licence clerk stated in his statement that Rs.2 were taken from each *palki gari* and tonga and Re.1 from *ekkawalas* and that the two inspectors and the licensing clerk get equal shares and the peons were paid one-fourth in all, i.e. if one gets Re.1 he will pay annas four out of it to his peon. The Executive Officer satisfied himself about the correctness of the statement.

We close with an extract from the note of Babu Raghunath Singh, licensing officer, dated the 16th June, 1930, addressed to the Executive Officer which is as follows: "... It is also no less a mystery to me to find that at a time when almost all the departments of the Board are rotten at the core and specific instances thereof are not wanting, my department which has tried its level best to carry out its duties in the fairest way has been singled out as a case that spoils the fair name of the Board. Under the circumstances, I would request you in the name of justice and fair play to take up all the horrible cases of scandalous embezzlement and other misdeeds that have been allowed to be perpetrated in broad daylight. It goes against all sense of justice that all such cases should be shelved and people with no record or antecedent of misconduct should be brought to books in the name of "good name" of the Board. In case you like to eradicate all the existing evils of the present machinery of the Board I may help you with specific cases where the authority has been found to pass order and allow instances of gross misconduct to take a deep root . . ."

Note on general corruption by a member.

The Board stands condemned upon the above testimony, even if half true, of one of its own members and office bearers.

As to the embezzlement noticed above the Executive Officer's apology is that properly speaking they were only temporary retentions of municipal money or at best temporary misappropriations and hardly embezzlements in the strictest sense of the term. We do not agree.

Executive Officer's view.

108. We find that very strict supervision over the collecting staff is pre-eminently necessary. The Rent Superintendent should at irregular intervals inspect and scrutinize the entries of the Demand and Collection registers. Receipt books should be quarterly counted to see that the collections have been credited.

Recommendatory suggestions.

Assessment

"Assessment and levy of taxes on the annual value of buildings or land or both" are dealt with in the Act under section 140 *et seq.* Section 140 defines the expression "annual value," and section 141 provides for the preparation of what is called, the assessment list. Section 145(1) lays down that a new assessment list shall ordinarily be prepared in the manner prescribed by sections 141 to 144 once in every five years. These are called the quinquennial assessment lists.

The last
quinquennial
assessment.

109. The last quinquennial assessment was made in the year 1926-7 nearly five years ago by a Deputy Collector whose services were lent to the Board. He was assisted by one of the Board's own officers. The assessment is called the Narsingh Narain assessment after the name of the former gentleman. It was put into force from the different dates referred to in clause (2) of section 145 in the year 1927-8.

Regular or
quinquennial
assessments.

110. As to houses, built, rebuilt or enlarged after regular or quinquennial assessment till it is followed by another such, the Act provides [section 143(1)] "the owner shall give notice thereof to the Board within 15 days from the date of completion of such building, rebuilding or enlargement, or from the date of the occupation of such building, whichever date happens first." The Board has its own agents who too report to the Board such constructions, reconstructions or extensions. Upon a receipt of notice from the owner or report from the sarbarahkar the Board entrusts the matter to a member for inquiry and assessment. These are called casual or intermediate assessments.

Intermediate
assessments.

Members'
method of
doing
intermediate
assessments.

111. The evidence before the Committee shows that the methods of the members were most dilatory in disposing of these cases. They sleep over the files for months and months and not unoften years, till the files are returned in hundreds with or without assessment, perhaps upon the termination of the member's office in the Board.

Perfunctory
if not
dishonest.

The inevitable result of this is that arrears of two or at times three years are brought on to the registers at once as arrears. Thus the Tax Superintendent, witness no. 39, has proved that in December, 1928, he received as many as 126 files of a single ward, Kotwali, in which assessments had to be given retrospective effect from two to three years before and had to be shown as arrears in the books of 1928. This further results in greater difficulties in the collection of these taxes. People who are entitled to pay their demands in two instalments in the year, grudge to pay at once six or eight times of the money which they would otherwise be required to pay. It works hardship on them besides. The very perfunctory, if not dishonest, manner in which this kind of duties are discharged by the members is illustrated in the case of house no. 37/54 in the Chowk ward already referred to in paragraph 63 *ante*.

The water
rate.

112. A house is assessed along with the house tax to a water rate also. Both these are realized together and through the same agency.

Procedure.

113. Upon the assessment list being prepared, section 142 provides that the Board shall give public notice of the place where the list or a copy thereof may be inspected. Section 143 provides that the Board shall at the same time give notice of a date not less than one month thereafter; when it will proceed to consider the valuation and assessments entered therein. And in all cases in which any property is for

the first time assessed or the assessment is increased, it shall also give notice thereof to the owner or the occupier of the property, if known. All objections regarding valuation and assessments shall be made to the Board, before the date fixed in the notice. The Board, or a Committee empowered by delegation in this behalf or an officer of the Government or of the Board to whom, with the permission of the Commissioner, the Board delegates, powers in this behalf, shall, after allowing the objector an opportunity of being heard, (a) investigate and dispose of the objections and (c) cause any amendment necessary, in accordance with the result of the investigation, to be made in the assessment list.

114. The practice in this Board is to empower a Committee to exercise its powers of revision of the assessment made by the special officer with a ward member or members in the appellate panel. This procedure has hardly worked satisfactorily and has come in for criticism. Thus the District Magistrate of Benares had the following list prepared of the interference by members which tells its own tale :

Practice of ward members' inclusion in the appellate panel condemned.

Name of wards	Taxes as per old assessment		Taxes as per new assessment made by A. T. O.		Taxes as per new assessment after objection		Remarks	
	House tax	Water tax	House tax	Water tax	House tax	Water tax		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jaitpura ..	2,740	10,892	6,481	17,123	6,218	16,732	136·50	176·20
Chetganj ..	6,686	16,738	10,118	21,355	9,347	20,147	51·3	39·39
Chowk ..	29,991	54,522	38,825	75,394	36,385	63,789	29·46	21·29
Bhelupura ..	15,545	29,729	20,769	38,448	17,465	32,832	37·66	12·35
Secrole ..	8,291	13,646	11,406	18,186	10,609	17,220	37·57	27·95
Kotwali ..	18,119	37,433	23,489	45,319	22,039	42,874	28·86	21·63
Adampura ..	2,819	9,439	4,592	11,896	4,069	11,165	62·56	44·34
Dasaswamedh. .	30,796	56,764	40,708	72,161	36,416	64,729	32·18	18·25
Total ..	1,14,985	2,28,659	1,56,388	2,99,881	1,42,549	2,69,529	..	..

NOTE—Annas and pies have been left out.

The remark of the same officer in his review of the Annual Administration Report of the year 1926-7 was this: "The municipal law in this matter is defective. Assessments made by a highly technical officer are subject to appeal before two or three laymen, i.e. municipal members and in spite of my protest and your (the Commissioner's) gentle hint, the Board has chosen to retain on this appellate panel the ward members. My fears are that the first appeal will result in a large number of reductions and all the trouble taken by the special officer nullified by the work of inexperienced men who will not always be able to resist the temptation of favouring a prospective voter and partisan. I am watching for developments and as soon as the time for appeal is over, I shall compile a statement showing the number of cases in which the assessment was increased, appeals preferred, result of appeals, and the reductions brought about in the assessments. It is my firm opinion that the financial work of the Board should be in the hands of experts and should not be canvassed before municipal members". We wish to bring the above remarks to the notice of the Government.

There were certain cases of over-assessment by the special officer.

115. Mr. Paladhi, witness no. 30, who retired from the post of permanent secretary, and had the experience of this Board as Octroi Superintendent, Assistant Secretary, Secretary as also the acting Executive Officer, was deputed to act as an Assistant to the Official Assessment Officer, Mr. Narsingh Narain. He is of opinion that there were some cases of overassessment by Mr. Narsingh Narain. The committee of members in appeal made matters worse by erring on the side of underassessment a great deal too much. Witness no. 48, the present member in charge of taxes, proved that in the cases of the rich who built palatial houses the owners are invariably underassessed.

Selfsought over-assessments.

116. As to the overassessments the cases brought to our notice are those of the owners of the smaller houses who in order to secure the right of water connexion willingly agree to an overassessment so that the amount of their tax may come within the limit of minimum, i.e. Rs.84 per annum. We think that these selfsought overassessments cannot be helped.

Collection, Remission and Arrears.

117. Within the purview of inquiry as to collection, remissions and arrears, fall properly speaking the following heads of income namely,

3. tax on annual value of building and land, with which goes,
7. the water rate or water tax, which is assessed and collected along with the house tax, invariably under the same bill and by the same agency.

16. rents of municipal houses, and lands, *sarais* (inns), dak bungalows (resting houses) etc. 21(a) markets and slaughter houses, and

22. sale proceeds of water consumed, for purposes other than domestic.

House and water taxes

118. Bad collection, lenient remissions, and large arrears in both the departments, namely, taxes as well as rents, are admitted. One of the reasons assigned for the above is alleged inadequacy of staff. Alleged inadequacy of staff.

Both the departments work under the general supervision of the Head Office which means the Executive Officer. The Tax Department is manned, in the office, by the Tax Superintendent, witness no. 39, assisted by an accountant and an assistant accountant, a correspondence clerk, 14 circle clerks, helped by a paid apprentice and 3 vernacular ahalnads; and outdoor by 18 bill collectors with a peon each.

The Rent Department is manned by an officer called the Rent and Record Officer who has an assistant. The present incumbents are "temporary". On the outdoor side there are two rent collectors with a peon each. Rent Department.

When the complaint is made of the inadequacy of staff, it is the outdoor staff which is meant. The instance of Lucknow is cited where it is said there are 8 inspectors over 16 bill collectors whose duties are to enforce distress Warrants and execute similar coercive measures. The question of Lucknow is different. Lucknow was born with a silver spoon in its mouth. As noted already the Octroi Department which has only two inspectors, requires in our opinion more of them than the Tax or the Rent Departments. We are satisfied that so far as the collecting and supervising staff go, both these departments are reasonably sufficiently equipped.

119. The next point which is worth mentioning is that a fair portion of the arrears as they appear on paper is either irrecoverable or is fit to be written off. Thus according to the statements supplied to us, Exts. C and D, Rs.20,000 roughly is irrecoverable, out of the paper figure Rs.1,05,671 (house Rs.38,275, water Rs.67,396) at the end of the year 1931-2, and Rs.85,671 only recoverable in the department of taxes. Similarly in the Rent Department Rs.18,701-13-11 are irrecoverable, out of the paper figure, Rs.2,328-10-6 fit to be written off and Rs.2,965-1-6 only recoverable. Irrecoverable arrears.

The reasons given for irrecoverability are (1) expiry of the period of limitation, (2) mistake in the preparation of the bills and (3) absence

of the house owners from home who have not been heard of. All these are indirect admissions by the officers of the Tax and Rent Departments of their own mistakes and negligence.

The present rally Mr. Ekram Khan Member in charge of taxes.

120. We commend the efforts of the member, Mr. Ekram Khan, witness no. 48 in charge of the Tax Department in the new regime. We endorse almost every word of what he has said from his experience. "There are heavy arrears in the Tax Department. These are chiefly outstanding against the rich public because the department is very badly managed. I want to relate my experience during the last four months as member in charge of the Tax Department. During this period according to my suggestions notices were issued, connexions were cut off, and distress warrants served. Before these measures were adopted by me the daily collections used to amount to Rs.800 to Rs.1,000 a day on an average. After a strict enforcement of these measures, the daily collections rose to about Rs.4,000 to Rs.5,000 per day and on some days it went up even to Rs.12,000. The reasons for the rise are to be found in the strictness of the enforcement of these measures. Formerly members sometimes used to interfere in the matter and so also the Executive Officer. Many arrears were more than ten or twelve years old. But they were not written off because departmental inquiries entrusted to the Public Works sub-inspectors were mostly incomplete and on account of late reports, the public claimed the advantage in the majority of cases. No register is kept by the Public Works sub-inspectors to show the period when any house or houses fell vacant, or when a new house was built. There are cases where new houses were built five years ago but they have not yet been assessed. I have suggested to the committee to introduce the register showing the periods when houses remain vacant. It is the duty of the house owners to inform the Board when their houses are vacant. If they fail to do so they cannot claim a set off. Majority of arrears cases here are of this kind where the owners have not informed the Board about the houses being vacant. Neither have the Public Works sub-inspectors given the information. In these cases our trouble is that the ward members have certified the house as vacant, although according to the rules no set off can be allowed where no information is received."

121. The collection has improved with a corresponding reduction of the figure of arrears thanks to the vigorous efforts of the above member. The following statement shows the arrears in house and water taxes on 31st March, 1931, and the balance of those arrears on 31st March, 1932, with the monthly collections during the last financial year 1931-2 :

Monthly collection of house and water rate of 1931-2.

House tax arrear Water rate arrear
Rs. a. p. Rs. a. p.
Arrear on 31st March, 1931 .. 61,161 2 8 1,14,513 8 3

Collection	House tax		Water rate	
	Arrear	Current	Arrear	Current
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April 1931..	1,772 3 6	149 7 6	4,108 5 1	260 5 6
May, „ ..	1,049 7 7	127 8 3	2,411 4 9	230 8 9
June, „ ..	2,114 9 5	5,511 4 4	3,540 4 7	10,546 11 2
July, „ ..	2,230 0 8	10,209 5 5	4,357 11 3	20,437 3 5
August, „ ..	2,398 4 9	12,383 7 8	5,354 1 3	25,166 1 10
September, „ ..	3,963 3 10	13,888 10 8	7,307 10 6	26,879 6 7
October, „ ..	839 0 9	3,641 8 0	2,352 8 6	8,026 8 3
November, „ ..	715 12 6	9,222 9 4	1,667 13 7	17,228 1 0
December, „ ..	794 4 1	11,315 6 1	2,357 5 7	21,652 11 4
January, 1932 ..	1,158 1 11	11,373 5 7	2,550 11 4	22,601 3 5
February, „ ..	1,446 11 7	10,696 5 8	3,130 3 9	21,786 1 8
March, „ ..	4,404 4 9	28,040 10 5	7,979 0 8	15,700 14 11
Total ..	22,886 1 4	1,16,569 8 11	47,117 0 10	2,20,515 13 10
Balance of old arrears on 31st March, 1932.	38,275 1 4	..	67,396 7 5	..

It is hoped that the improvement in the realization of arrears will be maintained, and special efforts will be made in recovering the large amounts, which are still unrealized. We note that the figures of arrears as given in the above statement do not tally with those given by the auditor in his notes. The reason probably is that the latter figures are of the end of July, 1931, as the auditor completed his audit on 2nd of August, 1931, as his note says.

122. The fact that the assessment list is not up to date and the registers of demand and collection also sometimes incomplete, has Registers.

contributed largely to the swelling of the figures of arrears. The former is due as described by the witness no. 48, (1) to the omission of the house owners and the inspectors in the employ of the Board to report completion of new buildings or the additions, and (2) the delay of the members in disposing of the files of (a) assessment, (b) mutation and (c) remissions. We have quoted already the Tax Superintendent, witness no. 39, who gave an instance when he was given, on one date, by one member alone, no less than 126 files, with or without orders, of one single ward, necessitating the assessments made by him to be posted with two to three years' retrospective effect.

Possible reasons of the members in delaying the disposal of assessment and remission cases.

123. There may be a number of reasons why the members cannot dispose of such cases within a reasonable time, e.g. (a) influence of the rich; (b) the member's being under some kind of obligation from the assessee, and (c) vote of the prospective voters. We can only hope that these difficulties will go with the education of the general public not excepting the members, as well as the development of the latter's sense of responsibility.

Executive Officer's demand for more coercive powers.

124. The Executive Officer is for more power in the coercive line. He is sorry for instance for not being able to remove a door from the house because as long as it is attached to the house it is a part of the immovable property, and the Municipalities Act gives no powers to the Boards to attach or take steps against that kind of property. We think that the Act was thinking more of men who can pay but will not, and not so much of the poor who have nothing but the fittings of their humble cottage to pay the municipal demands with. We may note that any system of outdoor collection is liable to serious abuse, as it offers many opportunities of speculation to the low paid tax collectors, and a very vigilant supervision is necessary where the system is maintained. The Board should therefore devise means to make the system of payment, as far as possible, direct at the Municipal Office popular, and in order to encourage it, they should arrange for sufficient facilities for, and if possible concessions to the tax-payers.

List of old arrears.

125. We gather from the evidence of the Executive Officer that the demand register has been made up to date and all possible entries have been made in it "so far as the officer knows". He initials every new entry. According to the Executive Officer, "it is possible that some of the old arrears have not yet been scored out. He got a list of cases prepared three years ago in which the six years' period of limitation was about to expire. He put the defaulters into court and got decrees. No decree has got time-barred, but many remained infructuous. Some have been sold and the proceeds represent the

arrears realized. A list of arrears is prepared half yearly. In the Tax Department only and not in the rent, a list of cases about to be out of time for a suit is put up before the Executive Officer. No reason appears for the omission in the Rent Department.

126. The deposition of the Executive Officer is that suits to recover the arrears are resorted to only when other means have failed. The auditors on the other hand note that suits are filed without having previous recourse to the procedure laid down under sections 168 and 169 of the Municipalities Act resulting at times in the wasting of good money after bad. We have no reason to doubt the accuracy of the note of the auditors.

Suits to recover arrears.

127. The dates and counterfoil receipts should be kept clean of inaccuracies and erasures and all alterations initialled. The collections and the receipt books should be strictly daily compared and checked. The auditors came across a case in which the collections in a particular ward, made on 30th September, 1931, were not credited till 6th and 7th October, although the Municipal Office was open on the 4th and 5th.

Alterations and erasures in the counterfoil books of receipts.

128. Two more registers complete our notice of records of taxes and demands. Where a person takes more than two taps he pays Rs.3 extra per additional tap. A register is maintained which is called register of tap tax. The lists of these taps are furnished by the Water Works Department. They, however, appear to copy them out from the past years' lists which have in the meantime fallen short of the mark. The demand and collection registers of these dues is not signed by any body. The register of house connexions is maintained in the office of the secretary. This register was found quite incomplete by the auditor. The entries were not initialled. The entries of this register were found by the auditor not to have been compared with those of the demand register.

Tap Registers.

129. The following statement shows demand, collection, remission and arrears of the house and water taxes during the five years of our review with the percentages of collections and remission to demand, according to the figures of the Annual Administration Reports. (Table dated the 22nd December, 1931 over the Secretary's signature.) The difference of figures against the year 1927-8 to 1930-1 under the two heads in the column of balance with those carried forward as arrears of house and water taxes respectively in the column of demand require explanation.

*Comparative statement of water and house taxes for five years
as per Annual Reports.*

		1926-7	1927-8	1928-9	1929-30	1930-31
		Rs.	Rs.	Rs.	Rs.	Rs.
Demand	House arrear ..	31,208	26,642	43,900	47,953	47,550
	House current ..	1,15,939	1,14,401	1,41,595	1,42,795	1,43,731
	Water arrear ..	59,844	49,352	81,405	86,809	88,365
	Water current ..	2,32,277	2,26,765	2,68,823	2,69,535	2,72,200
Collection	House tax ..	1,15,554	1,08,534	1,25,053	1,38,509	1,27,917
	Water tax ..	2,32,760	2,13,430	2,41,402	2,61,505	2,40,005
Remission	House tax ..	4,951	2,715	1,510	3,222	2,215
	Water rate ..	10,010	5,464	2,517	4,833	5,486
Balance	House tax ..	26,642	29,794	58,932	49,017	61,149
	Water rate ..	49,352	57,223	1,06,309	90,006	1,15,074
Percentage of collection to demand		79.2	77.1	68.4	73.1	66.6
Percentage of remission to demand		3.4	1.9	.7	1.4	1.3

Members' delays.

130. A large number of assessment cases were with the members pending disposal during the year 1927-8 which on being disposed of at the fag end of the year were added to the figures of 31st March, 1928, and inasmuch as in almost all cases, the assessment was enforced with retrospective effect the total of arrears came to be the larger figure instead of the smaller one Rs.29,794 of 31st March, 1928. The same remark applies to the difference in the figure for water tax arrears also.

Differences of figures explained.

131. The difference of the figures for the years 1928-9 and 1929-30 is due to the reduction by the District Magistrate in appeal by Messrs. The Cotton and Silk Manufacturing Mills of assessment which necessitated the reduction of the figure of demand. The same remark applies to the difference in the figures for water tax arrears also.

The difference in the figures of arrears as shown outstanding on 31st March, 1930, is due to the reduction in the assessment of the exchange buildings and others with retrospective effect which also necessitated a corresponding reduction of the figure of demand in the demand register of the year 1930-31. The same reason applies to the difference of water tax figures also.

132. Generally speaking the assessment lists are by no means either complete or *prompt* and the arrears are very much heavier than they ought to have been under normal circumstances. As to the reliability of the figures of irrecoverable taxes and rents, we have been supplied, we cannot be sure. The various defects noticed in the maintenance of the accounts of these taxes have been pointed out from time to time in the audit notes (*see e.g.* paragraphs 19 to 37 of the audit notes for 1928-9, 23 to 38 of 1929-30; and 22 to 36 of 1930-31. Statements of demand, collections and arrears compiled by the auditor straight from the demand and collection registers of the five years 1926-7 to 1930-31 will be found Ext. "E" amongst other exhibits. A comparison will show that the figures given in the Appendix BB of the Annual Administration Reports of the past and current demands, collections and arrears do not tally with those of the statement compiled by the auditor. The auditor thinks that the figures in the registers were totalled and balanced after the preparation of the Annual Administration Reports, and the figures for Appendix BB were obtained from some other source. We have tried to give the reasons of difference noticeable in the statement we have used but are not in position to explain this further development.

Assessment lists neither complete nor prompt.

133. Coming to the remissions it is important to distinguish cases of irrecoverable arrears from those where recoverable demands have been written off the registers. The latter are by no means rare.

True *versus*. Untrue Remissions.

Before we close we have only to repeat our remark that we cannot too strongly deprecate the regrettable want of the members' sense of responsibility in making remissions of the kind an instance of which we have given elsewhere (*see* paragraph 63 *ante*). Nothing can save a Board from disaster if members are capable of doing things of this kind regardless of any sense of propriety and honesty.

Possibility of fresh taxation or raising of the existing taxes.

134. Under the heading "Possibility of increasing income and reducing expenditure" Mr. Bennett began his Chapter XIII of the report with the following observations "I see little probability after allowing for the increases under octroi and visitors' tax, of the Board increasing

Bennett Report.

its income appreciably in the near future. The advisability of increasing the water tax and making the water tax pay their way has already been urged on the Board without result and the new Board which comes in shortly is not likely, unless considerable pressure is brought to bear on it, to adopt a different attitude. The only other tax wherein improvement is possible is the dog tax, which only brings in at present from Rs.50 to Rs.100 per annum. The Board wish to abolish it but the Government did not consent, so it is being collected still, but in a very half-hearted manner. The Medical Officer of Health who is responsible for its collection, believes that it could be made to realize Rs.1,000 but neither the Chairman nor the Executive Officer supports this belief. The tax is not popular and is collected."

With the above Mr. Bennett stops so far as the question of possibilities of raising any of the taxes or adding to the list goes. This was in March, 1923, about ten years ago.

The question
discussed.

135. Benares is a non-commercial town. Its only industries are some brass works, silks and to a certain extent making of gold threads, all cottage industries.

The total population at the end of the year 1930-31 according to the provisional figures of the last census operations was a little less than two lakhs. The number of tenements was 36,046 and the average population of each tenement 5.5. The population includes a large number of old and dying humanity, retired people and pensioners, members of educational, religious and charitable institutions and the beggars and homeless who live on charity.

According to the Octroi Statement of 1930-31 (Form no. 107) the first four classes of imports, which embrace, almost all, necessaries of life, were apparently steady. These are, wheat, flour, rice, barley, gram and the cereals, sugar, *ghi*, animals for slaughter, oil, oil seeds, fuel, building material and furniture. All the rest show depression and some of them have not been imported at all and are verging on annihilation. The imported tobacco has, as we have seen from the Octroi Superintendent's report already, a most gloomy future.

To make suggestions, in the above circumstances for the raising of any of the existing taxes or discovering a new for imposition is by no means an easy task. Taking the indirect modes of taxation first:—

Octroi.

136. Octroi is one of the largest sources of this Board's income. The views of the Government about this form of taxation is too well known to be repeated. Since the report of the Taxation Committee which demonstrated its hampering effect on trade and industry, the declared policy of the Government has been for its gradual extinction.

The facts, however, that it is one of the main sources of this Board's income, its easy acceptance by the payers who come to sell their commodities, mostly necessaries of life and country produce, its indirect payment by the consumers, most of whom belong to the untaxable section of the population, without knowing that they paid, are to the best interest of the Board. We will therefore neither recommend the raising nor the abolition of this tax. The taxation schedules are no doubt in some municipalities grossly defective where there might exist necessity for revision. But ^{articles} we have not been told of any thing like it existing here. More ^{of} callings as follows in the Manual, which leads us to conclude that on a ^{scale} of taxation wherever it exists is already ^{local} This ^{is} rendered. Unsettled times a legitimate basis for heavy ^{and} taxation ^{and} trade as a ^{life} payment may now be "disproportionately high" ^{and} withdrawal of the market cannot altogether be set aside in the ^{for} material ^{municipal} schemes.

This kind ^{is} of addition ^{of} the ^{the} ^{from} the incoming as well as the outgoing travellers in the latter case ^{of} which it may properly be called the quit tax. The long cherished hope of the Board suggested by the Government and its officers of doubling this tax is now gone for the present because apparently upon the representation of the railways the Government have failed to see their way to accord sanction to it. We have no doubt that the present decline in the railway earnings are not due to any terminal tax or anything of its kind. It is due to causes quite different from it. We are sure that, if sanctioned, it would have brought in considerable relief to the Board without really prejudicing the Railways.

138. The only other important form of indirect taxation is a ^{Tax on} general toll on laden vehicles entering the municipal limits. "This ^{vehicles} form of taxation," to quote the Manual, "is a necessary complement ^{and} of the terminal tax." It may exist apart from it also. It dates from ^{animals.} unsettled times before the railway system had revolutionised the conditions of transport and trade and is open to many objections under modern conditions. Its disadvantages are however not so great as to render its prohibition necessary and a toll of this type will occasionally be recognized as a fair tax, provided that (a) it is low and as nearly uniform as possible;

NOTE.—This tax is generally charged from the hill goers, the rate of which up there is very high indeed because probably the cost of maintenance of hill roads and communications are much higher than those in the plains.

(b) it does not bear unfairly on through trade; and

(c) the cost of collection is not excessive as compared with the total receipt from the tax.

Now there is motor service between Benares and places beyond the exempted radius limit of the pilgrims tax. Evidently those that choose this form of conveyance for travelling to and from Benares from outside those limits escape the payment of the terminal tax which they would otherwise have to pay had they travelled by rail. There is no reason why these persons should escape. A cost form of tax on motor vehicles that come or quit laden with ~~piece~~ ^{piece} of ~~it~~ ^{it} or goods, or on the passengers and goods, or on both ~~most~~ ^{most} could be ~~essary~~ ^{essary} to suit any special condition, is therefore one which Executive Office ~~is~~ ^{is} ~~not~~ ^{not} ~~to~~ ^{to} ~~be~~ ^{be} ~~considered~~ ^{considered}.

Suggested doubling of the tax on private motor vehicles.

139. In this connexion we may also ~~take~~ ^{take} ~~into~~ ^{into} ~~account~~ ^{account} ~~the~~ ^{the} ~~possibility~~ ^{possibility} of ~~suggesting~~ ^{suggesting} the doubling of the private motor vehicles ~~section~~ ^{section} of ~~the~~ ^{the} ~~municipality~~ ^{municipality}; for it is found that in Lucknow they are ~~paid~~ ^{paid} ~~more~~ ^{more} than double of what it is here. The owners are presumably ~~of~~ ^{of} means who should not grudge the raising of this tax in the ~~are~~ ^{are} of their own town.

Wanted a bicycle tax or licence fee.

140. There is no tax on push bicycles in Benares. We find that a resolution was once tabled in favour of the imposition of this tax (*vide* no. 188 of the Board's Proceedings, dated the 25th July, 1929). Nothing appears to have been done since. We find that a very large number of these machines are in use. We suggest the imposition of this tax as a measure to improve the Board's income.

141. Turning now to the several direct forms, the water tax and scavenging and latrine taxes are amongst the more important payments for services rendered by the municipality. The water tax has as noticed already certain special features in Benares. In case of this tax the weight of argument is against the Board. We have seen that a section of the population who pay the largest amount of water tax get the least amount of water, thanks to the mistake of those who were responsible for the laying of the original distributary mains. They omitted to take into account the question of the levels in the different mohallas of the city which varies from one to as much as 68 ft. in different places. These tax-payers will not be unjustified in not only repelling the idea of any enhancement but also of demanding a reduction if indeed not total exemption, from the tax so far as they are concerned. Indeed the Board cannot afford any more to remain indifferent to the apprehensions of any such direct action on their part in the near future. The other taxes for service as well as the water tax are all governed by special provisions of the Act which lay down as a condition precedent that these taxes must be imposed solely with the object of defraying the expenses connected with those services and that the whole of the

income derived therefrom shall be expended solely on those objects. It is in no part of anybody's case that there is a leakage of Board's money derived from other sources, it having had to spend more in these services than it is being paid for them.

142. Taxes on vehicles and animals also are to a certain extent allied with those meant for payment for service. These are here already. They are not particularly lucrative sources of income besides.

143. Tax on trade callings and vocations carried on within the municipal limits are on a somewhat different footing from payment for actual services rendered. The tendency has been observed to consider any lucrative trade as a fit subject for fresh taxation particularly where for the withdrawal of the octroi it allows of the importation of the raw material untaxed. According to the Manual, "Considerations of this kind should not be accepted as adequate grounds for the imposition of additional taxation on any special trade under section 128(1) (ii) of the Act". The brass, the silk and the gold thread industry of Benares hardly impose any special burden on the Municipal services. Moreover we have already committed ourselves to the view against the abolition of the octroi in the special circumstances of this municipality. And lastly taxation of this kind restricted by the conditions laid down in the Manual cannot yield more than a small proportion of the income required for the proper maintenance of the general municipal services. Section 128(1) (iii) excludes some classes of residents for example the zamindars from this kind of taxation.

144. *Direct taxes.*—House tax is here already. We have said enough on the sufficiency and insufficiency of the assessments of houses here. As pointed out by Mr. Bennett it is not so much the defects in the assessment which are at fault but the arrears which have been allowed to accumulate. As noted by him what is required is, "Proper supervision and some driving force behind the work of collection" to reduce the arrears to its minimum. We might add to it the prevention of the members writing off of recoverable outstandings knowingly or mistaking them for remissible remissions. The time for the next quinquennial revision of assessment is also near when very probably any inequalities which may be there will be removed.

145. A tax on circumstances and property is concomitant with the house tax. Generally, it is imposed as an alternative to the house tax. It is further meant for and practicable only on small or decaying town. Benares is neither of the two. In a large city like it it would practicably be impossible to assess it for want of any available standard which can be referred to for the purpose of testing comparative assessments.

Moreover house property here may be in a large proportion of cases a very false index to the circumstance of the occupant, many of whom may be indigent heirs or representatives of a once rich owner since deceased.

Suggested doubling of the taxes and licensing fees on hotels, bars and pleasure houses, etc.

146. Another and the only other suggestion which seems to us as possible is the doubling of the taxes or the licence houses of entertainment such as the cinema, theatres, shows, etc. These are places meant for those who can afford to indulge in luxuries of these kinds and should therefore pay. A higher rate on higher class tickets and a proportionately lower rate on lower class ones may be levied, but no ticket should go untaxed.

A Projection and encroachment rent.

146A. Projections and encroachments are a common feature in larger towns. It is therefore suggested, that unless a projection or an encroachment renders the place unsightly or insanitary, or is materially objectionable, it may be allowed to stand on condition of payment of a projection or encroachment rent and thereby adding to the Board's revenue. Necessary by-laws may be framed for these, under section 298 of the Act.

A Bull tax.

146B. Brahmini Bulls lounging loose in the streets have for long been a menace to the safety of the pedestrains and nuisance generally. It is suggested that these should be impounded and their maintenance charged for from the persons dedicating them. This may be called the "Brahmini Bull tax." The difficulty which is likely to present itself is what to do with these animals when nobody cares to acknowledge them or refuses to pay for their maintenance. It is suggested that in these cases the animals should be put to auction or if found to be of good breed, should be used for breeding purposes, and a covering fee should be fixed and realized.

General taxable capacity.

147. Barring the above we should be disposed to think that the general taxable capacity of this town in view of its limited trade and the present general depression has been reached already; for bearing in mind that out of a population of two lakhs only half according to a rough estimate, i.e. excluding the beggars, old men, old women, etc. are tax paying and the other half not, and the Board collected a revenue during the five years of our review Rs.79,07,489 from the ordinary sources, the burden of taxation on individual wage earner works out at Rs.15 per head; and if distributed on the entire population it works out at about Rs.7-8 per head which, too, is sufficiently high..

Grants from Government and Loans:

148. We will touch on these in our concluding chapter "Recommendations".

CHAPTER III

The Public Works Department and the Municipal Engineer

149. About the most important sub-committee from the members' point of view, which the Board appoints, is the Public Works Committee. Generally speaking this Committee is in charge of the activities calculated to provide for the most necessary and useful amenities to the tax-payer, involving the heaviest expenditure. When degenerated, it is the biggest hole in the Board's pocket.

“Especially with regard to (a) its Public Works Department and the maintenance of its communications.”

150 The constitution of the present Public Works Committee is as follows :

Constitution of the present Public Works Committee.

- (1) Munshi Vishwanath Prasad Srivastava; *Chairman*,
- (2) Babu Kashi Prasad Bhargava.
- (3) Babu Baldeo Das,
- (4) M. Mujtaba Ashraf,
- (5) Babu Murari Das,
- (6) Babu Bijai Prasad Mukerji,
- (7) Mirza Rahmatullah,
- (8) Haji Abdul Haque, and
- (9) Mr. Mohammad Ekram Khan.

151. The duties of a Public Works Committee are enumerated in regulation 10 by-law no. 3, clauses (8), (1), (2), (5) and (6). They are :

Duties of a Public Works Committee.

(8) to see that detailed plans and estimates for every work other than petty, the probable cost of which is less than Rs.100, are prepared and previously sanctioned by the proper authority;

(1) to consider and frame proposals for the expenditure of all allotments for public works;

(2) to call for estimates for all public works from the Municipal Engineer or the Superintendent, Water Works, and to examine them and to make recommendations as to the order in which such works should be carried out;

(5) to allot such funds as from time to time are to be placed at its disposal for such works as have been approved by the Board; and

(6) after tenders have been called for by the Municipal Engineer or the Superintendent, Water Works, and examined by the Executive Officer to sanction contracts of works for which budget

provision exists, exceeding Rs.200 but not exceeding Rs.1,000, and to advise as to the security to be taken on the acceptance of a tender.

Altogether there are 15 useful clauses like the above.

152. The Public Works Committee of the Benares Board do not discharge even half the prescribed duties. We have explained the reasons already but will attempt it here once more in a more collected form.

The Public Works Department Budget

Preparation
of.

153. Even a cursory glance through the rules framed under section 95, clauses (f) (g) (h) of the Act for the preparation of the budget (*vide* Municipal Manual, Part II, Chapter IV) and the list of duties prescribed under the by-law referred to above would show that the committee should well before hand, i.e. before the commencement of the next financial year ascertain and prepare a list of the works intended to be taken in hand during that year. In our opinion the Public Works Committee should do this with advantage in autumn, i.e. as soon as the rains are over. The reason is that they would, in that case, be in a position to have watched during the rains how any particular road or roads or building and the storm water or other drains had behaved. Having considered the informations thus gathered they would be able to frame their proposals and draw up a list of them. [Regulation 10, clause (1)]. They would then pass the list on to the Municipal Engineer and where necessary to the Superintendent, Water Works, calling for estimates [Regulation 10(2)]. When the estimates are received the Public Works Committee will send the list and the estimates to the Finance Committee for allotment. The Finance Committee will consider them and decide and communicate to the Public Works Committee whether they would be able to allot the whole or only part of the money wanted by the Public Works Committee. In the latter case the Finance Committee will also state the amount they will be able to spare. The Public Works Committee will then revise the list, if necessary, and select in the order of urgency or importance as they choose, works the cost of which will be within the allotted figure and either score out the remaining items or put them off for the next or future years. This revised list with the proposed allotment should then go before the Board who should after considering them and suggesting any amendments, they think fit, sanction the list and the allotment. This list is called list "B" of original works (*vide* rule 2, Chapter IV, Part II of the Manual) and is to form part of the budget (*ibid*) according to the rules.

Original
Works,
Road, Drain
or Buildings.
(a) List "B"
rule 2, Ch.
IV, Part II
of the
Manual.

In the case of renewal or reconstruction of roads a special statement is further recommended, also to be prepared at the time of the budget according to rule 71 of the Municipal Account Code. (b) Special list under rule 71, Municipal Account Code, for roads.

154. The time for the passing of the budget is given in rule 3, Chapter IV of Part II of the Manual. It may be any time on or about the 15th March and in case of indebted boards like the Benares Board the 15th February. In any case it should be passed before the next financial year.

As soon as the budget is passed by the Board and money finally allotted, the Public Works Committee should take steps to invite tenders for materials and labour. The tenders might also with advantage be invited even earlier to gain time.

In short everything should be ready before the rains and as soon as the rains set in, work excepting the asphaltting of roads should begin. The procedure, if followed is calculated to economize the cost of water.

But instead of following the salutary provision of the by-laws and regulations, the Benares Board has its own method of doing things. We have explained it already generally (*see* paragraphs 32, 33, 37 *ante* and 157 *post*). It is to make a lump allotment and then to divide the money to the members wardwise leaving them to order work and the Municipal Engineer to execute them. We have traced the system to its origin namely the member's greed for private gain (*see* paragraph 39 *ante*) and we have noted the serious consequences to which the procedure has led (*ibid*). We have referred also to the list Form "B" which is appended annually by the Board to its administration report. According to the Board these forms apply only to Head 14 works, i.e. Drainage (Capital Outlay).

157. Bearing the above in mind we will now quote the Municipal Engineer, witness no. 37, to give an authentic version of what the practice is in this Board. According to him "the budget allotment of all original works is made in a lump sum by the Board for each budget head". We have noted already that the time of budget allotment is generally March of the closing financial year. To continue the Municipal Engineer's evidence "Between April and September members go on sending to the Municipal Engineer proposals for different works and estimates are prepared during the period. The Public Works Committee then makes allotments between the wards in August, when very early, otherwise in September or October. And immediately after that the members apportion the money between themselves". A regular scramble follows, "when the estimated cost are found to be more than the allotted sum and the members set to select works to be Evidence of the Municipal Engineer.

given precedence. Some members in order to secure votes would select works and make allotments which would benefit the influential people who have a good number of votes at their command; and in some cases, though very rare, members for their own private gain select works and give them to selected contractors. In this way public interest is totally overlooked. Works are done where they are not so essential. Take for instance, the time of election. Some members while canvassing among the people of certain locality and the prospective voter wants something done to his drain or lane, will send for a contractor and order him to do the work at once. After the completion of the work, because they will not come to me during the work, lest I should kick up a row—they will come and tell me that such and such work has been done and you will have to regularize it. They will give me a letter, "M. E., this work should be done and it is emergent." and then I will go through all those formalities (inviting tender, preparing estimates, etc.) in order to avoid audit objection. In many of such cases inviting of tenders is necessary. These works are generally under Rs.1,000. Tenders have to be called, according to rules, for works above Rs.200. There is no rule in the Municipal Act that the inviting of tenders can be dispensed in the case of emergent works except those below Rs.200 in which case I give the work to a contractor nominated by a member. In cases above Rs.200 it is given by the Public Works Committee at a certain per cent. less than the sanctioned schedule rates.

The Board's
List "B."

158. After the members, who have come out successful in the scramble, have decided upon the works to be given precedence, the list "B" is prepared of these selected works and it is sent to the Board through the Public Works Committee for sanction. . . . Sometimes even after the allotments are sanctioned by the Board, members write that they do not want to take up a particular work already sanctioned but some other with the result that a revised form "B" is sometimes submitted even after the close of the financial year.

No such list "B" is prepared for heads 29, 30 or 32 (school building) or head 22 (market). The above remarks apply equally to heads 29, 30, 32A and 22 with the exception that in these cases there is no ward allotment but only member allotment in the sense that proposals come from the members.

So that our Public Works Committee is practically a sinecure

Roads

159. Benares Board is thus sadly lacking in a system for regulating the road renewals. The interest of members has played a great part in it. The number of roads requiring renewal is not so great as to put

the possibility of a systematic treatment beyond the Board's capacity. It is, therefore, hardly creditable to it to be swayed by special pressure from any interested quarter or any other consideration excepting the public need and convenience. Stiffening by an express rule of the Commissioner's sanction to budgets unless it is accompanied by a list of all original works in form "B" both large and (*see* footnote under the form) small; and in case of roads a further list in the form given in rule 71 of the Municipal Account Code embodying an intelligent programme of road renewal and road repairs is what is pre-eminently necessary. A longer view is also suggested at the time of the preparation of these estimates. It should be noted that in the modern traffic conditions no municipality can afford to leave its roads without bituminous treatment. In this connexion we choose to adopt Mr. Dobson's valuable remarks that when a road is renewed and tarred at the same time the cost might increase by 20 per cent.; but in spite of this and even including the cost of subsequent tarring a tarred road is bound in the long run to prove cheaper than an untarred one over a period of eight years; and if the cost of watering and quicker-deterioration of the untarred roads is also taken into account a tarred road is cheaper than an untarred road by about 75 per cent. over a similar period. Tarring indeed may cost a little more in the first and the second years but it will certainly begin to show a distinct gain from the third. Watering being hostile to the life of tarred roads and saving in the water charges is a further source of economy.

160. We append below a statement showing the allotments and expenditures under the four sub-heads of Public Works for the five years, 1926-7 to 1930-1.

		Years.				
		1926-7	1927-8	1928-9	1929-30	1930-1
		Rs.	Rs.	Rs.	Rs.	Rs.
Allotment	Establishment ..	28,000	27,500	32,000	32,000	28,500
	Building ..	7,785	13,500	11,500	10,000	5,000
	Roads ..	1,20,000	1,55,000	1,45,500	2,44,000	1,86,200
	Stores ..	9,215	8,000	8,000	8,000	4,500
Expenditure:	Establishment	28,098	27,436	31,245	30,189	30,915
	Building ..	7,345	13,435	11,363	14,721	3,553
	Roads ..	1,17,228	1,51,370	1,54,365	2,24,175	1,89,945
	Stores ..	11,320	13,383	13,875	16,662	5,966

The Municipal Engineer has proved as we have noticed already that the allotments under head 14 Drainage (Capital Outlay) and 30, Roads, are made originally under the lump system and are divided subsequently wardwise and then memberwise. According to him allotments under head 22, Market and Slaughter house, and head 32(a) Construction and Repair of School Building are also made under the same system. Out of the four heads mentioned by the witness we are at present concerned with the expenditure on heads 14 and 30 only. To these, however, we will add head 15, Drainage (Establishment and Repair) for according to the report of the Medical Officer of Health, witness no. 54, to be found in the Board's Annual Administration Reports of certain years as well as his evidence, considerable money out of that head has been spent on the paving of lanes which is properly a work which should be charged to head 30.

161. Taking the figures of actuals from the Annual Administration Reports of the five years under review the money which has been spent under heads 14 and 30 is as follows :—

Spent under head 14 (Drainage) Original Works) and head 30 Roads.

				Head 14. Rs.	Head 30. Rs.
1926-7	..	..	..	57,163	1,17,228
1927-8	..	..	..	70,438	1,51,370
1928-9	..	..	..	84,361	1,54,365
1929-30	..	..	..	95,542	2,24,175
1930-1	..	..	..	22,248	1,89,945
Total				..	3,29,752
GRAND TOTAL				..	..
					11,66,835

Spent from head 14 (Drainage repairs) for head 15 purposes, i.e. paving of lanes by the Medical Officer of Health.

162. We must add to the above such money as have been expended out of head 15 for lane pavement (*vide* the evidence of the Municipal Engineer and the Medical Officer of Health referred to already. As the paving of lanes is done through the Medical Officer of Health, not the Municipal Engineer, the former has supplied us with a statement which is as follows :—

Year.		Total amount sanctioned by the Board under head 15	Amount allotted to Medical Officer of Health under head 15	Total
		Rs.	Rs.	Rs.
1927-8	..	98,900	71,800	1,70,700
1928-9	..	2,33,700	72,000	3,05,700
1929-30	..	1,98,500	68,000	2,66,500
1930-1	..	1,65,000	35,000	2,00,000
GRAND TOTAL		..	..	9,42,900

Out of the above the amount spent by the Medical Officer of Health :

Year	For establishment under head 15		For repairs which includes lane payment mostly done under head 15		Total
	Rs.	a. p.	Rs.	a. p.	Rs. a. p.
1927-8	31,770	4 0	20,627	13 9	.. .. .
1928-9	32,990	6 0	24,183	3 3	.. .. .
1929-30	28,961	6 6	14,509	6 1	.. .. .
1930-1	28,738	8 0	8,041	9 6	67,362 0 7

163. The Medical Officer of Health or the office have not supplied us with the amount which the former spent out of head 15 allotment for lane pavements in the year 1926--7. The reason is that the present Medical Officer of Health joined in the middle of the year and kept no regular accounts. We, too, would neglect the amount to counterbalance the small sum out of Rs.67,362 which he might have spent for repairs of drains which was the legitimate use of the money allotted under head 15.

Adding Rs.67,362 to Rs.11,66,835 we get Rs.12,34,197 which represents the total amount spent by the Board on heads 14, 30 and lane-pavement works.

164. We have noted elsewhere that head 14 works mean with this Board only those which are shown as such in the list form "B" appended to the Balance Sheet of the Annual Administration Report every year. An examination of these lists will show that these works were mainly drain constructions or drain repairs. Thus the total amount spent for the drain construction and drain repairs out of head 14 allotment according to the aggregate of the figures of the five years under review including the several thousands shown against (Unforeseen) is Rs.3,56,984.

Year	Drain construction and drain repair	Unforeseen and unpaid bills	Total
	Rs.	Rs.	Rs.
1926-7	64,362	17,801	82,163
1927-8	67,265	3,123	70,438
1928-9	77,210	7,145	84,361
1929-30	92,441	3,101	95,542
1930-1	16,119	4,345	24,680
Total	3,17,403	35,515	3,56,984

} Special Brick and sewer at Nandedeser road Rs. 4,216.

165. Besides the above the Municipal Engineer has supplied us with a statement, dated the 13th February, 1932, showing the allotment and expenditure in the Public Works Department under head 15 that is repair of drains for the years 1926--7 to 1930--1. The statement is :

Budget head				15—Drainage repairs	1726-7 to 1930-1
Year				Allotment	Expenditure.
				Rs.	Rs.
1926-7	..	..	..	24,000	23,999
1927-8	..	..	..	28,000	27,951
1928-9	..	..	..	22,000	21,644
1929-30	..	..	..	18,000	18,000
1930-1	..	..	..	17,200	17,165

166. The account therefore stands thus:—

During the five years 1926--7 to 1930--1 money which was spent on :

	Rs.	Rs.
Head 14—(Original works)—Drain construction and drain repairs (according to list B) by the Municipal Engineer	3,56,984	} 4,65,743
Head 15 (Repairs)—Drain repairs by the Municipal Engineer	1,08,759	
Head 30—Roads by Municipal Engineer	8,37,083	
Lane pavements by Medical Officer of Health from head 15	67,362	} 9,04,445
		<u>13,70,188</u>

167. Now according to another statement, dated the 8th February, 1932, supplied by the Municipal Engineer the road work done by him may be divided into three main heads :

(1) Renewal of roads which include during the five years in question—		Rs.
(i) By cement concrete 47 miles (<i>vide</i> statement, dated 25th February, 1932, and 67 miles = 1.14 miles cost		76,900
(ii) Renewal by remaking foundation stone concrete, metalling and tar bitumen treatment 2.27 miles and 1.108 miles = 3,378 miles		1,15,100
(iii) Renewal as above but water bound = 15.036 miles		2,22,000
	Total	<u>4,14,000</u>
(2) Patch repairs five years' cost		1,77,800
	AND TOTAL	<u>5,91,800</u>

(3) Annual attention to <i>kachcha</i> and metalled roads and miscellany such as :—		Rs.
	Total five-years' cost	2,45,283
	Grand Total of all kinds of roads	8,37,083
(a) Improvement of <i>kachcha</i> roads	} <i>Vide</i> statement, dated the 8th February, 1932, Ext. F.
(b) Dressing foot paths .. ..	.. ..
(c) Road scraping .. ..	.. ..
(d) Cindering roads .. ..	.. ..
(e) Raising road sinkages .. ..	.. ..
(f) Cleaning ghats .. ..	.. ..
(g) Cleaning storm water channel .. ..	.. ..
(h) Constructing of pavements (must be other than those constructed by the Medical Officer of Health .. ..	.. ..
(i) Repairs to pavements (must be as above) .. ..	.. ..
(j) Making of Panchkosi road .. ..	.. ..

There is nothing to show what these works, (3, above) actually cost. But it is admitted that the cost of all of them has been met from head 30, allotment. As the total of actuals of expenditures under head 30 is Rs.8,37,083, deducting Rs.5,91,800 from it we imagine that Rs.2,45,283 must have been spent on them.

168. It thus appears that during the five years of our review the total expenditure on roads including lane pavements and drain construction and repair has been Rs.13,80,188. Out of the above the expenditure on roads and lane pavements alone has been Rs.9,04,445 and in the construction and repairs of drains Rs.4,65,743. Road has drawn upon head 15 (allotment for drain repairs) to the extent of Rs.67,362 spent on lane pavements. Out of this half has gone to waste as will be seen presently (*see* paragraph 176 *post*).

Total expenditure during the last five years on roads including lane pavements, 9,04,445; of which half gone to waste.
The cement concrete roads.

169. There are only two short lengths of these roads shown in red ink in the attached map.

(1) the Englitia Line road made under the supervision of an officer deputed by Messrs. The Cement Concrete Association of India, Ltd.

(2) Portion of the Sagra road made under the supervision of the Municipal Engineer through a local contractor.

These roads are recent ones. Cement concrete roads are still in their experimental stage. Their advocates claim that the life of these roads is twenty years without annual attention. It will be time enough to see how far that is correct.

The Englitia line road carries more vehicular traffic than the Sagra.

These two roads have been possible only because there is no underground sewer running through the middle of the road which is mostly the case in the rest of the town. Secondly there are no water connexions to private houses.

The
macadamized
asphalt
roads.

170. There are two lengths of these roads so far. These are the Town Hall to Godowlia and the Burna bridge to Lahurabir, painted yellow in the map. Both carry heavy traffic and are together with the Chetganj Godowlia road the principal thoroughfares of the town. The duration of traffic on the Burna bridge to Lahurabir is roughly half that of the former. Both were made by Messrs. Baldeo Das and Sons of Calcutta who are in agreement with the Board to look them up annually for a period of five years. We have seen these roads and our opinion is that so far, they have stood the strain of vehicular traffic well.

Waterbound
roads.

171. The two more recently made waterbound roads awaiting bituminous treatment are the Kabirchaura Town Hall and Chetganj Godowlia roads shown in dotted red pencil in the map. Of these the second one is more recent than the first. We tested these two roads at several places accompanied by Messrs. Hatfield, Executive Engineer, Benares Provincial Division and Bhagwan Prasad, Assistant Engineer, Public Works Department. We will give the result of our inspection in the words of the above gentlemen :

(1) "The Chetganj road was opened up in eleven places. It was found that the consolidation had been properly done but that the foundation between Godowlia and Victoria Park gate were in places insufficient. The coat on the last two furlongs done, i.e. on the strip of road in front of the Municipal Office, is rather thin, being only 2 inches thick.

On going into the accounts we find that 82,985 c.ft. of Pakur ballast was used as against 91,245 c.ft. provided in the estimate, i.e. 8,260 c.ft. less were used. A $4\frac{1}{2}$ inch coat of metal when consolidated will be $3\frac{1}{2}$ to 3 inch thick. It appears that on this length of 2 furlongs a 3 inch coat was used instead of $4\frac{1}{2}$ inch. The quantity of metal in the difference between a $4\frac{1}{2}$ and a 3 inch coat is $2 \times 660 \times 40 \times \frac{1}{8}$ (the road is 40 ft. wide) = 6,600 c.ft. which approximately accounts for the shortage of 8,260 c.ft. It is noticed that in the questionnaire submitted originally to us, the labour charges on this work were queried. According to the figures submitted to us by the Municipal Engineer, of actual quantity of work done and its cost, the labour charges were not excessive.

(2) The Kabirchaura road was opened in four places. The consolidation was found to be good and the foundations are sufficiently deep.

(3) We inspected the Godowlia Ramapura road also which is said to have been last consolidated in the year 1924. Its condition is very bad as can only be expected. In the rains water lodges on this road for days together anything up to a depth of 3 feet. The road has no foundations and it is only a wonder that any road is left there at all."

N.B.—We must convey to the Board for its information the opinion of the above experts that unless the Chetganj and Kabirchaura roads are painted in the very near future, their condition will become bad. They should have been painted long ago, i.e. within one or two months of the completion of their consolidation.

172. Regard being had to their importance and magnitude of traffic going on them the roads which the Board should take up according as funds permit are the following in the order of precedence given below :—

Recommend-
ed roads.

- (1) the Aurangabad road,
- (2) Assi road,
- (3) Kamachha Bhelupura road,
- (4) Ramkali Chowdhry Lachmikund road,
- (5) Ramapura road, and
- (6) Bishesharganj Rajghat road.

173. One of the reasons for the quicker deterioration of the roads of Benares as compared with the other towns is that those which are in condition have to bear the entire brunt of the traffic and their lengths being shorter the ratio of traffic to road length is higher than elsewhere. We must also note that in Benares most of the roads converge towards Dasaswamedh, the most popular as well as populated portion of the town. We believe that the roads named above are calculated to bring considerable relief to the Chetganj and Kabirchaura roads, at present the two main roads under the heaviest pressure of traffic.

One of the
reasons for
the quicker
deterioration
of Benares
roads.

174. In order to relieve the present and the only road carrying the kutchery traffic—the Lahurabir Burna bridge road—one of the Board's emergent schemes ought to be the reconstruction of the Chowkaghat Bridge across the Burna in the Maqbul Alam road which meets the Nandesar Distillery road near the Railway crossing. The entire range of bullock cart traffic, sometimes heavily loaded with bricks and grain as also packed motor lorries which ply between the Mofussil and intermediate places and Benares are now using the only bridge between the Municipal and the Public Works Department roads leading to the kutchery and other public places. The Chowkaghat bridge has been closed to traffic from many years as it was declared dangerous particularly for the heavy vehicular traffic.

Chowkaghat
bridge across
Burna.

175. During our stay we had the occasion to pass through almost all the byeroads of the town. We are clear that their condition is not

Condition of
the feeder
roads.

a bit better than what the two Public Works Department Engineers have said of the Godowlia Ramapura road [*vide* paragraph 171(3) above]. They have been allowed to disintegrate to such an extent that potholes scar them all over the length. Patch repairs can mean little or nothing to them. We have visited a large number of lanes also. Many of them were found paved with bricks but we are not able to vouch for the cost.

Alleged patch and petty repairs.

176. Our conclusion is that the so-called patch repairs are mere myths and the so-called ten heads of annual petty works were either imaginary or executed in the manner described by witness no. 2 which was also nothing. We find then that out of the Rs. 9 lakhs shown to have been spent on roads nearly half, i.e. Rs.4,23,083 (patch repairs Rs.1,77,800 and annual petty works, ten heads, Rs.2,45,283) went to waste. The only reason which we can give is inexperience or slack supervision at the time of renewals or repairs or both. There is nothing particularly new in this finding as it would seem that the Board has for sometime been unfortunate in its Engineering Department.

Difficulties of the Municipal Engineer..
(a) Roads have no foundation.

177. We must give the Municipal Engineer's difficulties also. One serious drawback of the majority of roads of Benares is want of foundation. This is most detrimental to the modern process of road-making. For instance the modern ballast used being harder, instead of consolidating under the heavy roller it gets into the soft soil underneath without consolidating at all.

(b) Defects of the drainage system.

178. Another difficulty is the defective drainage system. During rains the river has a thirty feet higher water level than the drain level, with the result that there is a backward pressure of the drain water which oozes through the joints of the pipe with an upward motion; and as they are laid underground along the centre, affect underneath the road and the road gradually sinks. This is called technically the movement of the road.

(c) Want of regular storm water drainage.

179. Again Benares has no regular storm water drainage system. The original system of draining such water into the tanks and other receptacles have been abandoned and forgotten. It has at various points been even built upon or otherwise disturbed. Want of any better system to drain off the storm water leads rapidly to water logging causing settlement of the roads.

(d) Trouble given by the old nawabi drains.

180. The old underground drains called the nawabi drains are mostly in bad repairs. Some of them have ceased to function and others get occasionally blocked. They suffer in a very perceptible degree from frequent choking due to the falling of the side wall or silting.

They are undermining the foundations of the houses very detrimentally. One of the causes of their choking is the earth thrown into them by rats by borrowing.

We did not notice that the roads had been opened at a large number of places for water and drain connexions to private houses, or that the fabric of the road had materially suffered consequent on the change of ferrule or the reorganization of the distributing system of the water main. We believe that the Board have in contemplation a redistribution system to detach the supply to the higher levels from that of the lower mahals. But for aught we know they have not yet launched a scheme to that effect. But even supposing that the roads have to be opened at places for the above purposes, they are a necessary evil which can hardly be avoided.

181. Undue road scraping thereby doing away with the surface cushion may be one of the reasons of road deterioration.

Undue road scraping and removal of the surface cushion.

182. And the last though not least is the absence of a regular and sound financial policy in regard to the roads. Owing to the persistent complaint, the Board decided in the latter part of the year 1929-'30 to macadamize some of its roads. The scheme included also the reconstruction of the Burna bridge. It took up, however, the Englitia line cement-concrete road one year and next year the Sigra road. We have commented on the wisdom of the cement concrete idea of road-making already (*vide* paragraph 83 *ante*, reason no. 13). The capital cost as could only be expected was heavy, leaving nothing for the other roads. The Government was willing to advance a loan (*vide* Sir Ivo Elliot's letter, dated the 7th February, 1929, addressed to the Chairman). In this letter Sir Ivo suggested a three years' programme of bituminizing all the important roads without neglecting the maintenance of the others. We have, however, seen the Board's policy as to loans enunciated by Dr. Bhagwan Das and followed ever since (*vide* paragraphs 26(a) and 85A *ante*). The Board decided to embark upon its own scheme of making the capital expenditure as far as possible out of its revenue. We have given the consideration which led the Board to do so and our comments on it (*vide* paragraph 85A *ante*). As the Board's resources were limited the major portion of the allotment for road renewals and road maintenance was spent on the two short lengths of the cement concrete roads mentioned above.

Absence of sound financial policy.

183. As an alternative suggestion negotiations were made by the Municipal Engineer with two big firms for bituminizing the main and the feeder roads of the city within a period of four years and receiving payments by annual instalments of rupees one lakh leaving sufficient

money for maintaining other roads of the city. The firms agreed to the terms of payment of a lakh a year for a period of ten years and also to maintain the roads during this time; but this scheme too was shelved without making any better arrangement for tackling the problem of road improvements. We learn that the Board rejected the suggestion for several reasons. One of them is said to be that it came to its knowledge that one of those firms wanted to make only the middle man's profit getting the work done by a local contractor. The Board said that it was no good entering into such a transaction. It had no reason to patronize an outsider when they could themselves get the work done by the same contractor and save the profit. We do not think that if that was the firm's policy the Board was very wrong.

Establishment

184. The Municipal Engineer has been complaining for a series of years that his department is under-staffed. The following statements show his establishment, the present pay of the hands and the work which they do or their qualifications.

I.—Office

Serial no.	Name	Pay, duties etc.
		Rs.
1	Ganga Charan Bhattacharya, appointed on maximum salary, head clerk.	65—2½—80 Puts up notes after studying the files, supervises office, deals with 150 to 200 files daily.
2	Chandranath Mukerji, assistant head clerk.	50—2—70 Deals with cases concerning budget, prepares annual administration report and miscellaneous statement, form B. Works, pending bills and daily deals with about 50 files.
3	M. Nizamul Haq, accountant.	30—1—40 Checks bills, calculations of measurement books and muster sheets before putting up to Municipal Engineer, disburses payment to staff and gang, etc., and other miscellaneous works. Daily item of calculation about 600 to 800.
4	Praphuleswar Phani, record-keeper.	30—1—40 In charge of records, deals with files from 150 to 200 daily.
5	Raghunath Prasad, clerk	25—1—30 Deals with cases pertaining to works and house connexions such as to enter estimates in the register, calling of tenders, getting agreements executed, depositing security money, issuing work orders of works and house connexions, daily average 60 cases.

Serial no.	Name	Pay, duties etc.
		Rs.
6	Yar Muhammad, vernacular clerk.	25—1—35 Deals with vernacular cases about 50 files a day, maintains register of road opening for water connexions and deals with them.
7	Prabhakar Pandey, assistant clerk.	25 Putting up files, issuing reminders giving references and disposal of file cases daily, average about 100 to 150 cases.
8	Hari Kinker Ghosh, clerk.	30—1—40 Maintaining inward and outward registers, and stationery register and issuing stationery to staff.
9	Ramendra Prasad Ghosh, despatcher	25 Despatching dak to office, subordinate staff and letters to contractors and to public.
10	Hiralal Chakravarti ..	30 Typist.
11	M. Altaf Ahmad ..	70—2—90 Draftsman, prepares estimates and takes measurements of works
12	H. M Banerji ..	45—1—55 Assistant Draftsman. Looks after tracing and drawing works, knows surveying and levelling.

The quantity of work noted against each can hardly give us an idea of the time taken unless we know what kind of files those mentioned above are. We are sure they are invariably not half as large as the record of an ordinary small cause court suit.

II—Outdoor

Serial no.	Name	Pay, duties etc.
		<i>(a) Permanent.</i>
		Rs.
1	Sali Ram	125—5—175 Overseer.
2	Gaurishanker Prasad ..	60—2—80 Sub-overseer.
3	Lalta Prasad	60—2—80 Sub-overseer.
4	Fateh Bahadur Lal ..	50—1—60 Sub-overseer (office).
5	F. B. Dastoor	50—1—60 Sub-overseer.
6	Babu Sheobodh Narain Lal.	60—2—80 Sub-overseer. Appointed at once on maximum pay.
7	Wallayat Ali	50 Overseer.
8	Hafizullah	30—2—40 Inspector.

Serial no.	Name	Pay, duties etc
(a) Permanent—(concl'd.)		
9	Basdeo Prasad ..	Rs. 30—1—40 Inspector.
10	Ram Krishna Bhatta ..	40—2—60 Store-keeper.
(b) Temporary.		
1	Wallayat Ali ..	Inspector Hewett Engineer School Lucknow certificate.
2	Mustafa Husain ..	Do. .. Read up to 9th class, worked as Assistant Store-keeper.
3	K. P. Chakravarti ..	Do. .. I. Sc. plucked.
4	Motilal Chatterji ..	Do. .. Worked in railways.
5	Phani Bhushan Banerji ..	Do. .. Read up to Matric, appointed as mate, knows levelling and survey.
6	Moti Ram ..	Do. .. No qualification.
7	Yusuf Ali ..	Do. .. Read up to 10th class.
8	Sheomangal Singh ..	Inspector of works. Qualified in engineering works.
9	Taranath Banerji ..	Work agent Read up to 10th class.
10	Abdul Aziz ..	Do. .. Ditto.
11	Bishambharnath Srivastava.	Do. .. Passed S. O. Hewett Engineering School, Lucknow.
12	Habibullah ..	Do. .. Ditto ditto.
13	Jagdeo Prasad ..	Do. .. Ditto ditto.
14	Raghunath Prasad ..	Do. .. Ditto ditto.
15	P. K. Bhattacharya ..	Do. .. Read up to class 10th.
16	Abdul Latif ..	Do. .. Nil.
17	Bhagwati Prasad ..	Do. .. Nil.
18	Damodar Sharma ..	Do. .. Knows Hindi only.
19	Parbhu Narain ..	Do. .. Passed S. L. C.

Mr. Mehta the then District Magistrate in his review of the Board's Annual Administration Report of the year 1926--7 said, "I have gone through his (the Municipal Engineer's) report and would like to put on record my appreciation of the immense effort made by him to collect ballast for consolidation and also to work as he has done with insufficient and underpaid staff." If Mr. Mehta was right in his estimate of the ability of Mr. Mitra our conclusion is that the latter has considerably deteriorated since. As to the staff we are of opinion that the pay is

quite sufficient for what little they do and if by its being understaffed it is meant that the Engineer has got no hand to help him in more technical kind of work, e.g. traverse survey, drawing of contour maps and preparation of level and gradients charts, we agree with him. Otherwise we differ. What is really wanted is to remove all the unqualified and useless hands, replacing them by really qualified, well chosen men.

Road encroachments and building applications

185. A few remarks on road encroachments which obviously include lane encroachments may not be out of place here. We refer to encroachments made by the public when building or rebuilding their houses. In the proceedings books of the Board we come across case after case of encroachment and the manner in which they have been dealt with. *Prima facie*, as less premium as possible, should be put upon the people's arbitrary usurpation of the public land. It leads to the narrowing down of the streets by a gradual process of nibbling, often unnoticed to the permanent disadvantage of the general public. We will consider the subject from its start namely the building application.

186. Building regulations are given in Chapter VII of the Act, section 178 *et seq.* Section 178 provides that before beginning within the limits of the municipality,

Building regulations.

- (a) to erect a new building or new part of a building, or
- (b) to erect or make a material alteration in a building, or
- (c) to make or enlarge a wall,

a person shall give notice of his intention to the Board. Material alteration has been defined in sub-clause (3) as an alteration if it affects or is likely to affect prejudicially the stability or safety of the building or the condition of the building in respect of drainage, ventilation, sanitation or hygiene, etc. etc. The reference to the "stability or safety of the building," suggests that the application requires an expert scrutiny by the Municipal Engineer; whilst the expression "condition of the building in respect of drainage ventilation, sanitation or hygiene" presupposes a scientific scrutiny of the plan by the Medical Officer of Health. This is further clear upon a perusal of section 298 list I-A-building, sub-clause (a). The suggestions as to the prescribing of the materials and method of construction, height and slope of the roof above the uppermost floor, the level and width of the foundation, level of the lowest floor, the stability of the structure and the number and height of the storey of which the building may consist—all have a reference to what may be called a part of the engineering scheme. The reference on the other hand to the positions of the drains, latrine, privy, urinals, cesspools, and the distribution of light and air point to the need of a scientific

explanation of the plan by the officer in charge of sanitation and health. In order to secure the above a large number of rules have been framed which are to be found in by-law no. 20 to regulate the erection, re-erection or the alteration of buildings.

Proper
procedure.

187. Roughly speaking therefore the procedure which ought to follow after the receipt of a building application would seem to be that—

(1) the sarbarahkar or whoever he may be will be deputed to examine and compare the plan on the spot, and if necessary he will make measurements to find and report any encroachment on municipal land ;

(2) if any encroachment is reported the Executive Officer or the Secretary will visit the spot, verify the correctness of the sarbarahkar's report and cut out the objectionable portion from the plan;

(3) the question of encroachment or otherwise being finally settled, if so demanded by the builder of the house, the building application should next go by turns to the Municipal Engineer and the Medical Officer of Health for their expert opinion ;

(4) from those two officers it should go respectively to the Public Works and Public Health Committees who should with their remarks send it up to the Board.

Practice in
the Board.

188. What, however, is usually done is—

(a) that a report is called for from the sarbarahkar,

(b) in case of dispute the Executive Officer visits the spot and comes to a conclusion,

(c) the matter is then referred to the ward member, and

(d) his recommendations come up before the Board and are generally adopted.

Criticisms.

189. The procedure which is followed is open to obvious criticisms. The first is the inadequate qualification of the sarbarahkar and his invariable negligence in dealing with encroachments. The plans themselves are as a rule imperfect and do not comply with the provisions of the law. Then the sarbarahkar is incapable of scrutinizing these ill-made plans intelligently. The Municipal Engineer and the Medical Officer of Health are hardly ever consulted and if at all the entire process is merely formal and perfunctory. Insanitary houses thus come to be built with foundations filled with bad materials, plinth kept at a low level, the building as a whole top heavy and insecure and without satisfactory sanitary arrangements. They are sometimes built even before the plans are formally sanctioned and started according to the builder's own liking

Intrusion of
ward
members, the
worst evil.

190. But the unauthorized intrusion of the ward members is perhaps the worst abuse of all, and we are sure that the delays to which the building applications are subjected are very largely due to this ill-advised

practice. We may quote here the Executive Officer who said as follows:—"Encroachments are generally made by house owners with the connivance of the members and when action is taken against them they are asked to appeal against my order to the Public Works Committee and that committee instead of accepting the report of the sarbarahkar and the settlement paper entries, allows the encroachments to stand without charging any compensation or penalty. There are numerous instances of this nature." The witness has supplied us with a list of the encroachment files which have been deposited by the Public Works Committee; and another of houses to be laid before the Board in reference to its resolution no. 474(a), dated the 21st January, 1930, which is as follows :

"474(a). Proposed by Mirza Bedar Bakht and seconded by Pandit Iqbal Narain Gurtu :

Resolution
no. 474(a),
dated the
21st
January,
1930.

'that as a large number of encroachments on municipal land has come to the notice of the Board it is necessary to deal strongly with such encroachments. With this object in view the Board should ordinarily insist on the removal of such encroachments and settlements on payments of rent or on annual *purjawat* should only be made in very exceptional cases with the Board's sanction.' "

The policy of the resolution is very sound but it is acted upon more in breach than in observance.

The lists supplied by the witness are reproduced below :

191. *List of the encroachment files which have been deposited by the Public Works Committee*

Serial no.			Decision of Public Works Committee.
1	614F with 88, 11, 60. Bhelpura B. ward. 20/104.	Mst. Kamla Sen ..	As recommended by the Ward Member, Rs. 5 may be realized for the unauthorized construction and the papers be filed. No further action is necessary.
2	56 Mislband with 3, 45 Avadhgharbi B. Ward 5/287.	Mobarak and Sattar	As per recommendation of Ward Member no action is necessary, if the owner deposits Rs. 2 as compensation fee.
3	249 Mislband, etc., Sainpura C. Ward 13/139.	Ramnath Kalwar ..	No action necessary under section 194, chabutra and varandah be allowed to remain.
4	9 Building with 289, etc. Sainpura C. Ward, 13/140.	Mst. Srimati Satoo Bala Debi.	The chabutra is an old one, hence no action is necessary.
5	28 Building etc., Bhadaini, B. Ward. 2/7.	Babu Ragho Prasad Singh.	The settlement map seems to be wrong at this spot, hence as per recommendation of the Ward Member permission for the construction be given after leaving 3 feet wide passage for gate.

Serial No.			Decision of Public Works Committee
6	48 Misband no. 63, Sonarpura, B. Ward. 13/82.	Bijoy Mohan Lahiri	Permission may be accorded as per plan filed.
7	55 Misband and no. 50, Bhelupura B. Ward. 20/119.	Budh Ram Pandey	Ditto.
8	104-F with 23 etc., Bhelupura B. Ward. 21/27, 28.	Madho Sahu	As per recommendation of the Ward Member, permission be given.
9	3 Misband. Nadesar, S. Ward. 8/158.	Babu Sankatha Prasad Singh.	It was decided that if the owner of the house deposited Rs. 5 as compensation for the unauthorized construction then it may be allowed to remain.
10	26 Building of 193. Orderly Bazar, S. Ward. 15/139.	Abdul Haq	As per recommendation of Ward Member, dated the 8th October, 1930, permission for construction as per plan filed be given.
11	68 Misband 1930, Nadesar, S. Ward. 8/276.	Abdul Ghani Chik	Permission be given as per amendment proposed by the committee, i.e. the applicant be allowed to construct leaving the land as marked on the plan B. D. E. F.
12	159F of 1928-29 Chowkaghat, S. Ward. 19/19	Harcharan Nonia	The applicant may be allowed to construct a per plan filed.
13	337 Misband 1928. Jangambari D. Ward. 32/149.	Pandit Shyama Charan Misra.	The committee is of opinion that the land is not a part of the public thoroughfare, hence permission accorded as per plan filed according to resolution no. 1357 will stand.
14	61 of 1928. Teliana A. Ward: Mosque.	Hafiz Abdulla	It is not proper to demand Rs. 770 as compensation because the mosque is an old one and its foundation still exists. Therefore it is quite clear that the settlement map is wrong at this place.
15	24 of 1929. Annapuraganj, K. Ward. 62/46.	Ram Das	The above fact is verified by the report of M. Abdul Majid Sahib made after inspecting the spot. There is no encroachment, hence no action is necessary. The papers may be filed.
16	6 of 1930. Hartirath K. Ward. 40/111.	Bhagelu Sahu	As per report of Mirza Rahmatullah Sahib, Member, permission for the construction of verandah may be given and the chabutra also may be allowed to remain for the present.
17	41 Misband of 1930. Pul Andha, S. Ward. 6/41.	Mst. Bunao	No action is necessary. Papers may be filed.

List of houses that is to be laid before Board in reference to Board's resolution no. 474(a), dated the 20th January, 1930.

Serial no.	House owner's name.	House no	P. W. C.'s Res. no.	Dated
1	Bachai Lohar along with Timal and Ram Lakhan.	J. 25 65, 66	1083	27th February, 1930.
2	Girdhar Kalwar	C. 6/65	1098	11th March, 1930.
3	Batuk Nath Tewari	K. 46 110	1162	21st March, 1930.
4	Mst. Kulsum Bibi	Ck. 22 50	39	2nd May, 1930.
5	Batuk Pd. Bhairo Prasad	C. 10/29	42	2nd May, 1930.
6	Rai Krishnaji Sahib	K. 21 10, 11	138	26th June, 1930.
7	Bhagelu Sahu	K. 45	164	26th June, 1930.
8	Mst. Man Bibi	111, 17 J. 9/116A	237	6th August, 1930.
9	Ms. Bunari	S. 6/41	213	20th August, 1930.
10	Metho Sahu	B. 21 27, 28	217	20th August, 1930.
11	Abdul Ghani	S. 8/276	250	20th August, 1930.
12	Bhudram Pandey	B. 20/119	251	20th August, 1930.
13	Sankatha Prasad	S. 8/194	314	19th September, 1930.
14	Lachhman Upadhyaya	C. 27/144	324	19th September, 1930.
15	Babu Bijoy Mohan Lahiri	B. 13/82	337	19th September, 1930.
16	Ram Das	K. 52/46	402	29th October, 1930.
17	Har Charan Nonia	S. 19/19	45	11th November, 1930.
18	Abdul Haq	S. 15/139	418	11th November, 1930.
19	Hafiz Abdullah	Shah Abdul Razaq's Mosque Mohalla Talianala A. Ward,	442	11th November, 1930.
20	Babu Ragho Prasad Singh	B. 27	410	11th November, 1930.
21	Mst. Karnasin	B. 20/104	446	11th November, 1930.
22	Mst. Jiani	B. 5/211	447	11th November, 1930.
23	Hafiz Muhammad Usuf	B. 16/70	225	20th August, 1930.
24	Mubarak	B. 5/267	228	20th August, 1930.

Other instances.

Instances are given elsewhere also (*vide* paragraph 62 *ante*) of most unpardonable kind of encroachments made by the members of the public on roads which may be read by way of supplement to the cases mentioned in the above list.

Suggestions.

192. We venture to make a few suggestions to remedy the defects noted above, but where there is so much to criticize and so much suspicion of partiality in respectable quarters it is difficult to make them with any confidence that they will find acceptance.

(1) Necessary qualifications of the sarbarahkar should be laid down and men appointed who satisfy those qualifications.

(2) All building applications and plans must go to the Municipal Engineer and the Medical Officer of Health for scrutiny and their expert report should come to the Board with the recommendation of the Public Works and the Public Health Committee.

(3) There should be licensed qualified draftsmen, plans drawn by whom alone are to be accepted.

(4) Building files should be open to inspection by the public. They contain hardly anything confidential.

(5) A definite time limit should be fixed, say five days each, for the report of the sarbarahkar, the Executive Officer, the Municipal Engineer and the Medical Officer of Health.

(5) Something should be done by legislation or any other means actually calculated to be effective to abolish the ward members' intrusion.

Building and other constructions

The Municipal Engineer's failures and the Board's losses.

193. The Municipal Engineer was during his career of six years in this Board, entrusted with the execution of the following building and construction work which were of any importance.

(1) The Infectious Diseases Hospital, and

(2) The constructions of—

(a) the Water Works Recording Weir,

(b) the raising of the wall of the three settling tanks, and

(c) the construction of two slow sand filters of which one is said to be unsatisfactory.

Both the hospital as well as the water works construction has cost more than Rs.50,000 each. The Municipal Engineer has totally failed in the above building constructions and has betrayed his incompetence, lack of scientific skill and slack supervision.

The Infectious Diseases Hospital.

(a) The file of the Infectious Diseases Hospital is a voluminous one. The correspondence on the file show the exception taken to the engineering work of the hospital by the Superintending Engineer, Public Health

Department. We have hardly anything to add to what he has said of the work, and quite apart from the constant leaking of the roofs, one thing which is likely to strike even a layman as extraordinary is this. Every body knows this much that the rooms of an Infectious Diseases Hospital, particularly those meant for the patients, are bound to and should require very frequent cleansing and washing; yet the rooms of this hospital have no outlet for water. The consequence has been that the plaster and painting at the roots of the wall are fast deteriorating on account of damp and wet.

(b) As regards the raising of the walls of the settling tanks, the construction of the two slow sand filters and the recording weir, we have gone through the voluminous files running on the subjects from the year 1925. They reveal a staggering record of the hopeless condition of the Engineering Department and afford a typical instance in which more than a lakh of public money has been wasted due to the Municipal Engineer's want of professional knowledge or his total lack of supervision as well as disregard of the orders of the Superintending Engineer, Public Health Department in rectifying the errors or in submitting the estimates and reports demanded from him from time to time. The number of reminders received by the Municipal Board from the Commissioner, the local Government, the Superintending Engineer, Public Health Department and the Water Works Engineer to Government, United Provinces, were innumerable and the files show that no definite or regular replies were ever sent to satisfy the authorities that any steps were taken, during the period of the last Board, to improve matters.

Raising the walls of the settling tanks.

Before referring to the inspections made by us with the assistance of the Executive and Assistant Engineers, Public Works Department, we would like to mention the remarks of Mr. S. G. Narvani, Assistant Engineer, who inspected the work in November, 1928. In the settling tanks, he found innumerable cracks in the raised walls and in the concrete and a horizontal crack at the junction of the old and new walls. One filter that was completed had cracks at the bottom and water was seeping through. The bricks and lime mortar that were being used for the recording weir had not been properly tested.

Note of Mr. Narvani.

Two years later in his inspection note, dated the 8th February, 1930, Mr. F. A. Mallett, Water Works Engineer and Mechanical Advisor to Government summarizing the condition of these works said that the tank had been raised by 3 feet 18 months before but numerous cracks had developed all round and had been repeatedly stopped with cement mortar, to no purpose. As regards the recording weir he said

Inspection of Mr. F. A. Mallett.

that part of the new work had collapsed when the weir was brought into use and considerable expense had been incurred in re-construction and building of an abutment wall. He also said that the masonry work of the two new slow sand filters had been completed in March, 1929, and one filter had been brought into use after vain efforts to prevent leaking. For the other filter it had become necessary to construct a drain to carry off the subsoil water so that it could not be made workable before three months. In the end he remarked "These two filters and the other work carried out by the Municipal Board have been a source of trouble and additional expense for the last twelve months and until thoroughly tested should not be taken over by Superintendent, Water Works."

We inspected these water works constructions accompanied by Messrs. Hatfield and Bhagwan Prasad of the Public Works Department Benares Provincial Division, Roads and Buildings Branch. These gentlemen were unable to help us with any expert opinion as to the constructions themselves, but they have been kind enough to let us have their opinion upon the construction phase of them. We will quote them here as they relate to the Municipal Engineer's part in the constructions:

The recording weir.

(c) "The recording weir is reported to leak badly. It is noticed that one corner of the structure has sunk causing cracks in the various connected walls. The cause of the sinkage appears to be that the weir has been built on made earth and the cracks causing leakage to be due to this."

The Municipal Engineer admitted that the failure of the recording weir is due to the cracks owing to the sinkage which again is due to the foundation being laid on made earth. He admits that he should have been more careful and personally examined the soil before ordering the foundation to be built on it.

Settling tanks. No time allowed to the earth puddling to settle.

(d) "Again. The settling tanks were raised 3 feet in height by raising the earth banks all round and then concreting the inner face with 6 inches lime concrete cement plaster. This concrete has a series of vertical cracks at regular intervals. On inquiry we find that the concrete was laid directly the earth raising had been completed, instead of at a suitable interval after the raising to give the new earth time to settle. We are of opinion that this is the main cause of these cracks. The concrete was opened up at one place and found to be good. The cement plaster was quite hard and the lime used in the concrete was good."

With regard to the two new filter tanks nothing can be said as they were full of water. Careful observation should be made to see if the amount of evaporation off these two tanks is the same as off the old tanks, the test being taken over a period of twenty-four hours at a time, one old tank and one new tank being tested simultaneously. If the evaporation off the new tank is excessive then it can be gauged how much water is being lost due to seepage, i.e. the loss is not entirely due to evaporation, but also due to seepage caused by cracks in the masonry.

Important—We understand that the safety of the high bank between the settling tanks and the filter tanks has been queried. If this be so the question should be gone into at once, and any steps necessary to strengthen it should be taken at once.

194. We will revert to the three water works items in our chapter on Water Works and Drainage. We will conclude here by saying that what has gone above suggests the expediency of professional control over the Municipal Engineer. Completed works are, if at all, inspected by ward members and sometimes by the Chairman of the Board or the Public Works Committee. None of these gentlemen are expected to possess the necessary technical knowledge for an efficient scrutiny of the works done. Ward members, moreover, are busy men with many private interests of their own to attend to. Their inspections are bound to be superfluous and perfunctory. The Municipal Engineer knows of course what he has done but he is hardly likely to criticize his own performances. Many of these works are done at considerable expense for which funds are found by the Government and we think that some outside control is necessary in those cases in which the Superintending Engineer, Public Health Department, will not exercise any supervision.

Conclusion and suggestions.

195. Before closing the subject of "Building and Constructions," we, however, find it necessary to refer again to certain difficulties of the Municipal Engineer, which he has brought to our notice, viz. the interference of members and the Executive Officer. We have reasons to believe that some of them are not groundless. Speaking of the raising of the wall of the settling tanks, the Municipal Engineer in his evidence proved that his supervision over the contractor could not be efficient for the obvious reason that Lal Singh the ostensible contractor was really Mr. S. N. Sanyal a member.

Municipal Engineer's difficulties. Interference of members and Executive Officer.

The following three instances illustrate the alleged interference of the Executive Officer with the Engineering Department :

Example 1—Mr. Mujtaba Ashraf member, witness no. 53, proved, "Medical Officer of Health suggested that certain additions be made in the Veterinary Hospital. Without any reference to Municipal Engineer, the Executive Officer sent for Babu Sheobodh Narain, Overseer, and got

(1) Extension of veterinary hospital.

the estimate prepared in three pieces, viz. (1) Rs.986, (ii) Rs.998, and (iii) Rs.988 so as to bring it within the pecuniary limits of the Public Works Committee and the work was completed under the supervision of the overseer without any knowledge of Municipal Engineer till the bills came to him for his signature and the whole thing came up before the Board for sanction after the works had been completed. Each of the former estimates were raised to figures above Rs.1,000. I was requested by the Board on 2nd March, 1931, to inquire into the matter and report. I submitted my report on 15th July, 1931, in which I pointed out the above irregularities."

(2) Pishaharia School.

Example 2—Extension of Pishaharia Middle School Building—On 18th December, 1928, the Executive Officer wrote to Messrs. C. C. Mitra and Sons (Himanto Babu) that some extension was to be made to the existing Municipal School building at Pishaharia and asked him to arrange to see the place and in consultation with the Superintendent of Education let him (Executive Officer) have an estimate of the proposed work. The contractor submitted an estimate of the proposed work. The contractor submitted an estimate for the work on 18th January, 1929, for Rs.4,682. So far the estimate had not been checked by any of the Municipal Officials or the Engineer. On 19th January, 1929, the Executive Officer put up a note to the effect "This is an important matter which needs immediate attention, otherwise the money would lapse and considerable inconvenience will be caused to the students. If the Public Works Committee approve of it, it may be recommended for sanction to the Board and the work given to the said contractor at scheduled rates." The same day the Public Works Committee in resolution no. 100 (dated the 19th January, 1929) sanctioned the estimate and the contract in the name of Messrs. C. C. Mitra and Sons at 5 per cent. less than the scheduled rate and ordered the work to be commenced in anticipation of the Board's sanction. On 29th January, 1930, Messrs. C. C. Mitra and Sons wrote to the Executive Officer that they had submitted an application to revise the estimate of the Pishaharia School as the cost of construction had exceeded the estimated amount on account of additions and alterations done according to the instructions of the Superintendent of Education and asked to take early action as the final payment of the work was stopped for want of revised estimate. The Executive Officer asked the Municipal Engineer on 30th January, 1930, to revise the estimate. For some months no further action was taken in the matter owing to the non-return of the file from the Senior Vice-Chairman. On receipt of another reminder from the contractor on 7th October, 1930, the Senior Vice-Chairman was asked by the Chairman of the Board on the 13th *idem* for the return of the file which was reported

on 22nd November, 1930, by the Senior Vice-Chairman to have been returned. The sub-overseer submitted the revised estimate for the work on 18th November, 1930, for Rs.6,516 which was checked by the assistant draftsman and another sub-overseer and approved by the Municipal Engineer on 2nd December, 1930. The revised estimate was sanctioned by the Public Works Committee in resolution no. 494, dated the 10th December, 1930, and was ordered to be laid before the Board for sanction. In this resolution it was also stated that the contractor be paid the money as he worked according to the orders. The Board's sanction has not been obtained up till now.

Example 3—Construction of Durgakund School Building—On 15th January, 1929, the Executive Officer put up a note to the Chairman, Public Works Committee, stating that as desired by him and also requested by the Superintendent of Education, he was having an estimate prepared for Durgakund School building. An estimate for the work for Rs.9,647 was prepared by Messrs. C. C. Mitra and Sons on 22nd January, 1929. The Executive Officer submitted a note on 6th February, 1929, that it was an urgent matter and it was very necessary that the work should be started as early as possible otherwise the money allotted for the construction would lapse. He also remarked therein that if the Board did not carry out the construction work within the year Government would take exception to the delay and it is just possible that the Education Department might withhold their grant towards the construction of the school building on the ground that the Board did not take prompt action in the matter. On 10th February, 1929, the Public Works Committee sanctioned the estimate of Rs.9,647 and the contract in the name of C. C. Mitra at 5 per cent. less than the scheduled rate and ordered the work to be started in anticipation of the Board's sanction, *vide* resolution no. 1040. The contractor wrote to the Executive Officer on 29th January, 1930, to order for a revised estimate to be prepared as the cost of the construction had exceeded the estimated amount on account of certain additions and alterations done. From the Executive Officer's note, dated the 8th December, 1930, it appears that the Superintendent of Education in consultation with the Chairman, Education Committee, had directed the contractor to make necessary additions. But no note of the Superintendent of Education is on the file nor any correspondence showing that he ordered any additions or alterations involving additional costs. A revised estimate for Rs.10,647 was prepared by one of the sub-overseers on 10th November, 1930, which does not bear any approval of the Engineer. The Public Works Committee sanctioning the estimate of Rs.10,647 in resolution no. 493, dated the 10th December, 1930, ordered the same to be laid before the Board for

(3) Durgakund School.

sanction and stated that the contractor should be given the money as he did work under orders. The matter has not been laid before the Board for orders as yet, nor any reason for this delay appears on the file.

Estimates prepared by the contractor himself under Executive Officer's orders.

195A. It will be noticed that in both the above instances the estimates were prepared under the orders of the Executive Officer by the contractor himself, who was entrusted with the construction and for which no tenders were invited. The explanation of the Executive Officer given in his oral testimony, viz. that he had to ask the contractor to prepare the estimate because the Municipal Engineer had considerably delayed it is not supported by evidence whether oral or documentary. Presumably there was no urgency felt by the Education Department in the earlier part of the financial year. If so, we can hardly discover any reason for hurrying the matter up late in the year. The reason assigned that the grant would otherwise lapse cannot be within the contemplation of the definition of "Emergent or unforeseen" work nor is there anything to suggest that the Education Department would have withheld future grants if the work was not completed within the year. On the other hand the presumption is that the works would have been taken in hand long before if there were any indication of that nature from that department.

Stores

(a) Ballast.

196. *General remarks*—We do not approve of the Board's system of stocking huge quantities of ballast at the commencement of each year without any estimate of work or of the quantity needed for them, except of course those required for patch and petty repairs of roads. The origin of the system can be traced to the time of Dr. Bhagwan Das who summarized it amongst the achievements of his Board that "It has provided for the maintenance of a constant store of good ballast by allotting Rs.45,000 specially for this purpose. This store being perpetually replenished makes it possible for the work of road making to go on throughout the year."

Municipal Engineer's apologies for the system.

197. Some of the other apologies have appeared in the Municipal Engineer's examination; viz. "the advantage of supplying ballast, etc., departmentally to the road contractor is that as we buy in a huge quantity, we get it at a cheaper rate than buying in smaller quantity for each particular road from the particular contractor; for indirectly it will be the Board who will have to bear the extra cost. Besides, big contractors will not come in for the supply." The Executive Officer, on the other hand, thinks (*see* his reply in the affirmative to our question no. 105) that the practice of the Board of having its own stock of materials and entering into contract for labour only with the contractors and supplying them ballast encourages the introduction of petty contractors

as also gives the opportunity to interested persons to extend their patronage to ineligible and unreliable parties, besides loss suffered by the Board in the shape of loss in transit, unnecessary cartage and cost of establishment. Tenders are invited as they should be; but the system under consideration fostered by the opportunities which it affords for partiality has degenerated into a most disgraceful malpractice and abuse of power. The auditors note in substance is that in the case of ballast as well as other materials the reason for not always observing the rule of lowest tender is favouritism of which the most notorious instance of Babu Baldeo Das, member, and Munnalal Govila, contractor, has been given before (*vide* paragraph 55, second portion *ante*).

198. There are many other troubles which are necessary con- Other
comitants of the system. It is difficult to keep the accounts correctly troubles.
and the stock book of the store keeper seldom if ever tallies with the The question
receipt book of the overseer. These are compared and made up months, of stock and
and sometimes year after ballast were shown as received by the sub- storage.
overseers in charge of the work. The whole thing seems to be irregular
and the books themselves are rarely reliable. The true balance at the
close of the year is not ascertainable and little or no attempt appears
ever to have been made to verify the stock. In short we believe that a
reverting to the usual system of having a supply for patch repairs and
unforeseen works only and of leaving the rest to form part of contracts
will save the Board from a lot of worry, wastage and loss. At present
the contractors do not hold themselves responsible for the quality of the
ballast and would ascribe every defect in the road made to the inferior
ballast. One obvious reason for the adoption of the existing procedure
is the absence of a previously prepared list and accurate estimate of work
intended to be done, a defect in the method of the preparation of the
budget dealt with already.

199. As evidence of the members' interest in perpetuating the system it may be mentioned that Rs.45,000 only for ballast supply of the year of the time of Dr. Bhagwan Das is nearly three times that figure which is now invested annually in the purchase of that material.

200. In the disposal of ballast tenders of 1928-9 the tender of one contractor who had quoted Rs.16-6-6 was not placed before the Board and the contract was given to another at Rs.16-7-6 although his own quotation was Rs.16-7-0 only.

201. Side by side with the contract and storage of ballast the cartage Less in
question offers itself for consideration. Cartage like the storage presents transit and
its own difficulties which are by no means negligible. costs of
cartage.

202. The file relating to contracts of cartage of ballast during the year 1929-30 was not available in spite of several verbal and written

requisitions. We are, therefore, unable to report anything about its account or expenditure that year.

Tenders for cartage.

203. The tenders received for the year 1930-1 were opened by the Public Works Committee on 14th May, 1930, and in a resolution no. 8 a comparative statement was ordered to be prepared. On 10th June, 1930, the committee ordered to call for fresh tenders as it was not satisfied with the tenders already received. The tenders received second time were opened on 20th August, 1930, which in a resolution no. 253 were ordered to be put up with a comparative statement. A member, Mr. B. N. Biswas, wrote to the Engineer on 20th September, 1930, that the tenders were lying without being considered from a long time and the Board was incurring loss in cartage. The committee sanctioning the tender of Babu Bishwanath Prasad as the best of all in resolution no. 364, dated the 18th October, 1930, ordered that the work might be given to the abovenamed contractor in anticipation of the Board's sanction to avoid loss and an intimation of the same was given to the contractor on the 28th who wrote an agreement deed the same day. The Engineer ordered Sheikh Maulabux who was apparently given the work on 25th October, 1930, to stop carting as the contract was given by the committee to Babu Bishwanath Prasad.

From the papers on the file it appears that Mr. Biswas brought to the attention of the Chairman of the Public Works Committee on 4th October, 1930, that the delay in calling the meeting and deciding the matter of carting contract was causing loss to the Board as the rates of the old contractor were in excess of those offered by the new in his tender for 1930-1. The letter of Mr. Biswas, dated the 11th October, 1930, also shows that the Chairman of the committee M. Bedar Bakht had resigned to afford opportunity to Sheikh Maulabux to continue till a Chairman was selected and the committee was able to hold a meeting.

On 31st October, 1930, the Engineer requested the Chairman of the Board to give his administrative approval to the carting contract sanctioned by the Public Works Committee and the latter sanctioned the same on 4th December, 1930, in anticipation of the Board's sanction. This, however, did not receive the formal sanction of the Board, at least the file contains no mention of it and it is for this reason that the contract was not signed by the Executive Officer and the Junior Vice-Chairman on behalf of the Board.

On the application of Babu Bishwanath Prasad, contractor, dated the 16th July, 1931, the Public Works Committee in its resolution no. 257, dated the 24th July, 1931, resolved that the contractor might be paid at the old rates up to the time of receiving the orders for stopping the carting passed by the Engineer, i.e. 14th July, 1931.

204. There was no systematic account of carting of ballast which used to be tossed from place to place. In paragraph 75 of the audit note for the year 1928-9 it was suggested that form 29(a) might with advantage be used but it was never complied with. Moreover, the payments for carting were also made in an irregular manner. Generally in a number of cases only running payments were made, the final accounts of which were neither prepared nor settled. The measurement books show a series of measurements taken long before and the bills are said to have not been received from the contractors and consequently payments were still pending. It is doubted if final settlement of these items will ever be made. Then again the running account of a particular work continued from year to year and thus it was not possible to work out the figure of ballast carted in a particular year. An attempt was made to compile such a statement but it was abortive. Statement no. 6, Ext. G is an example of such an attempt. It was drawn up with a view to ascertain if possible the total loss incurred by the Board in tossing ballast from place to place but the object was not gained as no regular account of cartage was available. It might, however, be seen from the statement that there were a large number of cases in which cartage is shown from a place other than that which was originally fixed for stacking. It can be inferred from these that either the quantity was carted to those places in quantities more than the actual requirement and the excess was carted to another place thus causing unnecessary loss to the Board.

Tossing of materials from place to place.

205. We may note here that we have found instances where apparently extra ballast carted to a place or issued for a particular work has been dumped near the site and re-used for patch repairs subsequently although there might be reasons to believe that a fresh quantity was shown as issued for that work. If so, such were cases of double loss in material and the labour on it which must have been shown when the earlier work was done. The want of a regular account of payments of cartage either in the register of public works (forms 23 and 24 of the Account Code) or in a personal ledger account sometimes resulted in excess payments. For instance payment voucher no. 201, dated the 14th July, 1930, was prepared for the carting of 48,824 and 3,881 c.ft. of ballast from the railway station and the store respectively to the Aurangabad road for Rs.2,201-7-0 out of which Rs.1,350 were deducted for running payments and a sum of Rs.500 was paid by this voucher. A reference to voucher nos. 193 and 194, dated the 14th December, 1929, for Rs.200 and Rs.1,150 respectively and voucher no. 430, dated the 21st March, 1930, for Rs.550 relating to this work shows that Rs.1,900 were paid previously and not Rs.1,350 as deducted in voucher no. 201.

Involving much unnecessary cost.

dated the 14th July, 1930. This shows that there has been an over-payment of Rs.550. The final bill of this work has not been prepared as yet although no more work appears to have been done. This would mean that altogether Rs.2,400 have been paid against a claim of Rs.2,201-7-0 and thus the excess payment which was not in the notice of the Board remains still to be adjusted.

Another instance.

Another instance was also noticed relating to a total payment of Rs.6,200 to the contractor for carting ballast of which the last payment of Rs.800 by means of voucher no. 855, dated the 31st March, 1930, was made as the sixth running bill in which a sum of Rs.338 was paid in excess and adjusted by short deductions from bill no. 224, dated the 18th July, 1939 (payment voucher no. 330, dated the 21st July, 1930).

A loss of nearly Rs.20,000 in unnecessary cartage charges.

206. On a rough calculation a sum of about Rs.20,000 would appear to have been paid on account of cartage to a single contractor for removing ballast from one place to another when with a little forethought it could have been stacked where it was likely to be used.

We have placed on the file a copy of a report, dated the 14th March, 1927, of the Junior Vice-Chairman to the Chairman, Municipal Board, Benares, supplied by Mr. Owen, Collector of Benares, which shows various other difficulties which are the result of the Board's system of storing huge quantities of ballast without calculating the actual requirement, Ext. H.

(b) Boulders.

207. On 27th May, 1929, the Engineer ordered to invite tenders for the supply of 158,400 c.ft. Chunar or Pahara stone boulders of the size of 1" x 1" x 9". The notice inviting tenders was issued on 7th June, 1929, and the time for their receipt was fixed 20th June, 1929, 2 p.m. The tenders were opened by the Public Works Committee on 19th July, 1929, and in resolution no. 287 these were ordered to be put up with a comparative statement. The matter next came up before the committee on 16th August, 1929, and resolution no. 364(b) was passed as follows: "As per verbal explanation of the Engineer that the boulders per specification entered in the notice calling for tenders are not required tenders may be invited according to the present requirement." Fresh tenders were invited on 7th September, 1929, to reach within the 18th. The Engineer recommended the tender of Messrs. Sanyal Mukerji which was about the highest. The Public Works Committee, however, sanctioned the lowest which was of Munnalal Govila at the rate of Rs.17-8-0 at site (*vide* resolution no. 498, dated the 21st September, 1929). The above was sanctioned by the Board in its resolution no. 374, dated the 24th November, 1929.

208. It has not been possible to ascertain from the file upon what data the quantity 158,400 c.ft. stated in the notice for tenders was arrived at. There was no list of any road nor any measurement to be found. Similar difficulties in the case of boulders.

Ext. J is a statement compiled from the payment vouchers, measurement book, stock book, etc., showing the amount spent in the purchase of the boulders, the quantity paid for, the place at which they were stacked by the contractors, the stock entries, the detail of quantities shown as used on various roads, and the amount paid for cartage.

It has been noted that the contract was for delivery at site. Had the requirements of each road been calculated beforehand and the contractors directed accordingly, the money spent in cartage would have been saved, which was wasted in tossing the boulders from place to place and sometimes back to the place from which they had been once removed. From the statement can be seen that certain quantity was first carted to one place and from there to another.

In the absence of the detailed estimates prepared beforehand it is also difficult to say whether boulders ordered in excess were not used for works where they were not really needed. There is some evidence that some has been so used as for example for the soling of the surface drains.

There is still a balance of over 2,000 c.ft. of ballast in stock besides 6,500 c.ft. shown as used in the store platform said to be a temporary work and meant for use whenever required.

The Board sanctioned the purchase of another instalment of boulders in connexion with the construction of the Englitia line cement concrete road. The entire quantity was delivered by the contractor of which nearly two-thirds remained and was stacked at different places and removed thence from time to time as necessity arose, thus causing loss by cartage.

209. Cement was purchased for the Englitia line and Sagra road from the Sone Valley Portland Cement Co., Ltd., Jalpa, at the rate of Rs.53 per ton of 20 bags. A statement has been compiled from the payment voucher, stock book and measurement books showing the quantity purchased, its disposal by sale and cartage which is on file Ext. "K". It will be noticed that the requirements for each of the two roads had not been fully ascertained or worked out before ordering, with the result that a large quantity was not used and had to be sold or used in other petty works. A reference to file no. 54 of 1930-1 regarding the (c) Cement.

disposal of cement showed that the Chairman had called for an explanation why extra quantity was purchased for the Englitia line. No reply from the Engineer is to be found on the file. The Municipal Engineer's explanation now is, which may or may not be correct, that the Englitia line road was done under the supervision of Messrs. The Concrete and Cement Association of India, Ltd.'s own men, consequently the man in charge of the work made it a point to use cement regardless of the actual needs of the road simply for the benefit of the association.

Reckless
orders.

The necessary facts of the cement transaction of the Sigra road are that on 9th May, 1931, the Municipal Engineer sent a telegram followed by a letter to Messrs. Gillanders Arbuthnot and Co. of Calcutta asking them to despatch four wagons cement 20 tons each "immediately". In the letter it was said that after the despatch of the above consignment of the four wagons one wagon of 20 tons should be sent every alternate day up to 3,000 bags in all. On 14th May, 1931, the Municipal Engineer sent another wire asking the firm to expedite the despatch of the four wagons. On the 18th, only four days after, the Municipal Engineer wired "Stop supplying cement till further orders." Messrs. Gillanders Arbuthnot and Co. wrote back on 20th May, 1931, to say that they were communicating the message to stop supply to their works but they could not be sure that the four wagons had not been despatched already or were despatched before the communication reached the works. They further inquired whether the instruction to stop supply was meant in respect of the four wagons only or the entire order for 3,000 bags. In continuation of their letter of 20th May, the firm in their letter of the 23rd said that they were in receipt of the information since writing the former letter that the instalment of 80 tons of cement against the Municipal Engineer's telegraphic order had already been despatched before the instructions to suspend despatch were received at the factory. The Municipal Engineer gave no reply to the above letters till 22nd June, 1931. In this letter he stated as follows: "With reference to the correspondence ending with your letter no. nil, dated the 23rd May, 1931, I am to inform you that according to our wire dated the 9th May, 1931, you advised your works for an immediate despatch of four wagons of cement. Apparently this was not attended to and we had the necessity to wire you on 14th May, 1931, to know definitely about the receipt of cement. Your reply dated the 15th May, 1931, which was received by us about the 18th May being not very encouraging, we had to suspend all our works till the next winter and wired you on 18th May, 1931, to stop the supply of cement which clearly meant the full supply as per our order of 9th May, 1931. We are glad that you rightly

advised your works to suspend all despatch as noted in your paragraph 2 of the letter dated the 20th May, 1931, etc. etc."

Now it is perfectly clear to us that the 80 tons had been despatched before the telegram of 18th May of the Municipal Engineer calling upon the firm to stop supply till further order could be communicated to them. The work was stopped apparently for two reasons. First because the financial stringency had come to the notice of the Board in May, 1931 (*vide* paragraph 89 *ante*), whereupon the Chairman had circulated a general order that all supplies and works should be stopped, and secondly because it was impossible to do work with cement during the hot months of May and June, or even in the rains. The position taken up by the Municipal Engineer was clearly untenable and the fault lay in his not having advised the Board in time that the hostile weather was near and the work should be stopped till the following autumn.

The 80 tons arrived which had to be sold in the market and in this too the Municipal Engineer seems to have made a muddle. On 23rd July, 1931, the Executive Officer wrote to him not to sell without cash payment, yet it was sold to the contractors on credit whilst the Board had to pay the supplier's bill to the extent of Rs.12,000 from its own resources. Besides this the credit note for the empty bags returned to the firm which had been received by the Engineer so far back as in January, 1931, had not been sent to the head office till the last week of February. Had he sent it promptly the head office could have deducted its amount from the last cheque which was sent to the firm in full settlement of their claim up to that time. Moreover, the firm charged Rs.549-5-6 on account of interest on the amount of their pending bill and deducted this sum from the amount realized by them on account of the cost of the empty bags returned. The Board lost its opportunity to withhold the payment of the interest which it would do if it had the credit note in hand in time.

In short in all these business matters the Municipal Engineer has betrayed an extreme lack of method as well as want of prudence.

Municipal
Engineer's
want of
business
methods.

Contracts and tenders

210. We have tried already to give an idea of the jobbery which is done in the matter of acceptance and rejection of tenders (*vide* paragraph 55, second portion, *ante*). According to the evidence the common practice is professed to be to accept the lowest tender. Sometimes the tenderers counting upon the influence and favour of their patrons in the

Prevalent
malpractices
in the making
of and
acceptance
of tenders.

Public Works Committee or the Board quote extra sub-normal rates to defeat competition at the time of the selection of tenders. Having secured their object, they apply during the work or supply, for a revision of the terms upon some ground or excuse. The member canvasses and with the support of a majority sees the application through.

Examples.

The following are some of the most glaring instances of the above :

Example 1—Cleaning of Luxmi Kund Tank—(1) In this case the original tender of contractor Sheikh Maulabux, accepted was for Rs.1,228 at the rate of Rs.11-8-0 per c.ft. It was eventually raised to Rs.4,163 at the rate of Rs.30 per c.ft. The alleged reason that the silt was not found to be real y silt but earth is one which should have been seen by the contractor before he made the tender.

Example 2—Construction of Nichibag shops—(2) The details of this construction have been referred to elsewhere. In this case the estimate amounting to Rs.51,255 and the lowest tender of Messrs. C. C. Mitra (Himanto Babu) for Rs.41,428-4-0 were sanctioned originally by Board's resolution no. 599, dated the 24th March, 1930. Due to some mistakes and changes in design, on 22nd August, 1930, a revised estimate for Rs.68,588 was prepared. On 4th September, 1930, Mirza Bedar Bakht member wrote to the Chairman that he intended to move the Board to resolve that as material changes had been introduced in the proposed plan, fresh tenders be invited on the revised plan and the work which had just started be stopped pending the Board's decision. But the revised plan and the corrected estimate was sanctioned by the Board in resolution no. 295, dated the 8th October, 1930.

It is noteworthy that the file does not contain sanction of the higher authorities to the estimate in terms of rule 2 of Public Works rates in the Municipal Manual and that the estimate of such a major and important work was not checked by the Engineer himself and was left to his subordinates, by being signed in token of approval as a matter of form only, with the result that the plan and estimate had to be revised involving a large sum of money.

Example 3—Extension of the Pisanaharia and Durgakund School—(3) We have noted elsewhere how towards the close of the financial year, the Executive Officer took upon himself to call for an estimate of these two works, one costing about Rs.5,000 and the other over Rs.8,000 from a contractor Messrs. C. C. Mitra and Sons (Himanto Babu) and passed on the estimates to Public Works Committee for action. In the middle of the works, the contractor applied not to the Public Works Committee or the Municipal Engineer but to the Executive Officer for

the raising of the estimates on the ground that certain additional works had to be put in under the orders of the Superintendent of Education. The Executive Officer wrote to the Municipal Engineer to revise the estimates which was done and the amounts were raised by several thousand rupees. The files do not contain any written note of the Superintendent of Education or memoranda of any verbal order for any addition. The Superintendent of Education denied before the Committee having placed orders with the contractor for any additional work except possibly the painting of a number of black boards on the walls, which according to him must not have cost more than Rs.100. The Executive Officer on the application of the contractor ought to have referred the matter to the Superintendent of Education and the result of the reference ought to have found place in the files.

211. But what happens with greater frequency is that in consultation with the contractor tenders are invited with pre-arranged specifications. Lower tenders are rejected on the ground that the tenderer was not likely to be able to perform the contract upon those terms. Higher ones are refused on the ground of the rule of acceptance of the lowest. In case of the ballast, contractors having their own quarries will naturally always be able to quote lower than those who supply by buying from quarry owners. In cases of competition between these if it is intended to patronize the latter, the former's tender is refused on the ground that he will not be able to supply at the low rate offered, but if it is intended to help the former there are of course two factors which are in his favour, his rates and his possession of a quarry. If contractor "A" is to be helped who has got Manda ballast his tender will be accepted on the ground that Manda ballast is more suitable for the intended work being of a softer texture. If contractor "B" is to be patronized who has got Sahasram ballast Sahasram ballast would be praised because it is harder although dearer and softer than Pakur.

Secret arrangements with the members in office.

212. And lastly in cases where work has already been done at the instance of a member by his own contractor and tenders have been called merely for formality the tender of the one who has done the work already has to be accepted at any cost for he has got his bill ready in his pocket.

Inviting tenders after work done.

213. It is apparently strange that one member would dictate to the Public Works Committee or the Board and secure that his favourite's tender was recommended by the one and sanctioned by the other. How it is possible is that each has got to seek the other's help in his turn. The jobbery demonstrates how members can influence their colleagues and mislead the sub-committee and the Board who do not

Member's influence on others, members, and the Board.

hesitate to trample upon procedure or by-laws in the furtherance of unprincipled actions.

Instances.

The following instance will illustrate the above :

Kal Bhairo Pipe Line—Tenders were invited. The lowest tender of Maulabux for Rs.6,635 for improving the pipe line from Bhutahi Imli to Kal Bhairo with 15 inch pipe was accepted and he was ordered to finish the work within a month on 1st February, 1924.

It appears from the file that the work dragged on for a very long time and the Municipal Engineer at each inspection had to write to the contractor that he was doing one wrong thing or the other. Such notes are on the file. On one occasion the contractor was fined; on another he was found using an inferior quality of ballast, and so on.

Before finishing the work on 13th June, 1925, the contractor stopped work and requested the Engineer to do the rest departmentally. This was done.

The contractor put up a bill for all the work done by him and also the extras. The Municipal Engineer excluded some of the items from the bill and passed it for Rs.7,031-9-0 only. He prepared a revised estimate for Rs.8,558 saying that original estimate had been revised owing to certain alteration in the design.

The contractor appealed to the Public Works Committee and the bill was again entrusted to the Chairman, Public Works Committee; who revised it again and passed it for Rs.8,159-6-0. The actual amount of the bill which could be prepared on the basis of the contractor's tender for the actual work done by him amounted to Rs.5,956 only. That is the amount passed by the Chairman, Public Works Committee; was Rs.2,203 in excess of the tender.

The Chairman, Public Works Committee, Maulvi Abdul Majid, asked the Municipal Engineer to pay the contractor according to his revised estimate. The Municipal Engineer refused to pass the bill for that amount as the amounts determined by the Chairman, Public Works Committee, were against his measurement books.

The whole matter was laid before the Board and it was resolved on 13th December, 1926, "that the amount arrived at by the Chairman, Public Works Committee, after careful consideration and accepted by the contractor in full satisfaction of his claims be paid to the latter but this will not form a precedent." Three members dissented.

214. We append a list of contractors supplied to us by the Municipal Engineer, who were given works in 1930-1.

Statement of contractors who worked in 1930-1

Name of
contractors.

Serial number	Name of contractors	Number of bills	Amount
			Rs.
1	Babu Bishwanath Prasad	21	5,710
2	„ Gauri Shanker	18	5,333
3	„ H. P. Ganguli	10	1,443
4	„ Ganga Prasad	6	644
5	„ C. S. Banerji	6	1,050
6	Messrs. Maniram Deonarain	4	5,300
7	Babu J. N. Ganguli	9	470
8	„ Dwarka	4	162
9	Sheikh Maulabux	69	35,572
10	M. Zainulabdin	68	5,373
11	Messrs. C. C. Mitra & Sons	10	17,676
12	Mr. P. N. Ghosh	17	1,078
13	Messrs. Baldeo Das Sons & Co.	6	28,700
14	Babu Suraj Narain	9	572
15	„ S. D. Bhattacharji	4	877
16	Sahadur	16	1,684
17	Babu K. K. Chatterji	4	593
18	Sumaru	20	2,331
19	Musammat Basanti	6	627
20	Lala Bansi Lal	9	536
21	„ Munnalal Govila	15	38,344
22	Ram Prasad	8	947
23	Babu Ram Bodh Singh	3	202
24	Messrs. Muhammad Siddiq and Ismail	3	526
25	Phagu	1	99
26	Babu S. C. Sen	3	99

Serial number	Name of contractors	Number of bills	Amount
			Rs.
27	Babu Durga Shanker	3	285
28	Makundi	1	191
29	Dukhi	1	186
30	Babu Kripa Shanker	1	185
31	„ Sita Ram	1	188
32	Sheo Jagat	1	210
33	Babu Kashi Shanker	4	254
34	Budhu	1	94
35	Rahimullah	1	20
36	Babu Indrajit Singh	1	80
37	„ Bhagwan Das	1	50
38	Pandit Chitra Nath	3	286
39	Babu Bans Gopal	1	222
40	Ram Jagat	1	28
41	Messrs. Mata Prasad Ram Janam	1	135

priority
order of
rit.

It shows the number of the bills of each and their claim. If the amount of claim be any criterion of the patronage enjoyed, then Munnalal Govila would seem to have the first place. We have seen that Mr. Baldeo Das, member, has special partiality for him. Sheikh Maulabux, Mr. Abdul Majid's man, occupies the next place, and Messrs. C. C. Mitra and Sons, more popularly known as Himanto Babu, for whom the Executive Officer has partiality, would occupy the third. We have quoted only the self-evident cases above. As a matter of fact the majority of members can each be linked with a contractor. Messrs. Baldeo Das Sons & Co., who are a Calcutta-firm, have got work the value of which would place them between the second and the third but they are not permanent contractors of the Board and it is in evidence that the Town Hall Chowk and Burna Bridge and Lahurabir roads were the only works they executed. As we have remarked elsewhere these roads have been done quite satisfactorily. Being outsiders, the difficulties that this firm had to encounter in securing

this contract were in the words of their Engineer, Mr. B. B. Mitra as follows: "In spite of my tender being lowest, I had to resort to considerable canvassing and to run to every member and even then the matter was postponed for five or six meetings of the Board and I had to come from Calcutta as many times. My fear was that Babu Munnalal Govila who had many friends amongst the members would get the better of me. At last at the eleventh hour they compelled me to agree to a new stringent condition, viz. that we must maintain the road for six years at a rate which when calculated came to a lakh of rupees less than the rate which had been given by Babu Munnalal Govila. This condition was not mentioned in the original call of tender."

215. Two lists of contractors are kept. The members of one pay Rs.6 annually as subscription and are supposed to be parties who can be entrusted with larger works. These men are entitled to notices when tenders are invited. The others have a fixed deposit in the Board of Rs.200 by way of security money. They are called petty contractors and get only smaller works. The list of petty contractors is annually revised but there has been no occasion when the name of any was found fit to be removed. We have seen that the name of Maulabux was once proposed to be removed from the list of the larger contractors and we have also seen how, through the endeavours of a member, the matter was ultimately hushed up. We recommend that a close inquiry be made into the dealings of the contractors Messrs. C. C. Mitra (Himanto Babu), Bishwanath Prasad, Gauri Shanker, Sasodhar Bhat-tacharji, Zainulabdin, Munnalal Govila, Deonandan Singh and Maula-bux and the name of the undesirables permanently removed from the list. List of contractors.

216. Clause 14 in the perscribed form of contracts is the penal clause. The evidence is (*see* Municipal Engineer's reply to questions 173 to 175) that the penalty imposed upon contractors for bad work or leaving work in the middle or for any other breach of the terms is that deductions are made from the bills according to the circumstances of each case. Sometimes fines are imposed which are invariably excused on appeal and in case of leaving work without finishing it the works are not done departmentally and the contractor's accounts are debited with the cost. Bad work is dismantled and asked to be done again and bad materials rejected. Security is strictly enforced and in only one or two cases the contractors tried to avoid giving securities on some pretext or other. Penalty clause 14.

Fines on
contractors.

217. The above is apparently satisfactory but we have only a word or two to say about the system of fines. We may note that the essential thing is that the work should be properly and correctly executed. Exercise of proper supervision and rectification of defects on pain of the penal provisions are the only remedies. Levying of fine cannot ensure good work and is susceptible of being taken as a substitute for the salutary provision of clause 14. The Kal Bhairo Pipe Line case that we have referred to in paragraph 213 above will illustrate this.

Tenders.

218. All works intended for execution by contract are to be notified according to the rules made for inviting tenders. These tenders are opened in a meeting of the Public Works Committee which recommends the approved offer to the Board. We have seen enough of the manner in which these tenders are disposed of. They are most arbitrary and inequitable.

Practice of
giving works
without
inviting
tenders at a
certain per-
centage less
the estimated
or scheduled
rates.

219. One comes across a large number of items in the meetings of the Board where works have been distributed to contractors at certain per cent. below the sanctioned or estimated rates. These mean that for these works no tenders were invited. We have seen in the case of supplies that the rule of the lowest rate has been departed from with impunity without any reasonable inquiry as to the status or position of the offering parties. The same thing happens also in the case of tenders for building and labour for roads. Instances are not wanting where work of the same kind has been given to a contractor at a rate several per cent. lower than that of another contractor. There are others where a contract has been given without calling for tenders at a certain per cent. below the estimate whereas in cases in which tenders have been called for similar work several per cent. less have been secured. And lastly contracts are sometimes given on full estimated rates without calling for tenders and at times on even a slightly higher rate than that offered by the contractor himself (*see* for example the case of ballast contract noted by the auditor where the contractor's quotation was Rs.16-7-0 only but he was given the contract on Rs.16-7-6 per hundred c.ft., paragraph 200 *ante*). The above explains the unsatisfactory character of much of the work turned out.

Running
payments.

220. The rule of making running payments on running bills are negligently or deliberately violated. A contractor may be paid on running bills; but 25 per cent. less than the value of works done. We have seen instances of overpayment of Rs.550 and Rs.338 respectively (*vide* paragraph 205 *ante*) and another instance has been given by the Executive Officer in his evidence where the contractor was made an overpayment of Rs.400. This man's whereabouts are now not known.

221. The shortcomings pointed out above support us in our view that the Board in awarding contracts does not conform to the rules which is highly disadvantageous to the public and detrimental to its own interest. It spends more but the outturn is invariably poor. We suggest that the District Magistrate or the Commissioner should be given power under the statute to cancel a contract found to have been sanctioned dishonestly or in violation of the rules.

Conclusions
and
suggestions.

The Municipal Engineer and the Outdoor Staff

222. The present incumbent Mr. J. N. Mitra, Municipal Engineer, is, according to us, not an officer who satisfies the qualification requisite under the rules for employment as an Engineer of a first class Municipality and the evidence has proved that he does not possess experience of roads or building constructions. He holds an L.C. Degree of the Poona Engineering College but has only officiated sometimes as an Executive Engineer in the well-boring section. According to the interpretation we put on the rule it means a permanent and not a mere officiating Executive Engineer. According to Mr. Mitra's own showing he had little or no experience of road making or building construction, having had to do only drain construction as an Assistant Engineer of the Public Health Department before his appointment in this Municipality. His want of experience in the former lines has reflected itself sufficiently in his failures to keep the roads of Benares in better order, in laying the foundation of the Recording Weir on made earth and the raising of the walls of the settling tanks against the earth puddling without giving it time to settle. All these have cost the Board a very large sum of money which has gone entirely to waste. In our opinion he is not fit to be retained in the Municipal service any more and should be replaced by a properly qualified and more experienced man.

223. Amongst the overseers and sub-overseers many or most are unqualified. We recommend their replacement also by Roorkee passed men many of whom will be found for the same emoluments as the present unqualified men are getting. We further recommend the discontinuance of the system of employing temporary staff of inspectors and work agents for individual works. With a proper distribution of qualified overseers and sub-overseers these should be superfluous.

224. As to the possible retrenchment in the clerical staff (see Chapter IX, retrenchment paragraph the last).

PART III

The other departments which appear to require investigation, are :

Chapter IV—Public Health Sub-Committee and the Medical Officer of Health,

Chapter V—Water Works and Drainage,

Chapter VI—Superintendent of Education and the Attendance Officer,

Chapter VII—The Law and the By-laws' Committees and litigation,

Chapter VIII—The Town Improvement Committee, and

Chapter IX—Establishment.

III.
“(c) Any department of the Board's activities which appears to require investigation

CHAPTER IV

The Public Health Committee and the Medical Officer of Health

The present Public Health Sub-Committee is constituted of nine members of whom (1) Dr. Habibullah is the Chairman. The other members are :

- (2) Babu Kashi Prasad Bhargava,
- (3) Mr. Subodh Chandra Lahiri,
- (4) Munshi Jayanti Prasad,
- (5) Babu Bijoy Prasad Mukerji,
- (6) Mirza Rahmatullah,
- (7) M. Shaifur Rahman,
- (8) Mr. Mohammad Ekram Khan,
- (9) *Vacant*.

225. A sharp cleavage of opinion exists which has led to a disastrous lack of harmony between the Board and the Medical Officer of Health as to whether the latter is a servant of the former or of the Government. The Government on 1st of March, 1914, inaugurated for the larger municipalities a provincial service of Medical Officers of Health. Chapter VIII, Part 2 of the Manual notes the circumstances under which the Government did so. They are as follows: “This step (inauguration of a provincial service of Medical Officer of Health) was rendered necessary owing to the impossibility of obtaining a suitable class of candidates for the post of Medical Officers of Health so long as Medical Officers of Health were guaranteed no security of tenure and their prospects of promotion were limited to the municipality in

Medical Officer of Health and his dual control.

which they were employed. The pay which the Board was prepared to offer was, moreover, very inadequate as compared with the prospects offered to candidates for employment in the medical service of Government, the more particularly as Medical Officers of Health must be debarred from private practice (for this *see* rule 22 of the same chapter at page 315)." The Government undertook to find half the cost of the pay and leave allowances of the provincial service of Medical Officers of Health. It was arranged that while the pay and the leave allowances of such officers would be defrayed entirely from provincial funds, a Board of each class would make an equated monthly contribution at a certain given rate to provincial revenues to meet the cost of the other half of the pay and the leave allowances. We are told that this course has since undergone a further change. The Boards are now said to make no contribution but meet out of their own resources the entire cost of the subordinate sanitary and inspection establishment in lieu.

226. The Government was not prepared to sanction under section 68(2) of the Act the appointment of any Medical Officer of Health by a Board unless he belonged to the service so inaugurated, or on conditions of service different from those set forth (in the rules). This policy appeared necessary not only in order to satisfy the reasonable expectations of the persons who joined the provincial service before the passing of the Municipalities Act, 1916, but also in order to enable Boards to obtain a suitable class of Medical Officers of Health as the reasons mentioned above which led to the establishment of the provincial service still hold good.

Lack of
harmony.

We read in Mr. Dobson's report of the affairs of the Municipal Committee of Lahore (1931) that on the Government of Punjab wanting "to provincialize the appointments the Municipal Board of Lahore opposed it resolutely and preferred to pay the whole cost of the appointment rather than accept a Government nominee." According to Mr. Dobson, "On academic grounds the committee (The Municipal Board of Lahore) have the best of the arguments, although from a practical point of view there is no doubt at all that provincialization would solve many of the defects of the present system of control." We are not particularly sure, however, as to that; because after about a generation's experience in these Provinces we find that the system is not wholly without its drawbacks. In our opinion, dual control is never good and the Benares Board, and we believe many others in the Province, have to experience difficulty in enforcing control over the Medical Officers of Health in the result of which there has been, more often than not, an alienation between the Board and the Medical Officers

of Health materially interfering with the smooth discharge of their respective functions.

It appears to us that the answer to the question ought to be found in the wordings of section 68(2) read with the rules in the Municipal Manual, particularly paragraph 2 of Chapter VIII. It is fairly clear from a perusal of them that the appointing authority is after all the Board; and the Government's concern in the matter is to watch that a proper man is appointed and in that case to accord its approval to the appointment. Leave rules of these officers are given in paragraphs 15, 16 of Chapter VIII. Rule 15 clearly shows that it is the Board which grants leave to its Medical Officer of Health, giving intimation of the fact to the Director of Public Health, and rule 16 says that in the event of a leave vacancy exceeding a period of three months a Board shall make an officiating appointment after application to the Director of Public Health in accordance with the procedure as prescribed in paragraph 11. The transfer of these men is no doubt within the authority of the Director of Public Health but even then he must obtain the consent of the Board concerned through the Divisional Commissioner and sections 19 and 20 provide that, subject to the result of an appeal to the Board of Public Health, a Board may by resolution, withhold, on the ground of misconduct or neglect of duty, for any period not exceeding two years, an increment in the pay of the Medical Officer of Health in its service. All these would seem to fortify us in the view, we have taken, of the wordings of section 68(2) of the United Provinces Municipalities Act.

Municipal
servant
rather than
Government
servant.

According to paragraph 6 of Chapter VIII, Part 2 of the Manual three classes of Medical Officers of Health are prescribed, one for each of the three grades of the Municipal Boards. Benares being a first class municipality should always appoint a Medical Officer of Health of class I. According to clause (1) of paragraph 7 a first class Medical Officer of Health shall possess a qualification in medicine and surgery registrable in the United Kingdom and in addition a British Diploma in Public Health. The present Medical Officer of Health of the Benares Board satisfies the above qualifications. He is a D. P. H. (LONDON), L. R. C. P. & S. (EDIN) and L. F. P. & S. (GLASGOW). He has been conferred the title of Rai Sahib as a personal distinction.

Qualifications
of the
Medical
Officers of
Health.

The duties of a Medical Officer of Health are enumerated in paragraph 21. They are:

Duties.

(a) The general supervision of sanitation in the municipality. The most important duty of Medical Officer of Health is the control of epidemic and infectious diseases and the perfecting of an

organization to combat the spread of such disease. They should be thoroughly acquainted with the condition under which the inhabitants of the area under their control live, in order that they may advise their boards of all condition. He is also required of his own motion or by direction of the Board or of the Chairman or of the Executive Officer to make any sanitary inspection to report on sanitary defects, and to make recommendations as to sanitary improvements.

(b) The supervision of vaccination within the municipality.

(c) The control, as mortuary registrar of the registration of vital statistics in the municipality.

(d) If so empowered by the Board, the inspection of food stuffs, their seizure and removal if unfit for human consumption, under section 244 of the Act, the purchase of samples if suspected of adulteration, for transmission to Public Analyst under the United Provinces Prevention of Adulteration Act.

In towns in which municipal laboratories are established the Medical Officer of Health will confine his work in the laboratory to the chemical and rough bacteriological analysis of the town water supply, if suspected of pollution . . .

(e) The inspection of building sites and of the plans required under the building by-law for the erection or re-erection of buildings.

(f) Any duties which with the previous sanction of the Director of Public Health may be assigned to him by the Board or the Chairman or the Executive Officer.

Subordinate staff.

The subordinate staff under the Medical Officer of Health are :

- (1) The Chief Sanitary Inspector, under whom there are.
- (2) Inspectors who supervise the work of the menial staff consisting of a corps of
- (3) Jamadars, and
- (4) Sweepers, scavengers and bhisties.

Qualifications.

Certain qualifications are prescribed of the Chief Sanitary Inspector and the Sanitary Inspectors (Chapter VIII, Part II of the Manual). These therefore need not be repeated here.

Institutions.

227. The institutions under the Medical Officer of Health are :

- (1) Infectious Diseases Hospital,
- (2) Anti-Tuberculosis Dispensary,
- (3) Kala Azar Dispensary,
- (4) Four Ayurvedic dispensaries,
- (5) Three Unani dispensaries,

- (6) Vaccination stations,
- (7) Laboratory,
- (8) Slaughter houses,
- (9) Municipal markets,
- (10) Godown and workshop.

228. The following is a statement of important diseases that occurred during the five years ending with 1930 :

Statement
of importan
diseases.

	1926	1927	1928	1929	1930
1. Cholera	20	45	288	252	124
2. Smallpox	488	60	10	109	156
3. Plague	35	..	7	37	..
4. Malaria	456	465	466	740	485
5. Enteric fever	160	46	16	44	13
6. Measles	434	96	95	199	350
7. Kalaazar	11	3	18	11	11
8. Other fevers	4,733	4,274	4,846	5,017	4,690
9. Dysentery	300	229	309	427	275
10. Diarrhoea	585	537	677	478	498
11. Pneumonia	116	109	126	134	104
12. Phthisis	456	386	430	561	488
13. Total respiratory diseases ..	1,607	1,337	1,804	1,535	1,881
14. Tetanus	102	90	103	109	101
15. Death from child birth or puerperal fever.	94	70	89	116	88

229. The comparative figures of births and deaths for the last five years are as follows :

Figures of
births and
deaths.

	1926	1927	1928	1929	1930
Number of births	9,874	10,245	10,731	10,902	10,177
Birth rate per 1,000 of population	50.53	52.43	54.92	52.77	52.09
Number of deaths	11,269	9,291	10,938	12,490	10,890
Death rate per 1,000 of population	57.67	47.55	55.98	63.92	55.74

As to the first statement it is possible that some cases reported or recorded as of diarrhoea were really of choleric origin. In the same way some cases of respiratory diseases and dysentery were respectively of the tuberculosis of the lungs and intestine. Any attempt at generalization or inference of value from a medical point of view as to the health of Benares during the five years ending with 1930 from the above figures is hardly to be expected from us. Moreover, we should be inclined to think that five years is a period too short for any such attempt. We must make certain allowances in the figures of deaths in Benares where a large number of old and dying humanity come merely to lay their last remains on its holy soil for which the health of Benares cannot at all be responsible.

230. Generally speaking plague has nearly vanished or people do not get panic stricken on its appearance; cholera fairly combatted though it continues to take its toll every year with varying intensity, and it is admitted that vaccination against smallpox is about the most popular of similar inventions made by science. The figures of tuberculosis and respiratory diseases are second only to the more common fevers, i.e. those other than eruptive enteric or the malignant kind. Phthisis patients are said to be found more amongst the females than males. This may be due to the former's low vitality, lowered still more by their habits of seclusion and passing the whole of the twenty-four hours in dark, ill-ventilated and damp flats. Barring the above, the general aspect of things appear on the whole to have improved. People appear to understand the benefits of pure food and tested water and are imbibing habits of cleanliness and general hygiene in marked contrast to what they used to do before.

Co-operation
of the people.

231. The people are often not prompt in reporting deaths and their causes. The uneducated and the poor are more indifferent in this respect than the educated or the well-to-do. They are so either through ignorance or inadvertance. For the fear of exposure and the inconveniences of segregation and disinfection also they do not often care to report in time. Plague inoculation is not particularly favoured and inoculation against cholera is hardly understood. We think that the experiment is worth a trial of encouraging qualified private practitioners to report epidemics or infectious outbreaks and deaths as also to undertake inoculation work upon payment of a nominal fee.

Prophylactic
measures.

232. The prophylactic measures taken to combat epidemics and infectious diseases are the usual anti-plague and anti-cholera inoculations, vaccination, segregation and disinfection. During the year 1930-31, 428 anti-cholera and 569 anti-plague inoculations were done which

may be taken as the average number of other years also. We do not find the figures of these inoculations in the annual administration reports of the previous years.

233. The following is a table of patients admitted, cured or the number of deaths after admission into the Infectious Diseases Hospital during the five years ending with 1930 :

	1926-7			1927-8			1928-9			1929-30			1930-1		
	A.	C.	D.	A.	C.	D.	A.	C.	D.	A.	C.	D.	A.	C.	D.
Cholera ..	14	8	6	45	23	22	187	55	132	239	148	91	68	48	20
Suspected Cholera ..	5	2	3	52	36	16	122	57	65	72	50	22	22	16	6
Smallpox ..	37	33	4	18	17	1	8	8	0	..	..	..	..	..	..
Vaccination ..	..	..	..	..	..	..	..	..	..	61	54	7	33	28	5
Smallpox non-vaccination.	10	15	5	2	1	1	5	3	2	..	..	..	..	..	..
Bubonic plague ..	2	1	1	5	2	2	8	4	4	2	2	0	5	3	2

234. In the year 1930-1 patients were treated in the Kala Azar Dispensary of whom 37 were Kala Azar patients and 14 of filaria.

Kala Azar
Dispensary.

235. The infantile mortality rates are as follows :

Infantile
mortality.

Year	Deaths of infants of one month	Deaths of infants of one year or less	Deaths of infants of under one year to 1,000 children born
1926	1,262	3,096	313·55
1927	1,102	2,306	275·08
1928	1,155	2,816	261·41
1929	1,277	3,246	314·42
1930	1,194	2,768	271·91

236. Tuberculosis is said to be increasing steadily in Benares and to combat the spread of this disease an Anti-Tuberculosis Dispensary has been opened by the Government under a qualified man. It is hoped that the Mangala Prasad Home of Consumptives started by the Hon'ble Raja Sir Moti Chand, K.T., C.I.E., for phthisis patients near Sarnath

Anti-Tuber-
culosis
Hospital.

will be taken advantage of by the public where these patients are likely to get more of pure air than within the congested bounds of Benares.

Cost of maintenance of the Ayurvedic and Unani dispensaries.

237. There are seven medical institutions all indigenous which are aided by the Municipal Board. It has spent on them Rs.23,487 in the aggregate in the five years ending with 1930-1. The specifications are: In the four Ayurvedic institutions: cost of establishment, Rs.1,356; Rs.3,888; Rs.3,918; Rs.4,032 and Rs.4,187-14-0 and cost of medicines, Rs.878-8-0; Rs.1,607-8-9; Rs.2,807-7-3; Rs.3,436-14-3 and Rs.4,309-8-3. In the three Unani ones, cost of establishment Rs.1,115; Rs.3,177; Rs.3,474; Rs.3,594 and Rs.3,098-6-0 and cost of medicines Rs.1,059; Rs.2,906; Rs.3,806-14-6; Rs.3,988-2-9 and Rs.5,210-1-0.

Attendance and average cost of treatment per head.

238. The number of attendance for treatment during the five years ending with 1930-1 in the Ayurvedic dispensaries was 40,642; 68,321; 67,089; 70,296 and 89,544 whilst that in the Unani dispensary was 40,675; 121,283; 103,985; 144,660 and 148,561. The cost of treatment per head varies roughly from 9 pies to 1 anna, 9 pies.

Figure of attendance.

239. It would seem, if the figures are genuine, that these forms of treatment have appealed to the general public of Benares.

239A. The figures of attendance in these dispensaries for 1930-1 alone, when totalled come to 238,105; and the population of Benares being a little less than two lakhs, are by themselves, a comment against the Public Health Department of Benares Municipal Board, or the facilities of treatment afforded by it. Again when it is considered that there was a section of the population who attended the Allopathic institutions or were treated by private practitioners of whom there are a large number in Benares, the astoundingly large figure referred to above is calculated to arouse suspicion.

In reply to the general questionnaire published in the papers, the committee received a number of letters from the citizens suggesting that the Board should try Homœopathy in place of Ayurvedic and Unani systems of treatment. Considering the simplicity and not unoften the efficacious results of the Homœopathic treatment, as also the fact that it involves much less expenditure in the cost of medicines and staff, we recommend that the Board may give it a trial equalizing the number of the Ayurvedic with the Unani dispensaries by abolishing one of the former; preferably the one which has not done so well in the past as the others and establishing one, two or three Homœopathic dispensaries within the saving made by the abolition.

Misappropriation and abuses,

240. We have received some complaints against the institutions, on the score of misappropriation and abuses of which the institutions

are made the medium by certain interested members. The following two examples will illustrate this :

Example 1—In 1931, a member, while acting as the Chairman of the Board sent to the Medical Officer of Health an urgent slip through his brother-in-law to say that he had inspected the Chetganj Indian Dispensary the previous day and that certain medicines of which the list was there over the Hakim's signature, should be purchased and sent forthwith. He even suggested the particular medical shop belonging to the compounder of that dispensary and asked the Medical Officer of Health to depute his own peshkar to purchase the medicines and supply. Medicines worth Rs.50 were purchased and supplied. Next evening the Medical Officer of Health learnt that they had been supplied to a prostitute in the keep of the member. Next morning he proceeded to check the stock, part of the newly-purchased medicine had been issued and the rest was there, which he got sealed. The Medical Officer of Health took no further action himself, but the permanent Chairman on receiving certain anonymous letters forwarded by the District Authorities asked him to make regular inquiries. The Medical Officer of Health after doing so, sent the file to the Chairman. But on the way the file disappeared altogether and was said to have been eaten up by a cow belonging to the peon.

Example 2—Embezzlement by a Vaidya. This case has been referred to in the chapter on Finance under the head "Embezzlements" and need not be repeated.

We think that a more vigilant watch over the management of these institutions is wanted to ascertain that their apparent growing popularity is not on paper alone, but manifestly real.

241. The following statement shows the activity of the department in the vaccination line : Vaccination.

—	1926-7	1927-8	1928-9	1929-30	1930-1
1. Number of children born ..	10,177	9,480	10,666	10,902	9,661
2. Number of children available for vaccination.	6,171	6,161	6,800	6,958	6,802
3. Number vaccinated ..	6,948	6,373	7,036	6,636	6,645
4. Re-vaccinations ..	2,435	529	347	646	824
5. Total vaccinations ..	9,383	6,902	7,383	7,282	7,469
6. Successful vaccinations ..	7,204	6,207	6,754	6,711	6,086
7. Percentage of children born to the number vaccinated.	60.63	73.89	63.75	62.87	70.40
8. Percentage of successful vaccination.	76.78	90.00	97.74	94.54	91.50
9. Total cost .. Ra.	2,735	2,421	3,069	2,468	2,394
10. Cost per vaccination operation ..	0 4 8	0 7 0	0 6 5	0 5 4	0 5 9

Distribution
of medicines.
Quinine.

242. Medicines are distributed and segregation and disinfection operations are made during the epidemic. We do not find, however, any mention of distribution of quinine to deserving and needy persons. If our surmises are correct it should be done because we find that of all the diseases in the list, malarial fever is uniformly responsible for a very high figure of cases every year.

Health
examination
of school
children.

243. The Medical Officer of Health assisted by another doctor on reserve duty inspects and examines the health of the boys in the schools maintained or aided by the Board. The examination is generally conducted by the Medical Officer on reserve duty under the supervision of the Medical Officer of Health. Steps are taken to inform the parents or guardians of sick children to have them treated or the ailments discovered during the course of the examination.

Laboratory
Chemical and
Bacteriological
examinations.

244. Bacteriological and chemical examinations are carried out in the laboratory and some fees are realized. Food and drugs, aerated water, *alumina feric* and *ghi* are also examined. Forty-seven samples of suspected adulterated food, drugs and *ghi* were sent to the Public Analyst, 25 of which were certified as pure or wholesome, 6 grossly adulterated and 2 slightly adulterated in the year 1930-1. The results in 14 cases were not received by the time of the publication of the Annual Administration Report. Eight cases were prosecuted and Rs.120 were realized in fines. Besides the work referred to above pathological examination of the specimens of blood, sputum and urine are also held in the laboratories. In the year 1930-1 thirty-seven blood samples, 18 sputum and 20 urine samples were examined.

Health
exhibition
and Magic
lantern
demonstrations.

245. A health exhibition is held annually for two days when magic lantern lectures are given on cholera, plague, small-pox, tuberculosis and personal hygiene. In our opinion the number is inadequate. It is one of the most pleasant tasks that the Medical Officer of Health can give his time to and if he gives more frequent magic lantern demonstrations it is bound to arouse the interest of the public followed by good attendance and results.

Chief
Sanitary
defects and
the remedial
measures
suggested by
the Medical
Officer of
Health.

246. The chief sanitary defects of the town form the subject of a special statement in the annual departmental report of the Medical Officer of Health. The first and the foremost of them is the system of old drains called the nawabi drains. The main drawbacks of these are that they are angular U-shaped, their gradient irregular and alignment imperfect. The sides are mostly in bad repairs and rats burrow holes and fill the drains with earth and mud. The top is covered with slabs of stone put side by side. These are not cemented at the joints apparently for the reason that they may be removed when

wanted to allow of the scavengers going in to of being a source of Noisome smell; however, escapes through the fissur and invades the houses in a most offensive manie subject are given Suggestions. is augmented as the drains from the private latriMunicipal Manual drains have no disconnecting traps to arrest the inwlutary rules are the sewer gas. These nawabi and old drains are badifference, not replaced with pipe line sewer as opportunity arises or ls, how to deal of renewal. The process, however, is extremely slow, a part lengths are taken at a time the slope given to this by trench-Tranching. portion is often defective and inconsistent with the generof them to of the main drain. Renewal of *kachcha* cesspools and come in the prohibited and connexions are encouraged with the pipe li, trenches laterals. In unsewered areas, conditions permitting, mason,th taken pools are insisted upon. sent the

247. The Medical Officer of Health notes the burning will be dead bodies at the brim of the water at Mankarnika and Harish one river water and the bathing ghats: Chandra ghats as one of the principal causes of river pollution. We do not think that it will be possible to stop this without courting very severe Hindu opposition followed by serious consequences. As to the other nuisances namely the prevention of the throwing of rubbish and consigning of the half burnt bodies into the river, ought to be within the Board's present means and resources and we think that the remedial measures noted in the report if properly applied ought to be sufficient. They are (1) the daily attention to the river front by the staff specially maintained for the purpose and (2) the interest taken by the Kashi Tirath Sudhar Trust of which the Hon'ble Raja Sir Moti Chand, K.T., C.I.E., is the President.

248. But the most difficult problem to tackle with is that of Diverting of sullage sewers from the bathing ghats: diverting the sullage sewers which empty themselves into the river in close proximity to the bathing ghats not excepting the sacred Dasaswamedh where pilgrims come specially for a dip into the holy water. There was a project to remove this crying scandal but unfortunately nothing has so far come out of it, as will be noticed in the next chapter. The Government were keen over it and it was arranged that if the Board bore the costs of a survey and preparation of the plan and estimate which was Rs.5,000 and paid it down, the preliminaries could be taken in hand. The Board, however, failed to deposit the sum and the Government did not move any further in the matter. The question has been taken up in our concluding chapter and certain suggestions have been made,

Distribution of medicines. Quinine. 242. Medicines and operations are made any mention of dis- If our surmises are

242. Medicines and operations are made any mention of dis- If our surmises are

Health examination of school children.

243. The population reserve duty in maintained conducted of the Me or guardi. We approve of the idea, but the question is one of money.

Laboratory Chemical and Bacteriological

244. Large number of sandases and well privies are still in the late water. This process if vigorously pursued, will, it is hoped, be them in course of time.

Disposal of the night soil urine and sullage water.

252. According to the Annual Administration Report of 1930-1 incorporating the Annual Departmental Report of the Medical Officer of Health, nightsoil from two mahals only is so far trenched in fields. All houses in pakka mahals have water carriage system. The nightsoil from service latrines is removed first to the pail depots, of which there are twenty-seven in number, by private sweepers and from the pail depots flushed into the sewers.

There are eight wards in the municipality and each ward has a large number of mahals. The nightsoil, therefore, of two mohallas, very probably near the outskirts of the city which is said to be trenched in the fields, must form but a small fraction of the nightsoil of the town. Further it does not appear what becomes of even this small quantity, viz., whether it is allowed to turn itself into usable manure or is abandoned.

Household and street refuse.

253. As to the household and street refuse we read in the same report that they are carried to dumping grounds by bullock carts and motor lorries. It is reported that these grounds are daily becoming fewer and fewer in the city and motor lorry service is becoming indispensable for quick removal. The combustible portion is disposed of in some of the incinerators. Where there are no incinerators portions of sweepings are removed to places outside the municipal limits for use in lime and brick kilns.

The Board's methods,

We are of opinion that the Board's method of disposal of the night-soil, sullage water and rubbish, leaves much to be desired. It is wanting

in system, primitive and inadequate; and instead of being a source of income is directly a means of loss and waste.

Some most commendable and useful hints on the subject are given in Appendix "B" to Chapter VIII of Part II of the Municipal Manual under the heading "disposal of nightsoil". These salutary rules are either not understood or, out of inadvertence and indifference, not followed. We venture to give below a synopsis, of methods, how to deal with these materials with material advantage. Suggestions.

254. The most approved method of dealing with solids is by trenching them in suitable places and subsequently disposing of them to cultivators, after they have remained a sufficiently long time in the ground. Nightsoil should be placed to the depth of 1 foot in trenches 18 inches deep. The trenches should then be filled with the earth taken out in digging. The earth which will, in the beginning, present the appearance of lines of mounds, will gradually subside and be of the same level as the rest of the ground. Filth thus trenched will be resolved into harmless and fine manure, say after six months burial. The rapidity with which the nightsoil would change into manure would depend largely upon the character of the soil and it is desirable to ascertain by an experimental excavation whether the contents dried sufficiently and became inodorous before disposal. Upon their standing the above tests they should be sold. The length of a trench or trenches should be marked with a small post with the number, month and the year marked on it. A post put in on the first day of each month at the point filled in on the previous day should suffice. Trenching.

The land taken up for trenching should be loamy. Sandy soil should not be selected for the purpose of trenching. A site once trenched should not be used for more than one year or at the outside two. After the period the site can be levelled and a few crops usefully taken off it, before being converted again for trenching purposes.

255. The second method of disposal of solids is by incineration. This should ordinarily be introduced where a separation of liquid and solids is carried out in the latrines and where sufficient supply of dried fuel of the cheapest kind is available. This method should therefore suit places where the rainfall is small. The best incinerator, according to the Manual, is the Sialkot pattern. Incineration.

The incinerators must be erected near latrines and must have a wholetime sweeper in attendance who should have his quarter erected near it.

The nightsoil should be consigned to the fire in small quantities and not in bucket fulls or still larger quantities. Near each incinerator a

shed for the collection of dry fuel such as dry leaves, etc., must be constructed.

Disposal of
semi-solids.

256. The semi-solid matter as it is called consists of nightsoil with admixture of urine. These are taken in filth carts to the trenches from public latrines, built on the combined principle and from European houses. For this material the Thornhill system of disposal is the best. The ground is excavated to form shallow trenches 16 by 5 feet wide and 9 inches in depth. The lower 3 inches of the soil remaining in the base of the trench, also the soil removed, is broken up and pulverized. One filth cart containing the excreta say of 500 persons, can be emptied into each trench and forthwith filled in with the excavated earth. The liquid contents will be absorbed and the method would prevent the hatching out of flies. These trenches would be fit for ploughing in the course of a 3 week or month's time, provided, the board owning land to be trenched or the cultivators in the district do not object and that there is sufficient supply of water for irrigation; because being comparatively of short duration the manure is extra hot. Sandy soil will take this system of trenching well. It should be noted that the method is absolutely unsuitable for solid faeces as experiments at Bareilly have shown that it gives rise to innumerable flies.

Mixed solids
and semi-
solids.

257. Another method which applies to both the solid and the semi-solid nightsoil, but which is unsatisfactory, unless most carefully supervised, is to sell the nightsoil to cultivators direct, upon the understanding that they will pit the material on their own fields. This method is usually employed where the private sweepers have the customary right to scavenging. In this method, if resorted to at all, the pits dug by the cultivators should be inspected by the conservancy staff.

Natural and
artificial
pits.

258. The practice of depositing the filth in deep and large natural or artificial pits and then to dig it up after a variable interval is radically wrong and should be every where abandoned. The plan of selling the fresh nightsoil to cultivators is even worse because they store it up in their fields and either do not cover it or cover it over with a handful of dry earth, shallow trenches 3 inches deep and 6 inches wide are also very unsatisfactory as enormous number of flies breed out, the covering of earth being usually insufficient. The same evil attends the system of selling nightsoil mixed with rubbish for use in brick and lime kilns. The material is accumulated in large quantities until the kiln is ready for firing and breeds out flies. As these kilns being very often near the towns than sufficiently away from them, the danger is obvious. The practice may be tolerated only where the kiln is situated at a sufficient distance from the inhabited area, say a mile; and the actual firing is likely to be quickly carried out.

259. Rubbish is of a high manurial value and in Meerut a large income is derived from its "use on the grass farms". There is no objection to the use of general street rubbish for the purposes of the lime and brick kilns. but they should not be allowed to accumulate before firing as flies breed out.

Manurial
value of
rubbish.

260. Urine like sullage water is very useful as a valuable fertilizing medium. Urine is best disposed of by trenching in a similar way as nightsoil or by pouring it on to the surface of say four plots of land to be used in rotation. One plot may be used for a week to receive; then given two weeks' rest and ploughed before being again taken into use.

Urine and
sullage water.

261. Where it is possible to utilize sullage water for the irrigation of crops this should always be taken advantage of. In small municipalities without a pipe water-supply in the irrigation of crops with sullage, "the ridge and furrow" principle should be adopted, as direct application of strong sullage is likely to burn the vegetation. Well water may be mixed with advantage to dilute this form of manuring medium. In cases where there is sufficient fall it can be lifted by baskets. Waste land so irrigated becomes very fertile. At the Agra sullage farm, waste nazul land, that originally brought in no income, now rents for Rs.232 an acre.

Irrigation of
crops.

262. Section 273 provides that the Board may provide receptacles and places for the temporary deposit of rubbish; and appoint places for the disposal of nightsoil carcasses and other offensive matters. The Municipal Board of Benares has appointed four such places namely, Reoritalab, Ghasiaritala, Old Grand Trunk Road and Jalalipura.

Fixed places
for deposit of
rubbish and
offensive
matters.

263. There are altogether 42 public latrines having 1,006 seats for male and 1,245 for females. Four are of old type and 39 new. There are 33 urinals, 20 iron-roofed dustbins and 195 ordinary round corrugated iron dustbins. The number of private latrines in use is roughly 10,000.

Public
latrines and
urinals.

Benares being a haunt of pilgrims and outside visitors, wants as early as possible the raising of the number of public latrines and urinals by at least 50 per cent. after an intelligent selection of sites on which to build them. As noticed elsewhere, not only the *khundars* and fields in populated areas but such important open spaces of daily public resort as the Gyanbaphi quadrangle near the famous ghats are being freely used as open air urinals. The Committee have evidence that instead of increasing the number of urinals and latrines, the board, under the influence of its members, is constantly abolishing many useful ones, without taking any steps to replace them. The former urinal in the Gyanbaphi quadrangle, for example, was a few years ago removed at the instance of a citizen, who paid the cost of a new one to be erected.

but none has so far been erected. Similarly a very large combined latrine and urinal at Misirpokhra was removed from Misirpokhra, its building demolished and its land leased to the wife of a contractor Himanto Babu of Messrs. C. C. Mitra and Sons on a nominal rent, without any practical step having been taken so far to build a new one to serve its purpose.

Notices and their compliance.

264. From about one to two-hundred notices are issued annually under the various penal or prohibitive sections of the Act, e.g., sections 192, 245, 267, 268, 270, 271, 276, and 284 against offenders attended with 25 to 50 per cent. compliance. By-laws have been made under sections 298(A) (D) (E) (F) (G) (I) (J) (a) (b) (d).

Dog tax and destruction of rabid animals.

265. There is no dog tax here but there is a registration fee for dogs. We have not been able to trace the reason why the one is there and the other not. A tax is an obligatory liability whereas a registration fee must depend upon the will of the owner of the animal. Taxation should therefore prove to be the source of a greater income than the registration fee. The registration fee during the five years ending with 1930-1 has been Rs.116; Rs.189; Rs.220; Rs.214 and Rs.146. As in the case of other sources of income the year 1930-1 has gone to the bottom, so has it gone also in respect of this source. We are unable to attribute this to any apparent reason except slack supervision and general maladministration. Two of us recommend the imposition of a dog tax rendering their registration obligatory, while one of us does not. In his experience dog tax was tried in Lucknow but it was not successful.

Expenditure during the last five years.

266. The expenditure during the above five years on head XI has been Rs.1,154; Rs.1,218; Rs.13,631, Rs.1,108 and Rs.1,092. The note of the Medical Officer of Health in his annual report says that the number of stray dogs destroyed during the year was 1,965 as compared with 2,041 of the previous year. Three rabies were also destroyed. He believes that the population had been thinned down by heavier destruction in the previous year which explains the reason for the fall of number in the year 1930-1.

Every possible endeavour should be made to raise the income from dog tax or dog registration fee whatever it may be so as to make head XI of expenditure (destruction of dogs and rabid animals) pay its own way, and thereby lighten the burden on the Board's general revenue.

Slaughter houses.

267. There are seven private slaughter houses and only one municipal. The municipal slaughter house is for mutton only. There is none for horned cattle. According to the Medical Officer of Health, two such houses in suitable places are badly wanted. Slaughter houses

for mutton are also emergent necessities in Chhittanpura (Adampura Ward) Durga Kund (Bhelupura Ward) and Fatman (Chetganj Ward).

268. In the seven private slaughter houses there is no arrangement for inspection of the animals before, and of the meat after, the slaughter. There were certain proposals to make by-laws, but none had been passed up to the time of the publication of the Annual Administration Report. Private.

269. The municipal slaughter house for mutton has no pretence to modern equipment. The absence of wire protection facilitates the intrusion of carrion crows and hungry pariah dogs; and flies swarm upon patches of coagulated blood lying all round and the exposed meat. The place is in ordinary repairs but the precincts unclean. On one side it adjoins the dwelling houses and the space on either side is full of dust and dirt. Should our recommendation of adding to the number of the slaughter houses meet with approval we would suggest that care should be taken in the selection of the sites which should be sufficiently remote from localities developing or likely to develop for residential purposes without being too inaccessible. This is particularly necessary in the case of slaughter houses for beef. It is hardly necessary to point out that the new designs should conform to the latest model and theory. We learnt at the spot that the offal is carried away every morning in carts. Equipmen-
ary and
tion
sh-

270. There is, so far as we know, only one fish and mutton market at Dasaswamedh and no beef market owned by the Municipality. In the former the flies in abundance cover the meat ignoring the dirty rags shrunk with dried blood with which it is pretended to be covered. The rest of the shops and all the beef shops in the town are private concerns in small rented or private premises looking out into the lanes or the street. The only device to shut out the public vision is the ordinary *chik*, hanging half way down in a dirty and tattered condition. Meat and
fish markets.

Having seen the manner in which meat and vegetables are exposed for sale in all sorts of localities and conditions, we would strongly advocate the addition to the number of municipal markets. We received evidence about two, the constructions of which have been sanctioned by the Board but the progress of work has been arrested for certain reasons. The Nichibagh market, as explained to us on the spot by the Municipal Engineer, bids fair to be one of the finest of its kind in Benares we are told that it will be in compartments for vegetable meat and goods of general merchandise.

271. One comes across frequent remarks in the several years Annual Administration Reports and reviews thereof by the District Authorities, advocating the advantages and need of a scavengers corps. We have Scavengers
corps.

received a representation from the Benares Scavengers Union in which they want among other things :

(1) that on the least faults they are abused and beaten which should be prohibited;

(2) that there are no arrangements of lighting, water supply and sanitation in the quarters in which they live. These wants should be removed ;

(3) that their children have got no school for their education;

(4) that no housing arrangement for them has been made. They live in rented houses;

(5) that those amongst them who are literate should be given trials as jamadars and mates;

(6) that if any complaint is made against them by inspectors they should be given a right of being heard;

(7) that fines imposed on them should be reasonably commensurate with their pay;

(8) that they get their salaries generally in the last week of the month. A date early in the month should be fixed and adhered to;

(9) that they should be given the right to vote for the member for depressed classes in the Legislative Council, and

(10) that the female relations of a sweeper in municipal employ should be deputed to work only where the male relation works.

We recommend the above for the Board's consideration as we are of opinion that barring the house in question and that of a separate school the rest can be acceded to at little or no cost.

272. The following office and general establishment is attached to the Public Health Department :

A combined head clerk and accountant, pay Rs.44; a combined peshkar and assistant accountant, Rs.29; a despatcher, Rs.25; general clerk, Rs.26; licence clerk, Rs.35; a combined typist, record-keeper and miscellaneous clerk, Rs.25; two vernacular ahlmads at Rs.19 and Rs.15 respectively; a vaccination notice clerk, Rs.20 and a veterinary statement clerk, Rs.30; total Rs.268 per mensem. The Medical Officer of Health commands 2 orderly peons at Rs.12 each, besides whom there are 2 office peons at Rs.12 and Rs.11 respectively. The place of one is vacant and therefore the monthly expenditure on orderlies and peons is at present Rs.35. The total is Rs.315.

273. There are 3 sub-registrars for eight wards who keep the birth and death registers. There are 2 ghat muharrirs at the Mankarnika ghat where the Hindus burn dead bodies. There is one cemetery muharrir for all the eight wards. The total expenditure on this establishment is Rs.252 per mensem.

Notices at their compliance

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The office staff and the general establishment charges.

Charges of birth and registration department.

274. There are 4 vaccinators who get in the aggregate Rs.105.

Charges of the vaccinating establishment
Midwifery establishment.

275. There are 8 midwives who are paid in the aggregate Rs.185. The number is insufficient. Looking to the rate of infant mortality in Benares a service of lady visitors, on the lines of and in co-operation with the Lady Chelmsford League is recommended.

276. In the sanitary staff there are 2 Chief Inspectors, one on Rs.250 a month and the other on Rs.100 a month with Rs.30 each as horse allowance. The Chief Sanitary Inspector was on leave and an officiating man getting Rs.100 and Rs.5 as cycle allowance was acting for him. There are 8 Sanitary Inspectors one for each ward. The 2 most senior ones get Rs.105 inclusive of cycle allowance. The 2 next in seniority get Rs.99 and the rest Rs.75 each inclusive of cycle allowance. There are 49 Jamadars who get Rs.15 each (Rs.735). 743 sweepers and scavengers at Rs.9 each (Rs.6,687) and 168 bhisties at Rs.7 each (Rs.1,176) the aggregate charges of this establishment being Rs.9,716.

Sanitary and inspection establishment.

277. In the Veterinary Department the Veterinary Assistant Surgeon gets with Rs.5 cycle allowance Rs.86; the compounder, Rs.20; dresser, Rs.15; 2 farriers, Rs.20 and Rs.10 respectively; a peon, Rs.11-8; the caretaker, Rs.12; a sweepr, Rs.7-8; and a chowkidar, Rs.10-8, total Rs.192-8.

Veterinary establishment.

278. In the store godown and workshop department the store-keeper gets Rs.35 per mensem. His assistant who is also in charge of the workshops gets Rs.30 per mensem. There are 2 blacksmiths on Rs.25 and Rs.20 respectively; 3 carpenters who get Rs.20 each, 2 hammermen on Rs.10 each, one stone-cutter, Rs.30; a sweeper, Rs.8-8; a beldar, Rs.12; a weighman, Rs.10 and a chowkidar, Rs.11; total Rs.265-8 per mensem.

Godown and workshop.

279. Turning now to the miscellaneous and the labour staff there are 16 mates at Rs.11-8 each, Rs.184; 25 beldars at Rs.11-8 each, Rs.287-8; 337 coolies at Rs.7 each, Rs.2,359; 163 cart-drivers at Rs.10 each, Rs.1,630; 3 mistries at Rs.16 each, Rs.48; 8 masons at Rs.25 each, Rs.200; 10 boatmen at Rs.12 each, Rs.120; and 8 caretakers at Rs.12 each, Rs.96; total Rs.4,924-8. Grand total Rs.15,975-8 per month.

Miscellaneous and labour staff.

280. The muster rolls are said to contain a large number of fictitious names. It was stated before us in the course of evidence that in the muster rolls of scavengers of this municipality there are some names of men of higher caste who are said to do the private work of the Medical Officer of Health. Should there be any truth in what has been stated before us we draw the attention of the Chairman and the Executive

Muster rolls.

Officer who should take a census and lay the result before the Board.

The jamadars and the sanitary inspectors are in many places known to charge the sweepers and the scavengers a portion of their pay by way of subscription for retention of their names on the muster roll. We have no evidence whether the same is the case here or not. There is at least no complaint of that kind in the representation of the Benares Scavengers Union which we have received. There is also no evidence before us to show anything against the honesty of the outdoor staff. The management of so motley a throng as the scavengers and sweepers is a difficult problem and the Medical Officer of Health must entrust a good deal to his Sanitary Inspector.

Sweepers.

281. The sweepers of Benares are a somewhat independent body. Upon a perusal of the representation received from their union we have no doubt that they are a sufficiently clever lot and know how to look after themselves. They are apparently part-time servants but on a whole-time pay. A greater part of the day is their own. We doubt the wisdom of this irregular mode of employment.

Honesty of the indoor staff.

282. As to the honesty of the indoor staff we formed a very poor opinion of Daniel lately the head clerk and accountant of the Medical Officer of Health. He is now in the office of the Executive Officer. We do not however wish to generalize from the opinion we have formed of one man.

On the whole our general impression is that the staff under the Medical Officer of Health is sufficient, if indeed it is in certain instances not superfluous.

Curious exchange of duties between the Medical Officer of Health and the Municipal Engineer.

283. We have referred already to the curious exchange of duties between the Medical Officer of Health and the Municipal Engineer. The work of paving the lanes which ought to be more legitimately the province of the Municipal Engineer is done by the Medical Officer of Health whilst the cleaning of the drains which is the work of the Sanitary Department is done by the Municipal Engineer. Both these officers have to satisfy many interests and if they have exchanged each other's charge, it was because they could not avoid it and had to adjust themselves to circumstances and serve many masters some of whom seek merely to satisfy their own ends. A reference to item no.10(b) in the proceedings of 1st July, 1926, shows that the Medical Officer of Health suggested that all sewerage and drainage work should be transferred from the Public Health Department to the Engineering Department so that the repairing and cleaning could be taken up by the Municipal Engineer. Item no. 225 in the proceedings of 10th July, 1926, shows that this suggestion was rejected by the Board. We have

not been able to trace any resolution on the point further but the fact is there which is admitted and which would appear from the list of works done by the Municipal Engineer, furnished to us that the work of the drain cleaning is done by his men and the costs charged to head 14. We have adverted already to the nucleus which has now grown into the regular engineering work of lane pavement by the Medical Officer of Health (*see* paragraph 36 *ante*). This began so far as we can trace from the Public Health Committee's resolution no. 140, dated the 13th September, 1926, recommending to the Board to accept the suggestion of the Medical Officer of Health. Item no. 502 of the proceedings, dated the 26th September, 1926, shows that the Medical Officer of Health suggested that the Board by its resolution no. 219, dated the 2nd August, 1924, authorized the Public Health Department to carry out repairs to old drains costing up to Rs.25, but on account of some difficulties the then Medical Officer of Health could not do it and that he now offered to do this work and to relieve the Municipal Engineer of it if Rs.900 recurring and Rs.6,000 non-recurring total Rs.6,900 were sanctioned experimentally for six months. The record of proceedings shows that the Board sanctioned the resolution of the Public Health Committee. It is this which seems to have gradually developed into the lane paving business in the name of the repairs to drain. We have noticed that a good deal of confusion has arisen out of this departure from usual course and we think that matters should be restored to their normal position as soon as possible.

284. Several other irregularities are pointed out. The Medical Officer of Health is advanced occasionally, fairly large sums of money for the purchase of cattle or fodder. Thus the Public Health Committee in its resolution no. 61, dated the 11th August, 1930, decided in anticipation of the sanction of the Board to purchase 50 bullocks for rubbish carts and placed Rs.2,500 in the hands of the Medical Officer of Health for the purpose. Out of this sum the Medical Officer of Health advanced to one Babu Bholā Nath Mehrotra one of his officials Rs.1,800 for purchasing cattle at Dadri fair. Having purchased a few head of cattle Babu Bholanath died early in December, 1930, and from the papers recovered from his house Rs.1,168-8-9 were alone accountable for purchase of cattle and not the balance Rs.631-7-3. This money had to be recovered from his provident fund and was credited to the municipal funds on 1st June, 1931. The head clerk of the Medical Officer of Health when transferring the charge of his office to his successor Babu Gauri Shanker Singh, handed over on 23rd January, 1931, Rs.1,250-3-4½ including a sum of Rs.700 the alleged balance of the advance of Rs.2,500. In the year 1929 a still larger sum of Rs.3,500 was advanced to the

Departmental
irregularities.
Cash
advances
to Medical
Officer of
Health for
purchase of
cattle and
fodder.

Medical Officer of Health for the same purpose. The accounts instead of being checked or laid before the Board or the Public Health Committee were shelved and no notice of them has been taken by any officer although a period of nearly two and a half years has since elapsed.

Municipal
Account
Code, Rule
121(3).

(a) The practice of advancing money in this fashion is not only most objectionable but is a flagrant disregard of the rules. In dealing with the miscellaneous advances the Municipal Account Code in rule 121(3) says "In emergent cases and when the temporary advance is not sufficient for the payment of works carried out by daily labour, purchase of materials, law charges and the like, an advance not exceeding Rs.500 may be drawn under the sanction of the Board in the name of the Executive Officer, the Medical Officer of Health, the Secretary or the Municipal Engineer. Such advances shall be adjusted before the close of the year in which they are made and no fresh advance shall be made to an officer unless the previous one has been adjusted." The very wordings of the sub-section shows that it has no application to an advance of the kind we are dealing with. The word "replenishing" conveys an emergency which might occur during the year by the death or breakdown of the livestock. It can hardly fall within "purchase of materials", and much less classed amongst the "payments for works carried out by daily labour." Again it presupposes a certain advance previously made not having proved sufficient. And lastly the amount should in no case exceed Rs.500 and the sanction of any other body except the Board, which in the present case was never obtained up to the date of audit, was not recognized. There is no provision in the Act empowering the Chairman of a sub-committee or the Chairman alone of the Board to sanction such an advance. When the Medical Officer of Health was advanced the sum of Rs.2,500 for the purchase of cattle, he was in the eye of the law the Board's agent empowered to enter into a contract of purchase on its behalf. Any bargain or purchase made by him would be a contract. The practice is without precedent in the annals of any municipality. It is objectionable from every possible point of view and should be brought to an end as soon as possible.

We note further that the Medical Officer of Health was given the above money by voucher no. 134, dated the 12th September, 1930, and the balance Rs.700 was made over by the head clerk to his successor on 23rd January, 1931 and the account showing the item was submitted on 8th July, 1931. During this period of nearly ten months the money remained in the hands of the Medical Officer of Health or his head clerk without any account whatsoever anywhere or in any book or books.

The deposit
register of
dead patients
property.

(b) Another irregularity which appeared on an audit of the registers of this department was this. A deposit register showing the unclaimed

cash and property of patients who died in the Infectious Hospital, commencing from 28th September, 1926, was Rs.156-3-8½. According to this register the total cash up to 23rd January, 1931, was Rs.156-3-8½. There seems to be no reason why this money was not out of accounts, in the office of the Medical Officer of Health, it of being credited to municipal funds from time to time as received. The procedure adopted was in contravention of rules 2 and 3 of Account Code. The movable property shown in the above register for the period up to 23rd January, 1931, is said to be still lying in the office of the Medical Officer of Health as property undisposed of, although the property and the cash received on this account from 1st April, 1931, was made over to the police as unclaimed property on 18th November, 1931, under the orders of the District Magistrate. Again a sum of Rs.150 was paid to the Medical Officer of Health by voucher no. 630, dated the 27th March, 1930, for anti-cho'era inoculation. Out of this money Rs.30 were disbursed in March, 1930, as appears from the three receipts given by the payees on the file. Rupees 111 shown by the second head clerk in the statement which he prepared on 8th July, 1931, would thus appear to have been held by the head clerk or head clerks for about a year which was certainly irregular.

(c) Another item in the account submitted by the head clerk on 8th July, 1931, is noted as part of an advance of Rs.500 for loan to sweepers. This advance of Rs.500 was made to the Medical Officer of Health sometime before June, 1925, for loan to doms and sweepers. The advance to sweepers never exceeded Rs.100 a month which used to be recovered from them the next month with interest. The advance of Rs.500 was, therefore, a most lavish one. Out of this sum of Rs.500 a sum of Rs.200 was in the hands of the head clerk when he made over to his successor and Rs.300 with the Medical Officer of Health, which as explained by the present Head Clerk to the auditor, was subsequently transferred to him except Rs.28. The practice of advancing money to sweepers has of late been discontinued. Rupees 272 out of Rs.300 was credited in the municipal funds on 25th August, 1931. As regards the sum of Rs.28 a perusal of the papers revealed that one Kandhaya, son of Kashi, a galipit beldar was deputed to work as officiating dak peon and he was given the sum by the peshkar of the Medical Officer of Health to hand over the same to the Inspector but Kandhaya aforesaid ran away with the money and absconded. He was arrested on 23rd May, 1929, and sentenced to six months' rigorous imprisonment with a fine of Rs.30 out of which a sum of Rs.28 was to be credited to the municipality. Kandhaya, however, died in jail before the fine could be realized. His pay Rs.8-6 and that of his father Kashi who had stood surety for the

Advance of more money for loan to sweepers than actually required.

Rs.11-8-0, total Rs.19-14-0 was withheld and credited towards the jumbled amount (Rs.28) and the balance Rs.8-2-0 had to be written off according to resolution no. 800, dated the 30th March, 1930.

It is needless to multiply instances. From what we saw of his late clerk, Daniels, we have no doubt that he was principally responsible for the irregularities in matters of account and money. We cannot, however, acquit the Medical Officer of Health himself of the charge of lack of supervision over his office, if not of graver suspicions as for instance, in his income-tax affairs to which we will refer presently.

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inc

(d) The Medical Officer of Health is said to have advised Daniels to pay two instalments of his income-tax out of municipal money which, as seen above, used to be in the latter's hand. One item is Rs.16--6-0 and the other Rs.122-5-0. The reply of the Medical Officer of Health is that on both the occasions he had given money from his own pocket to Daniels and had asked him to send it with the chalan received from the Income-tax office to the treasury, i.e. the Benares branch of the Imperial Bank of India. Daniels denies that as a fact and says that the Medical Officer of Health actually asked him to send the money out of the imprest money and in support Daniels relies on two slips admitted by the Medical Officer of Health, one dated the 18th March, 1930, and the other 7th November, 1930, said to relate respectively to the sum of Rs.16-6-0 and Rs.122-5-0, Exs. CX(a) and XV respectively. The first slip Ex. CX(a) runs thus :

OFFICE—

FOR early needful.

(Sd.) R. S. A.

1-3-'30.

Below that there is a note in Daniels' hand "Telegram to Babu Maheshwari Prasad annas 12 I. T. (Meaning Income-tax) Rs.16-6-0."

We have examined Daniels closely with reference to this item, this slip and the entries of his imprest register. Daniels hopelessly failed to satisfy us that he paid the amount of the imprest money in pursuance of the slip or the Medical Officer of Health's request that it should be paid out of the municipal money. He prevaricated and ultimately practically confessed that he was unable to explain how and from what source he paid this money. On the other hand the manner in which he obtained the signature of the Medical Officer of Health on the contingent bill and his stealthy insertion of the item below another item to avoid suspicion in the imprest register were remarkably clever. The Medical Officer of Health probably never scrutinized the items which were written at a corner in the margin on the obverse side of the contingent

bill where the only reference amongst several other items, was "16(c)—(16-14-0)" written obviously to deceive the Medical Officer of Health, since the total of Rs.16-6-0 for the income-tax and annas 12 for the telegram in Daniels' own handwriting came to Rs.17-2-0 and not Rs.16-14-0. In the matter of this item we must in the above circumstances accept the explanation of the Medical Officer of Health rather than believe the theory of Daniels.

The case of the sum of Rs.122-5-0 is almost on all fours with the case of Rs.16-6-0 with the difference that the slip of the Medical Officer of Health, Ex. CV, in this case is more explicit and more suspicious than his slip, Ex. CX(a). Ex. CV runs as follows:

Very suspicious.

OFFICE—

HAVE you sent the sum of Rs.122 odd to the Government treasury in connexion with my income-tax account. If not, it should be sent at once as the last date is 11th November, 1930.

(Sd.) R. S. A.

5-11-'30.

The note underneath of Daniels is:

MEDICAL OFFICER OF HEALTH—

COMPLIED today.

7-11-'30.

But for the presumption we have in the other case consequent on Daniels' utter failure to convince us of the truth of his story we would have been inclined to interpret Ex. XC(a) against the Medical Officer of Health. We are of opinion that we should give the benefit of a reasonable doubt to the Medical Officer of Health in this case also. For the purposes of this inquiry we believe that the Medical Officer of Health has a noticeable weakness in matters of the kind which is very much to be deprecated.

285. The complaint of the public against the Medical Officer of Health is that for certain bodily infirmities namely hernia, he is incapable of walking much and much less riding, and for this reason as well as being of indolent habits, he does not supervise the cleanliness or sanitation of the lane inaccessible by motor car or situated in the remote interior of the town. The evidence is so uniform and received from such varied quarters that we believe it although the Medical Officer of Health denies that he suffers from hernia,

General public complaint against the Medical Officer of Health.

286. The security which the subordinate staff are bound to feel on account of the incapacity of the Head of the Department to inspect their work personally, is bound to have the most prejudicial effect upon supervision and the quality of the menial's work.

Slackness amongst the subordinate and the scavenging staff.

Medical
Officer of
Health and
the Board.

Municipal
Account
Code,
121/

Race for
power.

The
Government
letter G. O.
600/XI—150,
dated the
27th Feb-
ruary, 1925.

287. In the Board the Medical Officer of Health is unpopular. One section of the members, who, with the Medical Officer of Health, the Municipal Engineer and the Secretary form a group, of course defend him. But the other in alliance with the Executive Officer is said unduly to interfere with his executive work. The Executive Officer is said to have made his office a dumping place for incompetent and corrupt hands. We have seen that this charge is at least partly true. The Medical Officer of Health having a dual master to serve has apparently failed to please either. He has obviously no desire to fall out either with the Director of the Public Health or the Board. He sets his staff in motion and refers through the Public Health Committee to the Board a matter for orders. But it is here that the mechanism fails. If it is a question of expenditure, there is no money available. If the vested interests are touched, there is an immediate conflict of opinion. The Health Officer can, therefore, make little headway except in matters of detail within the competence of his staff. But on questions of policy or principle he must not expect support from the Board and his advice is often set at naught even in professional matters. There has been always a race for power between the Boards and the Medical Officers of Health. In this connexion we cannot do better than reproduce the letter of the Government no. 600/XI—150 from the Secretary to Government, United Provinces, to the Commissioners of Divisions, dated the 27th February, 1925. "I am directed to say that it has been brought to the notice of Government that the powers which have been vested in the Medical Officer of Health by certain municipalities are generally inadequate. A Medical Officer of Health cannot discharge his duties efficiently without powers and without support in the execution of his duty. The Governor, acting with his Ministers, feels that the time has come to acquaint Boards with his views in this matter. He regards the powers scheduled in the accompanying statement as in normal conditions suitable for conferment upon Medical Officers of Health and thinks that a Board which does not endow its Medical Officer of Health with all or at any rate most of these powers cannot reasonably expect that the officer will be able to secure the ends for which he was appointed. Some of these powers are to be conferred by formal delegation, others by simple authorization on the part of the Board, the Chairman or the Executive Officer, as the case may be.

2. The statement is divided into two parts which enumerates respectively powers exercisable under substantive provisions of the Municipalities Act and powers exercisable under by-laws upon certain matters.

3. Almost all the powers mentioned in the statement have been given to the Medical Officer of Health in Lucknow Municipality and

they are in fact of such a nature that for their due exercise special training in problems of public health is needed. I am to request that in the interest of public health you will advise every Municipal Board employing a Medical Officer of Health to examine the powers hitherto conferred on him and to consider the desirability of adding to them the powers mentioned above.

4. It has further been brought to the notice of the Governor, acting with his Ministers, that many municipalities are without by-laws on some or all of the subjects enumerated in the second part of the accompanying statement. I am to request that you will draw the attention of the Municipal Boards of your Division to any defects of this nature which you may discover. Building by-laws need special attention. These presumably have been made in every municipality but they rarely require that the opinion of the Medical Officer of Health should be obtained, nor, more generally, do they sufficiently discourage the construction of insanitary dwelling houses.

5. That I am to add that the objects at which the Governor, acting with his Ministers, desires that Boards should aim will not be fully secured merely by the delegation of powers and the framing of by-laws. The Medical Officer of Health whose duties necessarily expose him to unpopularity must also have behind him the full support of the Board. It is feared that such support is rarely given."

In the present case the Chairman and the Medical Officer of Health once fell out. The former reported to the Director of Public Health from whom an order of transfer of the Medical Officer of Health to Agra was received. According to the rules the Board must approve of an order for transfer of a Medical Officer of Health. The Medical Officer of Health saw members who promised him help. When matter came up before the Board it was lost and the order of transfer remained a dead letter.

Proposal of
Medical
Officer of
Health's
transfer.

288. The following is an example of how the Executive Officer and the Chairman sometimes combined to set at naught the acts done by the Medical Officer of Health in the exercise of his powers :

Lack of
harmony.

Example 1.—The Medical Officer of Health prosecuted one Jotish Chandra Chowdhary, owner of a plot of land in Hauzkatara, and his tenant Nanku in respect of a certain public nuisance. The neighbours had complained that the land was let for treasuring cows and was maintained in the most insanitary condition. Notices were issued on 26th August, 1930, to have the place paved and connected with municipal sewer. On non-compliance and after several reminders from the applicants and also on the interference of Mr. Biswas, a member, the Medical

Officer of Health saw the locality and ordered prosecution of both the owner and the occupier on 14th October, 1930.

It appears that the occupier was fined by the court. On 14th April, 1931, the Sanitary Inspector reported that the order had not been complied with. A second prosecution was started under the orders of the Medical Officer of Health.

On 11th July, 1931, the owner petitioned the Executive Officer. The Medical Officer of Health upon the recommendation of the Secretary requested that the case be withdrawn as the tenant was complying with the orders. The case was postponed awaiting the compliance with the order.

On 31st July, 1931, the office reported that only a part of the work had been done and there was no full compliance.

Meanwhile on 27th July, 1931, and 7th August, 1931, the owner again applied to the Executive Officer and showed him a document executed by the occupier to the effect that he would carry out the order of the Health Department and that on 1st August, 1931, when the Medical Officer of Health visited the place he and the applicant had some unpleasant discussion. On this the Executive Officer without any reference to the Medical Officer of Health passed an order on 8th August, 1931, asking the municipal mukhtar to withdraw the case against the owner, on the ground that the responsibility of non-compliance now lay solely on the occupier.

On 12th August, 1931, the Medical Officer of Health wrote to the Chairman to say that the Executive Officer should not have withdrawn the case against the owner without reference to the Medical Officer of Health and that the owner had insulted the Medical Officer of Health at the time of inspection. The Chairman pointed this out to the Executive Officer and said that the owner should apologize to the Medical Officer of Health.

On 15th August, 1931, the Executive Officer submitted a report to the Chairman, justifying his action in the matter.

The Chairman being absent, this report was put up before the Senior Vice-Chairman, Mirza Nazir-ud-din Ahmad who said that the Executive Officer's order was correct and it was improper on the part of the Medical Officer of Health to question the authority of the Executive Officer.

On 6th October, 1931, the owner again applied to the Chairman reminding him that no action was taken against the Medical Officer of Health for his conduct at the inspection. The file was again put up to

the Chairman who thus saw the order of the Senior Vice-Chairman. He took great exception to it and thought that the Senior Vice-Chairman should have considered the Chairman's previous order or should have ordered the file to be put up before the Chairman on his return. He again remarked that the case against the owner should not have been withdrawn but he did not like to interfere further in the matter and he was satisfied that it was the owner who was disrespectful to the Medical Officer of Health.

Example 2.—This is another case of prosecution by the Medical Officer of Health of one Mr. Mushtaq Husain, Superintendent of Industries, on the ground that his privy was maintained in an insanitary condition.

He was served with a notice on 14th February, 1929, that he should provide his privy with two buckets for the nightsoil. He on 7th February, 1929, replied that he was going in for another house, but if he could not do so, he would comply with the order.

There was no compliance till August when he was prosecuted in court and on the receipt of summons he wrote a letter, dated the 18th September, 1929, to Mr. Mehta, the Executive Officer, that it was very annoying that he was prosecuted without any further notice. He also said that he had improved his privy in the month of June as he had not changed the house.

Immediately on receipt of this letter the Executive Officer passed an order withdrawing the case from the bench.

The Medical Officer of Health took exception to this and wrote to the Executive Officer accordingly requesting that the case might not be withdrawn.

The Executive Officer referred the matter to the Chairman who said that it was he (Executive Officer) who had delegated the power of prosecuting to the Medical Officer of Health and he would like to withdraw that power. The Chairman ordered the Medical Officer of Health to see him. The last thing on the file is a note of the Medical Officer of Health as below: "I saw the Chairman with the file and explained the case to him. He agreed with me that the action taken by me was perfectly right."

Example 3.—There were some complaints against a vaccinator Sajjad Husain for which he had been fined. On 2nd March, 1930, one B. N. Bagchi, an elderly gentleman complained that the vaccinator had charged Re.1-4-0 from him for vaccination and given his name as Raghbir. The Medical Officer of Health took Sajjad Husain's explanation and made a

local inquiry accompanied by a member M. Abdul Alim. He came to the conclusion that the complaint was correct and ordered Sajjad Husain's dismissal from service.

Sajjad Husain went up in appeal to the Executive Officer and meanwhile a member Mirza Nazir-ud-din Ahmad wrote to the Chairman saying that there was some irregularity in the order of dismissal, since the man could be dismissed only by the Board with the approval of the Deputy Sanitary Inspector, and in view of the vaccinator's twenty years' service the matter deserved to be reconsidered.

On 3rd May, 1930, the Executive Officer passed order on the appeal that the inquiry held by the Medical Officer of Health was irregular and reinstated Sajjad Husain. But on the ground of general complaints against him he reduced him to Rs.15 grade for one year.

The Medical Officer of Health took exception to this order and sent a note to the Chairman. He said that if the man was reinstated without being told that he was guilty, administration would suffer and if the Executive Officer thought that there was an omission in the first inquiry he should have remanded the case for further inquiry.

The Executive Officer wrote a note on this and Mirza Nazir-ud-din Ahmad also sent in his note of recommendation.

The Chairman called the complainant B. N. Bagchi and made inquiries and passed the final order on 13th October, 1930. He came to the conclusion that Sajjad Husain was guilty and that the punishment inflicted by the Medical Officer of Health was right; but since the vaccinator had appealed for mercy and in view of his good record he allowed the order of the Executive Officer to stand.

Example 4. Another case.—In this the Medical Officer of Health recommended that a certain application for permission to do electroplating work in the heart of the town should not be allowed, as it involved liberation of acid fumes in and around the house, but the Executive Officer issued the licence.

Example 5. Appointment of Mr. Gupta, Sanitary Inspector.—Babu Mahendra Shanker, Sanitary Inspector, was sent for employment in a firm elsewhere on the recommendation of the Medical Officer of Health through the Director of Public Health, United Provinces. He was given leave without pay for one year.

To fill up the vacancy the Medical Officer of Health had submitted a report in which he had recommended one Bhawaneshwar Prasad from list of Sanitary Inspectors sent by the Director of Public Health. But he suggested that if they could go beyond the list he would recommend

(a) Babu Aurang Shanker Tiwari and (b) Babu B. Das Gupta, brother of the Water-Works Engineer. The Chairman left the selection to the Medical Officer of Health.

On 26th June, 1929, the Medical Officer of Health reported that he would leave the selection to the Executive Officer and the Chairman as his recommendation in the appointment of a laboratory compounder had not been properly considered, although he should have been considered as the best judge in the matter.

The Chairman took exception to his remark and directed him to report the merits of Tiwari, Das Gupta and Mr. Srivastava.

The Medical Officer of Health submitted his second report on 14th July, 1929. In this, after discussing the merits of each, distinctly recommended Tiwari as the fittest candidate of the lot and about Das Gupta he said that his work in the past was very unsatisfactory, but as he was out of employment he could be taken on probation.

The Chairman passed his order on 24th July, 1929. He held that the Medical Officer of Health had no personal experience of the work of Tiwari and about Das Gupta he was surprised to find that in spite of his bad work in the past he had been given jobs by the Medical Officer of Health and therefore he took it that the complaints against him were not considered serious by the Medical Officer of Health. He therefore selected Das Gupta.

289. To conclude the results of our inquiry into the affairs of this department are not satisfactory. Control is, in our opinion, slack and accounts and money matters most irregular. The Medical Officer of Health is physically unfit for the kind of outdoor work wanted in Benares, and the greater part of the menial staff therefore neglect their duties, and give cause to the public for complaint. We recommend that the present incumbent be transferred from Benares and his place be taken by a more active and energetic Medical Officer of Health. Recom-
mendation.

CHAPTER V

WATER-WORKS AND DRAINAGE

Introductory

Introductory. 290. In the year 1889 the Government said "Benares is the object of a perpetual stream of pilgrimage from all parts of India. It is one of the foulest cities in the upper provinces, if not in India, and in its present condition it is and must remain a permanent source of infection to the whole peninsula. It is absolutely impossible . . . that such a city should claim exemption from the cost of keeping itself comparatively pure, or should be permitted to remain a centre for disseminating diseases of the most dangerous type. This Government, in so far as the financial aspect of the matter is concerned, will give all the assistance it can to the Benares Municipality in regard to ways and means, but it will not permit the whole province to be exposed to infection from Benares, solely from consideration to Benares rate-payers."

Finance. 291. In pursuance of the above policy the Government advanced the following loans to the Board between the years 1890 and 1930-1 :—

Serial number	Particulars	Amount	By loans	Authority for loan and date
			Rate of interest	
		Rs.	Per cent.	
1	Water-Works ..	19,99,228	4	G.O. no. 28480, dated the 26th December, 1890.
2	New Pump Engine, I ..	1,75,000	4	G. O. no. 2053/XI—523, dated the 20th May, 1908.
3	Water-Works Boilers ..	50,000	4	G. O. no. 1226/XI—185E., dated the 6th May, 1914.
4	Repairs of old engines	30,000	..	G. O. no. 1273/XI—185E., dated the 30th June, 1915.
5	Tube Well, I ..	32,000	..	G. O. no. 561/XI—447E., dated the 9th February, 1917.
6	Tube Well, II ..	68,000	..	G. O. no. 3095/XI—447E., dated the 26th October, 1917.
	Total ..	23,13,228		

By grants

1. Between 1911-1918—			
	Tube-wells (water-works)	.. ..	Rs. 12,000
	Waste deduction metre (water-works)	.. ..	70,000
	Water-works improvements	.. ..	65,000
2. 1918-9—			
	Spare part of machinery	.. ..	50,000
3. 1922-3—			
	Construction of compressor (water-works)	.. ..	4,864
4. 1923-4—			
	Compressor House (water-works)	.. ..	7,620
5. 1925-6—			
	Tube-well (water-works)	.. ..	3,682
	Renovation of water-works, 1st instalment	.. ..	1,00,000
6. 1926-7—			
	Renovation of water-works, 2nd instalment	.. ..	1,00,000
7. 1927-8—			
	Renovation of water-works, 3rd instalment	.. ..	2,00,000
8. 1928-9—			
	Renovation of water-works, 4th instalment	.. ..	25,000
9. 1929-30—			
	Renovation of water-works, 5th instalment	.. ..	75,000
	Total	.. ..	<u>7,13,164</u>
	GRANT TOTAL	.. ..	<u>30,26,392</u>

It will be seen that the two tube-wells with compressor engines and house have cost Rs.1,28,166 and repairs improvements, spare parts and renovation of water-works, Rs.6,45,000.

292. The life of the machinery originally installed was usual thirty years. So that making an allowance of two to two and a half years roughly for the erection of the buildings and tanks and installation generally the machinery had lived its life out by the years 1922 or 1923. The Departmental and the Annual Administration Reports of this period show that a breakdown and collapse was apprehended almost every moment. The Board was then in the hands of the non-official who began to cry that the plant was worn out and required renewal, but the debt flourished when about two-thirds of the principal amount was still to be paid.

Life of the machinery originally installed.

Various schemes were afoot ranging, it is understood from Rs.20 to Rs.50 lakhs in cost for renewal. But such a huge sum of money was obviously beyond the means of the Board. Nor was the Government flush with money. A cheaper scheme was hit upon estimated to cost about Rs.8 lakhs. It actually cost just Rs.7 lakhs. This is known as the Renovation Scheme. The Government said that they would give a grant of Rs.5 lakhs if the Board managed for the rest. The Board

schemes that were afoot on expiry of life.

after much privation and every possible economy saved Rs.3 lakhs. The Government granted by instalments the promised Rs.5 lakhs between 1925-6 and 1929-30 which we have seen above.

The pumping plant.

293. The pumping plant consists of a high duty engine with the usual complement of boilers which are of the Babcock pattern, in the Bhadaini unfiltered station. In the filtered station Bhelupur about 15 per cent. more pressure is maintained by running two new electric pumps. These are smooth running satisfactory pumps and are said to give no trouble. They are designed for 135 feet head which is ordinarily not required. A new impeller of greater breadth and less diameter giving 100 feet head has accordingly been made in order to obtain a bigger discharge at less head. This work was very satisfactorily carried out by Mr. Dastoor, Superintendent, Water-Works, bringing in an average saving of 80 units or Rs.4 per day. In the other pumps two new impellers have been fitted. The old beam engines are kept ready as stand-bys. The pumps of these engines are in much better condition than what they were before. The above engines, boilers and pumps with their usual fittings and paraphernalia constitute the present pumping station.

The Recording weir.

294. To measure the unfiltered water a recording weir was constructed, but which after a few days' use got cracked at several places. We have noticed in describing the failures of the Municipal Engineer that the cause of this cracking was the laying of the foundation on made earth. We will have a word or two more to say about it presently. The Superintendent, Water-Works, suggested a Venturi meter in its place at a cost of Rs.8,000 but this has not yet been decided upon by the Board.

Tube-wells.

295. With the increasing need, pressure on the existing system had to be relieved by the adoption of the tube-wells. Two tube-wells were sanctioned as seen in the year 1917 at an aggregate cost of Rs.1,00,000; and from the list of grants we find that about Rs.15,000 more has been spent upon them. These two tube-wells are of great help in meeting the extra demands during the fairs and festivities. They are also useful in the rainy season when filters are likely generally to give trouble, due to the turbid water. The compressor engines are in good working order but their steam consumption was high and therefore to work them continually was not economical. Mr. Dastoor made in his own workshop a reciprocating pump. In the year 1930-1 he asked for a provision of Rs.2,000 in the revised budget for lowering the well to fit the motor-driven centrifugal pump with a view to make the daily use of the tube-well possible with economy.

296. As noted already Mr. Dastoor has got his own workshop ^{Workshop.} attached to the pumping station as fairly equipped as the humble resources at his disposal permitted. He carries out in it his immediate repairs of an urgent nature. We have noted already the some very important and economical parts he has made himself in this workshop and he made them considerably cheap too than if the Board had to buy them in the market. The workshop has begun to prove a paying concern already and is attracting outside and the Government Public Works Department's orders. In the year 1930-1 the last year of our report Mr. Dastoor turned out road roller wheels, front and rear, for the municipal road rollers as well as those of the Government Public Works Department, weighing 9 tons 15 cwts. Besides he is getting almost all the works of the Benares Electric Light and Power Supply Company.

The Government Mechanical Engineer gave the following remarks after an inspection of the workshop: "The workshop continues to be a profitable undertaking as in addition to the pumping plant repairs and municipal works carried out, contracts for outside works are put through."

We find that in one year works worth Rs.6,020-8-0 and Rs.3,231-4-0 were, respectively, done for the public and other departments of the municipality which is satisfactory. We also find that works of which the maker's cost would have been something near Rs.24,000 has been done by Mr. Dastoor at about half the cost, thus making a saving for the Board.

297. Mr. Dastoor also controls the staff. We have very favourable reports of him throughout in the Annual Administration Reports of the Board and their reviews by the District Officers. Mr. Mehta, I.O.S., the then District Magistrate, in his review of 22nd June, 1926, said: "The water-works difficulty is still there. No scheme has been agreed upon which would solve the problem of cheap and efficient pumping of water in sufficient quantity to supply the needs of the place. Mr. Dastoor is, however, fighting a stern fight against odds, and of the old worn out engines he is getting out service which does high credit to his intelligence, perseverance, and technical skill." The Inspecting Officers of Government have also always had nothing but praise for him and thanks to his energy and pluck, as pointed out by Mr. Mehta just quoted, the boilers which are on their last legs are still working and the mechanism is daily bearing the dangerous strain of the increasing demand imposed upon it.

Mr. Dastoor,
Superintendent, Water-
Works.

298. We have noted already that the cracks in the recording weir are due to the foundations having been laid in made earth. The bed ^{Venturi} of a nala close by is lower than the foundation. We are of opinion that ^{meter.}

if not absolutely necessary the idea of a recording weir may be abandoned. But if necessary the Venturi meter may be set up as suggested by the Superintendent, Water-Works, which is likely to cost with enhanced import duty, somewhere near Rs.10,000.

Th settling
tanks.

299. There are three settling tanks, nos. 1, 2, and 3, lined with a layer of concrete 6 inches thick resting against puddle core. They were constructed originally a little over thirty years ago to admit water up to 7 feet above general ground level but have since been raised twice, 3 feet each time, to meet the increased demand of water. We are laymen and it is difficult for us to venture a suggestion about matters which are entirely foreign. It strikes us, however, as something against common sense that the walls of the tanks, sloping outward as they are, could be raised indefinitely. In our opinion an additional tank was the proper course if increased supply for additional requirements was needed.

Coming to the cracks the Municipal Engineer admitted that he allowed no time to the puddling to settle before raising the sides with 6 inches of lime concrete, plastered with cement. We think also that the above layer of lime concrete upon a layer of puddle is hardly enough to arrest the moisture due to water being constantly kept in the settling tanks under a pressure of 18 feet on the floor, and 12 feet on the side, the wetted area of the tanks being half a million sq. ft. The cross-sections of the tanks show that the hydraulic gradient, 1 in 8, passes out in the air. The banks are therefore weak and arrangements should be made to add a low level bank behind the present bank. But if the project proved to be costly, the hydraulic gradient 1 in 6 may be adopted. Subject to expert opinion we venture to think that this treatment will add to the strength of the present bank and will also remove water logging. In the meantime the tanks may not be filled to the full because abnormal piling up of water in the tanks may result in serious breaches in the banks. There being no free board at present above the maximum water level, it should be provided, if the experts approve, as soon as funds permit.

Subject to expert opinion the following contrivances are also suggested:

(a) Sub-soil water may be pumped back into the settling tank to a subdued extent. Abnormal pumping might prove injurious to the heavy structure in the surrounding of such pumping wells. A gauge well may be made and its readings recorded daily. It would be enough to keep sub-soil water level 2 feet below the foundation of filter tank beds.

(b) Lift irrigation may be encouraged in the immediate surroundings of settling tanks with water lifted from shallow wells or

tanks. This is calculated to keep the sub-soil water level low. In this connexion it may be further suggested that the contractor of the brick-kilns should be told to dig his own wells of the shallow pattern for his use of water.

300. As noted already it is under observation and, as Messrs. Hatfield and Bhagwan Prasad have said, no opinion can be expressed till the results are known. Filter tank
no. 10.

301. Those who originally planned and made the water-works of Benares were responsible for the present defective distribution system. It is that the pipes go from the lower to higher levels which they ought to have taken care to note and avoid. In Benares there is a difference as much as of 60 to 70 feet between the levels of the lowest and the highest mahals. The houses of the largest tax-payers are in the latter and their complaint is chronic that they get the feeblest of pressure and not even half the water which their neighbours in the lower levels get. Some houses actually do not get any water at all. We will quote Mr. Dastoor (Departmental Annual Report of the year 1930-1). "What actually happens here is that the high level people who have got big *pakka* houses and have been paying very high water taxes, have been getting less water, whereas the low level people paying less taxes have been getting more water due to the difference of level as much as of 68 feet between the highest and the lowest level. This has been . . . preventing me . . . from putting up before the Board . . . the proposal for increasing the hours of supply. But if the public co-operate in the prevention of wastages, the Board, I am sure, will not hesitate to increase the supply hours." Water supply
defects.

302. According to Mr. Dastoor's evidence the present hours of supply are from 5-30 a.m. to 10-30 a.m., five hours and 3-30 p.m. to 6-30 p.m., three hours; altogether eight hours. To think in a place like Benares, that there will be no water in the tap after 6-30 p.m. in summer is distressing. In our opinion nothing short of a thirteen hours' supply is likely to satisfy the tax-payers in the hot weather, i.e. from 5 a.m. in the morning to 12 o'clock in the noon and again from 3 p.m. to 9 p.m. in the evening. In the winter it may be reduced by two hours, i.e. 6 a.m. to 12 noon in the morning and 3 p.m. to 8 p.m. in the evening. But according to the facts and figures given by Mr. Dastoor this is practically impossible of immediate realization, the question of high and low levels apart. He said, "Our daily average supply is 76 lakhs gallons. At present we have only nine filters. The capacity of each filter is one million gallon per day, if we run them at their maximum capacity. We have to stop one filter every day for scraping although" Present hours
quite
insufficient.

according to rules after scraping the filter should be run to waste for twenty-four hours whereas we are actually doing that for twelve hours only. Hence it is not possible to get more than 76 lakhs from nine filters. If through public co-operation the wastage of water is strictly stopped, we can certainly raise the number of hours considerably. The only way to stop the wastage is fixing of meters. We have got only 132 meters as compared with 1,560 in Cawnpore, 456 in Lucknow, 359 in Allahabad, and 352 in Agra. These are the figures of 1930-1. The number has not increased here as there is opposition from the public and the Board. The cost of fixing a half inch meter is Rs.22 nearly. This is the size generally required. This year connexions will go to 15,500 or nearly 16,000. One of my suggestions is that in the low level area, whatever the size of ferrule, meters must be fixed and where there is non-domestic or domestic and non-domestic mixed consumption meters must be fixed for pure domestic supply. For the low level area and non-domestic and mixed supply I think at least 1,000 meters would be necessary. If this is done there will be perceptible improvement in the saving of water as well as income. If these 1,000 meters are put on and the filter tank no. 12 is found serviceable we can increase the supply by three hours."

The supply.

303. During the year 1930-1, 2,677 million gallons of water were supplied, i.e. 35.68 gallons per head per day whereas in the previous year it was 2,377 million gallons. i.e., 32.82 gallons per head per day. The increased supply is due to 731 new connexions and to the increase of the pumping hours by 33 per cent. on and from 1st June, 1930, for the simultaneous supply. With the 33 per cent. more of supply the pumping has increased by 11 per cent. only. This at first glance would appear to be not much; but if the details are gone into, it shall at once be found that the supply per head per day had been more than in the Province excepting that of Cawnpore where a good deal of water is consumed by the industry. This shows that the public are not yet mindful of preventing waste and the high level people are accordingly still getting comparatively less supply despite the raising of the quantity of water. "The only way to prevent such wastages automatically would appear to be," in the words of Mr. Dastoor "the fixing of meter of such connexions as the public would automatically realize that the owner who is given to consuming and using more water than entitled to, would have to pay more."

We may mention here that we read in the opening paragraph of Mr. Dastoor's report for the year 1929-30, "Throughout the last year good pressure was maintained by running the new motor-driven pump at

the filter station with the result that certain places of the highest level that used to get very little water generally got water during the special supply." We are not particularly clear what these pumps have been doing since or why should the special supply, spoken of, be not turned into permanent supply for the special needs of the higher level mahals exclusively. As pointed out by Mr. Dastoor "This sort of trouble is more or less present everywhere. In Benares it is possibly more on account of the level difficulty. To let the higher zones to have their separate distributary mains detached from the system of the rest of the town might serve as a remedy, but presumably it means large capital outlay which we are sure the Board is unable in its present circumstances to meet without the Government help.

304. During the year 1930-1, 1,690 feet of sub-mains were laid in different parts of the town and nine new standposts were erected. Seven hundred and thirty-one new connexions were given against 644 of the year 1929-30. The number of the connexions has been increased from the year 1928-9 which is due to the Board's allowing connexions on agreement even to people who are not entitled to water connexion, their taxes being less than the minimum. Altogether there were 13,939 connexions at the end of March, 1930. During the year 1930-1, 423 connexions were cut off and 625 re-opened and therefore the actual number of the connexions were 14,872 on 31st March, 1931. Connexions
(Private).

Over and above 14,872 connexions there were 617 connexions for municipal purposes by 31st March, 1931, as given below: Municipal.

Latrine and pail depots	..	..	..	44
Flushing tanks	..	..	..	44
Urinals	..	..	..	20
Cattle troughs	..	..	..	33
Stand posts	..	..	..	476
				617
		Total	..	617

305. We give below the number of water connexions up to 31st March, 1930, of the five larger towns of the Province: Comparable
table.

Agra	..	..	..	4,978
Allahabad	..	..	..	6,125
Benares	..	..	..	13,939
Cawnpore	..	..	..	9,099
Lucknow	..	..	..	9,591

Meters. 306. In the year 1930-1, 54 new meters were fitted; and including the old ones there in all 204 meters of which 43 meters that were fitted to the houses under construction were removed on the completion of the buildings. This gives the net number of connexions as 161.

Standposts. 307. In the year 1930-1, nine new standposts were fixed and ten wastenot cocks were fitted on to the old ones. Altogether there are 4,476 standposts. These were not in good order in the latter part of the year.

Hydrants. 308. The newly designed valves fitting to the hydrants are satisfactory.

Pail depots. 309. The newly designed flushing tanks fitted to 18 pail depots of the low level have been working satisfactorily and have saved a good deal of water. As high pressure is maintained it is desirable to fix similar tanks to the remaining pail depots of the high level.

Fire Brigade. 310. The District Authorities have been insisting upon a fire brigade for provision against fire from a long time. But financial stringency has prevented the Board so far from providing for one.

Conclusion. 311. The position is this. The machinery which was installed nearly forty years ago has lived out its term; but 60 per cent. of the debt still remains unpaid. The annual instalment with interest will continue to be a mill stone round the Board's neck for the next thirty years. And before this period shall have expired it will be time for it again to think of another Rs.20 lakhs for a second renewal and before the Board shall have paid that Rs.20 lakhs it shall have to prepare for a third and fourth Rs.20 lakhs each for a third and fourth renewal. The matter will in this manner go on in a progressive circle unless the Board seeks before long the protection of an insolvency court.

The initial mistake.

312. Mistake was initially made in not giving proper attention to the level in which the mains of the distributary system were laid with the result that those who pay the most get the least quantity of water. The house owners would not be unjustified if they say that the Board should either arrange for a better supply or not charge them any water tax. Meters are suggested for each individual house in the lower zone which may be several thousand and each meter is likely to cost Rs.25 apiece. We think that even the minimum free supply would tell upon the pressure and quantity of the higher zones. To detach the distributary mains for the higher mahals from those of the rest of the town is almost an impossibility on grounds of financial stringency. It is really beyond our comprehensions as to what can be done indeed to save the situation.

Drainage

313. The main sewer of the city was constructed in the beginning of the present century. The Government advanced a loan of Rs.10,00,000 to the Board on 4 per cent. interest under G. O. 2866, dated the 16th January, 1899. The Government have moreover been pleased to give non-recurring grants from time to time for sewers and drains and connected purposes as shown below :

	Rs.
Betw. en 1911-16—	
For latrines and drains	20,000
Pakka mahals drains	1,91,465
Ghat sewers	1,29,000
Extension of ghat sewers	19,600
Pakka mahal nawabi drains	25,600
Beni Madho Branch sewer	57,635
Ghat survey	2,500
Ditto	6,255
	4,50,855

314. As in the case of the water-works distributory mains so in the sewer laying system also there was an initial mistake made. As noted elsewhere the main drain of the city remains under a head of pressure of about 30 feet during the floods in the Ganges. This abnormal pressure has made the entire sewerage system leaky, injecting water into the surrounding earth hereby creating hollows which cause so many settlements in different parts of the city during the rains. The initial mistake.

315. Till recently the flap valve at the outfall was lying in a broken condition and had not been repaired and replaced in its original position till the year 1928-9. If we followed the Municipal Engineer rightly he explained to us at the outfall that in order to avoid the river water pressure a pumping station at the mouth to deliver sullage up to the high level ought to have been built, but for considerations of economy probably, it was made as we find it now. The Municipal Engineer took us to places where he explained to us the need of a pumping station to deliver sullage up to the level of the main gravity drainage system. The flap valve.

316. But the worst of the whole scheme, to us laymen, is that several sewers have their outlets into the river at the closest vicinity of the bathing ghats. Benares is a sacred place of the Hindus where, as we have noted at several places, pilgrims flock to in thousands for a dip in the holy water of the Ganges at these particular ghats, the most important of which is the Dasaswamedh. These pilgrims contribute The bathing ghat pollution.

about a lakh of rupees annually to the Board's revenue in the shape of pilgrim's tax. It is disgraceful that these sewers have been allowed to be there so long to the abhorrence of the religiously inclined people.

The
abominable
nawabi
drains.

317. The unsewered tracts of the town are served by crude rectangular underground drains of the Muhammadan period. These are called the nawabi drains. They are difficult to clean and almost impossible to be maintained and kept in order. The filth, sullage and other organic matters from the houses soak through the sides and the bottom into the surrounding sub-soil instead of flowing out to the fall. The solid matter accumulates and chokes the passages against the flow of water. On the top of this the rats burrow holes and throw mud and earth into them.

Their total
length.

The total length of these nawabi drains is about forty miles and these forty miles are at present long drawn out septic tanks emitting the foulest of smell the whole twenty-four hours to the utter annoyance of the inhabitants. They are connected directly with the house drain which latter are not fitted with any trap device to arrest the inward progress of the sewer gas to the houses. The drains remain full of filth and debris almost all the year round. There is a constant process going on of water soaking into the soil undermining the foundations of the houses on either side. Matters have come to such a pass that several houses have settled and their walls cracked. The streets and lanes are in a state of constant movement and numerous sinkages of road surfaces take place during the rainy season.

The open
surface or
kerb channel
drains.

318. The third system consists of open surface drains in roads called "K. C." (Curb Channel) drains designed to carry sullage as well as storm water into the main drain. These are made generally of brick and are of comparatively recent origin. They are insufficient to cope with the full requirements of carrying storm water. Before the construction of the sewer system the storm water used to run into tanks which were in different parts of the city having overflow drains conveying the surplus water through big storm water underground drains into the river. This system served the low-lying area satisfactorily so far as the question of carriage of water was concerned. At the time of the construction of the modern drainage system their arrangement was disturbed and function dislocated. The tanks which used to serve as reservoirs were filled up as a part of the mosquito annihilation campaign and the city expansion scheme.

No useful
map of
Benares
sewerage.

There is no map of Benares sewerage. None had been ever prepared and no plans or information on that score was available. We learn however that the Municipal Engineer has now succeeded in preparing a

map showing the existing drains but is unable to give their gradients or levels.

319. The general condition of things as it stands at present is therefore thoroughly unsatisfactory. Some of the drains are too small and others laid to flat gradients resulting in heavy deposit of solid matter. The drains frequently get blocked. Piecemeal construction, repairs and extensions in vogue are mainly responsible for these inherent defects. Meant mainly for carriage of liquid wastes they are used as ducts for all kinds of refuse. The drains are coated with sludge, the air is polluted by foul smells and dangerous germs are readily propagated. The Board should consider the question of arresting the growth of congested slums which the Committee believe they have wonderful opportunity before them of doing by creating fine, model suburbs.

Gener...
condition
of things.

320. At the request of the Municipal Board and in pursuance of a resolution of the Board of Public Health, dated the 24th January, 1926, the Executive Engineer, Public Health Department, prepared a forecast of the cost of Benares sewerage disposal in July, 1926, according to which it was estimated that Rs.8,25,000 would be required for a comprehensive scheme.

The new
sewerage
scheme.

On the 5th January, 1927, His Excellency the Viceroy in reply to a deputation of the Kashi Tirath Sudhar Trust was pleased to say that formerly an intercepting drain was built but it had been allowed to fall into partial disuse and if it and other drains are put in order the river could flow untainted.

On this the President of the Kashi Tirath Sudhar Trust approached the Government of the United Provinces for the particulars of the intercepting drains referred to in the reply of His Excellency the Viceroy to the deputation. By a Government order, dated the 10th March, 1927, the Government were pleased to ask the Superintending Engineer, Public Health Department, to furnish the Trust with the particulars required. No information was available in his office about the sewerage. Messrs. Lane Brown of Lucknow who had constructed the work were also unable to furnish any particulars. The Superintending Engineer, Public Health Department, thereupon in his letter, dated the 25th March, 1927, asked the Municipal Board to request the Municipal Engineer to supply the information. After seventeen months during which period innumerable reminders were issued by the Superintending Engineer and the Divisional Commissioner to the Chairman, Municipal Board, and by the latter to the Municipal Engineer, the Municipal Engineer submitted a note, dated the 25th August, 1928, that no drawings of Benares sewerage had ever been prepared and no plans or information

were available. The Chairman forwarded this note to the Commissioner. On this the Superintending Engineer, Public Health Department, in his letter, dated the 5th September, 1928, addressed to the Chairman, Municipal Board, pointed out the incompetency of the Municipal Engineer in not keeping up-to-date and accurate records. He asked the Board to consider the matter. In spite of several reminders no reply was sent until the end of 1929.

Proposals for the doubling of the pilgrim's tax.

Meanwhile the Government order, dated the 25th January, 1928 addressed to the Chairman through the Commissioner had been received. It suggested that the financial difficulty of the Board in taking up the scheme for the improvement of the ghats and preventing the pollution of the river from drainage could be solved if the pilgrim's tax (nearly Rs.80,000) a year could be doubled to enable the Board to meet the charges of a loan of Rs.10,00,000 which could be utilized for the purpose. The Government, United Provinces, asked for proposals recommending to the Government of India for the enhancement of the pilgrim's tax.

Before considering the matter the Board asked for the probable cost of the scheme. On 27th July, 1928, the Superintending Engineer, Public Health Department, gave a forecast of the cost as follows :

	Rs.
(a) Prevention of pollution and cost of maintenance ..	2·87 lakhs 19,000 a year
(b) Extension of existing sewer to entire municipal area ..	10,00,000
(c) Completion of surface drains for whole area	12·5 lakhs.
(d) If the sewerage was not finally to enter the river beyond the Dufferin Bridge, land for sewerage will be required, the extent of which may be 2,000 acres which the Board shall have to acquire.	

Government appreciation of the proposal for doubling the pilgrim's tax.

After some more correspondence a Government order, dated the 19th December, 1928, was received in which the Government appreciated the action of the Board in accepting the proposal for enhancement of the pilgrim's tax and asked the Board to make formal proposals in order that the railway authorities may be consulted and sanction of the Government of India might be obtained. (We have learnt since that after hearing the representations made by the Railway Board the proposals for doubling the pilgrim's tax of Benares has been rejected by the Government of India.) It was also suggested in the Government order, that the Board should in the meantime proceed to obtain detailed estimates for the intercepting sewer.

Nothing was done till on 21st December, 1929, the Board passed a resolution to adopt measures at an early date to double the visitor's tax and to utilize and earmark the additional income first for the construction of the intercepting sewer and then for the turning of the ghat

sewers. This resolution was published for objection and no objections were received.

On 9th September, 1930, the Chairman called for the matter to be put up before the Board. Abortive
end.

After that there is nothing on the file to show what happened until 2nd September, 1931, i.e. after a lapse of one year, when the whole matter was put up before the Board and the following resolution was passed, namely :

(a) In reply to the Superintending Engineer, Public Health Department's letter, dated the 25th March, 1927, he may be asked to prepare a comprehensive scheme and plan of all existing drains and sewers and their proposed extension including the ghat intercepting drains.

(b) That the Board would contribute Rs.5,000 towards the preparation of the scheme and requests the Government to pay to the expert the rest of the fee.

(c) That the Board would consider the adoption of the scheme after the above had been received from the Superintending Engineer, Public Health Department.

321. On 8th October, 1931, the Superintending Engineer, Public Health Department, wrote to the Commissioner that the comprehensive scheme for Benares would amount to Rs.25 lakhs but a first instalment for the prevention of pollution was possible for Rs.2.87 lakhs and it was also possible that Rs.5,000 being the contribution towards the expert's fee by the Board would suffice for the preparation of that scheme and he suggested that the Board might be asked to pay Rs.5,000 down to the Executive Engineer for drawing it up. First
instalment.
Prevention
of ghat
pollution.

The matter was ordered to be put up before the Board at its next meeting and on 14th November, 1931, the Board ordered that the file be put up with the revised budget and a report from the Municipal Engineer. It is not known what progress, if any, has been made in the matter since. The general
scheme.

322. The total expenditure on drainage and sewerage in the five years of our report has been Rs.4,65,473. This includes repair works done by the Medical Officer of Health charged to head 15, Rs.1,08,759. The work of construction done through the agency of Municipal Engineer cost Rs.3,56,984 of which Rs.3,17,403 were for drain construction proper and Rs.35,515 debited to "unforeseen" and "unpaid bills" and "special". This is according to our account compiled from the Balance Sheet of the Annual Administration Report. The figures according to Expenditure.

the Municipal Engineer's departmental reports when totalled come to Rs.4,19,500 as follows :

	Rs.
1926-7	1,00,000
1927-8	96,000
1728-9	87,000
1929-30	98,000
1930-31	38,000
	4,19,500

Conclusion.

323. The immediate needs in our opinion are :

- (1) Water-works system, adopting of an independent tube-well or distributory system for the higher mahals with at least a separate supply of 1,000,000 gallons.
- (2) Drainage system—
 - (i) turning of the sewers that are now polluting the ghats;
 - (ii) replacing the old and nawabi drains by modern system of sewerage; and
 - (iii) in order to avoid the river water pressure a pumping station at the mouth to deliver sullage up to the high level should be built or some other suitable device adopted.

CHAPTER VI

EDUCATION

The Superintendent of Education and Attendance Officer.

324. In preparing this report we have the advantage of the annual Introductory review of the Education Department of the year 1930-31 by Mr. Thakur Prasad Sharma, Superintendent of Octroi, who in addition to his own duties acted for the permanent incumbent, Mr. Rameshwar Sahai Sinha, during the period of the latter's imprisonment for being a member of the Local Congress Committee from the middle of October, 1930, to the middle of April, 1931. In his review we have the opinion of a man academically more qualified than Mr. Rameshwar Sahai Sinha and about the only other officer in the employ of the Board after Mr. Dastoor, who is well spoken of. We omit from Mr. Thakur Prasad Sharma's review the mention of the political current of thought or communal events of the year which could have but a temporary effect upon the subject of education.

General Department

325. The following statement shows the number of institutions Number of both for boys and girls maintained by the Board. The years omitted institutions. are those in which there has been no change as compared with the preceding year.

	Boys				Girls			
	Secondary	Primary	Preparatory	Total	Secondary	Primary	Total	Grand total
1914-5 ..	1	17	13	31		2	2	33
1924-5 ..	1	21	10	32	1	4	5	37
1925-6 ..	2	23	13	38	1	4	5	43
1927-8 ..	3	25	18	46	2	9	11	57
1929-30 ..	3	29	15	47	2	9	11	58
1930-31 ..	3	28	16	47	2	10	12	59

The preparatory schools are being gradually developed into primary schools.

English
classes and
rural section.

There has been no increase in the number of these schools as compared with the number in the previous year (1929-30). The English class at Pisnaharia School is said to be popular. The Education Committee has decided to open a rural section in that school. There is a fine piece of land adjoining the school which the owner is agreeable to part with for consideration for the purposes of the school. A Hindi literature class is held at the Kabirchaura School which prepares boys for a local Hindi literature competitive examination.

Anglo-
Vernacular
middle
school.

326. This school has proved useful and appears to have satisfied a real want. It is now housed in a bungalow formerly the residence of the Income-tax officers. It has a spacious compound with well kept grounds. It was the acquisition of this property for which under certain unavoidable circumstances, which we have noted elsewhere [*vide* paragraph 84(2) *ante*] the Board was obliged to take out Rs.25,000 from the Provident Fund Fixed Deposit. The Chairman of the Board used *ex-officio* to be the manager of this institution. The Chairman of the Education Committee, who is not the same gentleman as the Chairman of the Board, but is the present Senior Vice-Chairman of the Board, has hastened to see through a resolution in the Education Sub-Committee and has taken the place of the Chairman of the Board as manager of this institution. We understand that the propriety of this step on the part of the Education Committee has been questioned in the Board. We have referred to this matter as a part of the activities of one section of the members who are trying to maim the present Chairman of his certain vested powers. The school has been recognized. The Minister and the Director of Public Instruction visited the school and expressed satisfaction at its working and liked the building and its spacious compound. A grant of Rs.2,004 has been received already and more is expected.

Increase in
enrolment.

327. The increase in the enrolment was maintained as will appear from the table given below :

	Number of girls on roll			
	Secondary	Primary	Pr paratory	Total
1927-8	13	49	830	892
1928-9	6	46	877	929
1929-30	8	50	958	1,016
1930-31	11	49	1,053	1,113

328. A girls' school was opened at Shivala. The number of Girls' schools. scholarships given to poor students and prospective lady teachers has been increased. A middle class was opened at Jangambari Girls' School abolishing the one of the Kabirchaura School which was not faring well.

329. The number of girls in the upper classes is not particularly encouraging. One of the reasons of this may be that Indian parents are averse to sending grown up girls to school or for the matter of that anywhere outside the house. A girl of 12 or 13 may fall within their definition of grown up girls. Number of schools.

330. The number of aided schools for boys is 34. It was 30 in the year 1929-30. There has been no increase in the number of the aided schools for girls. Aided schools—
(a) For boys.
(b) For girls.

The number of boys and girls in aided schools was 2,175 and 875 respectively as against 2,077 and 989 in the years 1930-31 and 1929-30 respectively.

331. The number of depressed class students in 1930-31 was 776. It is gratifying to note that it is gradually on the increase. Some of these boys are very intelligent and have won prizes. It is hoped that in course of time they will be able to shake off their natural sense of inferiority to boys of the so-called higher castes. Increase in the number of depressed class schools.

332. The total number of teachers including mistresses was 245. Out of these 32 are V. T. Cs., 110 P. T. Cs., and 103 are untrained. In the preparatory and primary school departments particularly in the lower classes the teaching is not satisfactory. Intelligent young men who are prepared to dedicate their services to the cause of education should be attracted and trained for the teaching of the infant classes. It will be remembered that in almost all civilized countries men of higher qualifications and sometimes even experienced educationists are employed in the Kindergarten schools. The principle should not be lost sight of that tender intellects are susceptible of going astray as easily as of being moulded usefully and to the best advantage. There are few trained hands. Five teachers were sent to the Training Class at the Cutting Memorial School in addition to those sent to the Training School at Pisanaharia. At this rate it will take about ten years to train the present strength of teachers. New methods of teaching are adopted and new experiments are being tried. A Central Training School is very much needed. The Superintendent of Education suggests that if the Board is unable to find money for Central Training School of its own it can arrange for the present with the District Board Central Training School at Mamurganj and send a sufficient number of teachers there for Teachers and the Training Classes.

training every year. No efforts are made to induce parents to send their girls to schools. The teaching staff on the girls' section is mostly unqualified. The work in most cases specially in aided schools for girls was unsatisfactory. The managers of these institutions in large number of cases depend solely on the municipal aid. The result is that the schools are ill-equipped and the work is carried on in a half-hearted manner.

The outlook of the training classes is rather narrow. They are not expected to impart training of the order given at a well equipped Central Training School. The Department of Public Instruction is also not in favour of these classes.

Physical
education.

323. Physical education is neglected in many of the institutions. There is only one Drill Master so far for whom it is impossible to supervise all the schools or even a large number of them effectively. There is no place where the boys could have outdoor games. We understand that the Victoria Park authorities turned their face against allowing the boys to play in the Park. Even the Town Hall grounds were not available for the boys of the neighbouring wards.

Medical
examination
of scholars.

334. Medical examination of boys is held by the Assistant Medical Officer of Health. Many boys were found to be sufferers from myopia and the Superintendent of Education is for the provision of a sum of money which he puts at Rs.1,000 for the supply of glasses to the children.

Adult
education.

335. There is one Adult Education Supervisor who visits the different mohallas and gives magic lantern demonstrations on hygiene and allied subjects.

Manual
courses.

336. The city school curriculum affords a variety of subjects of industrial character to the students, one of which has to be learnt by the students as a manual course. We quote the following from the Annual Review of Mr. Mehta, the then District Magistrate with which we agree: "In spite of an effort made to give an industrial bias in the lower classes the impression I have got of the students is that they look upon carpentry, spinning and weaving as so much *khelwar* (child's play), and they have not learnt by doing as much as they could have. Had the industrial portion of the education been supervised by persons trained in Government schools, scouting which makes men of boys and improves their character would not have been its weak spot. The municipal schools were the only schools that kept away on palpably transparent pretext from the welcome that was accorded to His Excellency the Viceroy in January, 1927."

Compulsory Primary Section.

337. The Superintendent of Education is also the Attendance Officer in the compulsory primary section of the Education Department. He is assisted by an Assistant Attendance Officer. We have noted elsewhere (*see* paragraph 40 *ante*, sub-paragraph 2) that resolution no. 44, dated the 27th April, 1924, was the first resolution of its kind advocating the introduction of primary compulsory education as an experimental measure from July, 1924, in two wards, namely the Chowk and Kotwali. The Board resolved upon putting this kind of education into experiment in one of the wards only, namely the Chowk. Ever since, there has not been a single line to be found in the proceedings book of the Board or of Education Committee which can be traced to the present Superintendent of Education and Attendance Officer for the advancement of the cause of compulsory education. The duties of Attendance Officers are defined in the rules framed for the purpose. The Superintendent of Education has laboured under a grave misconception of his primary duty as an Attendance Officer. He has cared more for other things than the improvement of attendance. It is not enough for the Attendance Officer merely to hand over notices to the teachers for distribution with orders to collect defaulters. The ideal Attendance Officer will cover his whole area and collect boys by persuasion or exhortation, note down the names of absentees and discover reasons for their absence. It is doubtful whether these duties are performed at all.

Attendance
Officer and
his duties.

338. There has been no increase in the number of schools lately in the compulsory primary education section. The total number of boys in the Chowk Ward between the ages of six and eleven reading in the municipal and recognized schools was 938. The total enrolment in the schools of the Chowk Ward maintained by the Board is about 1,200. The number in the infant classes has increased from 500 odd to 600 odd which is a good sign. The number of resident boys in the Chowk Ward of the school-going age reading in the schools of that ward maintained by the Board has increased from 600 to 700. The number of aided schools has increased by one but the enrolment has continued to be the same. The number of the boys of the school-going age of the Chowk Ward in the aided schools has slightly decreased.

No improve-
ment.

339. The number of boys of the Chowk Ward of school-going age receiving education in the schools outside the compulsory area was 5. The number of boys of the compulsory age and of the compulsory area reading in private schools of the Chowk Ward was 218. In the end of the year 1930, out of the total number of teachers (41) there was only one

The Chowk
Ward School.

V. T. C., 18 P. T. C., and 22 untrained. It had slightly improved at the close of the following year to 2 V. T. C., 21 P. T. C., and 18 untrained.

Fees and
revenues
from
educational
institutions

340. During the five years under our review the fees and revenues from educational institutions head 19—income, were as follows :

						Rs.
1926-7	..	..	..	..	..	2,168
1927-8	..	..	..	..	..	2,443
1928-9	..	..	..	..	..	3,036
1929-30	..	..	..	..	..	7,115
1930-1	..	..	..	..	..	9,575
Total						.. 24,737

Grants.

341. Grants received from Government for educational purposes during the said five years were :

						Rs.
1926-7	..	..	..	..	..	14,910
1927-8	..	..	..	..	..	24,981
1928-9	..	..	..	..	..	18,434
1929-30	..	..	..	..	..	19,174
1930-1	..	..	..	..	..	27,431
Total						.. 1,04,930

No help was received from any local fund or any other source.

Housing of
schools.

342. Housing question of the schools is a desideratum. Out of 57 municipal schools only 12 and with the completion of the Badarshahid School 13, meet in the Board's own buildings. The remaining 44 are housed in rented premises. There are situated in quarters amongst surrounding hardly fit for school purposes. The condition of buildings is unsatisfactory and the accommodation insufficient. The rooms are dark and ill-ventilated. The rents paid are undeservedly high, one house having been thrust on the department by a member who happens to be the owner of the premises. We mean the school building in Mohalla Piari Kabirchaura. The Board pays Rs.30 per mensem for this building of only two small rooms which can hardly accommodate 60 scholars. The Government are said to have refused to give grants, and it is difficult to think if the Board would be in a position, in the near future to help this department with funds for this purpose. The increase in income from scholars' fee is their only hope but we do not know if with the strictest economy in expenditure, a fund can be built up out of this source even slowly.

Expenditure.

343. The expenditure incurred under head 32(a) construction and repairs of school buildings and 32(b) compensation paid or lands purchased for schools during the five years of our review were respectively,

Rs.12,392; Rs.12,107; Rs.10,138; Rs.22,709; --Rs.15,193; Rs.10,500; Rs.2,000; Rs.10,500; *nil* and Rs.11,776. The figures of contributions were Rs.10,303; Rs.10,697; Rs.11,268; Rs.1,765 and Rs.12,400.

344. A library and circulating library is maintained by the Board which are located in the Kabirchaura Middle School building. The direction is by this means, in the hands of the school masters. The library has got a fair collection of books although few have been added of late years for paucity of funds. The Acting Superintendent of Education thinks that the library is likely to prove a convenient means of adult education if it is opened to the public. The experiment may be tried because the public will hardly require access during the school hours.

345. The Board has spent on head 34 libraries, museums, managements, etc., Rs. 1,420 Rs. 1,983; Rs.2,990, *nil* and Rs. 3,420 respectively during the years 1926--7 to 1930--1.

346. The following is a comparative statement of the institutions maintained by the Board and expenditure during the five years under report :

Maintained by the Board.

		Institutions.				
		English middle schools	Vernacular middle schools	Primary and preparatory schools	Training classes for boys' schools	Total.
1926-7	Number of institutions	..	2	36	1	39
	Total enrolment	..	364	5,530	8	5,902
	Total expenditure	Rs.	5,777	46,392	1,792	53,961
1927-8	Number of institutions	..	3	41	1	45
	Total enrolment	..	415	6,518	7	6,940
	Total expenditure	Rs.	8,022	53,752	1,470	63,244
1928-9	Number of institutions	..	3	43	1	47
	Total enrolment	..	543	6,711	8	7,262
	Total expenditure	Rs.	11,067	65,879	1,854	78,600
1929-30	Number of institutions	..	1	3	44	1
	Total enrolment	..	173	615	6,734	8
	Total expenditure	Rs.	6,909	12,509	67,785	2,008
1930-1	Number of institutions	..	1	3	44	1
	Total enrolment	..	227	450	6,823	13
	Total expenditure	Rs.	10,554	14,157	70,840	2,810

Library and circulating library.

Expenditure on libraries and managements, etc.

Comparative statement of institutions maintained by the Board and money spent on each.

		Middle schools	Primary schools	Training classes for girls' schools	Total
1926-7	Number of institutions ..	1	6	1	8
	Total enrolment ..	242	381	3	626
	Total expenditure .. Rs.	3,909	3,747	1,138	8,839
1927-8	Number of institutions ..	2	9	1	12
	Total enrolment ..	349	543	2	894
	Total expenditure .. Rs.	4,660	3,980	960	9,600
1928-9	Number of institutions ..	2	9	1	12
	Total enrolment ..	331	598	4	933
	Total expenditure .. Rs.	4,517	8,400	1,357	14,274
1929-30	Number of institutions ..	2	9	1	12
	Total enrolment ..	410	606	4	1,020
	Total expenditure .. Rs.	5,100	8,436	1,614	15,150
1930-1	Number of institutions ..	2	10	1	13
	Total enrolment ..	367	746	4	1,020
	Total expenditure .. Rs.	5,937	9,391	1,451	16,779

347.

Aided by the Board

Comparative statement of schools aided by it.

		Aided schools for boys	Aided schools for girls	Total
1926-7	Number of institutions ..	28	12	40
	Total enrolment ..	2,102	821	2,923
	Total expenditure .. Rs.	7,494	2,778	10,272
1927-8	Number of institutions ..	30	9	39
	Total enrolment ..	1,811	822	2,633
	Total expenditure .. Rs.	8,573	2,124	10,697
1928-9	Number of institutions ..	30	10	40
	Total enrolment ..	1,855	746	2,601
	Total expenditure .. Rs.	9,218	2,050	11,268
1929-30	Number of institutions ..	35	14	49
	Total enrolment ..	2,077	989	3,066
	Total expenditure .. Rs.	9,430	2,346	11,776
1930-1	Number of institutions ..	35	12	47
	Total enrolment ..	2,175	875	3,050
	Total expenditure .. Rs.	9,776	2,624	12,400

NOTE 1.—Rupees 13,921 miscellaneous expenditure is not included in the total expenditure in the year 1926-7 as has been done in the other case.

NOTE 2.—The compulsory primary education was introduced from July, 1924.

348. We will give the following notes from the report of the Assistant Inspector of Schools. Supervision
and
discipline.

“The Board entertained a large percentage of uncertificated teachers despite the fact that it has a training class of eight teachers of its own and it sends annually five more candidates to the local Cutting Memorial Central Training School.

In a number of primary schools, especially those situated in non-compulsory areas, staff is entertained on enrolment basis, and not as it should be at the rate of teacher to every thirty scholars in average attendance. In this way there are some two who are extra in number.

Most of the teachers hail from the countryside. This is wrong in principle.

The part-time instructor in Manual Training is reported by the Inspector of Schools to be incompetent. He is said to have been running a furniture shop of his own and does not give sufficient time to the school.

In the primary schools within the municipal area the scholars are generally in a class or two higher than for which they are fit.”

As to the supervision, we have noted already that the Superintendent of Education seems probably to make the teachers write short notes of inspection and signs them off as his own. This is most objectionable. Nobody can vouch for the genuineness of these notes. Even these, as they are, are scrappy, and hardly deal with tuition, discipline and attendance.

The Assistant Attendance Officer pays more attention to tuition but not to the improvement of attendance and enrolment in compulsory schools.

The indifference of the school committee is responsible for failure to institute an adequate number of prosecutions against the defaulting parents. There was only one prosecution in 1930--1 which too failed.

We have hinted already before that the entire administration is cast in the Swarajist mould. We quote the following from the report of the Assistant Inspector, “For the last two years school discipline has been very unsatisfactory. During the last civil disobedience movement some students and teachers are said to have taken part in disruptive activities like picketing. The Superintendent of Education participated actively in the movement for which he was sentenced to imprisonment. The result of indiscipline amongst teachers and students today is that tuition has suffered very badly.”

349. The figures already given show that the Municipal Board has spent a fairly large amount of money on the education of children and the high cost would not have been grudged if value or money were obtained in the quality of the work.

Recommen-
dation.

350. As to the present Superintendent of Education and Attendance Officer, Mr. Rameshwar Sahai Sinha, we have said practically all that we had to [*vide* paragraph 47(2) *ante*]. We do not propose to recapitulate it here. We should, however, be understood to make all that we have said about him there, part of our report here. We recommend his discharge and replacement by a properly qualified man, holding satisfactory credentials for fitness to serve as an Attendance Officer and sound, administrative capacity.

CHAPTER VII

THE LAW AND THE BY-LAWS' COMMITTEES AND LITIGATION

351. The Department of Law is conspicuous in the Annual Administration Reports by its omission. One fancies that it is one of the least cared for departments. In the last year of our review, 1930--1, there were three members who constituted the Law Committee. In the present Board the Law Committee was composed of 2 members one of whom was the Chairman but whose election has since been avoided and the chair awaits election after the member's place is filled as a result of an impending by-election. In the present By-laws Committee there were four members one of whom was the member and the Chairman of the Law Committee but who has gone out as stated above. The only other member of the Law Committee, Mr. Mujtaba Ashraf, is common to both the Law as well as the By-laws Committees. The Chairman of the By-laws Committee, Mr. Subodh Chandra Lahiri, was the Chairman of the Law Committee in the year 1930-1. In the year 1930--1 the Law Committee held only four meetings and By-laws Committee none. The Chairman, Mr. Subodh Chandra Lahiri, attended all the four meetings, whilst the other two members Messrs. Jayanti Prasad and Abdul Majid only one each or 25 per cent. of the total number. Mr. Subodh Chandra Lahiri, the Chairman of the By-laws Committee is a B. A., B. L., and a practising lawyer. Mr. Nazir-uddin Ahmad, Chairman of the Law Committee is the Government Pleader of Benares but as noticed above his election has been set aside. All these gentlemen were witnesses and have given evidence.

General
Remarks.

352. The executive side of the department consists of two practising lawyers and two clerks. Babu Ban Behari Ghosh, a pleader, is the municipal pleader for civil cases, Babu Suraj Prasad, law clerk, is attached to Babu Ban Behari Ghosh and forms the link between the Board and the standing counsel, Babu Gauri Shanker Prasad, mukhtar, is in charge of all criminal prosecutions assisted by a law ahmad.

Constitution
of the
executive
side of the
department.

353. Babu Ban Behari Ghosh gets legal fee on the valuation of the cases he has to prosecute or defend on behalf of the Board. Suraj Prasad law clerk, is on a graded scale of pay. He now gets Rs.35. In big or important civil cases the Board invariably engages a senior lawyer who is paid separately according to agreement. Mr. Ghosh's total annual remuneration is estimated to be five to six hundred rupees from the Board which otherwise spends between three to four thousand a year in the conduct or defence of civil cases.

Charge of
civil side.

Charge of
criminal
side.

354. Under the by-laws the Municipal Board has got a mukhtar to prosecute on its behalf the criminal cases. Babu Gauri Shanker, mukhtar gets a fixed retainer of Rs.50 per mensem. The fixed pay of his law ahlmad is Rs.20 per mensem.

Civil
business.

355. On the civil side the Municipal Board appears usually as plaintiff. The cases usually are for the recovery of the arrears of taxes and dues. As defendant it has to defend any suit of a civil nature large or small, good, bad or indifferent which may be brought against it. As the civil suits filed by the Board relate mainly to the tax and the rent departments the Executive Officer as the head of both the departments and the Superintendent of Tax and the Rent Officer are responsible for supplying the materials and preparing the brief whilst the law clerk and Babu Ban Behari Ghosh are responsible for the proper conduct of the cases in court. In larger civil suits the Board has ordinarily to defend. It has lost almost all these cases for want of proper handling and had to pay large amounts in costs to the opposite party and bear its own.

Criminal
business.

356. The point for noting as regards the criminal side is that these proceedings when they result in convictions end with fines and the figure of fine has persistently been going down as the following statement will show :

Fines.
Decline of.

357. Fines.

(Head 14).

						Rs.
1926-7	..	..	..	..	..	17,669
1927-8	..	..	..	..	..	20,537
1928-9	..	..	..	..	..	14,093
1929-30	..	..	..	..	..	11,872
1930-1	..	..	..	..	..	5,896

We have already made our comments under the heading of the causes of the rise and fall in the Board's income, and have stated the necessity of the District Magistrate's attention to the fact of the appalling fall under this head.

Reasons.

358. One of the reasons of the fall in the fines may be due to the practice of compounding of offences by levying a penalty from offenders instead of proceeding with the prosecution. We may note in this connexion that no prosecution referred to in section 307 of the Municipalities Act, clause (b) is compoundable under section 315 "unless and until the notice has been complied with in so far as compliance was possible." Even a cursory examination of the terms of new composition will show that they depend on no fixed principle. This is attributable to the

caprice of the particular officer whose sympathy the offender might have been, in the meantime, fortunate enough to enlist.

359. The Executive Officer's powers to prosecute people who infringe the sanitation and health by-laws are transferred to the Medical Officer of Health. The Executive Officer, however, reserves to himself his concurrent jurisdiction with that officer. There have been many instances where this concurrence of jurisdiction has been a fruitful source of muddle resulting in the dismissal of the complaint and the escape of the offender from punishment (*see* paragraph 288, example 1 *ante*.) If this sort of confusion and abuses are to be avoided it is necessary to classify and tabulate the offences as well as the officials who will have the exclusive authority to order or withdraw prosecutions under offences falling under a particular category. A fair percentage of offenders escape punishment also probably through the instrumentality of the members or petty officials who are often authorized to initiate proceedings.

Executive Officer's powers to prosecute people and the Medical Officer of Health.

We will conclude our observations by referring to two of the large civil cases lost by the Board in the last year of our review (1930-1) in both of which the Board was the defendant.

360. In the civil suit filed by the Bundi Raj against the Secretary of State for India in Council and the Board, the Additional Sub-Judge of Benares decided the case in favour of the plaintiff, the Bundi Raj on 30th July, 1930. The Chairman, Law Committee, gave it as his opinion that an appeal should be filed in the High Court. The Executive Officer reported on 7th November, 1930, that legal opinion from some eminent advocate practising in the High Court should be obtained and that as quickly as possible because the limitation was soon to expire. It was decided that the opinion of the Government Advocate of the High Court should be obtained. The Executive Officer was authorized to go to Allahabad for consultation and to take necessary steps. The Executive Officer did so and the Government Advocate by his letter, dated the 30th November, 1930, addressed to the Executive Officer intimated that an appeal should be filed. No appeal was, however, filed and the limitation expired. The evidence of Mr. Subodh Chandra Lahiri Chairman, Law Committee, who had advised an appeal, witness no. 50 is that the appeal was deliberately allowed by the Executive Officer and the Ex-Chairman to be barred by time. The Board had to pay a considerable cost to the Bundi Raj and bear costs of its own.

Bundi Raj case.

361. In another case known as the Gurudham case the Board defended itself in a suit brought by the Gurudham Estate for compensation for damages done to the Gurudham property in the course of the Municipal Engineer's constructing a new sewer line. This suit was also

Gurudham Estate case.

decreed against the Board which had to pay the plaintiff's cost and bear its own.

Large
expenditure
and waste.

362. The abnormal expenditure in 1929-30 under head 41(a) "Law charges" is explained by the Board's office as due to—

(a) the institution of suits for the recovery of arrears of house and water taxes;

(b) to the suit filed against the defaulting contractor Deonandan Singh of the Bishesharganj vegetable market for the recovery of the accumulated arrears of the contractual money, and

(c) the heavy costs which the Board had to incur and pay to the opposite party in the above two cases namely the Bundi Raj and the Gurudham case.

Conclusions.

363. The Law Department is a neglected department. Nobody seems really to take any interest, which is the cause of Board's failure in almost every important case and of being saddled with heavy costs of the adverse party. Ill-advised matters are equally irresponsibly put into courts, briefs are unmethodically and carelessly prepared and the cases are not diligently or scientifically conducted.

CHAPTER VIII

THE TOWN IMPROVEMENT COMMITTEE

364. A sub-committee of the above name is annually formed by the Board. This committee has not functioned and held no meetings during the last several years. The Chairman is the Hon'ble Raja Sir Moti Chand, K.T., C.I.E., with whom the President of this Committee had an informal talk. The Raja had certain beautiful suggestions which he has embodied in his note which we reproduce. All however is a question of money and we have repeated it at several places that there are more pressing demands on the resources of the Board than many a need which are commendable.

The Town Improvement sub-committee a sinecure.

Note from THE HON'BLE RAJA MOTI CHAND, K.T., C.I.E.

365. "I do not think any other city of such importance both, from historical and religious points of view, was or has been so much ignored and neglected in the matter of sanitary and other improvements as the unfortunate Kashi. To my mind if there was any need anywhere for the creation of an Improvement Trust it was first at Benares, the city principally of lanes and streets. The heavy toll of death, the vast concourse of pilgrims and foreign tourists throughout the year and the peculiar situation of the town on the banks of the river should have, of all other causes, awakened the authorities and the local municipal administration to the needs of the town. I may be permitted to add that it is one of the chief duties of the State and the Board to provide facilities and amenities from the sanitary and civic points of view for its citizens. But it is a pity that nothing worth the name has been done in this direction. The unique position of Benares demands greater sympathy from Government and it would not be too much to say that the deplorable apathetic attitude of the Government and the Municipal Board to satisfy the genuine needs of the people, account for the existing condition of the town which is appropriately described as the religious metropolis of India. As an instance it may be quoted that for want of sufficient public latrines and urinals, the streets and lanes remain very offensive and though it can be called as an ordinary nuisance this, too, has not been seriously considered.

366. The opening out of congested areas is a primary duty of the Municipal Board, but on a reference to the proceedings of the Town Improvement Committee it will appear that notwithstanding the necessity and urgency of the nature of the improvements very little appears

to have been done. It is true that general broadening of lanes in Benares is impossible but it is also true that there is much indifference among the citizens in this respect and at the same time it cannot be denied that if the advantages that would accrue to the residents of the locality were explained to them, they will not only respond to contribute their mite towards any proposed scheme or improvement, but will also influence other people to offer monetary assistance in furtherance of the object. In *pakka* mohals, uninhabited dilapidated houses are occasionally met with and if they are acquired and kept open, they will immensely improve the adjacent houses by giving them more light and air and as I have said the inhabitants will themselves willingly contribute to such acquisitions, but to make it effective it will be desirable to make such contributions obligatory under the rules that will have to be framed.

367. The other important matter requiring attention is to provide as many decent and direct approaches to the river as may be possible. For instance a road from the southern end of the Vizianagram Palace to Shivala ghat, and another from Machhodari Park to Trilochan ghat. Similarly other roads connecting important centres, as for instance, one from the Maidagin Godowlia Road to Chetganj Road near Victoria Park via Bans ka Phatak and Harha Sarai will considerably improve the situation of the localities and form connecting links to important centres in the town.

368. Two schemes prepared by the Municipal Board were submitted to the Board of Communications, but they do not appear to have found favour with the authorities. It may be mentioned here that the scheme of land road connecting the Hindu University was prepared at the instance of the Hon'ble the Minister for Local Self-Government. The other two schemes are the Gauriganj and Daranagar Alaipur (B. & N.-W. City Railway Station) roads.

369. The old nawabi drains in Benares are now becoming a source of not only trouble, but danger to the houses situated on either side. Some of the buildings are huge constructions and in the interest of public safety it is necessary that early action be taken to provide modern type drains and sewers. This scheme would certainly cost very large capital outlay and without the help of Government it is impossible to make any headway in the matter. In the interest of public health specially that of the pilgrims it would not be too much to suggest that the entire income from the visitors' tax should be earmarked for the furtherance of the drainage scheme which will result in the highly cherished desire of stopping the pollution of the Ganges' water.

370. Congested as it is, Benares, of all the cities in the United Provinces, needs the development of more than one town-planning schemes. The changed method of living requires adaptation of modern hygienic system of building houses on new model lines and unless an Improvement Trust is formed this cannot be accomplished.

371. To make a modest beginning I would propose that the Government be pleased to accord such authority under the law as may be considered necessary to the Kashi Tirath Sudhar Trust which is a registered institution having its objects identical with those of the Town Improvement Trust created in other important cities of these provinces to enable it to function the duties and exercise the powers vested by Government in the Town Improvement Trust at other places."

With reference to the above suggestion of the Hon'ble Raja Moti Chand, M.T., C.I.E., one member suggested that if a recommendation of the kind should at all be made it should be for an Improvement Trust for Benares out and out instead of for giving to the Kashi Tirath Sudhar Trust the powers of a Town Improvement Trust. The learned member gives the following as his reason: "We all know that for all intents and purposes, the Kashi Tirath Sudhar Trust, as its very name signifies, is a communal institution. Without in any way imputing any motives to the members of that Trust it can safely be promised that the investment of the powers, which can bring about a movement of population, would unnecessarily alarm a considerable section of the Benares population and would be highly inopportune after the riots of February, 1931."

The opinion of the other member who is the Chairman of the Lucknow Improvement Trust on the other hand is that "it is difficult to suggest whether Improvement should be established in Benares. Benares is a very compact city, full of expensive buildings. It is difficult to carry on Improvement Trust activities in a place of that kind. Even in Lucknow the Improvement Trust has not dared to touch that part of Lucknow situated on both sides of Chowk. The cost of acquisition would be so great that there will be absolutely no chance of balancing the budget. It may be possible to discover some areas and encourage the building of modern and healthy houses and thus encourage the people from the city to live outside. I am not sufficiently and intimately acquainted with Benares but my impression is that unlike Lucknow there are few parts of the city which can be acquired and improved on business lines."

The President finds the latter based on practical and sounder considerations than the former and accordingly agrees with it. In the result paragraph 371 which is not the President's but is a verbatim reproduction of the Hon'ble Raja Sir Moti Chand's suggestion, is left as it is for what it is worth.

CHAPTER IX

THE ESTABLISHMENT AND RETRENCHMENT

Progressive increase in costs of establishment.

372. The Board's expenditure on staff has for long been the subject of unfavourable criticism. It has during the five years of our review spent under Head I—General administration (office establishment, inspection, honorary magistrates' establishment, etc.) Rs.2,52,955. We do not think the ratio of the above to the income of the Board is particularly objectionable, but what is objectionable is that this money has been spent on the maintenance of a staff which is neither competent nor honest and is mostly unqualified. To quote Mr. Bennett's verdict ten years before "most of the staff are now on an incremental scale of pay and purely establishment charges must, therefore, increase unless there is a general reduction in the number of posts and for this there seems little scope though some reduction here and there is possible." In these circumstances any retrenchment which may or is likely to impair the efficiency of administration or to affect materially the welfare of the public will be of doubtful utility.

The staff.

We have given already lists of both the indoor as well as the outdoor staff of the Public Works and the Public Health Departments with their emoluments. We give below the same of the rest of the office :

List of staff

General Department. I—Permanent.		Rs. a. p.	
1. Executive Officer	.. ..	475 0 0	(from 1st August, 1928, Rs.500.)
Conveyance allowance	.. ..	50 0 0	(from 1st December, 1926, Rs.100. Grade Rs.500—20—700.)
2. Secretary	.. ..	300 0 0	
3. Assistant Secretary	.. ..	165 0 0	Grade Rs.150—5—200.
Conveyance allowance	.. ..	30 0 0	
4. Head Accountant	.. ..	125 0 0	.. .. 100—2½—125.
5. Assistant Accountant	.. ..	52 0 0	.. .. 50—1—60.
6. 2nd Assistant Accountant	.. ..	42 0 0	.. .. 40—1—50.
7. 3rd Ditto	.. ..	32 0 0	.. .. 30—1—40.
8. One Clerk Accountant	.. ..	32 0 0	.. .. 30—1—40.
9. One Typist	.. ..	35 0 0	.. .. 30—1—40.
10. Ditto	.. ..	32 0 0	.. .. 30—1—40.
11. Record keeper	.. ..	67 8 0	.. .. 65—2½—80.
12. Assistant Record keeper	.. ..	27 0 0	.. .. 25—1—35.
13. Despatcher	.. ..	27 0 0	.. .. 25—1—35.
14. Weeder	.. ..	35 0 0	.. .. 25—2—35.
15. Committee Clerk	.. ..	45 0 0	
16. Assistant Clerk	.. ..	35 0 0	
17. Translator	.. ..	25 0 0	
18. Treasurer	.. ..	60 0 0	
19. Form keeper	.. ..	33 0 0	Grade Rs.25—1—35.
20. Rent Clerk	.. ..	34 0 0	.. .. 30—1—40.
21. Assistant Clerk	.. ..	31 0 0	.. .. 25—1—35.

		Rs.	a.	p.	
22.	Rent Collector	22	0	0	Grade Rs.20—1—35.
	Conveyance allowance	5	0	0	
23.	Rent Collector	31	0	0	„ „ 20—1—35.
	Conveyance allowance	3	0	0	
24.	Two peons	10	0	0	each.
25.	Licence Inspector	45	0	0	Grade Rs.35—1—45.
	Conveyance allowance	2	0	0	
26.	Licence Inspector	36	0	0	„ „ 35—1—45.
	Conveyance allowance	5	0	0	
27.	Licence Inspector	30	0	0	„ „ 30—1—40.
	Conveyance allowance	5	0	0	
28.	Licence Inspector	30	0	0	„ „ 30—1—40.
	Conveyance allowance	5	0	0	
29.	Licence Clerk	35	0	0	„ „ 25—1—35.
30.	Ditto	20	0	0	„ „ 20—1—30.
31.	Three Supervisors	15	0	0	„ each; Since abolished and replaced by one peon at Rs. 12 and five peons at Rs.11 each.
32.	Eight Supervisors	10	0	0	each.
33.	Peshkar	80	0	0	
34.	Vernacular Record Keeper	38	0	0	Grade Rs.30—1—40.
35.	Copyist	30	0	0	„ „ 25—1—35.
36.	Vernacular Weeder	28	0	0	„ „ 25—2—35.
37.	Ahlmad	28	0	0	„ „ 25—1—35.
38.	Ditto	25	0	0	„ „ 25—1—35.
39.	Di.to	22	0	0	„ „ 20—1—30.
40.	Ditto	21	0	0	„ „ 20—1—30.
41.	Two paid apprentices	20	0	0	each.
42.	Record Lifter	10	0	0	
43.	Fatrash	10	0	0	
44.	Daftari	10	8	0	
45.	Town Hall bearer	10	3	0	
46.	Chaukidar	10	0	0	
47.	Treasury Cooli	10	0	0	
48.	Water man	7	0	0	
49.	Seventeen peons	10	0	0	each.
50.	Chairman's Peshi Clerk	25	0	0	
51.	Sarbarahkar	70	0	0	
	Conveyance allowance	20	0	0	
52.	Peon	10	0	0	
53.	Four beldars	10	0	0	each.
53a.	Assistant Sarbarahkar .. ..	..	..	..	Grade Rs.30—2—40 vaca (Since reduced to Rs.25).
54.	P. W. S. I.	70	0	0	
55.	Two P. H. S. I.	32	0	0	each. Grade Re.30—1—35.
56.	P. W. S. I.	31	0	0	„ „ 25—1—35.
57.	Ditto	26	0	0	„ „ 25—1—35.
58.	Ditto	24	0	0	„ „ 20—1—30.
59.	Two P. W. S. I.'s	20	0	0	each. „ „ 15—1—20.
60.	Three C. A. to P. W. S. I. Contingencies	3	0	0	„
		0	8	0	„
61.	Twelve peons	10	0	0	„
62.	Clock repairer	20	0	0	
63.	Rent of Telephone (Municipal office)	175	0	0	per annum. (Enhanced rate at Rs.200.)
64.	Ditto to E. O.'s bungalow	200	0	0	per annum. (From 1st December, 1927.)
65.	Rent and Record Officer	150	0	0	
66.	Assistant to Rent and Record Officer	25	0	0	

		Rs. a. p.				
Tax Department. II.—Perma- nent.	67. Tax Superintendent	115	0	0	Grade Rs.100—5—150.	
	68. Tax Accountant	58	0	0	.. ..	55—1—65.
	69. Assistant Accountant	38	0	0	.. ..	35—1—45.
	70. Cr. Clerk	46	0	0	.. ..	45—1—55.
	71. Two circle clerks	30	0	0	.. ..	25—1—35 each.
	72. Three clerks	29	0	0	.. ..	25—1—35 ..
	73. Four do.	28	0	0	.. ..	25—1—35 ..
	74. Two do.	28	0	0	.. ..	25—1—35 ..
	75. One clerk	25	0	0	.. ..	25—1—35.
	76. One do.	26	0	0	.. ..	25—1—35.
	77. One do.	27	0	0	.. ..	25—1—35.
	78. One paid apprentice	20	0	0	.. ..
	79. One Vernacular Ahlmad	30	0	0	.. ..	25—1—35.
	80. Ditto	25	0	0	.. ..	20—1—30.
	81. Ditto	20	0	0	.. ..	20—1—30.
	82. One Bill Collector	25	0	0	.. ..	23—1—35.
	83. Two Bill Collectors	35	0	0	.. ..	25—1—35 each.
	84. Ditto	31	0	0	.. ..	25—1—35 ..
	85. One Bill Collector	29	0	0	.. ..	25—1—35.
	86. Two Bill Collectors	20	0	0	.. ..	25—1—35 each.
	87. Five Bill Collectors	25	0	0	.. ..	25—1—35 ..
	88. Ditto	22	0	0	.. ..	25—1—35 ..
	89. Three office peons	10	0	0	each.	
	90. Eighteen B. C.'s peons.. ..	10	0	0	.. ..
	91. C. A. to B. C.'s	5	0	0	.. ..
92. Two beldars	12	0	0	.. ..	
93. One Mistry	20	0	0	.. ..	
94. Daftari	1	0	0	.. ..	
Octroi Department. III.—Perma- nent.	95. Octroi Superintendent	215	0	0	Grade Rs.175—10—225	
	Conveyance allowance	30	0	0	.. ..
	96. Deputy Octroi Superintendent	90	0	0	.. ..	70—5—100.
	97. One Inspector	65	0	0	.. ..	50—5—75.
	Conveyance allowance	5	0	0	.. ..
	98. One Inspector	60	0	0	.. ..	50—5—75.
	Conveyance allowance	5	0	0	.. ..
	99. Railway Receipt Clerk	30	0	0	.. ..	30—2½—40.
	Conveyance allowance	5	0	0	.. ..
	100. Railway Receipt Clerk.. ..	37	8	0	.. ..	30—2½—40.
	Conveyance allowance	5	0	0	.. ..
	101. Railway Receipt Clerk.. ..	32	8	0	.. ..	30—2½—40.
	Conveyance allowance	5	0	0	.. ..
	102. Verification Clerk	42	8	0	.. ..	40—2½—50.
	103. Invoice Clerk	35	0	0	.. ..	25—1—35.
	104. Record Keeper	37	8	0	.. ..	25—2½—40.
	105. Jinswar Clerk	36	0	0	.. ..	30—1—40.
	106. General Clerk	31	0	0	.. ..	25—1—35.
	107. Head Clerk	32	8	0	.. ..	30—2½—40.
	108. Refund Clerk	35	0	0	.. ..	25—1—35.
	109. Three Muharrirs	35	0	0	.. ..	20—2½—40.
	110. Eight do.	30	0	0	.. ..	20—2½—40 each.
	111. Nineteen do.	27	8	0	.. ..	20—2½—40. "
	112. Three do.	25	0	0	.. ..	20—2½—40. "
	113. One Muharrir	22	8	0	.. ..	20—2½—40.
114. Three Muharrirs	20	0	0	.. ..	20—2½—40 each.	
115. Two paid apprentices	15	0	0	each.		
116. One Jamadar	12	0	0	.. ..	
117. Do. Orderly	10	0	0	.. ..	
118. Daftari	10	0	0	.. ..	
119. Seventy-six peons	10	0	0	each.		
120. Contingencies to Octroi Muharrirs	2	0	0	.. ..	
121. Contingencies to Treasurer	0	2	0	.. ..	
122. Contingencies to Daftari	0	14	0	.. ..	
123. Record Lifter	10	0	0	.. ..	
124. Scavenging tax for three Octroi barriers within Cantonment limit.	0	8	0	each per mensm.		

373. We are of opinion that as far as possible the offices should be centralized instead of continuing the sort of departmental autonomy which exists at present. For instance the accounts, copying, bills, cash and treasury disbursement of money and keeping of the records can be easily centralized and brought under the control of the Head Office. The two apparent advantages of centralization are (1) greater facility of general supervision and (2) prevention of leakage of time. For example when a hand in charge of a particular work has no work to do during the rest of the day, he may be asked to assist another to relieve the latter of the congestion of work he has to cope with. We believe, if worked out carefully the system is bound to bring in economy.

Efficiency
measures.
(a) Centrali-
zations.

In case of centralization officers such as the Municipal Engineer and the Medical Officer of Health should have only a limited personal staff consisting of (1) a combined clerk and peshkar and one typist knowing shorthand. The Municipal Engineer should further have his staff of draftsmen, tracers and estimators working with him. Where necessary whether in the central office or in the personal staff of officers provision may be made for necessary additional requirements, temporary or permanent.

374. We must next touch upon the subject of recruitment which at present is utterly lacking in system. A perusal of the list of the office hands will show that except in cases where certain statutory or prescribed qualifications are necessary the rest are mostly unqualified. The practice which for the most part now prevails is that the appointments go by the members' recommendation. We have seen that these gentlemen are interested in pushing their relations or nominees on grounds other than efficiency. One of them is return for obligations for services rendered at the time of election. We append below a list showing the relationship of certain office hands with certain members :

Manner of
recruitment

Name of employee	Name of member to whom related	Date of appointment	Pay
			Rs.
*Musammat Soghra Begam	Mirza Bedar Bakht ..	2nd January, 1931.	15 per mensem.
M. Wahiduddin Khan ..	Ditto ..	14th November, 1900.	43 ..
Munshi Gauri Shanker Prasad.	Munshi Jayanti Prasad	1st December, 1922.	66 ..
M. Abdul Gafoor ..	Mirza Rahmatullah ..	15th July, 1901	35 ..

*Lady teacher. The house in which the school is located also belongs to her. The rent is paid to one of her relations.

Name of employee	Name of member to whom related	Date of appointment	Pay
			Rs. Permensem.
Pandit Jagannath Chaube	Pandit Kamlaker Chaube.	1st June, 1918	40 "
Pandit Chandradeo Chaube	Ditto ..	1st December, 1931.	15 "
Pandit Ramanand Chaube	Ditto ..	26th August, 1930.	25 "
Munshi Muneshwar Lal ..	Munshi Vishwanath Prasad Srivastava.	22nd May, 1894	40 "
Munshi Arjun Lal ..	Ditto ..	1st January, 1928.	20 "
Munshi Baijnath Prasad ..	Ditto ..	1st January, 1921.	36 "
Munshi Chandrika Prasad	Ditto ..	1st March, 1928	75 "
Munshi Ram Prasad ..	Ditto ..	1st December, 1927.	39 "
Munshi Kashi Nath ..	Ditto ..	8th December, 1921.	35 "
Munshi Lalita Prasad ..	Ditto ..	27th August, 1923.	68 "
Babu Pulin Behari Sen Roy.	Babu Lalit Behari Sen Roy, Rai Bahadur.	15th February, 1914.	200 " plus P. A. Rs.30.

375. In our opinion the practice of appointing relations of members should be discouraged as far as possible. With a relation or nominee in the staff whose obligations are yet to be repaid the position of the member in office becomes one of peculiar embarrassment. He cannot adequately deal with the negligent or the guilty. Counting upon his support the latter is bold and insubordinate to his immediate superior. Lack of discipline follows and the work suffers.

Reservation for minority interests.

376. Recruitment must be upon the basis of qualification strictly and the only modifications allowable are considerations of minority and communal reservations.

(c) Standardization of qualification.

377. The Board should after the fullest deliberation standardize the qualification required for each different class of post where these are not fixed already by any statutory provision or rule.

378. It strikes us that it would have been well if all the Boards in (d) Standard of pay. the province could agree upon a scale of pay so as to standardize the prospects of the clerical branch of the Municipal service. We are not in a position to fix anything like standard of pay for the different classes of hands which are commonly employed. All that we are in possession of is the scale of pay of the clerks and the Head Clerks in the Municipality of Allahabad appended below which appears to us to be fairly reasonable.

	Rs.
Clerks, III grade	20—2—30
" II " 	30—3—45
" I " 	45—3—60
Head Clerks, II grade	60—4—80
" " I " 	80—5—120

379. No copyist should be entertained who does not know type-writing. Preference should be given to those who know shorthand in addition. Copyists.

380. Sufficient and reliable security should be insisted upon in the case of appointment of cashiers, accountants, and nazirs who have to deal directly or indirectly with money and property and keep correct account of them. Cashiers, nazirs, accountants.

381. We suggest the Board's maintaining waiting lists of candidates for each kind of post and appointing apprentices out of the list. Temporary or casual vacancies should be filled up from the apprentices generally in the order of seniority of apprenticeship and only in cases of special merit upon the immediate superior's recommendation. The same principle should be followed in making selection for permanent vacancies from the apprentices or the acting hands. After a man is once appointed permanently the minority, communal and every other consideration must cease and promotions should be given on merit and considerations of uniform good record only. Waiting lists.

382. We cannot too strongly condemn the system of appointments on maximum salary or of giving advance promotion cases of which have come to our notice. As the services have been put on the incremental scale of pay nothing like these should have place in the code of municipal service any more. Appointments on maximum salary and advance promotion.

383. An officer or a head of the department should be, for a short time at least, at his place punctually at the hour of attendance. The office hands should on their arrival write the exact time of their arrival in a register to be kept on the officer's table for the purpose. In case of the unavoidable absence of the officer he must delegate this duty to a brother officer. Punctuality of attendance.

Complaints
by members
of the public.

384. Members of the general public often interrupt the busy officer by making complaints against a subordinate or an office hand. To check this sort of intrusion a general notice should be placed on the notice board that such complaints should be made only in writing bearing a court-fee stamp of annas eight. On a receipt of these applications the Executive Officer or any responsible officer to whom the duty may be delegated should forthwith take office report and make any inquiries found necessary. He should communicate the result to the applicant who, or the office hand, will bear the cost of the application according as it was false or frivolous or correct. In the latter case the sum of eight annas should be refunded to the applicant and deducted from the official's next pay by the disbursing officer.

Inspection of
offices.

385. The Chairman of the Board and the Executive Officer are under the rules approved by the Board (*see* paragraph 73 *ante*) required to inspect the office once every quarter. The evidence before us is that the Board has no inspection book and neither the Chairman nor the Executive Officer has ever held a single inspection of office. We will say not only that they should do so from now but also that the Chairman of each sub-committee and each head of the department, namely the Municipal Engineer, the Medical Officer of Health and the Superintendent of Octroi should keep separate inspection books and inspect their offices at least every quarter for which no fixed date should come to be adopted. Inspections should be held ordinarily without previous notice. There should be no fixed set of questions for answer at the time of inspection but it must be on as varied lines each time as possible and should always be as searching and thorough as possible. The inspection books containing the notes of inspection should be submitted to the Chairman of the Board early who will scrutinize them, pass orders and warn or punish the delinquents as necessary. Adverse remarks or the punishments should be noted in the official's service book as well as the character roll. Too many remarks of disapprobation of work or punishment might lead in the first instance to degradation and next to removal from municipal service. Insubordination or a single breach of discipline, if grave, should be sufficient for dismissal. A hand discovered unfit for the post he holds may be, if honest, reduced to the next lower grade. If found wanting even in the lighter charge he may be removed from service.

Maintenance
of discipline
and
punishments.

386. One is apt to find to his horror that cases of such gross insubordination and insolence are possible as is illustrated by the following incident which actually happened. The Octroi Superintendent, Mr. T. P. Sharma, the only other officer after Mr. Dastoor who is well spoken of by everybody, went on 7th February, 1931, to the Sheopur barrier to inspect the rawanna book and other registers. The octroi muharrir,

Hari Shanker Upadhaya, was making some entries in the book of rawannas. Upon Mr. Sharma demanding it for inspection the muharir assaulted him and his peon Rambaran helped him in the act. The other peon, Ram Nageshar, did not move upon the pretext that he had fever. Two school boys who were passing that way at that time helped Mr. Sharma out. The matter was inquired into by the Executive Officer who on an examination of the rawanna book came to the conclusion that certain figures in it were actually altered. The men were dismissed which was very inadequate punishment in our opinion.

The case of Sajad Husain, vaccinator (*vide* example 3 under paragraph 288 *ante*) is an instance in which members are apt by their intervention to put a premium upon insubordination. We need not repeat the facts which are given in the paragraph referred to above but must criticize the action of M. Naziruddin Ahmad member who had no business to write to the Chairman that the order of the Medical Officer of Health dismissing the man was irregular and contrary to the rules. M. Naziruddin Ahmad ought to have thought how prejudicially was his action going to affect the maintenance of discipline amongst the staff.

The rule is "punish few but when punish, give deterrent punishments." This rule is not observed in this Board. Cases of embezzlement have been given already (*see* paragraph 106 *ante*). In all these cases embezzlements were found but the punishments awarded were, in the case of culprits who were temporary hands, removal and in the cases of permanent men transfer to some other department on posts in some of which there was possibly a larger scope for them to continue their corrupt practices. A perusal of the facts of some of the cases referred to above will scarcely leave any doubt that nothing short of a criminal prosecution was the right course.

Abolition, Creation and Retrenchment of Posts.

387. The Board has not filled the vacancy in the post of Assistant Secretary for more than two years now. It is of opinion that this post is superfluous. We are agreed that the Board is right and the post should be permanently abolished. Assistant Secretary.

388. As to the post of the Executive Officer and the Secretary, the President of the Committee of Inquiry is in agreement with the scheme of Mr. Bishwanath Sahu alias Jhingan Sahu member and a witness that in view both of the insufficiency of work as well as the financial stringency, the Benares Board ought to content itself with only one of the two officers, namely the Executive Officer or the Secretary, and in the result of this it is the post of the Secretary which should be abolished (*vide* paragraph 395 *post*). The President thinks that in a first class The Executive Officer and the Secretary.

municipality like Benares an Executive Officer is more suitable than a Secretary. Quite apart from the consideration of economy, which is an important point in itself, the President is against the retention of the post of the Secretary for the following very important reason which has been stated already elsewhere. Putting that reason quite impersonally, whenever there are two officers in rank so close to each other as the Secretary and the Executive Officer, a clear division of duty becomes difficult and the man next in rank is tempted to look forward to a chance of securing the higher post. The probabilities of friction increase and of intrigues grow stronger in an atmosphere that usually prevails in non-official bodies such as the Municipal Board. It appears that the staff of the Benares Board has by no means proved an exception to the serious drawbacks pointed out above. In fact half of the difficulties in this municipality may be attributed to this evil which, as has been seen already (*vide* paragraphs 50 and 51 *ante*) reflects itself quite prominently in the internal politics of the parties in the Board. With this kind of friction between the officers, and intrigues in which the members also get involved, the wheels of administration get clogged, intrigue and unsalutary influences follow and the entire machinery begins to creak at almost every joint. The President is accordingly for the abolition of the post of Secretary and the retention of that of the Executive Officer.

389. Both the members are, however, for the retention of the post of Secretary in addition to that of the Executive Officer. We would reproduce the reasons given by one and agreed to generally by the other.

“The proposed abolition would not bring about any financial relief to the Board, inasmuch as in paragraph 390, the creation of the post of a General Superintendent [as to this *see* the President’s note (a) below] who will discharge all the duties of the Secretary and some of the duties of the Executive Officer [as to the duties *see* the President’s note (b) below] has been recommended. It follows that the proposal abolition is merely nominal and not real, and fails to serve the purpose of the financial relief in the name whereof the abolition has been proposed.

2. The so-called very important reason for the non-retention of the post of Secretary in the words of the learned President is that ‘where there are two officers in rank so close to each other as the Secretary and the Executive Officer, a clear division of duty becomes difficult and the man next in rank is tempted to look forward to a chance for securing the prize post. The probabilities of friction increase and of intrigue grow stronger in an atmosphere that usually prevails in non-official bodies such as the Municipal Board.’ I have given my anxious thoughts to this argument and the more did I attempt to be convinced thereby the more

it becomes difficult for me to attach any importance to it. In connexion with this proposal what we have to keep in mind is that an Executive Officer is a human being and he stands occasionally in need of relief. If there is any force in the above quoted reason for the abolition of the post of the Secretary, the same will hold good in the case of any other officer—change the nomenclature as you will—who has to relieve the Executive Officer [in this connexion *see* the President's note (c) below]. If we carry the proposition advanced in aforesaid quotation to its logical result, we will launch ourselves in an absurdity inasmuch as we will have to subscribe to the proposition that the Executive Officer should have none to be the next in rank to him in the municipal service. The man next in rank will yield to the temptation of impatiently looking forward to a chance of securing the prize post [*see* the President's note (d) below]. Further if we look to the duties of the General Superintendent as suggested in paragraph 390, we find that in effect and for all practical purposes the General Superintendent will be the *de facto* Assistant or the Deputy Executive Officer [*see* President's note (e)]. The probabilities of friction and intrigue would develop to alarming limits by creating the post of the General Superintendent, than they will be by retaining the post of the Secretary. The former will bring them nearer home. I can, therefore, say that both the reasons advanced for the abolition of the Secretary's post have failed to stand a moment's analysis. I am, therefore, definitely of opinion that the post of the Secretary which has been provided for in the Act should be allowed to continue.

I must not, however, be understood to mean that by retaining the post of the Secretary, I do in any way advocate the retention of the present incumbent thereof. Mr. Abul Khair may stay or may go, the post of the Secretary must continue. I know that a section of the opinion at Benares does not like the presence of Mr. Khair in office, and there is some evidence—though not much [on this point *see* the President's note (f) below] which connects Mr. Khair with the party strife in the Benares Board. We have believed this evidence, still I do not consider it fair to put a proposal that may be construed as a device to do away with Mr. Khair's services. On the contrary I propose to give him an opportunity to explain himself and if he fails to give a satisfactory explanation I would recommend that he should be told straight off that his services are no longer required. For the reasons just given I would delete paragraphs 388 and 390 from the report."

Notes.—(a) Attention is drawn to the scale of pay as suggested in paragraph 390, viz. Rs.100—5—125, Rs.125—5—150, a saving of Rs.1,800 per annum.

(b) The remark that the proposed Office Superintendent will discharge all the duties of the Secretary and some of the duties of the Executive Officer is apparently based on some misconception. Section 66 of the Act, which deals with the appointment of Secretaries says "Every board of a municipality where there is no Executive Officer, shall

by special resolution appoint one or more secretaries." It would seem, by implication, that in the Boards where there is no Executive Officer, the duties of the Executive Officer, which are prescribed by law (section 60) must be performed by the Secretary, no delegation of any of such duties is suggested or contemplated to the proposed Office Superintendent—all that is suggested is to give him "*the desk work of the Executive Officer of the ordinary routine.*"

(c) Those who have the experience of having under them officers called, General Superintendents, Office Superintendents, or Munsarims, will be able to realize readily the difference between the positions of these office hands and the Secretaries. It will be not difficult for them to see at once the want of force in the argument that like the Secretary, the Office Superintendent might also aspire to be the Executive Officer one day. The reason of the difference in the positions of the two is that whilst according to section 66, a Secretary, on being appointed occupies by implication the place and discharges the duties of an Executive Officer, an Office Superintendent is no more than a mere clerk and knows that he is not more or less than an office hand of that class. How many head clerks in the Municipal Boards, for instance, have ever aspired to be the Secretary. And yet every municipality has a number of them.

(d) The same as (c).

(e) Same as (b).

(f) The evidence is overwhelming (Chapter II). According to the learned members the evidence has been believed by them. The great fact against the present incumbent Mr. Khair is, that he was dismissed by Khan Bahadur M. Maqbul Alam, the then Chairman, and Dr. Bhagwan Dass, who appointed him again, did so for his avowed political faith, namely Swarajism, which Dr. Bhagwan Dass should never have been (*vide* paragraph 40 *ante*).

390. The very difficult question which now arises is whether the present Secretary Mr. Khair on being thrown out of employment, upon the abolition of the post of Secretary, should or should not be offered the post of the Executive Officer about whom we are agreed that he should be retired early. Our answer is in the negative. First of all we would not depart from the policy laid down by Mr. Bennett in his report, of the desirability of importing an Executive Officer from outside instead of finding one by promotion from within which the above will virtually be; and secondly we do not consider Mr. Khair personally and as a hand fit for the post. We have found that he is the centre of all cliques practically which exists in the office and has hardly shown any special capability to make an Executive Officer.

If the suggestion of the abolition of both the posts of Secretary and Assistant Secretary finds favour the question of the creation of a post of General or office Superintendent at one-third the present pay of the Secretary (Rs.300) rising to half of it by suitable annual increments (Rs.100—5—125, Rs.125—5—150) may be considered to relieve the Executive Officer of the desk work of ordinary routine and thereby to enable him to devote more time to his administrative and outdoor works. The charge of the office of Executive Officer during his temporary absences may be held by one of the officers, namely the Medical Officer of Health, the Municipal Engineer or the Superintendent of Octroi and not the Office Superintendent.

391. As to the present Executive Officer the evidence is almost unanimous that he is weak and has proved a failure. One member has made certain very scathing remarks about the causes of failure of the Board's administration during this officer's regime. Two do not subscribe to all that has been said but to some they do. It would seem that Mr. Mehta began well but has either deteriorated or has been, like the Chairman, reduced to impotence due to personal intrigue and the general stagnation from which the Board of late suffered. His failure might also be due to his advancing age. He seems to have displeased everybody in his endeavour to please all. He has received a shock in the untimely demise of his grown up son only recently and we understand that he intends to retire from active life as soon as he attains the age of sixty, next October. We recommend that he be retired in October and might, if necessary, be given a hint to that effect at once.

392. There is a consensus of opinion that till matters are set right the Government should be asked to lend the services of a member of the Provincial Civil Service, Executive Branch to fill the post of the Executive Officer. In conformity with this general wish of the public we recommend that upon the retirement of Rai Bahadur Pandit Jagannath Prasad Mehta, in October next, a carefully chosen Deputy Collector of at least ten years' standing may be appointed to act as the Executive Officer of this Board.

One of us is of opinion that it should be provided by a rule that the Executive Officer of the Benares Municipal Board should be imported from the Provincial Service and shall be on deputation for a fixed period (each). The learned member adds: "I am confident that this arrangement will give the Executive Officer that independence of action which is so essential for the healthy administration of the Municipal Administration. This arrangement will surely cut at the root of all the intrigues." The other member is of opinion that it will be better to have an official Executive Officer for a fixed period, say five or ten years. The President thinks that the importation of a Provincial Service Officer, after the period of supersession, to be proposed if any, can depend only upon the will of the Board; for according to the wordings of section 57, it is the Board, who may appoint an Executive Officer. There is no provision in the law by which the discretion of the Board can be circumscribed in favour of a particular individual or class of individuals.

393. The Rent and the Record Officer, Chandrika Prasad, should be retired, if indeed, his post is not to be abolished by adding his collection work to the Tax Superintendent and his duties as a Record Officer to the Record Keeper. The man is incompetent. His collection

work is hopelessly in arrears. We found him totally ignorant of the affairs of his department. He failed to suggest any reason in his oral examination as to why his department was so down. He is the relation of a member, the present Junior Vice-Chairman. He is 59 according to his own statement but looks more. He must now go.

394. One word on the lack of harmony between the superior officers of the Board. Of the various departments it is the Engineering, the Public Health and the Head Office, i.e. (the Executive Officer) with which the general public comes into close contact; and yet these lack in harmony of relation with one another. As servants of a common master the heads of these departments should realize that if either due to lack of co-operation amongst them or to slackness or incompetence on their part the work is inefficiently done, public dissatisfaction is bound to become very acute.

General office
retrench-
ment.

395. We are cognizant of our shortcomings which is bound to handicap us in assessing correctly the local needs to venture anything like a detailed scheme of retrenchment in the lower staff. We will, therefore, content ourselves by giving below the two schemes of retrenchment one of which dated the 28th June, 1931, was placed before the Board for its consideration by a member Babu Bishwanath Prasad alias Jhingan Sahu and the other which has now been proposed by the present Finance Committee and is engaging the Board's attention. We agree with many of the recommendations as to retrenchments suggested in them though not necessarily with all. We cannot say more but would choose to leave the matter into the hands of the Board in the hope that under the able guidance of its present Chairman a perfect scheme will be worked out and put into force.

I.—The following retrenchments were proposed by Babu Bishwanath Prasad alias Jhingan Sahu, a member, on 28th June, 1931 :

- (1) One of the two Readers to be reduced;
- (2) Secretary's post to be abolished;
- (3) Road overseers to be removed;
- (4) In the Education Department there should be one Superintendent instead of two;
- (5) In the Water Works there should be either the Superintendent of Water Works or the Electrical Engineer and not both and a further inquiry should be made about reducing other jobs in the Water Works Department;
- (6) There is no necessity of keeping a very highly paid Engineer like the present one in this Board. An Engineer on a salary not more than Rs.300 should be kept;

(7) There should be only one hackney carriage inspector instead of three;

(8) In the Public Health Department the Board should abolish the posts of all the Hakims and Vaidyas as there is no necessity of maintaining these hospitals on behalf of the Board;

(9) There should be only one typist instead of two under the Executive Officer;

(10) In the Octroi Department there is no necessity for a Deputy Superintendent;

(11) In the Engineering Department two sub-overseers should be cut short;

(12) There should be a retrenchment of 20 per cent. in the salaries up to Rs.100 and 40 per cent. above Rs.100.

II.—The following scheme has been recommended by the Finance Committee :

(a) Temporary posts to be continued or added :

(1) *Rent Department*—One Temporary Rent and Record Officer at Rs.75 per mensem to be continued;

(2) *Tax Department*—Four Clerks at Rs.25 each for six months to write out new demand and collection registers to be added.

(b) The following posts to be abolished :

(1) *General Administration*—

1. One assistant record-keeper (English), Rs.34 per mensem.

2. One typist, Rs.34 per mensem.

3. One paid apprentice (Vernacular), Rs.20 per mensem.

4. One Public Works Sub-Inspector, Rs.15 per mensem.

5. One Public Works Sub-Inspector, Rs.20 per mensem.

6. One general ahalmad, Rs.25 per mensem.

7. One clerk (English Office), Rs.25 per mensem.

8. One licence clerk, Rs.30 per mensem.

9. One dak peon, Rs.12 per mensem.

10. One licence peon, Rs.12 per mensem.

11. One peon of watch and ward, Rs.12 per mensem.

12. One peon rent (temporary), Rs.12 per mensem.

(2) *Collection of taxes*—

1. One circle clerk, Rs.25 per mensem.

2. One peon, Rs.12 per mensem.

Rent Temporary—

1. One inspector of collection, Rs.50 per mensem. } Posts
2. One inspector of collection, Rs.35 per mensem. } vacant.

Lighting—

1. One patrol, Rs.20 per mensem.
2. Thirty lamp lighters at Rs.8 per mensem, each, (10 posts of lamp lighters vacant).

(15) Sewerage maintenance—

1. Four masons at Rs.25 per mensem each.
2. Four beldars at Rs.12 per mensem each.
3. Eight coolies at Rs.8 per mensem each.

(16)(a) Conservancy—

1. One ahalmad, Rs.15 per mensem.
2. One carpenter, Rs.20 per mensem.
3. One assistant store-keeper, Rs.30 per mensem.
4. One orderly peon, Rs.12 per mensem.
5. One conservancy jamadar, Rs.15 per mensem.
6. One Pail Department sweeper, Rs.9-8 per mensem.

- (18) Unani and Ayurvedic dispensaries. All to be abolished.
Midwives. Four midwives at Rs.25 per mensem each.

(29) Municipal Engineer—

1. Weeder, Rs.25 per mensem.
2. Two sub-overseers, Rs.50 per mensem each.
3. Two peons, Rs.12 per mensem, each.

(31) Stores—

1. One peon, Rs.12 per mensem.
2. One carpenter, Rs.30 per mensem.
3. One mistri, Rs.50 per mensem.
4. Two khala is, Rs.13 per mensem each. } Posts
vacant.

(13) Water Works—

1. One Electric Engineer (Water Works), Rs.250 per mensem, post vacant.

(a) Permanent posts to be created—

- One tax inspector at Rs.35—2—45 per mensem.
Cycle allowance to Inspector at Rs.5 per mensem.
One peon at Rs.12 per mensem.

A cut in salaries (inclusive of personal allowances or of any increments earned in due course) be made at the rates laid down below.

In cases of persons getting monthly salaries between—

- (a) Rupees 50 and Rs.75, both inclusive, a cut of 5 per cent.
- (b) Rupees 76 and Rs.150, both inclusive, a cut of $7\frac{1}{2}$ per cent.
- (c) Rupees 151 and Rs.200, both inclusive, a cut of 10 per cent.
- (d) Rupees 201 and Rs.400, both inclusive, a cut of 12 per cent.
- (e) Rupees 400 and above, both inclusive, a cut of 15 per cent.

PART IV

CHAPTER X

RECOMMENDATIONS

In the introduction we have classified the recommendations to be made by us as (1) those meant for and addressed to the Board and (2) those intended primarily for the consideration of the Government and adoption on approval or after modification. The former, as seen already, have been stated in the preceding chapters at their proper places. The latter will be dealt with now. Some of the former recommendations will, however, be found re-stated in the present chapter also, namely those in respect of the higher grades of the staff in view of their importance and the consequent necessity of bringing them to the knowledge of Government.

IV.
"To report to Government and to make recommendations."

We now sub-divide our present chapter under three heads, I—Legal, II—Constitutional and, III—Financial:

I—Under the head "Legal" we note our suggestions for certain amendments in the existing law or the addition or alteration, we advocate, to certain rules.

II—We sub-divide the head "Constitutional" further into—

(1) the constitution of the Board, and

(2) changes we have recommended in the superior grades of the servants of the Board.

III—Under the head "Financial" we note the Board's immediate needs and venture to suggest a scheme of financial help to enable it to meet them.

I—Legal

1. We feel bound to reproduce the following remarks from the notes of one of us, now an M. L. A., for the consideration of the Government and if deemed expedient to take legislative action:—"Throughout the inquiry we have felt that the public of Benares is not learning how to put its house in order. On the other hand there is ample evidence of rapid and continuous deterioration in the standard of administration. There can be no moral justification for permitting continuance of this deplorable state of affairs. Municipalities are one of the transferred subjects and it is likely that Provincial Autonomy will soon be granted and it is for the Legislature of these Provinces to eradicate corruption. The great defect of the Act (the United Provinces Municipalities Act, 1916) is that it has not made ample provision for checking corruption."

2. Section 143 of the United Provinces Municipalities Act provides that objections regarding valuations of houses, building and lands and assessments shall be inquired into and decided by the Board or a committee empowered by delegation in this behalf or an officer of the Government or of the Board to whom, with the permission of the Commissioner, the Board delegates powers in this behalf. The practice in this Board and we believe in many others, is to empower a committee to exercise the Board's powers of revision of assessments made by the special officers, generally an experienced Deputy Collector. What is worse is that the Boards have a ward member or members in the above appellate or revisional panel. The procedure has come in for criticism on grounds of inexperience, partiality and dishonesty of the members. As put by one of the District Officers, Mr. V. N. Mehta, I.C.S., in one of his reviews of the Annual Administration Report of the Board, "The municipal law in this respect is defective. Assessments made by a highly technical officer are subject to appeal before two or three laymen, i.e., Municipal Commissioners, the Board invariably choosing to retain on this appellate panel the ward members. My fears are that the first appeal will result in a large number of reductions and all the trouble taken by the special officer nullified by the work of inexperienced men who will not always be able to resist the temptation of favouring a prospective voter and partisan."

It is recommended that the provision of the law be so altered as to withdraw the Board's authority to delegate its powers to a committee formed of members particularly having ward members on it.

3. According to the existing rules the budgets prepared by the Board must receive the Commissioner's sanction. The budget itself is known as form "A" and rule 2, Chapter IV, Part II of the Municipal Manual framed with reference to section 95 of the United Provinces Municipalities Act provides that the budget form "A" shall be accompanied by a list of all original works (Roads, Buildings, Drainage) in form "B". The footnote appended to form "B" says that in case of petty works they may be lumped together instead of being separately detailed. This shows that in case of larger works each individual work must be specified and detailed. In the case of road repairs rule 71 of the Municipal Account Code insists upon a further list given under that rule. We have shown that none of these is prepared at the proper time in this Board; and we have traced half its difficulties to the omission.

We recommend that a clear rule be framed directing the Commissioners resolutely to refuse sanction to budgets (form "A") when not accompanied by a list form "B" contemplated by the Manual, and in the case of road repairs, renewals, or reconstructions, a further list under rule 71 of the Municipal Account Code.

4. Whether by legislation or framing of an express rule to that effect, whichever expedient, ward member's intrusion in the scrutiny and sanction of building applications should be abolished.

5. Provision should be made for outside control and supervision of all constructions made by the Municipal Engineer in which the Superintending Engineer, Public Health Department will not exercise any. We suggest the Superintending Engineer, Public Works Department, Buildings and Roads Branch in this connexion:

6. In order to remedy the jobbery that has been going on in the disposal of tenders and giving of contracts, whether for materials or works, the District Magistrate or the Commissioner may be empowered under the statute to cancel, if moved, a contract found to have been sanctioned dishonestly or in violation of a rule.

7. The experiment is recommended of encouraging qualified private medical practitioners to report epidemics or infectious outbreaks and deaths as also to undertake inoculation work upon payment of a nominal fee.

8. Looking to the rate of infant mortality in Benares, the introduction of a service of lady visitors on the lines of, and in co-operation with the Lady Chelmsford League is suggested.

9. In case our proposals in paragraph 146A and 146B find favour, framing of suitable by-laws under appropriate sections of the Act, for enforcing a projection and encroachment rent or tax, and a Brahmini Bull tax may be undertaken.

II—Constitutional

1. *The Board*—This is about the most difficult part of the duty we have been called upon to perform. In the result of our criticisms and findings in Chapter I, the Board, the members and their methods of conducting business the question arises whether we should recommend the supersession of the present Board or its continuance.

Before we proceed to answer the question we are bound to make it clear as to whether we are at all vested with any jurisdiction to make a recommendation which is bound to touch and go against the present Board. The sitting Board has come into being after the Government Resolution appointing the Committee. Now the terms of reference are "to inquire into the administration of the Benares Municipal Board." In order to accept the view that by "Benares Municipal Board" the resolution meant the Board which was in office at the time when the resolution was framed, one has to subscribe to the proposition that the two years of the administration of the penultimate Board (1926-7 and

1927-8) were not included within the purview of the inquiry. That is, however, not the case, because the reference expressly gives the period of five years of which the affairs are to be inquired into. Upon a careful consideration, therefore, we have come to the conclusion that any narrow interpretation of the kind was not possible. We hold that the resolution meant the administration and not the elected body.

Our answer to the question then, in the interest of the administration and not in that of the members, is one of supersession of the present Board for the remaining period of its term, under section 30 of the United Provinces Municipalities Act followed by action under section 31(b) by appointing a suitable number of persons, we suggest 9, to carry on the administration of the Board during the period of supersession.

In making the above recommendation we are alive to the risk we are running, knowing as we do, the declared policy of the Government of extending the principles of autonomous administration of the local and the municipal bodies to the people as much as possible; as also that on the previous occasion it has turned down already a similar recommendation made by the then Commissioner of the Division. We have, however, no doubt that if the evils, which have become deeprooted are to be eradicated, the public of Benares educated to a sense of duty and the Board to set its house in order once more, nothing short of the above is calculated to achieve the desired ends. As put by one member in his note, "Our justification for making the recommendation is that though the affairs of the Benares Municipal Board have been in a lurch since some time before 1923, yet the electors of Benares have shown a suicidal indifference to the civic affairs of their town by electing and re-electing the majority of those very members whose shortcomings have been found to a great extent to be responsible for the failure of the administration." The same has been given expression to by the other member as follows: "The Municipal Board of Benares has to be superseded. There is no alternative . . . Its sanitary conditions are terrible, its roads miserable, its finances in a mess and the records of the Board disclose disgusting state of corruption. It is entirely out of the question for the present Board to pull through; nor has the public of Benares any conception of the value of a vote. After passing of the Municipal Act of 1916, it elected a Swarajist Board. It is said that this Board tried to carry on the work with care and honesty. Their chief fault was their refusal to profit by the experience of the past and to introduce innovations which are partly responsible for this confusion. The voter did not send back this Board but another, a very inefficient and corrupt body and he has done nothing to replace it by anything better but has returned the same type of men each time. There is no doubt that the state of corruption

and inefficiency are of common knowledge but the voter either does not seem to care to improve things or he has no conception of how he can do it.

The Government appointed an Inquiry Committee but when we arrived there little interest was shown by the public in our work. It is true that some people who had suffered personal losses filed statements and gave evidence but the public in general, specially the professional and moneyed classes, did very little to help us in our investigation. On the other hand I have reason to believe that quite a large number of people who had knowledge of the state of corruption and could help us with their evidence yielded to the pressure of interested persons and refrained from giving evidence.

A hope was expressed by some witnesses that the present Chairman who is an able and strong man may set things right, but it is to be remembered that his powers are limited and if a large number of members are determined to make personal gain out of their public dealing, it is very doubtful if any person can suppress these activities."

We will recapitulate the facts once more, as proved by the present Senior Vice-Chairman, Mr. Abdul Majid, to explain exactly the situation. It will be remembered that he said that after the passing of the United Provinces Municipalities Act, 1916, and the withdrawal of the official Chairman, there was a tacit understanding between the two communities that the non-official Chairman of the Board would be a Hindu and a Muhammadan alternately; that this rule was adhered to up to the time of election of Dr. Bhagwan Das as the Chairman; that upon the retirement of Dr. Bhagwan Das a deputation of both the communities waited upon Khan Bahadur Shaikh Maqbul Alam to accept office once more; that the witness was representing his community in the deputation and Munshi Mahadeo Prasad the Hindu; that Khan Bahadur Shaikh Maqbul Alam was, after considerable persuasion prevailed upon to give his consent but that before twelve hours had passed the Hindus decided contrary to the mutual understanding and in violation of the unwritten rule to have a Hindu as Chairman and not Khan Bahadur Shaikh Maqbul Alam. The action of the Hindus was bound to offend the Muhammadans generally and Mr. Abdul Majid particularly because, communal considerations apart, if the Hindus thought that Khan Bahadur Shaikh Maqbul Alam was unfit to carry on the duty on grounds of health it was only proper for them to have thought of the next best available Muhammadan, namely Mr. Abdul Majid himself who was representing his community in the deputation. Instead of that they prevailed upon Munshi Mahadeo Prasad who had only the night before waited upon Khan Bahadur Shaikh Maqbul Alam to persuade

him to accept office to declare even against his will his own candidature. The action of the Hindus was as selfish as devoid of grace and what is more important it formed the first instalment of personal offence which was offered to Mr. Abdul Majid. According to Mr. Abdul Majid the Muhammadans on their part did not cease to co-operate with Munshi Mahadeo Prasad in spite of the conduct of his party referred to above. They did not put obstacles in his way or forsake him. Mr. Abdul Majid has then described what happened in the next election of a Chairman. This time there were three candidates namely the ex-Chairman, Rai Bahadur Lalit Behari Sen Roy, the present Chairman, Pandit Iqbal Narain Gurtu and Mr. Abdul Majid himself. Mr. Abdul Majid's evidence is that when Pandit Iqbal Narain Gurtu or his workers discovered that division amongst the Hindus meant success of the Muhammadan candidate Pandit Gurtu gave all his votes to Rai Bahadur Babu Lalit Behari Sen Roy who was elected. It is not now difficult to see what Mr. Abdul Majid's attitude towards the present Chairman Pandit Iqbal Narain Gurtu, must be. And we have it not only from Mr. Abdul Majid himself but upon the authority of several other witnesses that his present party consists of the entire Muhammadan *block* except one or two and several Hindus, the two together forming a majority. Events have taken place since to which we have already referred showing that Mr. Abdul Majid is already astir to main the Pandit of his *ex officio* powers as the Chairman of the Board. Such being the position it is clear to us that ere long Mr. Majid's party, if of no one else, will throw overboard the present Chairman and wreck the present administration. It is, therefore, only proper that the Government should take action which is open to it under the law instead of giving one of the parties the opportunity of wrecking it.

We would like also to refer briefly to the balance of evidences on the point. Forty per cent. of the witnesses who had anything to say on it were for supersession or the strengthening of the hands of the Chairman in such a manner as to enable him to veto, if necessary, the decision of the majority. *Pari passu* with the suggestion as to the supersession of the Board it is wanted that the present Chairman should remain in office as Chairman. We, however, find no provision of law according to which both of these could be possible. Of the remaining 60 per cent. the sitting or the outgone members who form the major portion were for giving the new Board, but with present Chairman, a trial whilst roughly put only 25 per cent. staunch Swarajists were against supersession. The 40 per cent. referred to above include the Hon'ble Raja Sir Moti Chand, K.T., C.I.E., with whom the President had an informal talk on the subject and the voice of the people as it expressed itself in

the columns of the local newspapers the most important of which is a Swarajist organ.

Conditions exist to justify the Government taking action on the recommendation. The mass of evidence has left hardly any doubt that a large section of the members who have been returned to the present Board and the stipendiary officers barring a few honourable exceptions in both have together involved it into its present difficulties. Ever since the going out of office of the Board of Dr. Bhagwan Das the District Officers of Benares, the Commissioners of the Division and the Government have been doing all in their power to call the Board to a sense of duty. It has, however, remained impervious to counsel or criticism and persisted in following its ill-advised policy. Urgent public needs have been neglected and the tax-payers' money wasted.

2. Changes recommended in the superior grades of servants of the Board :

(1) Discharge of—

(i) Mr. J. N. Mitra, the Municipal Engineer (*vide* paragraph 222 *ante*);

(ii) Mr. Rameshwar Sahai Sinha, the Superintendent of Education (paragraph 350, read with paragraph 40 *ante*); and also paragraph 324,

(iii) Mr. Abdul Khair, the Secretary, whose post also is to be abolished (paragraphs 388 and 389 *ante*);

(2) Retirement of—

(i) Rai Bahadur Pandit Jagannath Prasad Mehta, the Executive Officer, on his attaining the age of sixty in October, 1932 (paragraph 391 *ante*);

(3) Discharge or retirement of—

(i) Chandrika Prasad, the Rent and Record Officer (paragraph 393 *ante*);

(4) Transfer of—

(i) Rai Sahib Dr. R. S. Agarwala, the Medical Officer of Health (paragraph 289 *ante*), and

(5) Appointments of—

(i) An Office or General Superintendent to help the Executive Officer of the Board in desk work of ordinary routine (paragraph 390 *ante*);

(ii) A Deputy Collector of at least ten years' standing as Executive Officer (paragraph 392 *ante*).

III—Financial

The two
larger loans.

As a result of our deliberations in the foregoing chapters particularly 2. Finance, 3. Public Works and 4. Water-Works and Drainage, we have arrived at the conclusion that mere currying will not do; and if the Board has to be restored once more to its smooth and healthy condition, its good half of the oats must not also be forgotten. From a statement of loans appendix (F) in the Annual Administration Reports of the Benares Municipality we find that about the close of the last century and within less than a decade, the Benares Municipal Board had to take two loans, over 29½ lakhs in the aggregate at 4 per cent. interest from the Government for water-works and drainage. The loans were repayable in sixty years, and the annual equated instalment, which the then official Board agreed to pay, amounted to nearly Rs.1,18,000. The total payments up to 1930-31 come to nearly Rs.45,33,000, but the Board has only been able to reduce the principal by nearly Rs.10,32,000 having still to pay for the balance of the principal amount Rs.19,14,000. Roughly speaking the Board has been able only to clear off one-third of its loans and to clear the remaining two-thirds it will have still to pay nearly Rs.32,26,000 or over Rs.2¼ lakhs more than the total sum borrowed. Out of the two abovementioned loans the larger one will be cleared off in 1964 or thirty-two years hence and the smaller in 1955 or twenty-three years hence.

The smaller
ones.

Besides these two long-termed big loans the Board also took smaller loans repayable in twenty years. It has just been able to pay off two of them aggregating to Rs.2,27,665 which it had to take for fixing up new pumping engines. The Board has, however, yet to pay the principal amount of nearly Rs.74,000 on account of four more loans totalling Rs.1,80,270 which it had to take from time to time for water-works boilers, tube-wells and repairs of old engines. These four short period smaller loans will have to be cleared off within the next seven years.

Thus taking all these six Government loans, both long as well as short dated, into account the Board stands indebted to the Government up to the end of March, 1931, to the extent of nearly Rs.20,00,000. The Board's normal annual income may be put at something between Rs.14 and 15 lakhs, or say at an average Rs.14,50,000. The extent of its indebtedness to Government is thus nearly 133 per cent. of its normal annual income; and about 10 per cent. of its total ordinary receipt go to meet its debt charges. Even when the smaller loans will be cleared off in a few years' time, the two long-termed loans mentioned above will remain a halter round its neck for another thirty years.

The
situation.

In presenting the above picture of the Board's indebtedness we are assuming that the Board will not have to take any more loans in future.

This assumption is unfortunately not warranted by facts. Before the Board was in fact able to repay even one-third of its debt it found that its water-works machinery was getting worn out having outlived its natural life of thirty years, and the Board had already to face the very serious problem of renewing its old machines. The Annual Administration Reports of the Board clearly show that a breakdown may happen any moment but, as noted before, thanks to the vigilance and care of the present Water-Works Superintendent, Mr. Dastoor, the crisis has been so far averted.

It has been seen that of late certain improvements have been introduced by the adoption of an interim scheme of renovation and improvement of the water-works which actually cost about Rs.7 lakhs out of which Government contributed Rs.5 lakhs and the Board the remaining two. But the real problem of the renewal will have to be tackled sooner or later, and how far the Board with all its present indebtedness will be able to take upon itself the additional heavy burden of another big loan of say about Rs.15 or Rs.16 lakhs for the Renewal Scheme of water-works, indeed passes our comprehension.

It is a matter of thankfulness that Government has to some extent recognized the absolute helpless position of the Board which perhaps was the reason why it felt persuaded to grant Rs.5 lakhs out of Rs.7 lakhs to the Board for the temporary renovation. But it will soon have to make up its mind to make very substantial grants to the Board in the immediate future to renew its worn out machinery and to carry out other urgent and necessary improvement in connexion with the existing system of water supply.

In the City of Benares the difference between the highest and the lowest levels is as noted already as much as 68 feet. We have also pointed out that when the main pipes were laid at the time of the original construction of water-works no attention was presumably paid to this very important matter. The areas in the higher zones should have been given separate mains quite independent of the lower zones, connected with a separate reservoir constructed in a specially selected place at a sufficient height. For want of sufficient foresight in this matter there have been bitter and continuous complaints from residents living in higher zones about extremely inadequate water supply. The agitation is daily growing that the Board should not charge the residents in these areas even the ordinary house and water taxes. We understand that the construction of the new reservoir with separate mains will mean a capital expenditure of about Rs.5½ lakhs. The question that must be answered is how can the Board be reasonably expected to carry out these much

Government grant of the last Rs.5 lakhs.

Government's recognition of the helplessness of the Board.

The first pressing need.

needed improvements when it is already so much crippled on account of its heavy debt charges and will remain seriously handicapped for at least another thirty years.

The second
pressing
need.

The second urgent and pressing need of the Benares Municipal Board is the improvement of its drains. We are informed that Government prepared a complete scheme of drainage which would approximately cost about Rs.25½ lakhs, the "first instalment" of which scheme namely to remove the present standing scandal of the abominable pollution of the river, will, we understand, cost nearly Rs.3 lakhs. The problem of proper drainage has become still more acute since the introduction of the water-works and the consequent larger use of water. At the time of the introduction of water-works the Government had stated, which we have quoted already, that "Benares was the object of a perpetual stream of pilgrimage from all parts of India. It was one of the foulest cities of the Provinces." And "It was and must remain a permanent source of infection to the whole of the peninsula. It was absolutely impossible that such a city should claim exemption from the cost of keeping itself comparatively pure or should be permitted to remain a centre for disseminating infectious diseases endangering human life." Whatever may have been the superstitions and the prejudices that swayed the mind of the citizens of Benares forty years ago, the present generation in fact clamours for necessary sanitary improvements. Being a centre of pilgrimage Benares itself suffers most from all kinds of infection, brought by the crowd of pilgrims coming from outside and the life of its own citizens is endangered first, before the place can become a "Centre for disseminating infectious diseases" to the "whole of the peninsula." It will not do to lay the entire blame of its present insanitary drainage on the Benares Municipal Board in these circumstances; nor is it enough to dismiss the inconvenient question of its bad drainage by a mere gesture of sympathy with its hard lot. Benares in fact needs a sympathetic and generous treatment and some suitable and practical measures will have to be adopted to relieve it of the incubus of ruinous debt charges which is certainly not due to any fault of the non-official Board but has been really inherited from the past.

The third
pressing
need.

The third urgent and pressing need of Benares is that it must immediately have better roads of modern type. Its roads have been sadly neglected and are reputed to be notoriously bad. We do not absolve the Board from its share of blame and we have already criticized, in no unmistakable terms, the Board and its Engineering Department for its failure in properly discharging its responsibilities in this direction. But in fairness to the Board we must not condemn it wholesale in the

matter of roads either. Roads of modern type are costly and require a large amount of capital expenditure. Other important towns like Lucknow, Cawnpore and Allahabad have had their Improvement Trusts which were from time to time given handsome grants by the Government, and they were thus able to improve and macadamize their roads during the last few years. Benares has been exceptionally unfortunate in the matter of grant. Excluding the grants given during the last five years for the renovation of water-works this Board has received non-recurring grants of less than one-fourth lakh and that, too, mostly for survey and compulsory education. No non-recurring grant has ever in fact been so far given to it for the improvement of roads.

Non-recurring grants during the last five years.

Our inquiry has convinced us, as stated above, that the three improvements urgently needed in Benares are :

(1) a more adequate water supply in the higher zones of the town quite apart from the bigger question of the renovation of the water-works plant and machinery;

(2) the removal of the present pollution of the river and the reconstruction of the old nawabi drains in the city besides other comprehensive drainage scheme; and

(3) the reconstruction of roads of modern type.

For all these projects a large outlay of capital expenditure is necessary but it is absolutely beyond the present or even the future resources of the Board however well they may be administered or developed. We are convinced that not even a portion of this work can be done unless and until the Board is substantially helped by means of grants or is relieved of its present burden of indebtedness.

Need for funds.

The minimum requirements for the next five years may be stated as follows in their order of urgency :

The immediate minimum requirements.

	Rs.
(a) Construction of modern type of roads	6 lakhs.
(b) Removal of river pollution	3 ..
(c) Adequate supply of water to the higher zones	5½ ..
Total ..	<u>14½ ..</u>

The larger and more comprehensive scheme of drainage and of renewal of water-works machinery may be taken in hand later. To meet all this we would in all earnestness suggest that the Board should be generously and substantially helped by the Government. We would have in fact been prepared to recommend that it should forthwith be absolved from any further payments of the equated annual instalments

Suggestions, grants and loans.

amounting altogether to Rs.1,32,186 per annum. But as we are aware of the fact that a similar proposal, previously made, has already been rejected by the Government, we will make a more moderate proposal, which we hope, the Governemnt will be pleased to accept. It is this. The Board may continue to make its usual annual payments towards the reduction of the old debts for the remainder of the term; but the local Government may return the same amount to the Board for the next fifteen years at least and treat it as annual grant, earmarked for certain definite purposes. We find that Rs.44,096 have to be paid every year by the Board on account of the loan of Rs.10 lakhs advanced for drainage and the balance, viz. Rs.73,784 plus Rs.14,306, i.e. Rs.88,090 are paid on account of the loans advanced for water-works, tube-wells and repairs of engines. We suggest that corresponding annual grants of Rs.88,090 and Rs.44,096 be earmarked for water-works and drainage improvements respectively. In this manner a sum of Rs.5½ lakhs will become available in the first six years for providing more adequate water supply to the higher levels in the town. After this scheme is completed, this grant may be continued, with grace, for the remaining nine years to form the nucleus of a fund for the renewal of the water-works machinery.

The river
pollution.

“The first instalment” of the drainage scheme which will remove the river pollution will cost about Rs.3 lakhs. This part of the larger scheme should be completed in five years for which on an average, Rs.60,000 every year will be required. We suggest that the instalment of Rs.44,096 in payment of the old drainage loan should be earmarked for this object and the balance of Rs.16,000 should be earmarked out of the annual receipts from the pilgrims tax. It would be quite safe to calculate the receipt from this tax at Rs.80,000 a year.. After this “first instalment” of the large scheme is completed within the next five years, the same amount (Rs.60,000) may be earmarked for the remaining ten years for other drainage schemes, specially the replacing of the old nawabi drains in the town by the modern type of pipeline sewers.

The roads.

We now come to the question of roads, which must be reconstructed within the next four years. We do not propose that any special grant need be given for this purpose if the Government would accept our previous suggestion with regard to grant for water-works and drainage. The Board should, in our opinion, annually earmark at least Rs.1½ lakhs for this purpose for the next four years. It should be possible for the Board to allot for road construction at least a lakh every year out of its general revenue. For the remaining half a lakh we suggest that as a special case and only for four years Rs.50,000 out of the receipts

of the pilgrims tax may be utilized for road construction. After four years when the roads are completed this amount of Rs.50,000 may be diverted towards the drainage scheme in addition to Rs.60,000 provided in the preceding paragraph. The remaining Rs.14,000 out of the receipts of Rs.80,000 from pilgrims tax will, as heretofore, be spent every year over expenses connected with lunar and solar eclipses and other important fairs and festivals attended by large crowds of pilgrims and visitors.

We earnestly commend the above scheme of financial help to the notice of the Government being confident that if it is approved and worked upon, the legitimate grievances of the Benares public will not only be removed in a reasonably short time but, within a decade, Benares will become a healthy and attractive centre for the large number of visitors that come to it not only from the other parts of the peninsula but the whole world.

It only now remains for the President to acknowledge the co-operation and competent advice which he received from his colleagues, Khan Bahadur Syed Ahmad Husain Rizvi Sahib and Sardar Nihal Singh Sahib, throughout the proceedings. Khan Bahadur Syed Ahmad Husain Rizvi was particularly helpful with his vast experience in, and extensive knowledge of municipal matters. He was a source of great confidence. Sardar Nihal Singh Sahib has obliged the Committee by his very practical suggestions on the question of a Town Improvement Trust for Benares. Babu Tarkeshwar Prasad, Deputy Collector, very ably discharged his secretarial duty and the work of collecting materials. He collected evidence for our use with great care and intelligence. We commend his meritorious services to the notice of Government and hope that they will be suitably recognized. The Auditor whose services were placed at our disposal did his work thoroughly and satisfactorily; and Babu Jagat Lal, Stenographer, who took down the report as dictated by the President in shorthand and typed it out later, worked throughout with industry, care and willingness. His good work is brought to the notice of the District Magistrate of Benares under whom he serves.

Acknowledgments.

- (1) JOTENDRA M. BASU, *President.*
- (2) SYED AHMAD HUSAIN RIZVI,
KHAN BAHADUR, *Member.*
- (3) NIHAL SINGH, B.A. (CANTAB), M.L.A.,

BAR.-AT-LAW, *Member,*

LUCKNOW :

The 5th September, 1932,

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I HAVE appended my signatures to the above report subject to my note that the post of the Secretary should not be abolished nor should the post of the Office Superintendent created as fully discussed by me in my notes, dated the 11th July, 1932, submitted separately.

SYED AHMAD HUSAIN RIZVI.

As stated in my note, dated the 28th July, 1932, I agree with Khan Bahadur Sahib that the post of the Secretary should not be abolished.

NIHAL SINGH,