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ROYAL COMMISSION ON THE PUBLIC SERVICES IN INDIA.

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APPENDIX TO THE REPORT

OF

THE COMMISSIONERS.

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VOLUME XVIII.

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MINUTES OF EVIDENCE

RELATING TO THE

SALT AND EXCISE DEPARTMENTS,

Taken at Delhi, Calcutta, Madras, and Bombay,

WITH

APPENDICES.

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**MINUTES OF EVIDENCE**  
 TAKEN BEFORE THE  
**ROYAL COMMISSION**  
 ON THE  
**PUBLIC SERVICES IN INDIA**  
 RELATING TO THE  
**SALT AND EXCISE DEPARTMENTS,**

At Delhi, Wednesday, 5th November 1913.

PRESENT:

THE EARL OF RONALDSHAY, M.P. (*in the Chair*).

Sir MURRAY HAMMICK, K.C.S.I., C.I.E.  
 Sir THEODORE MORISON, K.C.I.E.  
 MAHADEV BHASKAR CHAUBAL, Esq., C.S.I.

ABDUR RAHIM, Esq.  
 JAMES RAMSAY MACDONALD, Esq., M.P.

M. S. D. BUTLER, Esq., C.V.O., C.I.E. (*Joint Secretary*).

PANDIT MADHO PRASAD MISRA, Assistant Commissioner of Excise, United Provinces.

*Written Statement\* of the Assistant Commissioners of Excise, United Provinces of Agra and Oudh.*

77,944. (i) **Methods of Recruitment.**—In paragraph 288, page 126 of the Report of the Indian Excise Committee of 1905-6, it is observed:—"On the subject of amalgamation with Departments not directly concerned with Excise, the general opinion would appear to be that it is desirable where they are cognate, since a larger cadre facilitates recruiting and ensures a fair flow of promotion, while a periodical change of occupation for Excise officers is very desirable, and an occasional transfer to sedentary work gives a much needed rest to preventive officers whose ordinary duties keep them constantly on tour." In Madras the Excise Department is amalgamated with Salt and Customs, in Bombay and Burma it is self-contained, and in the remaining provinces the immediate controlling officers are Excise Deputy Collectors, except in the Punjab and North-West Frontier, where the control is under District Officers through his subordinates, who are either members of the Indian Civil Service or Provincial Civil Service. In this province the staff of 26 districts is under the immediate control of five Assistant Commissioners of Excise; while the remaining 22 districts are still under the old system, and the work is supervised through Collectors as in the Punjab and North-West Frontier Province. On account of the existence of the Commissionership of the Northern India Salt Revenue, it is not possible to amalgamate Excise with Salt, and the only alternative left is either to make this service self-contained or to amalgamate it with the Revenue Department in all grades up to the immediate controlling officer. In the case last referred to recruitment will, of course, be made to the line of Deputy Collectors and of the subordinate officers as of Tahsildars and Naib Tahsildars. The relation of the Excise officers with Land Revenue officers will be on the analogy of Irrigation and Public Works Department officers, and they will be listed together, though for the purposes of service and retaining the experience gained the machinery of

administration will require that the officers should remain in their respective branches separately and transferred only when it is needed to give rest to preventive officers or other administrative reasons. As the question of appointments to the executive Provincial Civil Service is being considered now by the Royal Commission, and that service exercises control over Excise in many provinces, the above proposals require consideration. It would, however, be much more desirable to have the Department self-contained as in Madras. If the latter suggestion is adopted the appointments to the Department should be that of Excise Investigating Officers (Inspectors at present), that of Superintendents (which in Madras are called Inspectors), Assistant Commissioners, Deputy Commissioners, and Commissioner. The recruitment to the post of Superintendent should be purely from among the investigating staff. Promotions to the post of Superintendent will be made from among nominated investigating officers, and these nominations will be made by Assistant Commissioners. Assistant Commissioners will be appointed by selection from among the Superintendents alone with due regard to their educational qualifications, meritorious services, and general fitness for the appointment.

77,945. (ii) **Systems of Training and Probation.**—Excise Inspectors have necessarily to undergo a special training, and this training will be improved by having a special training school, which at present does not exist in these provinces, under the supervision of the expert staff. Until such time as arrangements for training (as contemplated in paragraph 291 of the Excise Committee's Report) are established in these provinces, a course of training could possibly be undertaken in Madras, where a special training school of this nature exists. The assistance of the Superintendent in dealing with important cases will be invaluable. In the Madras Presidency there are 61 such officers called Inspectors of Excise. The Assistant Commissioners cannot sufficiently assist the investigating staff in their duties of investigation and prosecution.

77,946. (iii) **Conditions of Service.**—Twenty-five full districts and part of two more are controlled by

\* Being a joint statement signed by the following officers:—  
 W. M. FAYTON (*President*), Madho Prasad Misra, S. Razi-ul-din,  
 Madan Mohan Lal, A. Jefford.

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PANDIT MADHO PRASAD MISRA.

[Continued.]

five Assistant Commissioners of Excise, in addition to inspection work having to be done in other districts under the direct control of District Officers. On an average each Assistant Commissioner has 21 investigating officers under his direct control. It is an established fact, which has been accepted by the head of the department, that an Assistant Commissioner's jurisdiction as it stands is unwieldy and cannot be effectively controlled. This difficulty could be removed by appointing a Superintendent in each district to help the Assistant Commissioner in supervising the work of the investigating staff. The Indian Excise Committee in its report, in the concluding portion of paragraph 279, page 121, observes as below:—"In concluding their suggestions with regard to the officers to be employed on preventive and detective duties, the Committee desire to make a strong recommendation that officers of the class of sub-inspector should never be employed except under adequate control. . . ." In these provinces the Junior Inspectors are of the class of sub-inspectors in other provinces, and start on a salary of Rs. 50 per mensem. The investigating officers experience difficulties in dealing with crime for want of immediate advice and assistance. Important cases have failed through being badly handled. Professional criminals, such as cocaine and opium smugglers, when prosecuted, are invariably well represented in court.

77,947. (iv) Conditions of Salary.—In paragraph 286 of the Indian Excise Committee's Report it is observed that "The proper position of the controlling officer appears to the Committee to be one analogous to that of the Superintendent of Police," yet the salary of an Assistant Commissioner of Assize is at present Rs. 300-50-500, whereas the salary of a Superintendent of Police is Rs. 700-1,200; while the salary of the non-gazetted officers of the Police Department is identical with that of our subordinates who are educationally superior, a large number of whom are graduates, viz., Rs. 50 to Rs. 250. In other provinces the salary of Assistant Commissioners is as detailed below:—

	Rs.
Madras - - - -	500 to 1,000
Burma - - - -	300 „ 800
Bombay - - - -	400 „ 800

and in other provinces Deputy Collectors, whose maximum salary is Rs. 800, do the work (Punjab). Officers of other Departments whose responsibilities are similar to those of Assistant Commissioners of Excise draw very much higher salaries, e.g.:—

	Rs.
Assistant Commissioners of Salt - - - -	500 to 1,000
Sub-Deputy Opium Agents -	500 „ 1,000
Executive Engineers (Provincial) - - -	535 „ 850
Forest (Provincial), maximum pay - - -	850

and while the Excise revenue of these provinces last year was 111 lakhs, the expenditure on account of establishment and contingencies was only 3.4 per cent. The Indian Excise Committee observe on page 130, in the concluding portion of paragraph 294 of its Report, that "the fitting expenditure on establishments depends on many considerations, but *prima facie* 5 per cent. of the revenue is a justifiable charge, and, more, may be desirable." On page 129 of their Report the Indian Excise Committee observes: "The Commissioner should have superior subordinates of a standing to carry on settled policy who would afford a recruiting ground for future heads of the Department." In the Madras Presidency there are four officers called Deputy Commissioners of Excise whose present salaries are: two on Rs. 1,200, one on Rs. 1,500, and one on Rs. 1,320. In the Central Provinces Mr. Rustomjee Fardoonji is Excise Commissioner on Rs. 1,600, and in Behar and Orissa Mr. Ahsan-ud-din Ahmad is the Commissioner on Rs. 1,440. Neither of these gentlemen are civilians. In 1903 it was contemplated to create two appointments of Deputy Commissioners of Excise, one of which was

open to Assistant Commissioners, and nine Assistant Commissioners on Rs. 300 to Rs. 800, with one appointment as a personal assistant to the Commissioner. This appointment was to be filled by one of the Assistant Commissioners. Unless the present scale is revised and the superior appointments, viz., Deputy Commissioners of Excise, created, there will never be the possibility of a departmental officer rising to the head of the Department. Though our revenue compares very favourably with the revenue of other provinces, the prospects of the departmental officers are very much inferior. For reasons already specified we propose the following scale of salary:—

	Rs.
Superintendents - - - -	200-400
Excise officers of the same status in other provinces are drawing the following salaries:—	Rs.
Excise Inspectors (Madras) - -	230-400
Excise Inspectors (Bengal) -	500
Superintendent of Excise (Assam) - - - -	300-400
Excise Inspector (Behar and Orissa) - - - -	400

The salary of Assistant Commissioners of Excise should be Rs. 500-50-800, 900, and 1,000. This salary is proposed at the rate of annual increments of Rs. 50 to Rs. 800 to enable controlling officers to retire on full pension. The salary of the Deputy Commissioner of Excise should be the same as of superior officers of other Departments, and such as when filled by officers of Provincial Civil Service holding listed appointments. The ages of the present Assistant Commissioners, three of whom are drawing the maximum pay, are 48, 45, 40 and 38 years, with about 24, 21, 19 and 13 years' Government service.

77,948. (v) Conditions of Leave.—All officers should be able to avail themselves of privilege leave to an accumulated period of six months on medical certificate, instead of three months as at present. The period of furlough should be the same as that of the Indian Civil Service. The duties of the Department are arduous, and the officers require recoupment of health and some rest at intervals, *vide* the remarks made by the Indian Excise Committee in its report on page 126, paragraph 289:—"Service in the Excise Department, if properly performed, is harder, more continuous, more tedious, and less interesting than in almost any other branch of the Public Service. . . . The duties, on the other hand, are irksome and involve a considerable amount of outdoor work."

77,949. (vi) Conditions of Pension.—It is generally admitted that the present periods of 30 and 25 years are very long for retirement, and a change to 25 and 20 years for good service and invalid pension, on half-pay, is urgently called for. This change is more justified in this Department on account of the duties being strenuous, and the officers are not likely to be able to serve with the same amount of zeal towards the close of their service. A provision may also be made for retirements after a fixed number of years have been spent in service, at the option of an officer.

77,950. (vii) Such limitations as may exist in the employment of non-Europeans, and the working of the existing system of divisions of services into Imperial and Provincial.—The appointment of a Distillery Expert should be open to members of the service. With experience the Assistant Commissioners will be quite capable of discharging the duties satisfactorily. No appointments in the service should be Imperial in this Department.

77,951. (ix) Any other points within the terms of reference to the Royal Commission not covered by the preceding heads.—The head of the Department is a member of the Indian Civil Service of the standing of a Collector, first grade. His personal assistant is a Deputy Collector, and both these officers are seconded from their respective lines. The latter appointment ought to be held by a member of the Department as in other provinces. The Assistant Commissioners and Superintendents should be responsible to the head of the Department alone for their work and control, but

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in matters of co-operation the District Officer will be kept informed of all important matters with regard to each district. The official position of the Assistant Commissioners of Excise should be that of Superintendent of Police. We are unanimously of opinion that should the Royal Commission desire to examine

any of us orally, or to obtain further details of our suggestions, that Pandit Madho Prasad Misra, the Senior Assistant Commissioner of Excise, who has had previous experience in the Police and has served several years as a Deputy Collector, may be called for.

PANDIT MADHO PRASAD MISRA called and examined.

77,952. (*Lord Ronaldshay*.) The witness said he had over 21 years' service under Government: 11 years in the Police, five years in the Excise, and the remainder in the Revenue Department as a Deputy Collector. For two years he was on special duty in the Excise Department, while a Deputy Collector. The present Excise Department was organised in 1906; previous to that the Naib Tahsildars did Excise work under Revenue Officers. The Department consisted of five Assistant Commissioners who were appointed from time to time. Three Assistant Commissioners were appointed on October 1st 1908, one in 1909, and another in 1910. The Excise Commissioner was an Indian Civil Servant, and he had a Personal Assistant who was a Deputy Collector belonging to the Provincial Civil Service. There were no particular rules governing the appointment of Assistant Commissioners. The officers desired to see a special school at which Excise Inspectors should undergo training. As it was proposed that the Assistant Commissioners should be drawn from the investigating staff of Inspectors, the question of training of Assistant Commissioners had not been considered. Under the present system officers were trained at distilleries and bonded warehouses, and that training was good enough to keep the work going; but in order to be specialists in an intricate Department such as the Excise, it was necessary they should receive a regular training. There was one school already in Madras. Investigations and prosecutions were matters which could be learned in course of time if the preliminary educational qualifications were good, but the manufacturing side of the Department required a special training. He was not in favour of officers being put through a course of training at Police schools, as he would not associate the two, and their courses were also different.

77,953. With reference to salaries, he himself had been drawing Rs. 500 for over two years, and the others were on the same salary except one, who was receiving Rs. 450. Before entering the Department he was a Deputy Collector on Rs. 300. The men who were under him in the cadre of Deputy Collectors would reach Rs. 500, he believed, within the next year, but they had better chances of promotion, and he thought his prospects would have been better if he had remained in the Revenue Department. With regard to the new grade proposed in the written statement, one reason for the proposal was that the present charge of the Assistant Commissioners was too large to be manageable, and another reason was to control subordinates in the ordinary jurisdiction of an Assistant Commissioner, which extended to 15,000 square miles on the average. In the Police Department, which performed similar duties, there were Inspectors to supervise the work and Deputy Superintendents, Assistant Superintendents, and Superintendents of Police, and the Excise Committee had laid stress upon the fact that it would be a grave administrative error to leave subordinates of the same standard as Sub-Inspectors of Police, working under the same temptations, so far away from controlling officers.

77,954. Assuming that the present machinery were maintained, it was a matter of pay whether he thought that the Department should be incorporated in the grades of the Revenue Department or should remain self-contained as now. If the prospects of the Excise Department were improved, and the pay increased, there would be some compensation, but if the officers remained on the same pay as that given to Deputy Collectors they would be losers. As Deputy Collectors they had a chance of going on Foreign Service on deputation; there were about 40 such already, drawing lucrative salaries and holding very important offices.

A Deputy Collector had also a bright future, as he could become a Collector; and when allowed to officiate in higher appointments he received very good allowances. From the nature of the duties he performed he commanded more respect from the public. He himself had been selected by the Government for the Excise Department without seeking the post. He suggested that the salaries should approximate to that of a Superintendent of Police, ranging from Rs. 700 to Rs. 1,200. A Superintendent of Police performed the same work in one district that his Department had to perform in several districts, and the Superintendent of Police had assistants, whereas the officers of the Department had none. The Department had very difficult criminals to deal with in connection with opium and cocaine smuggling and illicit distillation. The police had certain powers to act, but when the Excise Department was created they left almost everything to the Department and they did not possess the powers which the Department had.

77,955. It was suggested in the written statement that the appointment of distillery expert should be open to the Assistant Commissioners. The distillery expert at Allahabad was an officer who came from England, where he acted as an Excise Inspector. Amongst the Excise Inspectors in the United Provinces there were 68 graduates, many of whom had gone through a course of chemistry and physics. With that training those Inspectors, when promoted, would be able to perform the duties required in connection with the manufacture of liquor. Practically he was doing the work now, as he had several distilleries under his charge in various parts of the country. The duties of a distillery expert were not defined, but he was supposed to go to distilleries and suggest any method which he thought would lead to improvement in the system of distillation; he was really an advisory officer.

77,956. With regard to the question of pension, the officers thought they should be granted a full pension after 25 years' service, and believed that the arduous nature of their duties justified better treatment than that given to the Police or other Departments. Men in the Excise Department would not have the same amount of energy after 25 years' service as men in many other departments.

77,957. (*Sir Theodore Morison*.) The witness said he would have all the superior officers promoted from subordinates. The qualifications of all Excise Inspectors were not of the same class as Sub-Inspectors of Police. In 1906, under the system of recruitment, graduates were taken on at Rs. 100, about the same salary as the Salt Officers received when they entered the service. In 1909, when the Contract Distillery System was introduced in 15 districts, the pay was reduced to Rs. 75, and even then graduates came in. A year afterwards the pay was reduced to Rs. 50, and with the exception of one graduate, who was in the service under particular circumstances, about 47 who had since entered had only matriculated. There were some who were Naib Tahsildars and elected to remain in the Excise Department, and except four they were also non-graduates. At present there was a sufficiently large cadre for selection, but if the present rules of admission remained there would be difficulty by and by. The initial salary would have to be made as before, Rs. 100. The scheme put forward was one by which the whole of the higher ranks would be originally recruited through the Inspectors, and the new grade would be Assistants to Assistant Commissioners and would inspect the work of Inspectors and help in the inquiry and prosecution of cases. The

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charge of the Assistant Commissioner would be about three to four districts, and he would have subordinates under him, but not independent of him. It might be necessary to have one for each Assistant Commissioner if the subordinates were of fair education and of a tolerably high standard of probity; but if they were men of lower qualifications he thought one for each district might be the safest. It was certainly necessary that the conditions of service should be better than those of Deputy Collectors. The Assistant Commissioners rose from subordinates, and before reaching Assistant Commissionerships had to complete, in the ordinary course, over 12 years' service. They had become controlling officers, and in order to uphold the position and live decently they must have a fairly decent salary. He emphasised the fact that the Service was especially hard and should receive special consideration also in the matter of pension.

77,958. (*Mr. Abdur Rahim.*) The witness thought the Department was entitled to a larger pension than that given to police officers, and the claim was being made on behalf of Assistant Commissioners and the whole Service on the ground that the work was very hard and severe.

77,959. (*Mr. Chaubal.*) The witness stated that the highest salary of an Assistant Commissioner was Rs. 500 at present, and there were no further chances of promotion in the Department unless the pay was revised. If he had remained a Deputy Collector he could have risen to Rs. 800 and perhaps more. The introduction of the Madras system gave great hopes to the Department, and the officers thought they would obtain the same salary as was given in Madras. At the time the option was given, men entered the Department believing that the Madras system would be

followed, and there were proposals at the time to raise the pay of Assistant Commissioners to Rs. 800.

77,960. (*Sir Murray Hammick.*) The witness said his Department dealt with drugs, opium, and liquor. He believed it was probable that the remaining 22 districts would be gradually brought under the Contract Distillery system, and that the Department would grow considerably; probably in a few years it would be almost twice as large as it was now. He also stated that it took about eight years, from the report of the Indian Excise Committee, to reach the present stage, and he doubted whether it would be extended throughout the province before he retired. The total revenue of the Department was Rs. 123·4 lakhs against an expenditure of about 3·4 per cent. this year. Asked if the Madras revenue was over Rs. 3,00,00,000, he stated it might be so, but he did not know it was so large now. The revenue in the United Provinces at present was quite sufficient to pay increased salaries. The comparison should be made between the cost of the establishment and the revenue produced. Although if he desired to go back to a Deputy Collectorship the Government might take him back, but after having gained so much experience in the Excise Department and lost the experience he would have obtained in the Revenue Department, it would be a mistake on his part to think of it. His contemporaries in the Revenue line would be drawing Rs. 500 very soon, so that he himself was drawing more than he would be drawing in the Deputy Collector's grade, and therefore had not yet suffered by changing Departments, and personally had no grievance just at present. The receipts from toddy were over 3 lakhs a year. He did not think the work of the distillery expert was so difficult that the members of the Department would not be able to do it.

The witness withdrew.

At Calcutta, Wednesday, 21st January 1914.

PRESENT :

THE EARL OF RONALDSHAY, M.P. (*in the Chair.*)

Sir MURRAY HAMMICK, K.C.S.I., C.I.E.  
Sir THEODORE MORISON, K.C.I.E.

MAHADEV BHASKAR CHAUBAL, Esq., C.S.I.  
ABDUR RAHIM, Esq.

M. S. D. BUTLER, Esq., C.V.O., C.I.E. (*Joint Secretary.*)

A. N. MOBERLY, Esq., I.C.S., Officiating Commissioner of Excise and Salt, Bengal.

*Written Statement relating to the Superior Establishment of the Excise Department, Bengal.*

77,961. (i) **Methods of Recruitment.**—With the exception of the Assistant Commissioner of Excise, all the officers, whose sole or primary work is excise, are members of the Indian Civil Service or of the Provincial Civil Service or Subordinate Civil Service who have been deputed to the Excise Department. The Assistant Commissioner of Excise came out to India under an agreement with the Secretary of State. The appointment was at first temporary, but has now been made permanent.

77,962. (iii) **Conditions of Service.**—The conditions of service of the Assistant Commissioner of Excise are as follows:—

(1) That he shall receive a salary of Rs. 650—50—1,300 per mensem, and that if and so long as he is stationed at Calcutta or Bombay receive a local allowance of Rs. 75 per mensem. He shall also be entitled to travelling allowance while on duty in India according to the rules from time to time in force. As for daily allowance he shall draw Rs. 7½ instead of Rs. 5 as heretofore. He shall not be entitled to Exchange Compensation Allowance.

(2) That the Government reserve to itself the right to dispense with his services without notice in the event of misconduct on his part or of a breach by him of any of the conditions specified in the agreement

between him and the Secretary of State dated the 9th September 1909.

(3) That he shall not be entitled to receive or required to give notice of termination of his service under Government otherwise than as provided in the Civil Service Regulations for the time being in force or any other rules to which he may be subject.

The conditions of service of the other officers employed on excise work are those of the various services to which they belong.

77,963. (iv) **Conditions of Salary.**—The salary of the Assistant Commissioner of Excise is Rs. 650—50—1,300. He also draws a local allowance of Rs. 75. The salary of the other officers employed on excise work is the salary to which they are entitled by the position which they hold in the services to which they belong, together with allowances on the following scale:—

Commissioner of Excise and Salt, local allowance of Rs. 250;

Personal Assistant to the Commissioner of Excise and Salt, and Inspector of Excise, local allowance of Rs. 60;

Two Special Excise Deputy Collectors in the districts of Burdwan, Midnapore, Hooghly, and the 24 Parganas, and Superintendents of Excise.

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Dacca and Mymensingh, special allowance (after three years' service in the Excise Department) of Rs. 50;

Superintendents of Excise, Chittagong and Jalpaiguri, and Assistant Inspector of Distilleries, 50 special allowances of Rs. 50.

77,964. (v) **Conditions of Leave.**—The Assistant Commissioner of Excise has been admitted to the benefit of the leave rules for the European services. The other officers employed on excise work are bound by the leave rules of the services to which they belong.

77,965. (vi) **Conditions of Pension.** — (a) The Assistant Commissioner of Excise comes under the ordinary pension rules. His previous service under the Board of Customs and Excise in England will count towards pension.

(b) The other officers employed on excise work come under the pension rules applicable to the services to which they belong.

77,966. (vii) **Such Limitations as may exist in the Employment of non-Europeans, and the Working of the existing System of Division of the Services into Imperial and Provincial.**—There are no definite limitations in the employment of non-Europeans. With the exception of the Excise Commissioner and the Assistant Commissioner of Excise, all the officers

in the superior establishment of the Excise Department are at present Indians. The post of Excise Commissioner has sometimes been held by Indian members of the Indian Civil Service. The Assistant Commissioner of Excise was specially brought out from England as a Distillery Expert, but there is no rule that the post shall always be held by a European.

As has been mentioned above, there is at present no regular Excise Service in Bengal. A scheme for the constitution of an amalgamated Excise and Salt Service has been submitted to the Government of India. Under this scheme the head of the department will be, as now, a member of the Indian Civil Service. The other officers will form a Provincial Service.

77,967. (viii) **Relations of the Service with the Indian Civil Service and other Services.**—The head of the department is a member of the Indian Civil Service. The Assistant Commissioner of Excise, the Personal Assistant to the Commissioner of Excise and Salt, the Inspector of Excise and the Assistant Inspector of Distilleries, who form what may be regarded as the headquarters staff, are directly subordinate to the Commissioner of Excise. The Excise Deputy Collectors and Superintendents are immediately subordinate to the District Officers (Collectors), and are primarily their assistants in the Excise Department.

*Written Statement relating to the Salt Department, Bengal.*

77,968. (i) **Methods of Recruitment.**—There are no regulations. Of the three officers on the superior establishment, one was transferred from the Bengal Police and the other two were promoted from the grade of Inspector.

77,969. (iii) **Conditions of Service.**—The conditions under which the Assistant Commissioner serves differ as regards leave from those under which the Superintendents serve, otherwise the conditions of service are the same as those of other Indian services.

77,970. (iv) **Conditions of Salary.**—The salary of the Assistant Commissioner of the Salt Revenue is incremental (Rs. 600 rising to Rs. 1,000 by annual increments of Rs. 25). Of the two Superintendents one is drawing Rs. 500, and the other Rs. 300 with a local allowance of Rs. 75.

77,971. (v) **Conditions of Leave.**—The Assistant Commissioner is entitled to the benefits of the European leave rules, whilst the other two officers come under the leave rules of the Indian services.

77,972. (vi) **Conditions of Pensions.**—The three officers of the superior establishment are subject to the

ordinary pension rules contained in the Civil Service Regulations.

77,973. (vii) **Such Limitations as may exist in the Employment of non-Europeans and the Working of the existing System of Division of Services into Imperial and Provincial.**—There are no definite limitations in the employment of non-Europeans, though there has not hitherto been an Indian Superintendent of Salt Revenue. The service is entirely Provincial.

77,974. (viii) **Relations of the Service with the Indian Civil Service and other Services.**—The Superintendents are subordinate to the Collectors of the districts in which they work. The Collectors of these districts have been given the powers of Assistant Commissioners. The Assistant Commissioner of Salt Revenue has equal powers with the Collector of the 24-Parganas, but works under his general control.

77,975. (ix) **Any other Points within the Terms of Reference to the Royal Commission not covered by the preceding Heads.**—The position of the officers of the proposed combined Excise and Salt service has been noted in the memorandum on the Excise Department.

Mr. A. N. MOBERLY called and examined.

77,976. (*Lord Ronaldshay.*) The witness had been officiating as Commissioner of Excise and Salt for Bengal since December 1912. He was a Collector in the Indian Civil Service of the second grade.

77,977. He had examined the statement which had been made as to frequent changes in the Excise Commissionership, and found that in 24½ years there had been only seven permanent incumbents, but a larger number of men had officiated during the absences of the permanent incumbents. Although there were in this way several men who had held office, they were mostly acting for short periods. It was not a case of a man being permanently appointed and being succeeded shortly afterwards by another permanently appointed officer. It was not to the advantage of the department that there should be many changes, but he did not see how some could be avoided. The only possible remedy would be to put in a member of the Excise Service, instead of a member of the Civil Service, so that the next man below in the service would always act in his absence, but he could not recommend that course.

77,978. The salt establishment was appointed to prevent the illicit manufacture of salt, and their duties were thus preventive. The work in the department in connection with salt was not on the increase, as illicit manufacture had diminished ever since the duty on salt was reduced. But there was always the possibility that it would increase in out-of-the-way parts if the patrols were taken off.

77,979. The Excise Department performed opium preventive work, and controlled the retail sale of opium. The Salt and Excise departments were separate.

77,980. The only officer actually belonging to the Excise Department was the Assistant Commissioner, who was recruited in England as a distillery expert, and was on a personal salary. All the other officers in the department were borrowed officers on deputation, and were not even permanently borrowed and could always go back again.

77,981. The last reorganisation scheme was drawn up by Mr. Donald in 1912 and forwarded to the Government of India in October of that year. Under that scheme there would be three Deputy Commis-

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sioners on a pay of Rs. 850 rising to Rs. 1,000, and 26 Superintendents, two drawing Rs. 700, three Rs. 600, and 21 Rs. 250, rising to Rs. 500 in the 15th year of service on a time-scale. He had heard unofficially that the scheme would shortly be sent to the Secretary of State in England. It had not yet been decided how the new service was to be recruited, and nothing had been settled as to the number of Indians. The idea was to get the scheme sanctioned before discussing methods of recruitment.

77,982. Nothing had been decided as to the training of the men. The training school proposed in the scheme submitted by Mr. Wheeler had now been dropped. If men were attached to the police training school they might pick up a useful knowledge of drill, but the law they would require to learn would be different from that taught at a police school, and they would get no training in technical work. There would necessarily have to be a separate training school. The creation of a special school would be justified, as it would not only be for the training of Superintendents but for the training of Inspectors and Sub-Inspectors.

77,983. The Provincial Excise and Salt departments could not be amalgamated with the Northern India Salt Revenue Department, on account of differences in languages, customs of the country, and to a large extent climate.

77,984. (*Sir Murray Hammick.*) Under the proposed reorganisation there was to be no change in the method of appointing the Commissioner. The Commissioner at present drew his grade pay plus Rs. 250 local allowance. If a Collector of the third grade was appointed he could go on holding the appointment so long as he was a Collector. It was not, however, advisable to put in a very junior Collector, as he had to issue instructions to the district Collectors. The question of making the appointment equal to a Commissionership was proposed in 1905 and was not sanctioned. The Board of Revenue in Bengal had now practically nothing to do with excise, but still exercised certain statutory powers pending the amendment of Act V. (B. C.) of 1909.

77,985. (*Mr. Abdur Rahim.*) The duties of salt and excise officers differed from those of Police Inspectors. The number of officers in his departments was small, and they covered a very large extent of country. The Inspector was supposed to supervise the Sub-Inspectors. The Police Sub-Inspector was an officer to whom reports of cases were sent for investigation, whereas the Excise Sub-Inspector had to go about seeking for information. On the whole, the excise officer had more outdoor work than the police officer. Excise officers had to inspect all the shops in their circle and visit every part of the circle to find out whether any illicit practices were going on, whereas the Police Inspector waited until information was brought to him from a

complainant, and it was a matter of chance almost whether he spent a number of days in a month on tour or not. An excise officer was expected to spend at least 20 days a month on tour. In the Sunderbunds the country was very wild and feverish, and there was continual danger from tigers. These facts made it difficult to get a Bengali to do the work. There was, however, one Bengali Inspector who had done very well.

77,986. (*Sir Theodore Morison.*) Until the duty on salt was reduced there was a good deal of illicit manufacture in the Sunderbunds, but there was not much salt manufactured locally at present. There would probably be no illicit manufacture of salt on a large scale in those parts of the country if the preventive establishment was abolished altogether, but it was not only in regard to salt work that the salt staff did excellent work but also in regard to excise work. There was an enormous quantity of illicit distillation going on. If the salt duties were taken from the staff there could be no very great reduction owing to the other duties imposed upon it. The question of abolishing the establishment had been worked out in connection with the amalgamation scheme, and it was found impossible to reduce the staff except where officers overlapped in the same area. It was probable that the discovery of so many excise offences in the Sunderbunds was due to the fact that the staff was larger there in proportion to the area than it was in other districts on an account of salt work.

77,987. The excise revenue had increased in the present year to a much greater extent than the increased expenditure proposed under the reorganisation scheme. A well-organised Excise Department was a gain to the State from every point of view, including the point of view of temperance. He was not sure, however, that the scheme went far enough to give a great gain from the financial point of view. If it was possible to put a staff into other districts equal in strength to the staff in the 24 Parganas it might be found that there was a great deal of excise crime, and the revenue might be improved considerably.

77,988. (*Lord Ronaldshay.*) The position of the Collector with regard to the administration of the department had not been worked out in connection with the reorganisation scheme. In the scheme the idea was that the Collector should still be generally responsible for the local work of the Excise Department but should be relieved of the technical work.

77,989. (*Sir Murray Hammick.*) Under the new scheme there would be no Indian civil servant except the Commissioner. A good deal could be said for putting in a member of the Indian Civil Service as Deputy Commissioner to be trained for eventually holding the post of Commissioner, but the other members of the department would of course resent this.

The witness withdrew.

S. G. L. PLATTS, Esq., Assistant Commissioner, Salt Revenue Department, Bengal.

*Written Statement relating to the Excise and Salt Departments, Bengal.*

77,990. (i) *Methods of Recruitment.*—As the class of men required for excise and salt work and the method that should be adopted for their recruitment depend entirely upon the nature of the duties to be performed, I consider it necessary for a clear understanding of the subject to set forth, as briefly as possible, the conditions under which excise and salt preventive operations are carried on. It being a financial impossibility to maintain a fixed guard over every excise shop, every village, every intoxicant-yielding tree or plant, and every patch of saline efflorescence, or salt earth, it follows that the only feasible plan is to employ a sufficient staff of officers split up into peripatetic preventive parties who, by systematically irregular visits to all likely places, will prevent or detect offences. These officers are required to be constantly on the move, covering every day as large an extent of ground as possible. Since the smuggling and illicit manufacture of the excisable articles and

fiscal offences, generally, are not confined to any particular season, time, or place, there is need for constant activity and vigilance throughout the year. Preventive officers must continue their patrols during the burning heat of the summer, throughout the tropical rains of the monsoon and in the cold of winter. There can be no cessation of preventive operations, no off seasons, no holidays. It is, moreover, hopeless to look for any co-operation from the great mass of the population, its sympathies are entirely against the Excise officer. Assaults are by no means uncommon, and both the Excise and Salt departments have their records of the death and disablement of officers during the discharge of their detective duties. Leakage of revenue imposes no personal loss upon the people. Information is not readily given, it has to be sought for and ferreted out. On the other hand, there is considerable organisation at work in connection with smuggling and illicit manufacture. Shrewd brains are



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always busy, constantly devising new schemes and stratagems by which to outwit Excise officers. It is, I trust, now readily possible to gauge the type of officer required for the department. He must be a person of astute intelligence, of a considerable amount of courage, of particularly good physique, and of active habits. The method of recruitment I would advocate is a competitive examination following upon selection by a committee, after a rigorous medical examination. The standard of physique must be high, particular value being attached to proficiency at games and gymnastics whilst at school. The minimum educational qualifications I consider necessary for candidates are, in the case of Inspectors and officers of higher rank, the B.A. degree of an Indian University or the senior Cambridge Locals; in the case of Sub-Inspectors, the matriculation examination of an Indian University or its equivalent in the Code for European Schools.

77,991. (ii) System of Training and Probation.—The Excise Committee of 1905-6 very pertinently remarked that Excise work was becoming specialised, and they went on to say that this must be the case if systems are to be improved. Such being the trend of the department, it follows that specialised work needs special instruction. In my opinion to set aside the need for special training would be to ignore fundamentals. I consider it hopeless to place a newly-appointed officer in charge of a preventive jurisdiction and to expect him to pick up his work or cope with fiscal offences. Such a method involves a great waste of time and energy. Local officers busy with their own daily work cannot be expected to find time to impart sound instruction. Before an officer takes his place in the field, he should be thoroughly conversant with the Acts which he will be required to put into operation, he should know all about the drugs with which he will have to deal, and he should be taught the most up-to-date methods in current use amongst smugglers and illicit manufacturers, as well as the most practical way of identifying habitual offenders from descriptive notices. In fact every reason that has called police training schools into existence applies with equal cogency to excise and salt preventive work. I consider there should be a combined training school for Inspectors, Sub-Inspectors and peons holding proper classes for instruction in all branches of work and for drill. I cannot too strongly advocate the value of drill in the matter of discipline. A six-to-twelve-months course at such a school would send out officers imbued with habits of control and discipline, well set up in physique and familiar with all excise matters; men smartened up in every way, who would wear their uniforms correctly, carry themselves well, and be prompt and quick. The training school would also afford an opportunity for finally sifting out undesirables.

77,992. (iii) Conditions of Service.—Though I would have it distinctly understood that there is nothing to prevent an officer of conspicuous merit from rising from the lowest to the highest rung of the official ladder, I would ordinarily draw a sharp line of distinction between the supervising and executive staffs. A Sub-Inspector does not as a rule make a good Inspector. During the earlier years of his service he has formed intimate friendships with men of his own class and he has been in very close contact with petty officers and peons. He cannot reasonably be expected, late in life, to acquire the aloofness so necessary to the maintenance of discipline and strict supervision over the very men with whom he has associated freely for two-thirds of his service. I have found by experience that in Inspectors who have risen from the rank of Sub-Inspector there is a strong tendency to cover up defects rather than expose them. It is exceedingly difficult to get them to report their subordinates; discipline suffers in consequence, and there is a drop in the standard of work out-turned.

As regards the supervising staff of Inspectors and Superintendents, I would have it remembered that the Excise Department touches against money at every turn, and officers engaged in its administration are exposed to very great temptation. To maintain a high standard of probity, it is particularly necessary that the

supervising staff should consist of a good class, and that they should be adequately paid. In the matter of attracting a good class, "status" is a very potent factor, quite as potent as salary. I would therefore strongly advocate that Inspectors of Excise be placed upon the same footing as Sub-Deputy Collectors and be classed as gazetted officers. The designation Inspector is unfortunate, and should, in my opinion, be changed to Assistant Superintendent. I would also recommend that a good proportion, say two in three, of the vacancies occurring in the ranks of Superintendents be reserved for, and filled by, deserving Assistant Superintendents.

77,993. (iv) Conditions of Salary.—I have already pointed out the nature of an Excise officer's work. I beg to quote from what has been recently written by the Commissioner of Excise and Salt in connection with the re-organisation proposals now pending sanction. "It is admitted that the duties of an Excise officer are arduous and irksome, and by their nature they are undoubtedly so everywhere. But they are particularly so in Bengal. A large area of the province is very malarious, a considerable area consists of low-lying land which is submerged annually during the rains, communications are not good, and, generally, conditions are such that suitable officers of sufficient intelligence and activity cannot be secured unless sufficiently high emoluments are provided." Again "it is incumbent on the department to secure officers who shall be little, if at all, inferior to the class of officers who are recruited for the Provincial Civil Service, and this can be done only by providing a scale of pay which shall ensure pecuniary prospects in no way inferior to that before the ordinary Deputy Collector." In my opinion the class of officer needed for the new Excise and Salt may *intellectually* be little, if at all, inferior to the class of officers who are recruited for the Provincial Civil Service, *physically* he will need to be a very great deal superior. As a matter of fact the duties of the ordinary Deputy Collector are sheltered and sedentary. Even when in charge of a sub-division, his touring is mostly confined to the cold weather. When he is called upon to do work that entails an increase of touring and exposure, as for instance in the "Settlement" department, handsome allowances have to be paid to induce him to leave the general line. The Excise Superintendent will be required to tour 21 days every month throughout the year in all seasons. Very little rest and constant exposure to unhealthy climatic conditions and disease will be his lot in life. He should surely be paid higher rates of wage than his confrère in the Provincial Civil Service, who is safely housed in an office during the hot weather and rains, and who, if he tours at all for any length of time, tours in comfort during the cold weather. The comparison made in the new scheme with the existing ordinary prospects in the Provincial Civil Service is most unfortunate. According to the existing cadre, these prospects do not seem to be in a healthy condition. The lower grades are congested. Looking at the Quarterly Civil List, corrected up to July 1913, I find the cadre as follows:—

First grade	-	-	-	-	5
Second grade	-	-	-	-	7
Third grade	-	-	-	-	16
Fourth grade	-	-	-	-	49
Fifth grade	-	-	-	-	72
Sixth grade	-	-	-	-	74
Seventh grade	-	-	-	-	80

There is no progression of any kind discernible in the numbers that make up the various grades. The numerical difference between the first and second grades is 2, that between the second and third 9, that between the third and fourth 33, that between the fourth and fifth 23, that between the fifth and sixth 2, that between the sixth and seventh 6. I challenge any one to say that a definite principle has been followed in the allotment of places to each grade. There are only five appointments in the first grade to a total service of 303 officers. One place in the first grade to over every 60 officers. The whole arrangement seems to lack order. Turning to the fourth grade of Deputy Collectors, I

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find it has taken the officer who stands over 10 years to get to this place. The next officer has been nearly seven years in the grade, and the next four officers six years each. In the fifth grade, the officer who stands first has been nearly 10 years in the grade, the next two officers nearly 7 years each, and the fourth officer over 6 years. If, therefore, it takes an officer any period between 14 and 20 years to get through the fourth and fifth grades, it follows that the first grade must necessarily be one which, to quote again from the Excise Commissioner's re-organisation scheme, "Deputy Collectors attain when they have almost reached, if they have not exceeded, the age of 55." There is no use, however, in my labouring further over the matter. But I venture to submit that a cadre which places the first grade of a department beyond the ordinary range of 30 years' service, and beyond the ordinary age limit of 55 years, is scarcely one that should be used as a standard or measure for determining the prospects in another department with which its work has no parallelism whatsoever. Particularly since, as the Excise Commissioner has observed, "there is very little doubt that the nature of Excise work will compel every Excise officer to retire at this age," namely, 55 years. The connection between the Provincial Civil Service and the Excise Department is adventitious and not due to any analogy between their respective duties. It has happened that Excise Deputy Collectors have in the past been taken from the Provincial Executive. But they have never liked the work, special inducements in the shape of extra allowances and increased travelling allowance rates have had to be offered to get them to remain at all, and a return to the general line towards the closing years of their service has always been a stand-by. In the new Excise and Salt Department the situation will be entirely different. I can see no reason for determining the pay and prospects of a service with such hard conditions as those prevalent in the Excise and Salt by a consideration of the pay and prospects of the Provincial Civil Service with its sheltered sedentary work. Still less do I fail to see why the Rs. 800 limit is one that might reasonably be excluded from consideration. It is true that, owing to a disproportionate distribution of cadre the Rs. 800 grade is reached by Deputy Collectors late in service, nevertheless it is reached by a good many, and most of them certainly aspire to reach it. Their work is such that they can go on taking extensions of service till 60. If, under existing circumstances, Excise Deputy Collectors, whilst retaining to the full the prospects of their own service, have had to be paid something more than their salaries in the Provincial Civil Service to induce them to remain on and do Excise work, can it reasonably be expected that in a closed Excise service, men of the same class but of a more robust stamp will be attracted by the infinitely harder and more risky preventive work with greatly curtailed prospects? As the Excise Commissioner has pointed out in his re-organisation scheme, "even on pay equivalent to that of the Provincial Civil Service we cannot expect to get men of the class of Deputy Collector for that Service, apart from the less arduous character of the work, holds forth many attractive prospects in the shape of allowances for special posts, e.g., in the Settlement Department, the charge of a subdivision with a free residence and the prestige which such a position gives, and the ultimate possibility of attaining to the charge of a district." The Excise and Salt Department will have harder work and no such special prospects or prestige to offer its officers. It follows that it must have a better-paid cadre if it is to attract the class of officers it requires. I strongly deprecate the argument that "the more immediate prospects of a service are more an object of concern than the more uncertain probabilities of the higher grades." It has needed the throwing open of half a dozen posts ordinarily reserved for the Indian Civil Service as well as a first grade on Rs. 800 to keep up suitable recruitment for the Provincial Civil Service. I have had the privilege of many friends amongst Deputy Collectors, and I know how greatly the chances of securing posts ordinarily reserved for the Indian Civil Service are valued, speculative though those

chances may be owing to a disproportionate arrangement of cadre. Men of a similar class are not likely to be attracted to the infinitely harder work of the Excise and Salt Department when the Rs. 800 grade has gone by the board, and when promotion to the two grades of Rs. 600 and Rs. 700 will not follow as a matter of course, but will be dependent upon merit, ability and activity. It will, I fear, need a nice discrimination indeed to decide that a Superintendent is worth Rs. 500 a month and not Rs. 600 or Rs. 600 and not Rs. 700. The department is yet unborn, but I venture to state that men of the class of the Provincial Civil Service will not be attracted to the new Excise and Salt Department with prospects assured only as far as Rs. 500. It is true that a scale of incremental salaries possesses pecuniary advantages over a graded cadre, but it is placing far too high a value on such advantages to lay down that the higher salaries towards the end of one's service, which materially affect the amount of one's pension, can therefore be considered a negligible matter. I consider that in the Bengal Excise and Salt there should be the same range of salaries as those paid to the Northern India Salt, or to the Madras Excise and Salt and with the same class of higher posts. Those two departments do work of the same nature, but in a climate far healthier than Bengal, in a country much more readily traversable and with the cost of living on a much lower scale. I would therefore propose the following cadre of salaries:—

Rs. 250 to Rs. 400, by annual increments of Rs. 15.

Rs. 400 to Rs. 500, by annual increments of Rs. 25.

Rs. 500 to Rs. 800, by annual increments of Rs. 30.

On Rs. 900—3 appointments.

On Rs. 1,000—2 appointments.

Under this scheme it would take an officer 25 years to reach Rs. 800. He would, if appointed direct as Superintendent, still have five years in front of him in which to reach Rs. 900 or Rs. 1,000. If appointed originally as Inspector (Assistant Superintendent), it will, I compute, have taken him at least five years to rise to a Superintendentship. So that the period fixed by me cannot be lengthened without placing the Rs. 800 salary beyond the reach of two-thirds of the Superintendents. Deputy Commissioners should, I think, be paid Rs. 1,500, the same as the Deputy Commissioner of the Northern India Salt Department. Unlike his confrère in Madras or Northern India, the Bengal Deputy Commissioner will be in close touch with Collectors, and he will be inspecting specialised work, of which the District Collector, though without technical training, is the virtual head. The Deputy Commissioner's position will not, therefore, be an easy one, and he will need to be an officer of considerable tact and discretion. If his advice and remarks are to carry weight, the appointment must be given adequate status and pay.

77,994. (v) Conditions of Leave.—I consider that the long-leave rules of the European services should apply to the European officers in the grade of Superintendent. Though no limits may be laid down by rule as to the employment of Europeans and non-Europeans, and though the service may not be specifically declared to be "European," yet it will be found by experience that a vigorous administration can be secured only by employing a large percentage of European officers. Such officers cannot, of course, change their bodily constitution, no matter to what service they may belong, and in a climate like Bengal the hard conditions of preventive work will soon wear them out, unless they are able to procure a change to a temperate climate at intervals which have been found necessary for their countrymen employed in services specifically declared to be European.

77,995. (vi) Conditions of Pension.—In the Bengal Salt and Excise Department, retirement should be compulsory at the age of 55 years. I have found by practical experience that, by the time they reach 55, officers are physically too worn out for the outdoor work of the department. I also consider the 30 years' qualifying superior service necessary towards earning a retiring pension unusually long for the Salt and Excise

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Department. The officers who are anxious to retire before reaching the maximum age limit are generally those whose health is failing, but who are not yet so completely broken down as to be invalided. To keep such officers hanging on, in the attempt to reach the present length of service necessary to secure a pension of half one's average salary, is not conducive to either efficiency or economy. A high price is being paid for indifferent work. It is better to let such an officer go and replace him by a young hand. The total cost to the State, at any rate for the first few years, will be no more than the full salary of the officer voluntarily retired. I therefore consider that the qualifying service for voluntary retirement should be reduced to 25 years. I do not think there is any real fear of such a rule being abused. No officer, sound in wind and limb, particularly if a married man, will deliberately throw away half his salary and the prospects of higher posts for the sake of vegetating on a small pension. I think the statistics of the Indian Civil Service will prove that retirement after 21 years' actual and 25 years' total service is the exception rather than the rule, even though the amount of pension remains unaffected by further service. In regard to the amount of pension, I consider the present maximum of Rs. 5,000 a year needs revision. There are very few services now (and there will be still fewer in the near future) whose first grades do not run to, or even exceed, Rs. 1,000 per mensem. It does not seem reasonable that the half average emoluments which constitute the maximum limit of pension should, in the circumstances, be restricted to a salary of Rs. 833-5-4 per mensem. I think the pension limit should be increased to Rs. 6,000 a year, a figure which will on the whole represent half the salary of the first grades of most services.

77,996. (vii) Limitations as to the Employment of Non-European, &c.—No limitations exist or have been proposed in regard to the employment of natives of India in either the Excise or Salt Departments. In the Salt Department, as at present constituted, the supervising officers are largely European or Anglo-Indian. This is solely due to the fact that the risks incidental to Salt work and the hardships of an outdoor life of constant patrols have proved too much for the well-to-do classes of Bengal. On the rendition of Salt work in Orissa to Bengal there was a great dearth of officers in the new Bengal Salt Department, and Sir K. G. Gupta, at that time Commissioner of Excise and Salt, appointed a batch of six young Bengali gentlemen as Inspectors. Five were graduates of the Calcutta University and sons of well-to-do people, the very class the department is anxious to secure. Nevertheless, the first half-a-dozen patrols proved to be too severe a strain for one of these gentlemen, who resigned within a fortnight of appointment. Another, as soon as he was placed in charge of a circle, was detected resorting to the expedient of writing false diaries showing patrols that were never actually made, and had to be turned out of service. Two resigned a little later on, significantly soon after the occurrence of the Champahati riot in the 24-Parganas District, where the department was then initiating preventive operations amidst considerable difficulties and active opposition. The two who yet remained came from other departments with a credit of Government service in their favour which they could not afford to throw away. One of these hailed from the Excise, and he went back to that department after one year's work in the Salt Department. The remaining officer secured an appointment in the Provincial Civil Service. Thus, within a couple of years or so, there was not one left of the first batch of six men appointed. Sir K. G. Gupta then realised that Salt preventive operations called for fibre that would have to be largely European or Anglo-Indian, and experience has proved him to be right. Most of the officers who, notwithstanding the hard work, have stuck manfully to their guns, have been Europeans or Anglo-Indians. Since Sir K. G. Gupta's time the experiment of appointing young Bengali gentlemen as Inspectors has been tried from time to time, but their careers have generally been exceedingly short; and, when they have not resigned, they have moved heaven

and earth to get away to other departments. At the present moment there is only one Bengali gentleman Inspector in the department, who is a graduate of the Calcutta University, and the son of well-connected folk in affluent circumstances. He has shown considerable grit in sticking to his post, yet the work is steadily undermining his health and he suffers much from sickness. In the Excise Department, on the other hand, the supervising staff is mostly non-European. But present conditions leave much to be desired in the matter of supervision, detection, and preventive patrols. When supervision has improved, and the staff is kept constantly on the move detecting or preventing offences, conditions approximating to those of the Salt Department will have been introduced and history will repeat itself. Even amongst the hardier lower strata from which Salt Sub-Inspectors are recruited there is an ever-present tendency to avoid being constantly on the move, and more punishments are inflicted for writing false diaries showing patrols on paper than for any other offence. In the circumstances, the nature of the work itself will prove a sufficient deterrent towards the recruitment of the class that constitutes the Provincial Civil Service. I do not advocate any precise limitations. I would welcome any race under the British flag provided it performed its outdoor duties with zeal and industry, and did not shirk patrols. In my opinion, the new Excise and Salt Department will do best under a mixed staff of Europeans and non-Europeans, but with a predominating element of the former. There is no division of the services into Imperial and Provincial.

77,997. (viii) Relations with the Indian Civil Service.—A member of the Indian Civil Service is the head of the Excise and Salt Department. At the present moment the cadre of Magistrate and Collector, second grade, includes the appointment of Commissioner of Excise and Salt. In its practical working the arrangement leaves much to be desired. My experience dates from the rendition of Orissa Salt to Bengal in 1897. Since then 11 officers have filled the appointment of Commissioner of Excise and Salt. Eleven officers in 17 years give an average tenure of one year and seven months; but, as a matter of fact, some of these officers have returned a second time to the department after being on long leave, or after officiating in other appointments, so that their tenure has not been by any means continuous. The evil of such constant changes do not need to be enlarged upon. The administration of a large department is a continuous growth. Its previous history is recorded not in a single volume easily accessible, but in innumerable files buried away in almirahs. One matter bears upon and influences another, yet the same subject does not crop up continuously. It arises at intervals. The most voluminous of notes cannot take the place of personal experience. A new Commissioner does not know what has gone before. In Salt matters I have had to explain antecedents again and again to each new Commissioner. It could be no different in the Excise branch. To this frequent change of officers I ascribe the fact that such a necessary measure as the amalgamation of the Salt and Excise Departments and their reorganisation has been delayed for over 13 years. Schemes differing from each other according to the experience of their authors were propounded in turn by Messrs. Gupta, Inglis, Geake, Foley, and finally by Mr. Donald, the last being now on the anvil. In my opinion, all this is due to the fact that no single officer was long enough in the department to acquire sufficient experience of details to give final shape to it and to carry through his measures. The present position of the Commissioner of Excise and Salt in the grading of the Indian Civil Service is too near the gate that leads to Divisional Commissionerships. Two remedies suggest themselves. The Excise Commissionership might be brought up to the level of the Inspector-Generalship of Police and ranked and paid as such; or it might be removed lower down and included in the cadre of third-grade Magistrates and Collectors. I am in favour of the first remedy. A third-grade Magistrate and Collector holding the position of a Commissioner of Excise and Salt would be too junior to deal with sufficient authority

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with senior Magistrates and Collectors in charge of districts. In this connection it might be useful to quote the remarks of the Indian Excise Committee of 1905-6, paragraph 294, page 129: "The head of the department should be an officer of standing who should have the power of issuing orders both to the Collectors and to the special staff and reasonable continuity in the office should be secured."

The next point for consideration is the extent of the connection of the Excise Superintendent with the District Collector. In this regard the Commissioner of Excise and Salt has stated in his reorganisation scheme that "it is the case, and it was fully recognised at the Commissioners' Conference in 1907 that most Collectors take an active interest in Excise matters." Nevertheless their interest cannot be very effective. I have found after a practical experience of over 20 years that no officer can efficiently control a peripatetic preventive staff unless he is himself constantly on the move amongst them, going over the ground that they have traversed with the special object of checking their movements and their work. That he cannot really guide their detective efforts unless he has himself dealt at first hand with informers, organised searches or raids and detected cases. That he cannot secure practical results from their inspection of shops unless he is himself constantly inspecting licensed premises and testing liquor. In short, in specialised work of the nature of Excise it is the practical personal experience and intimate everyday knowledge of all details that is so vital a factor in the matter of a robust administration. I am not aware of a single district in Bengal in which the ordinary duties of a Collector would leave him leisure sufficient to tour frequently with the Excise staff, or to take a hand in the detection of Excise cases, or to make inspections of shops at adequate intervals. His interest might, by inclination, be ever so active, he would nevertheless be compelled by circumstances to confine it to occasional inspections, more or less superficial, and to reports put before him either on paper or orally. He would thus have no means of building up a sufficient personal experience of details so essential in regard to fiscal questions. Take the very subject of licensing on which the Excise Commissioner lays so much stress in his reorganisation proposals, and from which he deduces the necessity for a close association between the Collector and the Excise Superintendent. I would point out, in the first place, that in the Madras Presidency Excise licenses are settled by "*bonâ fide* auction subject to a discretion as regards the exclusion of undesirable persons" and also to a fixation of a price for each shop." The system works perfectly smoothly notwithstanding the fact that the Excise Department is not under the control of Collectors. When the time of annual settlement arrives necessary statistics are prepared and made over to the District Officer, and he is interviewed by the local Excise Officer, if needful. To prevent any manipulation of bidders no Excise officers are allowed to be present at the auction sales. Here is a duty which could easily be performed by Collectors. Nevertheless, in Bengal many Collectors cannot find time to attend auction sales, and some put in a short appearance merely for an hour or two. The duty is generally delegated to the Excise Deputy Collector. I do not know if the question was considered by the Commissioners' Conference of 1907 from the practical standpoints indicated by me; but the Excise Committee of 1905-6, whose conclusions are based upon a large volume of evidence, specifically declare in paragraph 286, page 135, that "the proper position of the controlling officer (*i.e.*, the departmental officer in charge of a district) appears to the Committee to be one analogous to that of the Superintendent of Police. He should be subordinate to the Collector in all matters of general policy and in constant touch with him, but he should relieve him of all matters of

detail and should report to his departmental head on matters of discipline and internal organisation." Collectors really cannot find time to do more than to direct a general policy. When it was suggested by the Government of India that Collectors and Subdivisional Officers should take over the duties of collection, licensing, and all matters affecting the public, the immediate reply was "that District Officers and Subdivisional Officers are already sufficiently burdened with work and cannot bear additional tasks." Let this reply be given due weight to. Officers with their hands already full cannot see properly to matters outside their regular duties, whereas Excise administration needs unintermitting attention. I therefore urge that this recommendation of the Excise Committee be given effect to, and Excise Superintendents in Bengal be placed upon precisely the same footing in regard to the District Collector as is held by the District Superintendent of Police.

77,998. (ix) Other Points.—For final consideration arises the question of the position of Subdivisional Officers in regard to Excise matters. The reorganisation scheme of the Commissioner of Excise and Salt foreshadows a considerable amount of intervention on their part in Excise administration. It has been pointed out that "throughout the Province Subdivisional officers are in direct charge of the Excise administration of the Subdivision, and have all the powers of a Collector except such as have been exclusively conferred on, or assigned to, the District Collector." Obviously their powers are on a level with those of an Excise Deputy Collector; and the intention is to augment their functions. If the Excise Committee's views set forth by me in paragraph 8 *supra* are rational, and they consider it necessary towards a sound administration that the Collector's supervision should be confined to matters of general policy; it follows that the interference of Subdivisional Officers with the internal details of Excise administration will be a far greater evil. It may be that under existing circumstances some of the Subdivisional Officers have at one time or another been Excise Deputy Collectors, but with a closed Excise service their opportunities of acquiring practical Excise experience will have passed away. The Excise Superintendent of the future will be an expert at his work specially trained for and officially brought up to it; whilst the Subdivisional Officer will be more and more of an amateur with only a superficial knowledge of Excise matters. I can conceive no detail in which his interference could possibly lead to skilful handling. In any case the interference of several officers *possessing co-ordinate powers* with the internal details of Excise administration cannot conduce towards efficiency. Notwithstanding his previous proposals to augment the Excise functions of the Subdivisional Officer, and to give him authority to dispose of many matters which he at present reports for orders to the Excise Deputy Collector, the Excise Commissioner has laid down that preventive work and the preventive staff should be entirely under the immediate control of the Excise Superintendent. But it has been overlooked that there is only the one staff that performs the functions of prevention, detection, inspection, and, to a limited extent, collection. The proposed policy will require Inspectors, Sub-Inspectors, petty officers and peons to take orders from several masters—the Excise Superintendent on the one hand, and the Subdivisional Officers on the other, whose views may often clash. The arrangement proposed is utterly impracticable, and I must strongly condemn it. I would recommend that there should be no functional interference from Subdivisional Officers in the affairs of the department, particularly since, as has been quoted before, these officers "are already sufficiently burdened with work and cannot bear additional tasks."

Mr. S. G. L. PLATTS called and examined.

77,999. (*Lord Ronaldshay*.) The witness was an Assistant Commissioner of Salt Revenue in Bengal. He was transferred from the Madras Salt Department.

The Orissa Salt Revenue was formerly administered by the Madras Salt Department, because the establishment in Orissa was so small that there was no chance of

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promotion. As Madras had a large department Orissa formed a part of the Madras administration. Differences of opinion arose between the Madras Board and the Bengal Board over financial questions, and as at the same time Government received a report from the officer of the Northern India Salt Revenue specially deputed to make inquiries that there was illicit manufacture of salt along the Bengal littoral, it was eventually decided that Bengal should have its own salt establishment and that Orissa Salt should be brought back to Bengal.

78,000. At present the work was preventive, and was likely to continue to be so. In Madras the preventive work was exactly the same, but there was factory work in addition and the method of administration was entirely different.

78,001. He was in favour of a system of recruitment by competitive examination after selection, because the present system of pure nomination was liable to develop into nepotism. So long as the authorities, who gave the nominations, had no practical experience of the department, they would not be able to select the best men. As a matter of fact, there was practically no recruitment going on at present as the staff was so small.

78,002. The service was recruited entirely in India. He based his claim that European officers in the service should come under the European leave rules on the disabilities imposed upon them by their work, which was very much harder than that in other departments. The work was also hard on the Indian officers. A man was practically broken up by the time he retired. If a demand should rise from other services for the same leave rules the claim might be resisted on the ground that the work of those services was not so rigorous. Indians in the department would not require the same leave rules, as they would take their leave in their own country, whereas Europeans recruited in India, whenever they had the opportunity, went to England, most of them having a home and connections there.

78,003. The salaries proposed under the re-organisation scheme would not be sufficient to attract suitable candidates of the class required, and he therefore proposed the same rates of pay as were given in Madras where the nature of the work was the same.

78,004. A system of selecting an officer for promotion at the end of 15 or 20 years' service, when there was no change of work, worked very hard. It was much easier and fairer to let everyone go on in turn, and to stop promotion only for actual bad work. It might be that one or two men, who were below the average, would get promotion, but that was a lesser evil than a system of selection. There might, however, be an efficiency bar to prevent a man drawing his increments when he was not efficient for the discharge of his duties.

78,005. Under the proposed scheme the Deputy Commissioners would be recruited by selection from

the Superintendents, and he had no objection to the principle of selection coming into play at that stage, because the selection was for another kind of work and more than one factor had to be taken into account. The work of the Deputy Commissioner would be different in kind as well as in degree.

78,006. If an incremental system of salaries was adopted he would still press for compulsory retirement at the age of 55.

78,007. If the amalgamated service was formed, officers should be recruited as soon as practicable after they had taken their degree at Indian Universities. The officers might be recruited at a comparatively young age, but they should nevertheless be entitled to draw a pension after 25 years' qualifying service. The wear and tear of the work was sufficient to justify a claim of that kind. Men were worn out at about 50, and if they stayed on they were no longer fit for work.

78,008. (*Sir Theodore Morison.*) The Bengal Deputy Commissioner would be merely an advisory officer, because the work would be carried out through the district Collector, who might or might not adopt his suggestions. The lower the pay of the Deputy Commissioner the less likely were his suggestions to be adopted, and therefore the pay should be high enough to give him status. It would be a very difficult appointment, because the Deputy Commissioner would be dealing with the work of an officer who was in no way bound to listen to him or accept his advice, and who was not himself an expert. Collectors sometimes made very great mistakes from the technical point of view. The best thing to do would be to adopt the Madras system, and have the department working entirely under its own head, quite irrespective of the district officer, but that had been opposed in Bengal. In Madras the department was entirely separated from the Collector, though closely in touch with him, and the Collector as the licensing authority had charge of the sale of excise shops. That was not the system proposed in the reorganisation scheme.

78,009. (*Mr. Abdur Rahim.*) Looking at the matter from the administrative standard, European officers broke up much sooner than Indian officers, as the Indian had the advantage of working in his own environment. Indians disliked the work intensely for more than one reason, but if they cared for the work they could stand it physically better than Europeans. If appointments were advertised no doubt a large number of applications would be received from Indians, but he did not think they would remain in the department for any length of time.

78,010. (*Mr. Chaubal.*) He did not think that men taken from the police training schools would be the class of men required for the department, as rather high educational qualifications were needed. It had been proposed in the scheme to recruit the same kind of men as those at present in the Provincial Civil Service, and with that proposal he agreed. Liquor shops in Bengal were sold by auction.

The witness withdrew.

SRIJIT PAMPU SINGH, Superintendent, Central Distillery, Jorhat, Assam.

*Written Statement relating to the Excise Department, Assam.*

78,011. (i) **Methods of Recruitment.**—There was no system of recruitment to the Excise service prior to 1903, when the Department was manned by the Inspector General of Police. Under the Assam Government Circular No. 35F., dated the 18th September 1903, three posts of Excise Inspectorships (present Superintendents of Excise) were created with the sanction of the Secretary of the State, two of which were filled up by officers of the Provincial Civil Service and the third by an officer of the Subordinate Executive Service. The Excise Department was then separated from the Police and was placed in the hands of the Divisional Commissioner in the Brahmaputra Valley and the Honourable the Chief Commissioner in the Surma Valley. In April 1905, when the Excise staff was strengthened, five additional posts were created to

provide one Superintendent of Excise for each district and these posts were all filled up by officers of the Subordinate Executive Service. With the formation of the province of Eastern Bengal and Assam in October 1905, a regular Excise Department was created with the Commissioner of Excise at its head. Later on two more posts were created, one Superintendent of the Jorhat Distillery and the other Inspector of Warehouses (present Assistant Inspector of Distilleries), both these posts being held by officers of the Subordinate Executive Service. The latter post was transferred to Bengal with the formation of the separate province of Assam again in April 1912 and is now shared with this province, thus there are nine posts in the superior branch of the Excise Service at present in Assam, their official designation being

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Superintendent of Excise, two of these posts are held by officers of the Provincial Civil Service and the rest by members of the Subordinate Executive Service. These officers are seconded for the duty and are allowed special Excise allowances, Rs. 75 per mensem in the case of Extra Assistant Commissioners and Rs. 50 in the case of Sub-Deputy Collectors, except the Sub-Deputy Collector, Superintendent of Excise in charge of the distillery, who gets an allowance of Rs. 75 per mensem.

The present system, although working on the whole satisfactorily, has not given equal satisfaction to all the officers. The promotion of officers from the Subordinate Executive Service to the Provincial Service has been slow. The officers of the Subordinate Executive Service deputed to other special duties, such as Settlement and Co-operative Credit Society works, are sometimes promoted to the Provincial Civil Service in preference to the claims of the officers in the Excise Department. The distinction that some officers should belong to the Provincial Civil Service and others to Subordinate Civil Service appears anomalous, both classes of officers having to perform the same nature of duties. When an officer in the Subordinate Executive Service is promoted to the Provincial Civil Service he cannot be retained in the Excise Department and is required to revert to the regular line, as under the existing rules only two posts can be held by officers of the Provincial Civil Service. This tells on the efficiency of the Department as the valuable services of an experienced officer are lost to the Department.

Under the circumstances, I would suggest a separate Provincial Excise Service for Assam, which should be similar in status and prospects to the Provincial Civil Service. This is essential for the efficiency of the Department, so that it may attract the best men for the service; the system of recruitment should be the same as exists in the case of the Provincial Civil Service: by nomination and by promotion of selected officers in the Subordinate Excise Service (to be designated as Inspectors in which the present Sub-Inspectors of Excise and Supervisors of Excise Warehouses should be absorbed). The proportion should be 7 to 2. The nominated member should be a graduate of a recognised University and of sound health and good moral character and the age limit should be 25 years. These posts should be filled up by natives of the province and such non-natives as are permanently domiciled in it. Should a separate Provincial Excise Service be not found practicable on account of the small number of officers, I would recommend that all the present posts should be held by officers of the Provincial Civil Service, otherwise the prevailing discontent, occasioned by having the same work done by two different services, will still continue.

78,012. (ii) System of Training and Probation.—At present the officers in the superior service receive no regular training except the Superintendent of Excise in charge of the Distillery who receive six weeks' training in Madras in Distillery work. As these officers are recruited from the Provincial Civil Service and Subordinate Executive Service, there is no probationary period for them in the Excise Service. If the present system of recruitment should continue, I recommend no probationary period for them, but a training period for three months in technical and general excise work. If the new method of recruitment suggested be adopted, I would recommend the probationary period of one year, of which six months should be spent in technical training in all the branches of the Excise work (such as Distillery work in Jorhat or Madras, *ganja* cultivation in Rajshahi and opium in Patna and Chemical Excise Laboratory and Customs House work in Calcutta) and the other six months under an experienced Senior Superintendent of Excise in General training. These officers should not be confirmed till the pass departmental examination, in criminal and general and law of evidence and in language test. Under the present method of recruitment the existing system of departmental examinations is on the whole suitable.

78,013. (iii) Conditions of Service.—On the nine posts of the superior service, seven are held by officers

of the Subordinate Executive Service and two only by members of the Provincial Civil Service. This is not satisfactory. The duties of the officers being the same it looks anomalous that officers should be recruited from two services. I would recommend one Provincial Service for all. If the system of seconding officers as at present continue the special excise allowance should exist, otherwise the service will not be attractive to these officers. If a separate Provincial Excise Service is created, the Superintendents of Excise should be treated as first-class officers for the purpose of travelling allowance like the Superintendents of Post and Telegraph offices and the Superintendents of Police and the Provincial Excise officers in Burma. This is necessary, as with the creation of the new Provincial Excise Service the present local allowance will cease. In case the separate service is formed it should be desirable that the present Superintendents of Excise be placed in such grades as would compensate them for the loss arising from the cessation of excise allowance. Other conditions of the service should be similar to those in vogue in the Provincial Civil Service.

78,014. (iv) Conditions of Salary.—If the proposed Provincial Separate Excise Service, the creation of which is now under the consideration of the Local Government be introduced, the number of officers in the service will be as a matter of fact small for this province. So a graded service will not be suitable as it will not secure an even flow of promotion. I would, therefore, advocate a time scale of salary. It should commence at Rs. 250 per mensem and rise by annual increment of Rs. 25 to Rs. 800 in 22 years, which should be the maximum pay as that of the Provincial Civil Service at present. I propose similar pay with the Provincial Civil Service as it is very necessary that the Department should be attractive for its efficiency. The work of the officers is arduous and responsible. The pay of an officer should rise up to Rs. 500 by regular increment every year, after which the increment should be conditional on good work and approved merit. The pay of an officer during his probationary period should be Rs. 100 per mensem.

78,015. (v) Conditions of Leave.—The existing leave rules seem to be suitable. The privilege and furlough earned by an officer should not be refused to him when required on the ground of relieving officer being not available, in consideration of the fact that the work of an Excise officer is arduous.

78,016. (vi) Conditions of Pension.—The period of 30 years' service which entitles an officer to the full pension seems to be long in the case of Excise officers who have hard out-door work to do throughout their service. I would, therefore, suggest full pension on completion of 25 years of approved service, and in the case of breakdown of health on completion of 20 years' approved service. In other respects I have no suggestions to make.

78,017. (vii) Such Limitations as may exist in the Employment of non-Europeans and the Working of the Existing System of Division of Services into Imperial and Provincial.—Such limitations exist in the employment of non-Europeans as are applicable to the Provincial and Subordinate Executive Services as recruitment is made from these services. The present posts in the superior service are all held by Indians at present. The post of the Commissioner of Excise, which is Imperial, is held by an Indian Civil Service or a military officer corresponding to that rank. This post is held by a European. The distinction between the Imperial and Provincial Services as it exists in the Department at present does not seem to be prejudicial to the interests of the service.

78,018. (viii) Relations of the Service with the Indian Civil Service and other Services.—The Superintendents of Excise are at present directly subordinate to the District Collectors. Their relations as laid down in the Hand Book of Excise seem to be desirable. The relations with the Superintendents of Police are also satisfactory.

78,019. (ix) Any other Points within the Terms of Reference to the Royal Commission not covered by the Preceding Heads.—A separate Subordinate

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Excise Service should be created. The present Sub-Inspectors and Supervisors of Excise Warehouses should be absorbed in that service and designated as Inspectors. At present there are two grades for them, Rs. 50 and Rs. 75 per month, and a special grade of Rs. 125-5-150 for the Deputy Superintendent of the Distillery. This requires improvement. They should begin at Rs. 50 and rise up to Rs. 150 in 15 years by annual increment. There should be three special

grades of Rs. 175, Rs. 200, and Rs. 250 which should be filled up by selection from amongst officers of approved merit. There should be a certain number of probationers on Rs. 30 a month. The requisite qualifications for admission into the Subordinate Excise Service should not be below University Matriculation Certificates. Two posts in the Provincial Excise Service should be open to competent and deserving officers of this service in three special grades.

Mr. PAMPU SINGH called and examined.

78,020. (*Lord Ronaldshay.*) The witness was Superintendent of the central distillery at Jorhat, and was drawing a salary of Rs. 250 with a Rs. 75 allowance. He was a Sub-Deputy Collector of the Subordinate Executive Service deputed to excise.

78,021. In Assam there was no separate superior excise staff, the whole of the work being done by officers of other services. The Assistant Commissioner of Excise was shared with Bengal, Bihar, and Orissa, and was an officer who had been specially appointed on a personal rate of pay for the three provinces, and the only one who might be described as an excise officer proper.

78,022. It was desirable that there should be a separate Excise Service similar in every respect in status and prospects with the Provincial Executive Service. The proportion of direct recruitment to promotion from the subordinate service should be seven to two. In the scheme, which had not yet been published, there were only nine officers proposed, and one-fourth would be roughly two. His reason for proposing so small a number for promotion from the subordinate ranks was because at present the officers of the subordinate service were not suitable, as far as educational qualifications were concerned, for the superior service of the Excise Department. If there were officers sufficiently qualified he had no objection to the number being increased. If a separate Excise Department was created it would be better to have a separate cadre for Assam. He did not think there was anything in the argument that the prospects would be improved if the Assam cadre was combined

with the Bengal cadre. If such a combination was brought about he did not think Assam would get its proper share of promotion.

78,023. The new service should be paid by means of a time-scale, as that would be better than a graded system with such a small cadre. The age-limit should be 25 for direct recruitment.

78,024. Officers in the new department should be entitled to retire on full pension after 25 years, as the duties of an Excise officer were very much more arduous than the duties of a Deputy Collector in the executive service. He had to spend 200 days of the year on tour, and that was very prejudicial to his health.

78,025. (*Sir Murray Hammick.*) He had received his training in Madras, and his work now consisted in looking after a distillery and occasionally doing special work in the districts in looking after warehouses.

78,026. (*Mr. Chaubal.*) The department was so hard worked that it should have the opportunity of taking a pension after a comparatively short service.

78,027. (*Sir Theodore Morison.*) If direct recruitment was made there should be a period of probation for one year. Six months should be spent in distillery work and on opium and ganja, and six months under the superior senior Superintendent of Excise for general training. Every department in the office ought to have a specialised knowledge, as Superintendents of Excise were required to inspect warehouses, which necessitated technical knowledge in the way of gauging and proving spirit, taking stock, inspecting registers, &c.

The witness withdrew.

F. W. MARTIN, Esq., Superintendent of Excise, Pegu, Burma.

*Written Statement\* relating to the Excise Department, Burma.*

78,028. (i) **Methods of Recruitment.**—The majority of Superintendents consider that the best method of recruitment is by local nomination of men irrespective of caste, creed, or nationality; that first appointments should be made to the grade of Assistant Superintendents of Excise; and that Assistant Superintendents of Excise should be appointed Superintendents after a period of satisfactory probation. Provided that Inspectors of Excise of proved merit and ability are also eligible for the grade of Assistant Superintendent of Excise.

A minority (Messrs. Havelock, Jones, Law, Warmington, Anderson, Korb, and Carrapiett) are in favour of recruitment at the rate of 50 per cent. in England and 50 per cent. from local sources on the above lines.

A minority (Messrs. Martin, Ba Thaw, Thomas, Stacey, and Law) are in favour of Excise Inspectors being appointed direct to the grade of Superintendent of Excise.

78,029. (ii) **System of Training and Probation.**—The majority agree that if newly appointed men are sent for training under selected Superintendents the best results will be attained. The training to include, when possible, a term at a distillery and to cover, ordinarily, a period of two years.

A minority (Messrs. Martin, Warmington, and Thomas) favour a period at the Police Training School, Mandalay.

All officers to be on probation for at least two years except in the case of Inspectors whose period of probation may be for a shorter term. It is understood that all Inspectors will have been sufficiently trained prior to their selection as Assistant Superintendent of Excise. Consequently their pay in the Assistant Superintendent of Excise grade will not be affected. It is agreed that officers who are confirmed should take precedence of those still on probation in their grade.

78,030. (iii) **Conditions of Service.**—Six (Messrs. Havelock, Korb, Warmington, Law, Anderson, and Carrapiett) are in favour of the service being Imperial. The majority are in favour of the service continuing Provincial.

78,031. (iv) **Conditions of Salary.** It is unanimously agreed as follows:—

(1) That the maximum and minimum salaries of Superintendents be Rs. 1,000 and Rs. 400 respectively;

(2a) That there be a time-scale of pay; or

\* Proceedings of the following Superintendents and Assistant Superintendents of Excise met in Conference in Rangoon on the 14th and 15th March 1913:—1. Mr. L. A. Thurston, Mandalay; 2. Mr. F. W. Martin, Pegu; 3. Mr. W. J. S. Carrapiett, Rangoon; 4. Mr. B. M. Thomas, Henzada; 5. Mr. P. M. Duncan, Mandalay; 6. Maung Ba Thaw, Pyawön; 7. Mr. H. Munro, Tharrawaddy; 8. Mr. L. A. Havelock, Insein; 9. Mr. W. E. Jones, Syriam; 10. Mr. W. Law, Thaton; 11. Mr. T. W. Warmington, Yamethin; 12. Mr. H. A. Stacey, Toungoo; 13. Mr. F. H. Dobson, Katha; 14. Mr. R. K. Anderson, Rangoon; 15. Mr. T. A. Korb, Rangoon; 16. Mr. D. Havock, Prome.

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(2*b*) In the alternative that the distribution of appointments be more even to allow a larger number of officers in the higher grades;

(3) That officers drawing Rs. 500 and over be allowed the same rate of travelling allowance as first class officers, e.g., District Superintendents of Police;

(4) That the appointment of Chief Superintendent of Excise be exclusively reserved for Superintendents of Excise and that the pay of the appointment be Rs. 1,250 to Rs. 1,500; and

(5) That there be two grades of Assistant Superintendent of Excise (three dissentients—Messrs. Thurston, Carrapiett, and Dobson) as follows:—One on Rs. 250, and another on Rs. 300.

78,032. (v) Conditions of Leave.—That officers of the Excise Department be subject to leave rules based on those applicable to the European Services.

The nature of the work of an Excise Superintendent is such that health is impaired sooner and oftener than in the case of some other departments, and it is felt that consideration in this respect may be claimed especially in the case of furlough.

78,033. (vi) Conditions of Pensions.—That an officer be permitted to retire after 25 years' active service on full pension should he so desire.

78,034. (ix) Other Points.—It is felt that when an adverse report on an officer is made (confidentially or otherwise) a copy of the report should be furnished to the officer adversely reported on, and he should be permitted to defend or explain himself.

With reference to Article 119 (a) Civil Service Regulations, the Superintendents in conference consider that junior officers should be permitted to officiate in higher grades when officers go on leave.

Mr. F. W. MARTIN called and examined.

78,035. (*Lord Ronaldshay*.) The witness was Superintendent of Excise, Pegu, Burma, and represented the officers of the Excise Department in that country.

78,036. In Burma the Superintendent of Excise was in charge of the whole of the district under the orders of the Deputy Commissioner.

78,037. There was a little salt production in Burma, in the Arrakan Division and in Bassein, and a considerable amount in Shwebo.

78,038. The work of the department was chiefly preventive in connection with opium, morphia, and cocaine.

78,039. The Commissioner of Excise was recruited from the Burma Commission. The excise cadre consisted of a Chief Superintendent on Rs. 1,000 rising to Rs. 1,250, 29 Superintendents, and five Assistant Superintendents, with pay running in grades from Rs. 250 to Rs. 800.

78,040. Six members of the service desired to leave the department made Imperial. Their chief reason was that if the department was an Imperial one they would benefit under the leave rules. They desired one Excise and Salt Department for the whole of India. There were men in Burma who had come from India, and apparently their idea was that if the department was made Imperial they might be able to arrange exchanges and return to India where living was much cheaper and the conditions in some cases healthier.

78,041. There might be objections on the ground of language to transfers of that kind, especially with regard to men who come from India to Burma and did not know the Burmese language, but the difficulties would not be so great in transfers from Burma to India, as most of the officers had a colloquial knowledge of Hindustani. The majority of the officers were in favour of the service remaining Provincial.

78,042. Most of the officers were in favour of local recruitment with arrangements for promotion from the subordinate service, but a certain number asked that 50 per cent. of the officers should be obtained from England. He did not think, however, there was any special benefit to be gained by obtaining men from that country, as an Excise officer, to be useful, had to be in touch with the people. It was argued by some members that if the service was an Imperial one a very large proportion of the recruitment would have to be made in England.

78,043. The majority of officers considered that the Excise Department should be recruited locally, partly by direct recruitment and partly by promotion of men from the subordinate service. He himself was of opinion that in order to secure men of experience, two-thirds should be promoted from the subordinate ranks and the other one-third recruited direct.

78,044. One Superintendent and two Assistant Superintendents in the department were Burmans. When the department was first formed, a number of

Burmans came from the Subordinate Civil Service, but when they were promoted to the Provincial Service they went back to ordinary civil work again. If Burmans were eligible, they should be recruited on the same lines as men of other race.

78,045. Salaries should be on an incremental scale, as it was fairer to the officer, and his prospects were more certain.

78,046. The Chief Superintendency of Excise was not exclusively reserved for members of the department, but was open to them. If a member of the Excise Service held it, he received Rs. 1,000 to Rs. 1,250. If a police officer had the appointment, he received an additional allowance of Rs. 200. At present the office was held by a District Superintendent of Police. The appointment should be reserved exclusively for the Excise Service.

78,047. At one time there was considerable difficulty in getting leave. Many Superintendents had to wait for 18 months or two years, but latterly there had not been any difficulty. The former difficulty was due to an insufficiency of officers, and that had now been made good.

78,048. (*Sir Theodore Morison*.) There was a reluctance on the part of Burmans to enter the department, on the ground that it was disreputable to have anything to do with liquor, and also because the work involved a good deal of hard travelling. Also in the other services they enjoyed much more influence than they enjoyed in the Excise Department.

78,049. The department was governed by the ordinary Provincial Service pension rules. Service was for 30 years, and Rs. 5,000 was the maximum pension. The officers asked for a reduction of the period from 30 to 25 years. The average age of an Assistant Superintendent on entering was 20 or 21, and he would therefore get his pension at the age of 45 or 46, but that was not too early, having regard to the hardships of the service.

78,050. (*Mr. Abdur Rahim*.) If the reduction in the period for pension was granted, he himself would take advantage of it and retire early.

78,051. (*Mr. Chaubal*.) The intoxicants produced in Burma, including the Shan States, were hemp, opium, toddy, &c. There were two distilleries in the Tenasserim Division, one each in Moulmein and Toungoo, and also one in Mandalay. There was a large illicit importation into Burma of morphia, cocaine, and opium.

78,052. The Assistant Superintendent helped the Superintendent generally, and was in charge of such work as an Inspector would be put to do in districts where Inspectors existed. The Assistant Superintendent also took charge of the office when the Superintendent went on tour. So far, there were Assistant Superintendents only in Rangoon, Mandalay, and Akyab.

The witness withdrew.



At Madras, Tuesday, 27th January 1914.

PRESENT:

THE EARL OF RONALDSHAY, M.P. (*in the Chair*).

Sir MURRAY HAMMICK, K.C.S.I., C.I.E.  
Sir THEODORE MORISON, K.C.I.E.

MAHADEV BHASKAR CHAUBAL, Esq., C.S.I.  
ABDUR RAHIM, Esq

And the following Assistant Commissioner:—

T. R. BARTER, Esq., Deputy Commissioner of Salt, Abkari and Separate Revenue, Madras.

M. S. D. BUTLER, Esq., C.V.O., C.I.E. (*Joint Secretary*).

N. S. BRODIE, Esq., I.C.S., Commissioner of Salt, Abkari and Separate Revenue, Madras.

*Written Statement relating to the Salt and Abkari Department, Madras.*

78,053. (i) **Method of Recruitment.**—The rules for the recruitment of the Salt, Abkari and Customs Department are embodied in Chapter XLII. of the Salt Manual. It should be premised that in this Presidency the administration of the Salt and Excise Revenue is combined, and the subordinate officials of the joint department are also liable to be employed on purely Customs work under officers of the Imperial Customs Department. The higher officers of the department on a pay of Rs. 250 per mensem and upwards are appointed by Government, and the rule is that the Commissioner, the Secretary to the Commissioner, and one of the Deputy Commissioners should belong to the Indian Civil Service. The other Deputy Commissioners, Assistant Commissioners, and Inspectors are usually appointed from the officers of the department on the recommendation of the Commissioner, regard being had to seniority and proved merit. The highest officers in the department are therefore for the most part recruited from men who have risen from the ranks of Assistant Inspectors and clerks. They are necessarily men of considerable age and service before they rise to the better paid appointments, and this, no doubt, has a good deal to do with the unpopularity of the service generally. With a view to inducing men of better educational qualifications to enter the service the Government has recently reserved the right of appointing graduates of a recognised University to the post of Probationary Inspector from time to time. Probationary Inspectors receive Rs. 150 per mensem for the first two years of their probation and training, and Rs. 200 for the third year, and will then enter the department as fourth-grade Inspectors on Rs. 250 on the occurrence of a vacancy if their conduct has been satisfactory and they have passed the necessary departmental examinations. The experiment has not been sufficiently long in force to judge how far it is likely to prove successful, but, on principle, it has naturally aroused considerable opposition on the part of the other officers of the department who foresee that it will interfere materially with their prospect of promotion which, as already remarked, are none too good. It is, in my opinion, doubtful whether the terms offered are sufficiently attractive to induce any better class of man to offer his services than is at present available for the post of Assistant Inspector. So far it has not attracted any Indian of a superior class, though one European of good stamp has applied and been appointed.

Assistant Inspectors, whose pay ranges between Rs. 125 and Rs. 175 per mensem, and clerks on Rs. 100 a month and upwards other than the Head Clerks of Deputy Commissioners' offices, are appointed by the Commissioner. They are either recruited from the subordinate grades or directly appointed from outside the department. At one time they were also appointed by competition amongst candidates selected by the Commissioner, but this was found to be an unsatisfactory system and has long been in abeyance. Outsiders are usually appointed to act for some time or on probation in order to judge of their capabilities before being confirmed. Certain educational and physical

qualifications are also insisted upon. I am of opinion that these might well be abolished as the height and chest measurement of a candidate can make little difference to a man who is to hold the position of an officer in the department, and it can easily be ascertained during the acting or probationary period whether his educational qualifications are sufficient to enable him to discharge the work required of him. A stringent medical examination which is at present required seems to be sufficient. The work of the department does not call for great educational attainments but rather requires an iron constitution and plenty of commonsense. I observe that the department generally is in favour of these views. The number of direct appointments from outside is not large, and care is always taken to nominate men of good class, both European and Indian, who are likely to be afterwards useful as Assistant Commissioners.

Sub-Inspectors and clerks drawing more than Rs. 25 per mensem are appointed by Deputy Commissioners, subject also to certain physical and educational qualifications. They are naturally of an inferior class to the men directly recruited as Assistant Inspectors, though the ranks of Assistant Inspectors are largely recruited from this source. They do not usually rise much above that grade though there are exceptions and some very notable ones. The system works well on the whole and requires no alteration. The bulk of this class are Indians as the pay is not sufficient to attract Europeans or Anglo-Indians except in rare cases.

The methods of recruitment of subordinate officials such as petty officers and peons call for no remarks. Customs Collectors of and below the rank of Sub-Inspector are appointed by the Collector of Customs, and those of the rank of Assistant Inspector are appointed by the Board. The former form a class of their own but the latter are recruited from the officers of the Salt and Abkari Department and are liable to revert to that department. Inspectors of Customs Circles are appointed by Government on the recommendation of the Board, and are also recruited from the department and retained on the list. Special appointments, such as appraisers and preventive officers at the Madras Custom House, are, however, generally made from outside by the Collector of Customs or by the Board or Government on his recommendation as the qualifications required for such appointments are not usually to be found within the general department. They also form a separate cadre for promotion purposes.

78,054. (ii) **System of Training and Probation.**—Probationary Inspectors are required to undergo three years' training the nature of which is left to the Commissioner's discretion. They will usually be posted to various circles and sub-divisions where they will act as assistants to the officer in charge and acquire a knowledge of the different kinds of work which they will afterwards have to perform. They will be required to pass the various departmental examinations during this period, and this will take a considerable portion of their time. Assistant Inspectors appointed by nomi-

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nation are trained in much the same way, but as they usually hold posts included in the ordinary cadre of the department they have to learn their work by practical experience and have less time for passing their examinations. Opinions differ as to the advantages of this system, but it has undoubtedly worked well in the past and many officers are in favour of it. It has the advantage of saving expense and the officers trained in this way soon become self-reliant and capable of accepting responsibility if they are of the right sort. It is doubtful whether a Training College such as is recommended by some officers would result in any improvement, and it would undoubtedly be very costly. The period of probation is left to the Commissioner's discretion and varies considerably according to circumstances, but it is generally possible to decide within two or three years whether a probationer is likely to prove an acquisition to the department or not. I am not prepared to suggest any alteration in the present system.

78,055. (iii) Conditions of Service.—Service in the department is undoubtedly very arduous, involving as it does constant exposure to unfavourable climatic conditions, incessant outdoor work and anxious responsibility of every kind. As will be noted below, the pay, particularly in the lower grades, is not generous and many officers have to contend with financial embarrassments in addition to their ordinary work. Transfers from one place to another are unavoidably frequent especially during the probationary and acting stages of a man's service, and these undoubtedly press heavily upon men whose pay is only about Rs. 100 or Rs. 200 a month. The rigid interpretation of the rules contained in the Civil Service Regulations probably causes more discontent in the department than anything else. I am decidedly of opinion that the actual expenses of transfer should be defrayed by Government subject to control by the officer who passes travelling allowance bills, and that the theory at present accepted that a transfer necessarily causes some loss to the officer transferred should be given up. An officer transferred when on leave should be entitled to ordinary travelling allowance from one station to the other. An officer required to attend an examination during leave should certainly be granted travelling allowance to and from the examination centre from and to the place where he is spending his leave if within the Presidency. If he is spending it outside the Presidency then from the nearest point on the frontier to the examination centre. It should also be definitely recognised that a horse is a necessary part of the equipment of all officers from Assistant Inspectors upwards, that they cannot be bought and sold in the bazaar and that they form a very expensive item in the outfit of officers on a pay of Rs. 125 to Rs. 800 a month. It should be admitted that they cannot be entrusted to the tender mercies of poorly paid horsekeepers for marches of more than 40 miles at most, and when an officer finds it necessary to proceed by rail for a greater distance than that he should, as a matter of course, be entitled to recover the cost of carriage of the animal by rail. An officer appointed to act in a higher grade in leave vacancies should also be entitled to acting pay. At present he cannot draw any increased emoluments owing to the rules regarding graded services. Many other suggestions have been made for mitigating the hardships which the junior officers of the department have to undergo, but I consider that the above are the most important. The cost of maintaining a horse has increased to such an extent since the pay of Assistant Inspectors was fixed that I should be in favour of granting them a horse allowance of, say, Rs. 20 per mensem. I am sure this is a boon that would be greatly appreciated.

78,056. (iv) Conditions of Salary.—Besides the Commissioner, who is also a Member of the Board of Revenue, there is a Secretary on Rs. 1,500, rising to Rs. 1,800 by annual increments, three Deputy Commissioners on a salary of Rs. 1,200, rising to Rs. 1,400, one Deputy Commissioner of Abkari on a salary of Rs. 800, rising to Rs. 1,300, two first-grade Assistant Commissioners on Rs. 1,000, two second grade on Rs. 900 and 10 third grade on Rs. 500, rising to

Rs. 800, of which one is Assistant Secretary to the Commissioner. There are also 19 Inspectors of the first grade on Rs. 400, 21 of the second grade on Rs. 350, 23 of the third grade on Rs. 300, and 22 of the fourth grade on Rs. 250. These rates of pay have remained practically unchanged since the formation of the department about 30 years ago and whatever they may have been considered then, they are, in my opinion, undoubtedly far from sufficient to attract really good men in these days, having regard to the enormous advance which has taken place in the cost of living. The pay of the higher grades of Assistant Commissioner has no doubt been increased, comparatively recently, to Rs. 1,000 and Rs. 900 from Rs. 800, but otherwise there has been no change, and that affects comparatively few men. As already remarked the Secretary to the Commissioner and one of the Deputy Commissioners are ordinarily members of the Indian Civil Service, and I am of opinion that this arrangement cannot well be altered, although no doubt it would be to the personal benefit of the officers of the department if these posts were thrown open to them. In such a highly technical department it is, however, of great advantage to the Commissioner to have had experience as Deputy Commissioner and Secretary, and it is also an advantage to the department as a whole that the Secretary should not have risen from its ranks. It is, I think, essential that he should be free from all suspicion of prejudice which it is hardly possible that he should escape if he has risen through all the grades of the service from Assistant Inspector onwards. Apart, therefore, from the question whether officers could be found in the department whose literary abilities would be equal to discharging the peculiar duties of a Secretary, I consider that the present arrangement is distinctly the best. And as the Secretary must have some experience of the work of the department it is equally necessary to provide for his training as a Deputy Commissioner. I do, however, consider that the rates of pay for officers of the department call for some further revision. In the Police Department there are two first-grade Deputy Inspectors-General on Rs. 1,800 and three on Rs. 1,500. Their position corresponds closely with that of Deputy Commissioners of the Salt and Abkari Department, but their pay is considerably more, and there are five of them as against two in the latter department. The Deputy Commissioner of Abkari is a special appointment which must be recruited direct from England. Again there are two Superintendents of Police on Rs. 1,200, and five on Rs. 1,000, giving seven appointments corresponding to those of Assistant Commissioners against two on Rs. 1,000 in the Salt Department. Turning to the Forest Department, there are four Conservators corresponding to the Deputy Commissioners above referred to on pay ranging from Rs. 1,500 to Rs. 1,900, and there are now 13 Deputy Conservators on Rs. 1,250; two on Rs. 1,150; and one on Rs. 1,100. These facts cannot but weigh with young men (or their parents) in making choice of a profession, and it seems to me that if a similar stamp of man is required for the higher appointments in the Salt and Abkari Department as is required for the Police and the Forests, regarding which there can be little doubt, something must be done to make the department more attractive. Considering the fewness of these higher appointments I should be in favour of raising the pay of departmental Deputy Commissioners to Rs. 1,500 rising to Rs. 1,800, and of the first and second grade Assistant Commissioners to Rs. 1,200 and Rs. 1,000, respectively. The pay of the Civilian Deputy Commissioner need not be raised as, in his case, it is merely a stage in his career and not the end of all things as in the case of Deputy Commissioners recruited from the department proper. Even this would compare unfavourably with the prospects in the Police and Forest Departments, but the latter requires an expensive preliminary training, and the former is largely recruited by examination in England, from which disadvantages (from the parents' point of view) the Salt and Abkari Department is free. However these proposals may be viewed, I am strongly of opinion that the pay of the Inspectors in the department should be improved. As already explained, the

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system of recruitment in the department results in the ranks of Inspectors being largely filled by men of a class unfitted for the exercise of the extended responsibility which devolves upon Assistant and Deputy Commissioners. They are men who have done good service to the State for many years in subordinate positions, and they have no prospect or even hope of rising beyond the position of first-grade Inspectors. Those who entered the department 20 and 30 years ago are naturally disgusted that the pay which appeared sufficient to look forward to at that time is very far from adequate now, and their discontent is bound to deter men of the same stamp from entering the department in future. The department requires good subordinates as well as good controlling officers, and I think there is a strong case for raising the pay of first-grade Inspectors to at least Rs. 500 and of the second, third, and fourth grades to Rs. 400, Rs. 350, and Rs. 300 respectively. The pay of the third-grade Assistant Commissioners would necessarily have to start from Rs. 600 if this proposal is accepted. If the system of entertaining Probationary Inspectors is to be continued I see no hopes of securing the class of man required unless the initial pay is raised to Rs. 200 or even Rs. 250. As regards Assistant Inspectors it would probably be advisable to raise the pay of the first grade to Rs. 200 in order to make less of a gap between the pay of a first-grade Assistant Inspector and that of a fourth-grade Inspector, but if the above suggestions are adopted, I do not see any necessity to make any further change as the improved prospects would compensate for the low pay which they receive in the first instance. Similarly I do not propose any alteration in the pay of Sub-Inspectors.

78,057. (v) **Conditions of Leave.**—The leave rules are contained in the Civil Service Regulations and are the same as for other departments of the uncovenanted services. Every officer is entitled to one month's leave on full pay after 11 months' continuous service; and this privilege leave may be accumulated to the extent of three months after 33 months' service. All officers are unanimous in asking that the concession may be extended so as to allow of six months' leave after 5½ years' continuous service, and I strongly support this proposal. The pay, especially of the lower grades of the service, is not sufficient to enable officers to avail themselves of furlough when they require it. This particularly affects European officers, many of whom go on working when they are really unfit, simply because they have not been able to save enough for the necessary passages and cannot live on their furlough allowances in England. The result is serious injury to their health and possibly early death or premature retirement. As they get on in the service their expenses increase in proportion to their salary, and they probably find it quite as difficult to take a holiday as they did in their earlier years. The proposal involves practically no extra expense and would not only be a great boon to the officers personally but would make for increased efficiency.

78,058. (vi) **Conditions of Pension.**—The rules relating to pensions are contained in Part IV. of the Civil Service Regulations. A retiring pension is only granted after 30 years' service, and all officers are unanimous in asking for a reduction of this period to 25 years. This would undoubtedly add something to the attractions of the department, and I am also in favour of the proposal on the ground that owing to the strenuous nature of the work and the exposure involved in carrying it out, comparatively few officers are really equal to it after 25 years' service. They are retained in service because of the existing rule and because they cannot be said to be actually incapable of further work, but it is doubtful whether the department really benefits by their retention on active service. Another point which perhaps deserves consideration is the maximum rate of pension which at present is Rs. 5,000 per annum. Deputy Inspectors-General of the Police Department are entitled to an additional pension of Rs. 1,000 a year after three years' effective service in that appointment, and having regard to the paucity of highly-paid appointments in the department

to which I have already alluded, I think it would be a wise move to adopt the same rule as regards Deputy Commissioners.

78,059. (vii) **Such Limitations as may exist in the Employment of Non-Europeans.**—I am not in favour of prescribing any hard-and-fast rule as regards the proportions in which Europeans and non-Europeans should be employed. The sole criterion of an officer's fitness for employment and promotion to the higher grades of the service should be efficiency, irrespective of caste, creed, or race. In practice, however, the department is essentially one which requires to be controlled by European agency and by European gentlemen of good birth and training. Men of that stamp command an influence over their subordinates which even the best educated and best conducted Indian or Anglo-Indian cannot hope to obtain, and this makes for discipline which is essential to the administration of the department. They also command an influence with the people with whom the department is brought into contact at every stage and the confidence which the people have in them makes for the smooth working of rules and regulations which in the case of others would be contested at every stage. In relation to other departments they are able to mix with the European officers who control them on equal terms and differences can often be amicably arranged which might otherwise give rise to much friction. It is for these reasons that Deputy Commissioners who control the affairs of a third of the Presidency and Assistant Commissioners whose jurisdiction usually extends over several districts are, as far as possible, recruited from those European gentlemen who have entered the department. I am satisfied that the efficiency of the department will suffer greatly if we have to employ men of a different class in future in these posts, and it is for this reason principally that I am anxious to improve the pay and prospects of the department. As regards the appointments of Inspectors and Assistant Inspectors, the duties of these offices can be and often are efficiently discharged by Anglo-Indians and Indians, but usually they require constant supervision, assistance, and guidance. Experience has shown that Indians, as a rule, cannot stand the strain of the outdoor life and exposure of the department and become unfitted for the responsibilities of Assistant Commissioner before they have attained such a standing in the department as to become eligible for such appointments. Anglo-Indians, as a rule, come through the ordeal better, though they have really greater hardships to put up with in the matter of food and camping expenses, and there is no doubt that many of them are physically competent for the work of the higher appointments when they become eligible for them. This is something, but not everything as I have tried to explain above. As time goes on it may be possible to find more Indians and Anglo-Indians who command the confidence of the people and enjoy the prestige which at present attaches to the European.

78,060. (viii) **Relations of the Service with the Indian Civil Service and other Services.**—The department is practically independent of the officers of the Indian Civil Service other than the Commissioner. On all matters affecting its relations with the people such as the introduction of new rules, the location and closure of drinking shops and so on, the Collector is consulted, and there is usually no friction between the services.

78,061. (ix) **Any other Remarks.**—I am unable to think of any other point of importance which has not been dealt with above. It has been suggested that junior officers of the Indian Civil Service should occasionally be employed as Assistant Commissioners. This would no doubt give them some useful experience in their training as Deputy Commissioners and Secretaries, and if nothing is done to improve the pay and prospects of the department it may be necessary to resort to it for want of suitable men. But it will certainly render the department less popular than ever, and on reconsideration I should not recommend it except as a last resort, or very occasionally.

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Mr. N. S. BRODIE called and examined.

78,062. (*Lord Ronaldshay.*) The witness was Commissioner of Salt, Abkari and Separate Revenue for Madras, and head of the Provincial Salt and Excise Department. On the excise side the department had to control the excise revenue, sell and inspect the liquor shops, and mark toddy trees. Toddy trees were marked and taxes levied on each. The department had also to prevent the illicit tapping of unmarked trees, and all smuggling from one area to another. They also dealt with the miscellaneous matters arising out of the administration of the excise law.

78,063. On the salt side there was a large amount of manufacture to look after. There was also preventive work in connection with salt swamps, and other places, where saline deposits existed. Salt was found all over the province except in the west, where the manufacture of salt was given up about half a century ago.

78,064. The department also dealt with opium, ganja, hemp, and all drugs. It also had to prevent the smuggling of opium to Burma. There was a small special branch of the department for the detection of such cases.

78,065. The staff of the department consisted of a commissioner, a secretary, and one deputy commissioner from the Indian Civil Service; two deputy commissioners from the department; one distillery expert of a similar standing recruited from England; 14 assistant commissioners with salaries ranging from Rs. 500 to Rs. 1,000; 85 inspectors with salaries from Rs. 250 to Rs. 400, and a number of assistant inspectors on salaries ranging from Rs. 125 to Rs. 175, sub-inspectors on salaries from Rs. 40 to Rs. 70, and numerous clerks and accountants. The distillery expert was known as the deputy commissioner of Abkari, and at present his pay was personal. It would always be necessary to recruit him from England.

78,066. The higher officers were almost entirely recruited from the subordinate and ministerial staff. An attempt had recently been made to have some direct recruitment by the appointment of probationary inspectors on Rs. 150 to Rs. 200 a month. The experiment had not been sufficiently long in force to be able to judge whether it was likely to be successful or not, and there were strong vested interests which militated against it. Only two men had been recruited directly so far during the last two or three years. The old system of rising from the ranks had been in force for 30 years, and the officers now in the department resented any change.

78,067. There was a great deal to be said both for and against direct recruitment. From the financial point of view it would cost more to have a probationary staff, and there was also the objection that no training was so good as the actual work of an assistant inspector. On the other hand, under the present system men had to put in a long period of service before they became eligible for the higher appointments, and naturally lost vitality and energy before they had their chance; as a matter of practice it was uncommon for a man to become an assistant commissioner before he was 40. Again, long training in very subordinate positions tended to unfit most men for higher positions. On the whole, though he saw advantages both ways, he would like to try direct recruitment, and it was quite possible it might turn out more successful than the present system. But this would mean recruiting at a point where good men would come in. The right stamp of direct recruit would not be obtained if offered, as now, in the first instance, the salary of an assistant inspector. It would be necessary to offer an initial salary of about Rs. 250 to secure what was wanted.

78,068. The higher ranks were filled at present by men who entered the service in the eighties and nineties shortly after the department was formed. At that time several men were put in as inspectors without having to go through the ranks. Thus, the department had not as yet felt the full force of the

system, under which the higher officers were being recruited from men who had entered on a very small salary. This was a further reason for trying to get good men to enter as inspectors.

78,069. At one time assistant inspectors were recruited by competition from amongst candidates nominated by the commissioner, but that was given up, as it was found that educational and physical qualifications did not go together. Highly educated men were not needed in the Salt Department. The primary qualification was strength of constitution and ability to endure hardships, to maintain discipline, and to go on working under unfavourable and uncomfortable conditions. Speaking generally, the educational qualifications of officers in the department did not come up to those of officers in the provincial civil service.

78,070. On the 1st April 1912 there were 13 assistant commissioners, of whom 12 were non-domiciled Europeans, and 1 a domiciled European. These posts had come to be monopolised by Europeans because the original policy of the department had been to give them the higher posts as far as possible. Most of the men now at the top had started, when the department was formed, as assistant inspectors or inspectors, and were marked out for promotion all along. It was found that men of European education could discharge the duties of an assistant or a deputy commissioner with less difficulty than men who had not been educated in Europe.

78,071. There were 45 inspectors who were Europeans or members of the domiciled community as against 31 Indians, but that proportion was likely to be largely modified in the future owing to the difficulty of obtaining men of the proper stamp from amongst Europeans and Anglo-Indians. Out of 14 recent direct appointments to the assistant inspector grades, nine had been Indians and five Europeans. Two of the latter had, however, since resigned, whilst two of the former had been removed as not being efficient. The proportion had thus become seven Indians to three Europeans. The Europeans had ordinarily been appointed to higher grades than the Indians, and this was resented by the latter. But the necessity for this differential treatment would pass away if direct recruitment were made at the Rs. 250 grade. Moreover at an initial salary of this amount, it would be possible to obtain Indians who would be more likely to develop in due course into satisfactory assistants and deputy commissioners.

78,072. The superior officers in the department required higher physical and about the same moral qualifications as those found in the better officers of the provincial civil service.

78,073. The work of the department generally was much harder than that of the Police because of the exposure. A policeman did not have to stand 10 hours on a platform without any shade in the hot weather. In the matter of pay, a comparison with the Police service was not unfair, though possibly the Northern India Salt Department afforded a better parallel. The Police analogy would hold if recruitment from England were permitted in both cases.

78,074. A graded system of pay had this advantage over an ordinary incremental system that it enabled selection to be made at all stages, and kept a man up to the mark. A time-scale by compartments served much the same purpose, and might be tried as an experiment.

78,075. (*Sir Theodore Morison.*) The practice of recruiting Englishmen direct as inspectors, with a view to making them ultimately assistant and deputy commissioners, had prevailed in the early days of the department, but had practically ceased since it had got into full swing. This system had not proved disheartening to the Indians and Anglo-Indians in those days, but it might do so now. There were now very few Englishmen of the stamp likely to make good assistant and deputy commissioners in the lower

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ranks. They would not join on the present rates of pay.

78,076. When assistant inspectors were directly recruited, they were still liable to have probationary inspectors brought in over their heads. Direct recruitment should really begin at the inspector grade.

78,077. If salaries were adjusted to the same standard it would be possible to obtain as good a class of Indian as went into the provincial civil service, but the average provincial man would not be quite of the physical standard required for the Salt Department, and special attention to this point would be needed. Some Muhammadans, who had taken the B.A. degree, came in, but they were not physically better than the Hindus. There were no typically strong races in the presidency. Most of the men holding degrees were Brahmans, and next to them were Telugu and Tamil Hindus. These were of a more or less clerical stamp. There were only a few men who could be said to come from an out-door race.

78,078. The Indian Civil Service element in the department in order to dictate policy, and the deputy and assistant commissioners to carry it out.

78,079. (Mr. *Abdur Rahim*.) The principal duties of sub-inspectors were the marking of trees, detection of cases, inspection of shops, and testing of toddy, all of which matters involved out-door work and exposure to the sun. In the factories sub-inspectors had to supervise the salt pans, and that meant a great deal of out-door exposure. Most of the sub-inspectors were pure Indians. Their work was supervised by assistant inspectors, who also carried on independent detection work of their own. The inspector supervised the assistant inspectors and sub-inspectors, but his work in camp was a little easier. The assistant commissioner had the supervision of two or three districts and numerous circles of inspectors and assistant inspectors, and was out in camp nearly the whole time. His working conditions were better than the others. The deputy commissioner had a good deal of office work in addition to his inspection work.

78,080. The principal quality required in the higher officers was the power of enforcing discipline amongst their men, and that depended to a greater extent on physical powers in which Indians were often lacking. Discipline was particularly important in the Salt Department, because any lack of efficiency immediately meant a fall in the revenue. It was true the necessity for enforcing discipline was not greater than it was in the Police service, and also that the unfavourable view formed about Indians was not based on any large experience of their work in the higher offices, as they had not been tried there to any extent. It was also true that the class of men, which could be relied upon to do responsible work in the higher ranks, should not begin life as sub-inspectors. This was one reason why Europeans had been put in the higher grades to start with, as well as the impossibility of their living on the pay of the lower grades. Indians had not had this advantage. Possibly if they had, a suitable type would be forthcoming. More Indians would in any case come to the top in the future, as for some time Europeans and Anglo-Indians had been fighting shy of the department.

78,081. The records of the department had been gone into, and did not prove that the unfitness of Indians was an exploded theory. Out of the men who had been employed in the service from 1886 to 1912, 33 per cent. of the Indian assistant inspectors and inspectors had proved unequal to the strain of the department and had had to leave, or had died, whereas the percentage of Europeans was 18 and of Anglo-Indians a little more. It was true that, if men had been working for a long time as sub-inspectors, they might be less fit when promoted than Europeans who had not served as sub-inspectors, but his opinion still was that Europeans were able to stand exposure to the sun and the privations of the department much better than Indians.

78,082. (Mr. *Chaubal*.) In the selection of men for the different posts he would leave entire discretion to the head of the department. Any limitation, which might be imposed upon his absolute authority, was

likely to result in a loss of efficiency. He was quite prepared to see a larger number of Indians employed in the higher ranks, if the proper sort of man could be obtained. The best material would probably be found in the ranks of the landholder or zamindar class or the families of military officers. Such men had been accustomed to rule, and were better fitted to exercise authority.

78,083. (Sir *Murray Hammick*.) The department was formed in 1882 by Sir Henry Bliss, who made it practically entirely European. It was Sir Henry Bliss' belief that the ordinary Indian of the Madras Presidency had not the requisite physique. At that time the department had peculiarly hard work in connection with salt and illicit distillation. The work had been so efficient, so far as excise was concerned, that similar departments in other presidencies had been formed. The revenue had been raised in Madras from about 80 to 250 lakhs. At the time Sir Henry Bliss formed the department one of the deputy commissioners was an Indian, in whom he put the greatest trust, and there was subsequently another Indian who had a very high reputation. To this extent it must be admitted that Indians had done well enough.

78,084. One of the principles on which the department had always been conducted was that the work of the subordinates should be most closely scrutinised by the assistant and deputy commissioners. There was a great deal of routine inspection which was possibly unnecessary and might be reduced. It would not be possible, however, to reduce the number of higher officials. By reducing the number of routine inspections more time would be given for checking the really important work of the subordinates.

78,085. He would not say that nobody could become an efficient assistant commissioner unless he had been through all the lower ranks of the department; only that it was a good training for a man to go through the lower ranks. He was quite prepared, however, to start direct recruitment into the inspector grade, and it was quite possible that in this way efficient Indians would be obtained. The indigenous talent of the country, for some reason or another, never came into the top rank of the department, and this was, undoubtedly, an unsatisfactory state of things.

78,086. The source from which Sir Henry Bliss originally recruited the department had practically dried up, and this was a reason why matters could not go on indefinitely on their present footing.

78,087. It was not so much extreme supervision that was exercised over the work of subordinates, as showing men how work should be done. There was not more supervision than was absolutely necessary, but there was too much routine inspection, and too great severity for trifling faults.

78,088. The posts in which inspectors were placed were almost always solitary, and often in particularly feverish places, where smuggling and illicit distillation were most likely to be found.

78,089. (Mr. *Barter*.) Factory officers had to supervise the guarding of salt factories, and in addition to their day work had to make surprise night patrols three or four times a week. The factory officer was practically in charge of a semi-military guard, which necessitated a larger amount of discipline. Both the inspecting officers and the factory officers had to be good disciplinarians and able to use influence.

78,090. When the department was first started there was apparently no considerable number of Indians with the requisite physical and disciplinary qualifications, but in the last 12 or 15 years there had been a considerable advance in physical training amongst Indians.

78,091. In the last five years more Indians had been appointed as assistant inspectors than Europeans. A very small percentage of the sub-inspectors were promoted to assistant inspectors, as there were so many sub-inspectors, and the higher grades would eventually be recruited from assistant inspectors.

78,092. In the ordinary course a considerable number of Indians would probably become assistant commissioners in the next 10 or 12 years.

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78,093. The sub-inspector's work was extremely hard. There was a great disinclination on their part to carry out their duties, and they required constant driving. They frequently left their work to peons. One of the chief reasons for the number of inspections was to keep sub-inspectors up to the mark. Probably one reason for the disinclination of the sub-inspector to do his work was his inability to stand heavy physical strain and exposure.

78,094. In some cases the fact that a man worked up from the subordinate grades through being an assistant inspector to an assistant commissionership would not render him in any way unfit for administrative work, but in other cases a man might not be able to stand the strain until he reached the assistant commissioner grade, although he might have done well enough in earlier life.

78,095. If probationary inspectors were taken it would have to be done on a fairly large scale, and would cost a good deal. He would not lay down any fixed proportion for direct recruitment. If half the assistant commissioners were recruited from probationers and half from men who had risen from being assistant inspectors, it would necessitate six to eight men being recruited every year.

78,096. It was desirable to have a certain proportion of European gentlemen of English birth and education as assistant commissioners, but he did not know whether they could be obtained. If they were, he would not make it a hard and fast rule that they should all be recruited in England, but some of them might be. They should be men, however, with an English public school education. An initial salary of Rs. 200 a month would not be sufficient to attract such men. The minimum should be Rs. 250 and the term of probation not more than two years. They should not be appointed assistant commissioners immediately on the termination of probation, but should be taken into the ordinary line of inspectors; nor should any promise be made to them that posts of assistant commissioners would be reserved. If a man was inefficient or incompetent after probation he would have to go, but there might be a man neither bad nor good who would not make a good assistant commissioner. If, in addition to the two years' training a man had to put in five years as inspector, it would ensure his being a suitable man for assistant commissioner's work, but if he was not fit there would have to be a special list into which he would go.

The witness withdrew.

R. M. THURLEY, Esq., Assistant Commissioner of the Salt and Abkari Department, Madras.

*Written statement relating to the Salt and Abkari Department, Madras.*

78,097. (i) *Method of Recruitment.*—Except as regards Deputy and Assistant Commissioners the present method of recruitment by first appointment to the lowest grade of clerk, Sub-Inspector, or Assistant Inspector, and by promotion therefrom to the grade of Inspector is suitable, but the following amendments are considered necessary.

Appointments should be made—

(a) *For clerk's posts*, to the lowest grade on probation for one year and thereafter by promotion to the various grades of clerks, and thence, if fitted for the physical strain involved in out-door work, to the Sub-Inspector class.

(b) *For Sub-Inspectors*, (1) by promotion of clerks who are found fitted for out-door work, and (2) by nomination and appointment (ordinarily to the lowest grade), thence by increments to Rs. 60 per mensem and thereafter promotion by fitness to the third, second and first grade.

(c) *For Assistant Inspectors*, (1) by promotion from Sub-Inspectors of the first and second grade, (2) by nomination and appointment of suitable men usually to the lowest grade. Applicants should be called for by Gazette Notification once a year and selection should be made by a committee consisting of the Commissioner with a Second Member of the Board of Revenue, a Deputy Commissioner and two Assistant Commissioners. The proportion of recruitment by either method should be fixed at half under each system.

(d) *For Inspectors*, by promotion from Assistant Inspectors.

(e) *Assistant and Deputy Commissioners.*—Assistant Commissioners are at present appointed from selected officers of the Inspectors' grade and two of the three Deputy Commissioners are selected from Assistant Commissioners, the third appointment being filled by a member of the Indian Civil Service of from six to eight years' standing. Several of the present Assistant Commissioners had served for upwards of 20 years and most of them for over 15 years as Inspectors and Assistant Inspectors before they were appointed to the grade of Assistant Commissioner. The work of Inspectors and Assistant Inspectors, if properly performed, is of such a trying and arduous nature that an officer who has served for 20 years and more in these grades is not in his best youth nor of sufficient energy when he starts work in the rank of Assistant Commissioner and has much less when he attains to higher rank. The present system is therefore an exhausting one. Moreover the executive nature of an Inspector's duties militates against

the development of those administrative faculties essentially necessary for the efficient discharge of the duties of an Assistant Commissioner. The duties and status of Assistant and Deputy Commissioners being such as call for sound physique, proper education and character fitted to command respect and enforce obedience among subordinates, it is desirable to change the method of recruitment for appointment to this class of officer. Appointments should therefore be made—

(1) *In India*, by promotion from Inspectors previously ear-marked by good upbringing, character and education, the educational qualification being the Intermediate Examination of the Madras University or other Indian University, the European High School Examination or the Senior University Examinations of Oxford or Cambridge or the Matriculation examination of the London University.

(2) *In England*, by selection and nomination of young Britishers of good antecedents, upbringing and education (preferably public school education) and of thoroughly sound constitution and physique and who should have passed at least their the Senior University Examination or the Matriculation Examination of the London University. Such men to be between the age of 19 and 22 years at the time of selection, and the selection to be made by the India Office.

As regards promotion of Inspectors under (1) no Inspector promoted to be Assistant Commissioner should have less than 15 years' service in this department and no Inspector promoted to be Assistant Commissioner to be more than 45 years of age or of more than 25 years' service, but in order not to bar from promotion to Assistant Commissioner, Inspectors already in the service who may be suitable for the appointment and have claim thereto, I would modify their maximum age and service to 48 years, and 28 years for the next five years, that is till 1919.

As regards (2), men selected in England should be appointed as Inspectors on Rs. 200 on probation for three years or till they have passed all examinations prescribed for Inspectors including language test. Should they fail to pass the prescribed departmental examinations within three years and to give satisfaction in every way, they should be liable—

(1) to suspension till they have passed,

(2) to removal from the list of Inspectors ear-marked for Assistant Commissioners,

(3) to removal from the service.

After the period of probation is over such men to receive ordinary promotion in the grades of Inspectors until they are appointed as Assistant Commissioners.

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No such man to be appointed to be Assistant Commissioner till he has put in at least six years' service in addition to his term of probation.

*For Deputy Commissioners.*—As at present by selection from the Assistant Commissioners. The appointment of a junior member of the Indian Civil Service as Deputy Commissioner is considered unnecessary and unfair on the Senior Assistant Commissioners of the department. Among other special departments such as Police, Public Works Department, Forest, Survey, &c., senior appointments are not given to young men of seven and eight years' service who have to learn their work while giving orders to seniors in the department of 30 years' service. If it is considered necessary that a junior Civilian should work in the department in order to gain the experience and knowledge which may be required of the Secretary to the Board of Revenue in the department of Salt and Abkari such junior Civilian should be appointed from time to time, say, for two years at a time, as Assistant Commissioner, in which office he will have more scope in a given time to acquire that practical knowledge of the working of the department as is required for Secretariat work, than he would as Deputy Commissioner.

78,098. (ii) Method of Training and Probation.

—(a) In respect of all officers appointed as clerks up to Assistant Inspectors no elaborate system of training is necessary, but Sub-Inspectors before being posted to field work should undergo the present system of training under a senior Inspector, the period being extended to two months instead of six weeks as at present. Assistant Inspectors in the course of their work receive adequate training under experienced officers and from them the Inspector class is recruited.

(b) *For officers selected in England under I. (b) supra.*—The first year of their probation should be spent learning the work of Assistant Inspectors and Inspectors under the supervision and control of the Assistant Commissioner of a factory sub-division. This training would be sufficient to fit an ordinarily well-educated and intelligent young man to perform with moderate efficiency the duties of an Inspector and together with the compulsory passing of departmental examinations and the practical experience and knowledge of the work of all branches of the department acquired during eight years as Inspector in charge of a circle, will give these men all the training they require to fit them for Assistant Commissioner. They may also after selection and before embarking for India be required to spend a short period in the Government Laboratory, London, in acquiring a knowledge of (a) the properties, &c., of alcohol, (b) spirit, strengths and spirit reduction, (c) the general working of a distillery and brewery and cognate matters relating to excise.

*Probation.*—All officers on a salary of Rs. 60 and upwards are under the Departmental Examination rules now in force, practically on probation so far as promotion goes. The following periods of probation should be fixed:—

(a) *For Clerks and Sub-Inspectors appointed by the Board, Deputy and Assistant Commissioners to appointments on pay not exceeding Rs. 50.*—One year. The termination of probation either by confirmation or discharge to depend on their conduct and capacity for acquiring a knowledge of their duties and for discharging the same. The right of termination of the period of probation to rest with the officer who made the appointment and if the termination of the period of probation is by discharge, no appeal to be against such order.

(b) *For all officers newly appointed to the department or promoted to posts on pay from Rs. 60 and upwards.*—The period of probation to be for three years, or till they have passed all the prescribed departmental examinations including Test E in a second language. The men referred to in (a) *supra* to become also subject to this period of probation when promoted to appointments on Rs. 60 and upwards in addition to one year of probation already passed as therein recommended.

78,099. (iii) Conditions of Service.—The conditions under which the officers of this department work, are, generally speaking, trying and unpleasant in the extreme. A considerable number spend a great deal of

their lives in remote out-of-the-way places where there is no society and no educational or other advantages and in which even if medical aid is available it is of the lowest grade of medical officer. In these places ordinary food supplies and wholesome drinking water often cannot be procured, or if procurable, are only so with difficulty and undue expense. In short, the lives of officers of this department are to a great extent passed in practical isolation without ordinary civilised recreation or amusements, and under conditions which to a civilised being, are hard and unpleasant in the extreme. The work entails on all classes of officers, except clerks, great and constant exposure to the sun at all hours of the day, as well as a good deal of constant hard physical exertion, and so calls in a very marked degree for a robust constitution, a regular and temperate mode of living, strong commonsense, endurance, honesty, tact, and perseverance. Great educational attainments are not required, but Deputy and Assistant Commissioners do require to be of sound general education, of good manners and address and with a capacity to engage and hold the confidence, respect, and kindly regard of a very large number of men of all classes with whom they daily come in contact in the course of the discharge of their official duties.

A further drawback in our service is, that under Article 140 of the Civil Service Regulations no Assistant Commissioner, Inspector, or Assistant Inspector, can act in a higher grade of his own class, while no such restriction applies to Police, Settlement, and Revenue officers to whom Section VII. applies.

Having regard to the position and responsibilities of Sub-Inspectors, the frequent transfers of these officers who have large families to cart about is a matter for consideration. They are deprived of the privilege of having any fixed headquarters and are required to be constantly on the move—a condition of things which forces them to make deliberately false statements in their diaries and patrol registers.

78,100. (iv) Conditions of Salary. — (a) *Clerical establishment.*—The cost of living, bare food and clothing, for men who hold this class of appointment has increased over 60 per cent. in the last 25 years, and with the progress of western civilisation, the standard of living of this class has advanced also, and thus the margin which formerly existed after paying cost of clothing and food, never great in the case of low-paid clerks, is now practically non-existent, and in case of all is very seriously diminished. These remarks apply with equal force to all officers, for while the prices of ordinary food grains and food necessities have increased by 60 per cent., so, also, have the wages of domestic servants gone up from 50 to 60 per cent. The pay and prospects of clerks, in my opinion, calls urgently for improvement, and the following scale is suggested:—

*Deputy Commissioner's Head Clerk.*—Pay to be raised from Rs. 100 to Rs. 125 per mensem.

*Assistant Commissioner's Head Clerk.*—Pay to be raised from Rs. 70 to Rs. 85 per mensem.

*Head Clerks of Circle offices.*—Excluding Distillery and Customs Circles there are 77 ordinary Inspectors' circles. The Head Clerks of two of these, viz., Ennore and Madras Depôt Circles, are paid Rs. 50 per mensem and four others, viz., Ganjam, Penuguduru, Tuticorin, and Madras Town Circles, are paid Rs. 40 per mensem; the rest receive Rs. 30 per mensem, which is, in my opinion, under circumstances referred to at the beginning of this paragraph, quite inadequate remuneration for the duties which they perform and the responsibility which rests on them. Their pay should certainly be raised to Rs. 40, and in certain very important circles or in unhealthy localities to Rs. 50 and Rs. 60 per mensem. The pay of Circle Second Clerks should also be raised to Rs. 30 per mensem.

(b) *Sub-Inspectors.*—On this class of officer devolves the hardest work under most trying conditions and the greatest detailed responsibility of any class of officer in the department. The total number sanctioned is 868. These are divided into four grades on pay of Rs. 40, Rs. 50, Rs. 60, and Rs. 70. In 1911 the fifth grade of Sub-Inspector on Rs. 30 was abolished, but beyond this there has been no increase in their pay since 1882, when the department was first organised. The following

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table shows the number of Sub-Inspectors sanctioned in each of the five grades prior to the abolition of the fifth grade and in each of the four grades as at present sanctioned :—

Period.	Number of Sub-Inspectors in					Total.
	1st grade.	2nd grade.	3rd grade.	4th grade.	5th grade.	
Before 1911	73	108	162	218	307	868
After 1911	87	129	298	354	abolished.	868

*Average pay of a Sub-Inspector.*

	Rs.	A.	P.
Prior to 1911	43	5	6
After 1911	49	6	7
Increase	6	1	1

The duties of a Sub-Inspector now require much higher qualifications than at the time of reorganisation when the department was a Salt Department pure and simple, and taking this fact into consideration, and the increase in cost of living referred to under Clause IV. (a) *supra* it is, I think, established that improvement in pay is called for. I would recommend four grades of Sub-Inspector, the pay to be fixed from Rs. 40 by biennial increments of Rs. 5 to Rs. 60, and thereafter by promotion to the third, second, and first grade on Rs. 70, Rs. 80, and Rs. 90, and from the first two grades of Sub-Inspectors half the number of Assistant Inspectors required should be recruited—*vide* paragraph 1 (c) *supra*. The number of Sub-Inspectors of the first three grades should be fixed at one-fifth the total, or, say, 180, of which 80 to be in the third grade, 60 to be in the second grade, and 40 to be in the first grade. Increments in the fourth grade to count from date of permanent appointment and confirmation.

(c) *Assistant Inspectors.*—Pay does not, I think call for alteration.

(d) *Inspectors.*—A slight improvement in the pay of Inspectors was effected in 1906, when the sanctioned strength of Inspectors in the first three grades was slightly increased as shown in the following table:—

Period.	Number of Inspectors in				Total.
	1st grade, Rs. 400.	2nd grade, Rs. 350.	3rd grade, Rs. 300.	4th grade, Rs. 250.	
Before 1906	11	17	23	31	81
After 1906	18	20	22	21	81
Now existing	19	21	23	22	85

Calculated on the average the pay of Inspector has been raised from Rs. 314-15-0 to Rs. 321-12-3 per mensem, or about 5½ per cent.—a very insignificant improvement. For Inspectors, as for other classes, the cost of living has increased together with the cost of education of their children. As in the case of Sub-Inspectors, the duties of an Inspector of to-day call for higher qualifications than did the duties of an Inspector in 1882 when the department was a Salt Department pure and simple. Assuming that a man of the class of Inspector spends 70 per cent. of his average pay (Rs. 321-12-3 or Rs. 225, or, say, Rs. 230) on clothing and food for himself and family, the wages of servants, and the education of his children, the cost of all of which items has more than doubled since the scale of pay was first fixed, the scale of pay should be raised at least

by 30 per cent. I would therefore strongly recommend that the following scale of pay be introduced :—

	Rs.
8 First-grade Inspectors on	500
12 Second-grade Inspectors on	450
65 Third-grade Inspectors on	250
By biennial increments to	400

Promotion to the first and second grades not to depend on seniority, but to be by selection.

(e) *Assistant Commissioners.*—The present scale is as follows:—

	Rs.
2 on	1,000
2 on	900
12 on	500-30-800

This scale was sanctioned prior to 1906. The sanctioned scale prior and subsequent to 1906 is given below for ready reference—

Number of Assistant Commissioners						
Before 1906 on				After 1906 on		
Rs. 800.	Rs. 700.	Rs. 600.	Rs. 500.	Rs. 1,000.	Rs. 900.	Rs. 500-30-800.
2	4	3	7	2	2	12

*Vide* B.P. R. No. 2268, Salt, dated 25th June 1906.

The average pay of an Assistant Commissioner prior to 1906 was Rs. 606. It is now Rs. 725, but prior to 1906 this class of officers was notoriously underpaid. The increment of Rs. 30 is very small, and the maximum pay of the third grade, which is the highest the majority can hope to attain after 25 years' service, does not qualify for the maximum pension admissible, viz., Rs. 5,000 per annum. In the Forest Department and in the Public Works Department, the increment of a young Assistant Conservator and Assistant Engineer is Rs. 40 per annum, and a similar annual increment of Rs. 40 should be fixed for Assistant Commissioners, and the maximum attainable by increment should be Rs. 900. I would therefore recommend the following scale for Assistant Commissioners:—

	No.
First grade on Rs. 1,000	2
Second grade on Rs. 500-40-900	12

(f) *Deputy Commissioners.*—The present scale is three on Rs. 1,200-40-1,400. The scale of pay was fixed in 1882 and still remains the same. These officers do not receive house-rent, as do Assistant Commissioners. The starting pay and increment both require revision, and, I consider, should be raised to Rs. 1,250-50-1,500. I consider that if the above scales be introduced grant of exchange compensation allowance should be stopped so long as exchange does not fall below one and fourpence to the rupee.

78,101. (v) *Conditions of Leave.*—*Privilege leave.*—All restrictions to the grant of privilege leave earned should be removed except, of course, the restriction imposed on grant of all leave by the principles laid down in the Civil Service Regulations, Article 197, Chapter XI, that no officer can claim grant of leave as of right: the grant must be governed by the exigences of the Public Service. Privilege leave should be permitted to accumulate up to a total of six months instead of three as at present, as the present restriction frequently operates hardly on officers who for various reasons, public or official, and private, are often prevented from taking privilege leave when it has been earned.

78,102. (vi) *Conditions of Pension.*—The maximum rate of pension admissible under existing rules is Rs. 5,000 per annum (paid in England at 1s. 9d. to the rupee it amounts to 437l. 10s.). This maximum pension was fixed over 50 years ago and was calculated as the equivalent of 500l. a year, so that, expressed in sterling, the present maximum pension is 62l. 10s. less than it was 50 years ago. The cost of living in India and in England has increased very greatly in the past



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30 years, and thus an officer can save considerably less while in India, and it costs him more to live when he goes on leave to England and when he retires than it did 30 years or more ago. These facts prove the necessity for increasing the pension ordinarily admissible to an officer after he has served the term prescribed for admission to the full rate of pension. I, therefore, recommend the following maximum rates :—

Half average emoluments subject to a maximum of 600*l.* a year if paid in England and Rs. 6,000 a year if paid in India.

*Length of service required for admission to full rate of Pension ordinarily admissible.*—At present, an officer on superior service, on pay exceeding Rs. 100 per mensem is admissible to pension as follows :—After 10 years' service, ten-sixtieths of average emoluments, and thereafter for each year of completed service an addition of one-sixtieth of average emoluments up to 30 years' service (subject to certain maximum at each step), and then half average emoluments, subject to a maximum of Rs. 5,000 per annum, if payable in England it is paid at 1*s.* 9*d.* to the rupee. An officer who has served 25 years and is then certified totally incapacitated for further service owing to ill-health, is admissible to the full pension of half average emoluments, subject to the maximum of Rs. 5,000 per annum. I consider, and I am backed by the undivided opinion of all officers in the department, that, having in view the arduous conditions of service, as detailed under head III. of this memorandum, and very few have survived the ordeal and lived to enjoy a pension, an officer who has completed 25 years' service should be admitted to the full rate of pension admissible, even though he retires without medical certificate—in other words, optional retirement should be admissible after 25 years' service, and an officer so retiring should be eligible for the full rate of pension of 600*l.* per annum if paid

in England, or Rs. 6,000 per annum if paid in India. All pensions to be payable in England at 1*s.* 9*d.* to the rupee.

*Inferior Servants.*—The maximum pension now admissible is Rs. 4 per mensem, enough to exist on, perhaps, over 30 years ago, but now utterly inadequate. The increase of the maximum rate to Rs. 6 is a step which is urgently called for.

78,103. (vii) Such limitations as may exist in the employment of non-Europeans.—There are, as far as I am aware, no such limitations, and I would introduce no hard-and-fast limitation in this respect, but leave the proportion of Europeans, Anglo-Indians, and Indians to be maintained in each class of office to the judgment and discretion of the head of the department for the time being, and to the Government. No European or Anglo-Indian should be appointed to posts on pay of less than Rs. 60 per mensem, as they cannot live on lower pay.

78,104. (viii) Relations of the Service with the Indian Civil Service and other Services.—It is difficult to make any pronouncement under this head, as the personal equation is an important factor in district administration.

78,105. (ix) Any other points within the Terms of Reference to the Royal Commission not covered by the preceding heads.—There is much dissatisfaction in the department in respect of the system of confidential reports against subordinates of all grades, as the officers reported against have no means of knowing wherein they have failed in their duties so that they may amend their ways. It is suggested that superior officers receiving such reports should confidentially communicate the substance of the same to the officer concerned, so that he may rectify his sins of omission or commission and regulate his conduct accordingly.

Mr. R. M. THURLEY called and examined.

78,106. (*Lord Ronaldshay.*) The witness represented the European element in the Salt and Abkari Department of Madras, and was assistant commissioner of Salt and Abkari.

78,107. There was a difficulty over the present system of promotion to the higher ranks from the lowest grades, in that an officer, who had served for 20 years, was more or less exhausted and worn out when he reached the highest grades of the department. To get over that difficulty there should be direct recruitment from England to 33 per cent. of the assistant commissioners grade. The recruitment would then be 33 per cent. English recruits, 33 per cent. Indians, and 33 per cent. of the domiciled community.

78,108. There were 14 assistant commissioners, apart from the distillery expert, and 33 per cent. would mean one recruit from England every four or five years. This might be hard to arrange for, and as an alternative it might be better to have direct recruitment in India to 50 per cent. of the inspectors, and to promote these men in due course to the grade of assistant commissioner. His idea of getting men from England was to get men of better education than at present. Moreover it was necessary to avoid having the whole of the superior posts filled by men who had spent a large part of their service in the subordinate ranks of the department.

78,109. There was a percentage of graduates amongst the Indians in the department. Amongst the Europeans there were several matriculates and F.A.'s, and those qualifications were high enough.

78,110. With regard to pay, the incremental scale in the ranks of inspectors now stopped at Rs. 400. When men reached the limits of the incremental system there should be selection, as some men were worn out by that time. At present promotion was by seniority tempered by merit.

78,111. Greater facilities should be given to obtain leave on full pay up to six months. Commuting a portion of furlough for a shorter period on full pay would meet the point. The leave allowances at present

did not enable men to take the rest they ought to take.

78,112. Most of the senior officers were drawing their pensions in England, and with one or two exceptions he did not think there was a single European officer who had settled down in India.

78,113. (*Sir Murray Hammick.*) Very often inspectors were passed over for promotion from grade to grade. He had once been passed over himself. It was felt to be according to the caprice of the individual in office. It was undoubtedly on some occasions a system of rigid selection.

78,114. (*Mr. Chaudal.*) The proportion of the different communities to be employed had always been left to the discretion of the head of the department. Men should be promoted to the higher ranks according to their efficiency, whatever their nationality might be. Once they had entered the department they should have a clear run to the top. Service was a life-long test of a man's merits. A few Indians had been employed in the higher appointments, and there was nothing to be said against them. They had not been unfit, so far as administration went, but discipline had suffered because they did not drive their subordinates hard enough. The department was responsible for revenue, and constant driving was necessary to keep men up to the mark. Any slackness in discipline means neglect of work, and neglect of work caused the revenue to suffer. Unlike the revenue from other sources, the revenue of the department was fluctuating. He could not say that when Indians were employed the revenue did suffer.

78,115. A higher educated type of officer was required in the superior ranks, and in the inspectors' grade. Academic distinction, however, was of less importance than a good general upbringing. He made no distinction with regard to any community. An Indian who was a good tennis player and a lover of outdoor sports might make an excellent officer. There should be some educational standard for entrants into the department.

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78,116. (*Sir Theodore Morison.*) The increase of pension asked for would benefit both Europeans and Indians. If men of either nationality retired to England they should receive 600L., but if they remained in India Rs. 6,000.

78,117. He suggested a higher rate of exchange owing to the cost of living having gone up in England since the original rate was fixed.

78,118. (*Mr. Barter.*) He preferred that an outsider should be appointed straight away to be an inspector because he would be a better man physically,

The witness withdrew.

M.R.By. P. T. RAMASWAMI AYYA Garu, Inspector, Salt and Abkari Department, Madras.

*Written Statement relating to the Salt and Abkari Department, Madras.*

78,119. (i) **Methods of Recruitment.**—Recruitment to the higher appointments of the Salt and Abkari Department is made at present—

(A) *By a two-fold nomination, viz.—(a) By Government—of probationary Inspectors, on the recommendation of the Commissioner, and (b) By the Commissioner—of Assistant Inspectors, according to no well-defined rules.*

(B) *By promotion from the grade of Sub-Inspectors and senior clerks.*

For a time, recruitment by means of a competitive examination to the higher appointments prevailed; but it was given up in the year 1905, evidently in pursuance of a general feeling of the powers-that-be against this method of recruitment.

I consider the present methods of recruitment unsatisfactory. First, there appears to be no need for the recruitment of so many Europeans to the department as is the case at present. The conditions of the service—far from demanding any European qualifications—require a sound knowledge of the languages of the country and an acquaintance with local conditions, manners and methods of operation of the lower classes with whom the department has to deal and which are available mainly in the Indians.

Secondly, the European officers recruited for the higher appointments have not, at present, to pass through any examination in England or in India to ensure that they are possessed of sufficient educational qualifications. In several cases, they are exempted from examination rules and are appointed, at the Commissioner's discretion, at varying starting points as Assistant Inspectors in the first, second, or third grade. The result has been that, with the exception of the Civilian-officers and with a few honourable exceptions among the uncovenanted officers, the higher appointments in the department have been, till now, filled up with Europeans and Eurasians of inferior qualifications who failed to command the respect of the public or the regard of their subordinates. Wholesale exemptions from passing departmental tests had to be granted in the year 1907 to those who had already been made Inspectors without passing the required tests and even the original special tests prescribed for the officers of the department had to be considerably simplified in the year 1908. Seeing that the officers of the department, especially in the higher grades, are well paid, there is no reason why Europeans and Eurasians of sufficient educational qualifications and merit should not be secured, if this element is considered absolutely necessary for the administration of the department.

Thirdly, the dissatisfaction with the present method of recruitment arises from the fact that it has resulted in excluding Indians with even the best qualifications from the superior appointments of Assistant Commissioners and Deputy Commissioners. No method of recruitment that has such a result can be considered satisfactory or equitable. This exclusion of the Indian results from the fact that whereas Europeans and Eurasians are recruited in the higher grades of Assistant Inspectors—in the second and sometimes even in the first grade, on the ground that Europeans and Eurasians require a higher income for their maintenance as compared with Indians; Indians who are graduates, of

and would take a broader view of the department. If he was made an assistant inspector in the first instance, and then permitted to work his way up until he became a second-grade inspector, and was then selected for an assistant commissionership, he would get into a groove and become narrow-minded. Practically the whole of the superior officers now had worked themselves up from being assistant inspectors. If men were appointed directly as inspectors they would be fit for promotion to assistant commissioners at a younger age.

high social position and even those with double degrees are started only as acting Assistant Inspectors or third-grade Assistant Inspectors with the consequence that the European exempted from the examination rules happens always to be the senior of his Indian comrade with better educational qualifications, and though the latter might be the better of the two, he has no chance of rising to the grade of Assistant Commissioner and Deputy Commissioner over his nominally senior European officers.

To obviate the foregoing criticisms, the superior service should be divided into two branches:—(1) the superior branch, and (2) the subordinate branch, the superior branch commencing from probationary Inspectors and going up to Deputy Commissioners and the subordinate branch comprising of Assistant Inspectors, Sub-Inspectors and the ministerial establishments. The superior branch should be filled up mainly by competition.

It would be well to fix the percentage of Europeans and other classes required for the higher appointments. The following proportions are suggested:—

	Per cent.
Inspectors—	
Indians . . . . .	65
Eurasians . . . . .	10
Europeans . . . . .	25
Assistant Commissioners—	Per cent.
Indians . . . . .	50
European Civilians . . . . .	25
Ordinary Europeans and Eurasians . . . . .	25
Deputy Commissioners—	
Indian . . . . .	1
European Civilian . . . . .	1
Ordinary European or Eurasian . . . . .	1

The following methods of recruitment to the superior branch are proposed—

(i) By means of a competitive examination to be held in England for Europeans and in Madras for Indians and Eurasians. That for Europeans may be the examination held for recruitment of Superintendents and Assistant Superintendents of the Police Department, to test their general educational qualifications. The examination for the Indian and Eurasian may be on the lines adopted for the now-obsolete competitive examination for the Salt and Abkari Department, except that these candidates should be required to be men possessed of at least one University degree. Three-fourths of the vacancies may be filled up by this method, if recruitment by nomination is done away with, as proposed.

(ii) By promotion of efficient Assistant Inspectors. One vacancy in alternate years may be reserved for promotion from subordinate ranks, such promotions should be rare and for exceptional merit, provided the subordinate possesses at least one University degree.

Recruitment by nomination to the superior branch is undesirable, as it gives room to the exercise of personal predilection and favouritism. If nomination must remain as one of the doors of recruitment, it should be done by a committee of three gentlemen as in the case of recruitment of Deputy Superintendents of the Police Department, viz., the Commissioner who is always a European, and two Indians; the minimum educational qualification required in the candidate being

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the possession of a University degree, as in the case of candidates nominated to the grade of Deputy Superintendents of Police. If nomination is to remain as one of the methods of recruitment to the superior branch, a fourth of the vacancies may be filled up by this method—recruitment by competition being then confined to half the vacancies in each year. Candidates not possessing the minimum educational qualification should be content to rise through the grade of Sub-Inspectors, whatever their claims or other qualifications.

Whatever the method of recruitment, it should be made a standing rule allowing of no exceptions whatever, that all new entrants whether European or Indian, whether recruited by competition or nomination, should start as probationary Inspectors and all be given the same start in the race for official advancement irrespective of caste, creed, or nationality.

*Subordinate branch.*—This may be divided into Executive and Ministerial, the two cadres being kept distinct.

(i) *Subordinate executive.*—Recruitment to this branch should begin at Sub-Inspectors nominated by Deputy Commissioners. Promotions to the higher grades should be made only by the Commissioner. In exceptional cases nominations to the higher grades may also be made by the Commissioner. Men not qualified under the examination rules should on no account be employed as Sub-Inspectors. Preference should be given to men with higher educational qualifications. Sub-Inspectors should have free scope to rise to the first grade of Assistant Inspectors, so long as there is nothing against them. Unless there is this prospect, there is no chance of attracting a class of self-respecting men to this grade. At present appointments of Sub-Inspectors, in the higher grades, are generally conferred on the European and the Eurasian. Eighty per cent. of these appointments should be held by Indians.

(ii) *Subordinate ministerial.*—The prospects of the ministerial establishments require improvement, in view of the enormous rise in prices and of the hard work and general intelligence required of them. The pay of the head clerks of the Sub-Divisional and Divisional offices have remained the same since the organisation of the department, while for Rs. 30 it is found difficult to retain, in perpetuity, a Circle head clerk. The pay of these appointments should be made incremental; that of the Circle head clerk rising from Rs. 30 to Rs. 45 with an annual increment of Rs. 3, of the Sub-Divisional head clerk rising from Rs. 70 to Rs. 100, with an annual increment of Rs. 6, and of the Divisional head clerk rising from Rs. 100 to Rs. 150 with an annual increment of Rs. 10. If these improvements are carried out, it will not be necessary to draft men suited mainly for clerical work into the executive branch, just to advance them for good work done.

78,120. (ii) *System of Training and Probation.*—New entrants, whether by nomination or competition, should be given training for a period of one year in the different branches of departmental work—factory, preventive, distillery, and engineering. During this period they should be employed as supernumeraries and then posted for independent discharge of duties. If their work is found satisfactory and if the different departmental tests are passed within a period of two years, they should be confirmed. The engineering training required by the department should also be given during this period of probation of two years. In the case of Europeans and Eurasians, the language tests should also be required to be completed before confirmation. The present departmental test E is useless. Better knowledge of the vernacular languages than is ensured by the passing of test E should be required. In a department which has to deal with the manufacture of salt, tree-tappers, shopkeepers, and informers from the lowest classes, better knowledge than is now possessed by the generality of European and Eurasian officers should be required. Until recently the examination rules have not been strictly enforced, with the result that several officers were allowed to get into the grade of Inspectors, Assistant Commissioners and Deputy Commissioners without

fully qualifying themselves according to rules. The examination rules should be strictly insisted on.

78,121. (iii) *Conditions of Service.*—These are decidedly unattractive. The work is hard and exacting and not free from danger. From the peon of the lowest rank who has to keep himself awake every two nights out of three, in the midst of snake-infested prickly-pear, exposed to wind and rain and watching the salt pans, to the Deputy Commissioner oppressed by the weight of inspection-over-due circles and with a touring extending in the interior of a third of the Presidency, each officer has his burden of stale routine and fatiguing work. The Circle officers' lot, with half-yearly inspections by superior officers, with touring extending to well over 21 days in the month to the most outlying villages, and with orders not to stay for three consecutive nights in one place, is by no means comfortable. That the discipline of the department is more rigorous and harsh than necessary and that the toll of punishments is unduly heavy and noticeably severe are facts admitted by those in the department, well known to others out of it and animadverted upon by Government. Promotions are not made as vacancies occur, but only twice in a year, which system deprives hard-working officers of well-earned increments which are now saved to Government. The undesirable system of confidential reports in which the character of an officer might be blackened and prospects marred without the knowledge of the affected officer, prevails. It is desirable to reduce the number of inspections and unnecessary touring. The rules of the department are now well known to officers and subordinates; the fiscal laws administered by the department well understood by the people. There is therefore no need whatever to continue the same number of inspections and the same amount of touring that might have been necessary at the start. The reduction in the number of inspections can be brought about with the additional advantage of economy by abolishing one of the two classes of Assistant Commissioners and Deputy Commissioners. The department is top heavy; there is really a redundancy of inspecting staff for which, whatever the justification when the department was originally organised, there is no longer any need. It is the general feeling of the department that between the Board and the Circle officer, it is sufficient to have one inspecting agency. If this proposal is agreed to, the powers of Circle officers will have to be enhanced and the clerical establishment in the Board's office slightly augmented.

78,122. (iv) *Conditions of Salary.*—The salaries sanctioned to the various classes of officers of this department have remained stationary since its organisation except in the case of Assistant Commissioners, where substantial improvement has been granted. That the work of the department has increased since its organisation by the subsequent addition of the Abkari department will not be gainsaid. The work of a Sub-Inspector is by no means less hard or arduous than that of a Police Sub-Inspector and yet no improvement in his pay has been vouchsafed beyond abolishing the last grade; while in the case of Inspectors nothing more than the addition of a few appointments in the higher grade in lieu of those in the lower grades, has been done. It is generally considered that the pay of Sub-Inspectors should be increased by abolishing the present fourth grade and by opening a new first grade, and in the case of Inspectors by opening a first grade on Rs. 500. Roughly worked out, executive officers below the Commissioner, who is a Member of the Board of Revenue may be as under—

	Pay.	
	Rs.	Rs.
Deputy or Assistant Commissioners (one class instead of two) (16 are already sanctioned but only 14 are now employed)	600	1,200
Inspectors	250	500
Assistant Inspectors	125	200
Sub-Inspectors	50	90

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Officers have a grievance in that acting promotions are not granted, as in other departments, when temporary vacancies arise nor are vacancies filled up immediately they occur. The present rates of travelling allowance in cases of transfer of gazetted officers do not cover the amount of actual expenses incurred; all gazetted officers should be eligible for first class travelling allowance and to the actual charges for carriage of luggage. Sub-Inspectors should be granted a conveyance allowance. In this department where the exigencies of the service require frequent transfers, officers are put to considerable pecuniary loss during transfers made for no fault of theirs. It is also felt that when an officer is transferred while on furlough or sick leave, that he should be granted actual travelling allowance from his old station which he does not get at present.

78,123. (v) Conditions of Leave.—It is a well-known fact that an officer in this department has to do more outdoor work and be out of headquarters for longer periods than almost in any other department. This constant knocking about and fatiguing work affects the strongest constitutions, as may be proved by a list of officers who died premature deaths before or soon after retirement and some consideration might be shown in the matter of leave. It is suggested that instead of an officer having to forfeit the privilege leave earned by him, through his not availing of it from time to time, that he be allowed to accumulate it and granted full pay to the period of privilege leave earned by him but not enjoyed when he falls ill and is declared by competent medical opinion as needing rest. The granting of only half pay to an officer when ill is not conducive to recovery when oppressed by the anxiety to meet the demands of the doctor, the chemist, and the extra expenses incidental to change of residence, &c., with only half average emoluments in his hand. This request is only reasonable, as there is no reason why Government should take away with one hand what it confers with the other, namely, one month's leave with full pay for every 11 months of active service. An officer should be allowed to accumulate his privilege leave for the days of his illness. The rule requiring an interval of six months between two periods of privilege leave or of 11 months since last long leave should also be done away with, when the leave required is on medical certificate.

Under the Indian Service leave rules, leave with allowances (other than privilege leave) to the extent of two years counts for pension. If the present periods of service for invalid pension (25 years) and retiring pension (30 years) are not to be reduced in accordance with suggestions under pension, it is suggested that a period of three years of such leave be allowed to count for a pension for service of 30 years, and proportionate allowances granted for less periods of service subject to the condition that a minimum service of 15 years may be required to entitle one to this concession.

In the case of furlough or leave on medical certificate half pay instead of half average emoluments should be granted.

In the case of all gazetted officers not in direct charge of a Treasury, the concession should be granted to avail of casual leave when required urgently subject to report to immediate superior before an officer leaves his station. At present the necessity of getting previous sanction from a superior who might be travelling perhaps far away from a telegraph station, defeats the object of granting casual leave, intended to meet cases of emergencies such as sickness, death of father or mother, and so on.

78,124. (vi) Conditions of Pension.—Considering the arduous nature of the work required by the department, and the constant touring and exposure, officers of this department should be entitled to voluntary retirement on full pension after a service of 25 years, and to a similar concession on production of a medical certificate after a service of 22 years.

78,125. (vii) Such limitations as may exist in the employment of Indians (i.e., of non-Europeans and non-Eurasians).—I change this heading by the addition of the word non-Eurasians. I refer to Indians

as popularly understood and not according to the statutory definition of the word. When I refer to the limitations as to the employment of Indians, I mean the limitations to the employment of Hindus and Muhammadans; for such limitations exist only in respect of these classes, and not in respect of Europeans or Eurasians. In the days when the department was originally organised, the theory was started that very few Indians of the necessary physical calibre could be found fit for employment even as Assistant Inspectors, and that the department should depend mainly for its recruitment on the European and the Eurasian; but some liberal-minded Commissioners refused to believe the dictum of the unfitness of the Indian sought for and appointed Indians as Assistant Inspectors and Inspectors with the result that the old theory is now regarded as exploded, and Indian officers have proved their mettle and by no means the inferiors of their European or Eurasian confrères.

That this is so can be proved by the records of the department, the administration reports and confidential reports of Deputy Commissioners. Nevertheless, the fact that no Indian Inspector has been allowed to rise to the grade of the Assistant Commissioners or Deputy Commissioners, during the last 30 years since the organisation of this department, is indicative of an understanding that these higher appointments should be filled by the Europeans mainly and to some extent by the Eurasians but rarely, if ever, by the Hindu or Muhammadan. This limitation is secured by first of all giving the European and the Eurasian recruits a higher start, and, secondly, by giving them preferential promotion over the Indian so as to make them seniors. For this limitation there can be no manner of justification. Conceding that the average European is of better physical stamina than the average Indian, Indians of the required physical stamina can easily be secured as there is a larger field to select the Indian from. As regards intellectual and moral calibre, the records of the department will prove that Indians are by no means the inferiors of the class from which the European and Eurasian recruits have been drawn. It cannot be seriously contended that during the period of one generation the department has existed as a separate department, not one Indian Inspector has been found competent to enter the portals of the higher grades. If it is a fact that the two outside Indians who rose to be Deputy Commissioners proved successful and won the approbation of Government by special marks of honour and recognition conferred on them, it stands to reason that those who have had practical experience in the field and worked the department and its new rules would prove even more successful. In no other department is the prospect of an educated Indian officer so circumscribed as in this department. We are familiar with Indian Tahsildars and Deputy Collectors rising to the position of Collectors, Indian Inspectors of Police rising to the position of District Superintendents, of Indian subordinates of proved merit and integrity in the Engineering, Land Records, Settlement, Forest and other departments requiring executive capacity of no mean standard, rising to the higher rungs of the official ladder, but one turns over the pages of the establishment lists of the Salt and Alkari Department, for the last 30 years, in vain to detect the name of a single Hindu or Muhammadan Inspector who has reached the position of even the last grade permanent Assistant Commissioner. True, one or two outside Indians have been appointed to the higher grades, but it is for other consideration and for work done in other fields; the just claims to advancement of the Indians in the department who spent the best part of their lives in doing hard work have not been recognised to any extent. This is one of the reasons why service in the department is looked on with disfavour. To reserve one of the three Deputy Commissioners, 50 per cent. of the Assistant Commissioners, and 65 per cent. of the Inspectors for Indians would not only tend to increased efficiency in the administration, but also raise the department in the estimation of the public and satisfy reasonable aspirations.

78,126. (viii) Relations of the Service with the Indian Civil Service and other Services.—To raise

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the prestige of the department with the public, and with the other services the following steps are suggested:—

(1) Substitution of Europeans and Eurasians with better educational qualifications to the extent already suggested.

(2) The employment of a few more Civilians in the higher grades in place of the ordinary Europeans and Eurasians.

(3) The reservation of appointments for Indians of advanced educational qualification as mentioned in paragraphs 1 and 7 *supra*.

(4) Inter-departmental transfers of men qualified under the examination rules between the Land Revenue Department and this department.

(5) A strict regard to merit and not to caste, creed, or national distinctions in the matter of appointments and promotions and general treatment of officers of the department.

(6) The introduction of a rule that every officer should be entitled to be furnished with a copy of the

confidential report made against him so as to enable him to defend himself, if he can, before the same is accepted and recorded against him, and a provision to cancel such entries after a fixed time so as not to make an entry operate against an officer till the end of his service.

(7) The inclusion of all officers of the department of and above the grade of Inspectors in the Provincial Civil Service.

(8) The throwing open of at least two out of 20 Assistant Collectors of the Imperial Service of the Customs Department to qualified Inspectors of this department.

(9) The introduction of a rule that no punishment involving loss of pay or promotion should be inflicted on a gazetted officer before a proper inquiry conducted by a Civilian officer accustomed to weigh evidence.

(10) The inclusion of Assistant Commissioners drawing Rs. 800 per mensem and upwards in Class IV. of the officers under the Precedence List published in the Quarterly Civil List.

M.R.Ry. P. T. RAMASWAMI AYYA called and examined.

78,127. (Lord Ronaldshay.) The witness was inspector in the Salt and Abkari Department, and represented the interests of the Indian members of the department.

78,128. His main contention was that there were too many Europeans, and that the scales had not been held evenly as between Europeans and Indians. European officers were treated more leniently in the matter of educational qualifications, and were recruited into higher grades than Indians. He had instances of European officers who had been started in the first and second grades of assistant inspectors, and some in the third grade, but very few Indians started on a par with them. The result was that the Indians had always to start at a much lower level than the European\* and had seldom a chance of reaching the grades of assistant commissioner and deputy commissioner.

78,129. The majority of the Indian inspectors were graduates, and several had passed the competitive examination which was formerly held.

78,130. The service should be divided up into a superior and subordinate branch, the former being

recruited partly by promotion and partly by the introduction of direct recruits, and certain proportions should be laid down for Indians, Europeans, and members of the domiciled community. Recruitment for Europeans who came into the service direct should be by competitive examination in England. He did not think good Europeans could be obtained in India, as the department did not attract men of the same stamp as the Post Office, though the prospects were good enough. About one recruit would be required from England every year, and the candidate could be examined with the Police in England. The prospects would be sufficient to attract the same class of man as was now attracted to the Police.

78,131. If competition was not desirable, nomination should be made by a committee of three rather than by an individual. It was much better to have a committee deciding such questions, because personal predilection would not then come into play, and the public would have greater confidence in the selection.

78,132. He was not particular whether the pay was on an incremental scale or a graded system, though he believed the latter had advantages. With a graded scale there was a greater opportunity for selection and more inducement to men to work efficiently. The dis-

\* The witness put in the following statement of the names of officers directly appointed to the grade of Assistant Inspectors since 1901 with the rate of pay at which they started.

	Year.	Starting Pay.†
W. A. R. L. Evans, F.A., Acting Assistant Inspector.	1901	Rs. 75
C. R. Mackinnon (exempted), Assistant Inspector, third grade, on probation.	1901	125
C. J. Barton (exempted), Assistant Inspector, third grade, sub. <i>pro tem</i> .	1901	125
G. L. D'Cruz, B.A., B.L., Assistant Inspector, third grade, sub. <i>pro tem</i> .	1902	125
T. S. Smith (Matric.), Assistant Inspector, third grade, on probation.	1902	125
C. W. Viegas, B.A., L.T., Assistant Inspector, third grade.	1902	125
B. M. Marriott (exempted), Assistant Inspector, second grade, on probation.	1902	150
C. K. Wright (exempted), Assistant Inspector, second grade.	1903	150
A. Venkateswara Ayyar, B.A., B.L. Acting Assistant Inspector.	1906	75
S. Muthuswami Ayyar, B.A., Acting Assistant Inspector.	1907	75
K. S. Visvanatha Ayyar, B.A., Acting Assistant Inspector.	1907	75
E. V. B. Levinge (exempted), Assistant Inspector, third grade, sub. <i>pro tem</i> .	1908	125
C. P. Bryan (exempted), Assistant Inspector, second grade.	1909	150
Abdul Mukkram (exempted), Assistant Inspector, third grade, sub. <i>pro tem</i> .	1909	125
D. C. Eberhardie, Matric. (London), Assistant Inspector, third grade, sub. <i>pro tem</i> .	1910	125
T. Sundara Ayyar, F.A., Acting Assistant Inspector.	1910	75

	Year.	Starting Pay.†
R. Ragunatha Achari, B.A., Acting Assistant Inspector.	1910	Rs. 75
D. K. Krishnamachari, B.A., Acting Assistant Inspector.	1910	75
P. R. Gopalakrishna Ayyar, B.A. F.I., Acting Assistant Inspector.	1910	75
K. V. Krishnaswami Ayya, B.A., F.I., Acting Assistant Inspector.	1910	75
C. A. Maiden, High School Examination, Acting Assistant Inspector.	1912	75
A. P. Rama Rao, School Final, Acting Assistant Inspector.	1912	75
Abdus Salam Sayeed, School Final, Acting Assistant Inspector.	1912	75
C. S. K. Taylor, High School Examination, Acting Assistant Inspector.	1912	75
V. A. Ramalinga Ayyar, Matric., Acting Assistant Inspector.	1912	75
E. F. Brennan, B.A. (Dublin University), Assistant Inspector, second grade, sub. <i>pro tem</i> .	1913	150
H. J. Gasson, Senior Oxford Local, Assistant Inspector, second grade, sub. <i>pro tem</i> .	1913	150
M. Shabaz Khan, B.A., Acting Assistant Inspector.	1913	75
B. P. Tailyour (exempted), Probationary Inspector.	1913	150
Sayyid Azeem, B.A., Probationary Inspector	1911	150

† Cases of Europeans being started on Rs. 175 occurred prior to 1901.

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advantage was that promotion depended largely on chance. There would be no objection to an incremental system in compartments.

78,133. At present the average age of officers taken into the department would be about 23, and after 25 years' service they would be verging on 50, which was not too young to retire on full pension. The period of work was a better criterion for pension than the age of the man.

78,134. (*Sir Theodore Morison.*) Educated Indians had been selected for the department from the year 1887.

78,135. Every officer of and above the rank of inspector should have the same status as a provincial civil service officer. An inspector was a gazetted officer in the Salt Department, but he might be dismissed merely on the inquiry of an assistant commissioner, whereas an officer in the provincial civil service was not so easily dealt with. He did not mean that the department should be part of the cadre of the provincial civil service, but that they should have the same privileges.

78,136. (*Mr. Abdur Rahim.*) He had been in the service for nearly 26 years, and commenced as acting assistant inspector in the lowest grade.

78,137. He did not agree that the work of the department was so strenuous that there were only a few Indians who could do it, but it was probably correct to say that there had been more casualties amongst Indians than amongst Europeans, Anglo-Indians, or Eurasians, owing to the fact that Indians had to work for a much longer period in the lower grades and much harder. Indians and Europeans did not work under equal conditions, as the Indians had a good many years of hard work at the bottom of the department nor had they equal preferment for promotion.

78,138. If appointments were made direct to the superior branch, Indians of the necessary physical and intellectual qualification could be obtained, similar to the Indians in the provincial civil service.

78,139. (*Mr. Chaubal.*) Applications for appointments in the department were made to the commissioner. A graduate applying on his own merits, without any recommendation or testimonial, would not usually be accepted. Generally the object of an Indian was to get recommendations from some one known to the selecting officer, and it was the general belief that such recommendations enabled a man to get a footing in the department.

78,140. About nine or ten of the officers who entered through the old competitive examination were in the department at the present time, and the majority of them were considered successful. He preferred as a whole the men who had come in by competition to those who had entered by nomination. The impression

was that competition had brought in only one class of men, but that had not impaired the discipline of the department.

78,141. He entered the service in the Rs. 90 grade as acting assistant inspector, and his salary now was Rs. 400, after 25 years. No Indian had had a chance of going above that permanently during the last 30 years, and if the same condition of things continued, no one was likely to in the future.

78,142. (*Sir Murray Hammick.*) The department was over-inspected. There was really no need for so many inspections. Inspectors and assistant commissioners were perpetually reporting on subordinates for omitting to do what the departmental orders insisted on their doing; and the number of faults reported, generally very trivial, was enormous, but much of it was not fit or necessary to be recorded.

78,143. One of the two grades, either deputy or assistant commissioner, should be abolished, and that would do away with inspection by one officer. There should be one class of inspecting agency between the inspector and the commissioner, but he did not fix the number or the name by which it should be known.

78,144. (*Mr. Barter.*) More Europeans and Eurasians were taken than the necessities of the department required, and that had been going on since the organisation of the department. Also Europeans had been started on Rs. 125, Rs. 150, and Rs. 175, while Indians were rarely started on Rs. 125 and more often they were started on less.

78,145. By "any European qualifications" in the written statement he meant qualifications such as could be obtained in England only.

78,146. An Indian who had been born and brought up in one division of the presidency might not be necessarily acquainted with the language of the other, but he would be acquainted with the customs of the whole province, and an Englishman who knew Telugu would not necessarily be more useful in the Telugu country than a Tamil who had no knowledge of the Telugu language.

78,147. The rules of the service required that officers should possess certain minimum educational qualifications, but Europeans not possessing those qualifications were often exempted. He did not say that no European officers in the departments had passed any examination.

78,148. Any candidate applying to the commissioner for appointment would necessarily have to give some evidence of his character and upbringing and antecedents, and it was quite desirable that he should produce testimonials of that kind. But that alone would not account for the fact that the commissioner would appoint any man who produced testimonials of that character. Candidates generally produced certificates.

The witness withdrew.

At Bombay, Monday, 9th February 1914.

PRESENT :

THE EARL OF RONALDSHAY, M.P. (*in the Chair*).

Sir MURRAY HAMMICK, K.C.S.I., C.I.E.

Sir THEODORE MORISON, K.C.I.E.

MAHADEV BHASKAR CHAUBAL, Esq., C.S.I.

ABDUR RAHIM, Esq.

And the following Assistant Commissioners :—

W. C. SHEPHERD, Esq., Collector of Salt Revenue, Bombay.

S. D. SMITH, Esq., Assistant Collector of Excise Bombay.

M. S. D. BUTLER, Esq., C.V.O., C.I.E., (*Joint Secretary*).

H. O. QUIN, Esq., I.C.S., Commissioner of Customs, Salt, Opium and Abkari, Bombay,\* called and examined.

78,149. (*Lord Ronaldshay.*) Witness was Commissioner of Customs, Salt, Opium and Abkari, Bombay, and had held the position for over two years.

78,150. He could not say what considerations prevailed with the Government, when they determined to amalgamate the Salt and Excise Departments. The views he had expressed to the contrary in his letter,

dated 22nd July 1911,† had undergone no modification, and held good.

78,151. The orders of the Government of Bombay, dated the 4th August 1913, were to prepare an amal-

\* This witness did not submit a written statement.

† *Vide* Appendix X

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MR. H. O. QUIN.

[Continued.]

gamated list, and that work had been taken up in his office. During the process certain new questions had been raised. For example, a proposal had come from the Collector to cut down the coastguards, which would mean reducing some of the Inspectors. The Collector had also made a proposal for a time-scale for Inspectors in place of a graded system. He himself also desired to increase the strength of and make other changes in the Excise Department. All these questions would have to go to Government before any complete scheme of amalgamation could be submitted. Meanwhile he put in two statements\* to show the position of the amalgamated cadre for the Assistant Collectors and the subordinate ranks if amalgamated on the present grading.

78,152. The 243 appointments on Rs. 100 and upwards under the general heading of Inspectors in the appendix to the Bombay Government's resolution of the 4th August 1913, were all intended to be on one list. The 172 Sub-Inspectors there shown were also to be on one list, and formed a separate body of officers of a lower status. Before the amalgamation took place the 84 members of the Salt establishment in the inspector class were on one list for the purposes of promotion and grading, but there were sub-divisions for the purposes of postings. Certain officers, for example, worked in one branch and others in others. That applied also to the members of the Excise establishment, but to a less extent. In the Excise branch there was only a limited specialisation of functions for the Distillery branch. Under the amalgamation scheme certain branches of the work would continue to be specialised, but there would be a wider range for promotion.

78,153. Under the amalgamation scheme recruitment would begin at Rs. 100 for the inspector class as at present and run up to Rs. 400. Inspectors might or might not be promoted to higher posts in the service. That was a matter of selection.

78,154. For the Excise Department, which had only been reorganised since 1907, the superior officers had been taken from other Departments, as well as from the Excise Department, and it could not be said that any regular practice prevailed as to the source from which the Assistant Collectors were taken. In the Salt Department the Assistant Collectors had always been recruited from the subordinate ranks, and this system was likely to spread into the Excise Departments, if the right class of men were available. Power to recruit directly from time to time, at a salary of about Rs. 250 a month, in the discretion of Government, would be very useful, but the number of appointments to be made was so small that it was not worth while to elaborate any system. The exercise of a little foresight was all that was needed to keep things right.

78,155. The Salt Department was very largely officered by Europeans in the inspectors' rank and the Assistant Collectors had always been Europeans, until quite recently. The particular kind of work, which the Inspectors in the Salt Department had to do, was congenial to many Europeans, but not as a rule to Indians, and on that account the class of Europeans, who took service in the Salt Department, was superior to that which went into other Departments on the same pay. The attraction was not the pay, but the life, and the prospect of becoming an Assistant Collector. The Excise Department had not the same traditions, and not many Europeans of the class desired were attracted into it.

78,156. The eight Assistant Collectors in the Excise Department consisted of two Anglo-Indians, one Indian and five Europeans. The Assistant Collectors in the Salt Department consisted of eight Europeans and two Indians. As far as the Salt Department was concerned it would always be necessary to have a high proportion of Europeans, because of the exceptional physical nature of the work. The appointments in both Departments were made entirely by selection, though other things being equal seniority was considered. In the lower ranks there was a large number of Indians, but they had not been considered suitable for promotion. Undoubtedly in the Salt Department Europeans had been

selected in preference to Indians, and to some extent the same applied to the Excise Department.

78,157. Some of the officers went to Europe on leave, particularly those in the Salt Department, some of whom had come out from England originally. That to a certain extent justified their enjoying the European service leave rules. Only two officers had retired to England within the last ten years, but five or six Europeans had died in the country, who would probably have retired to England, had they lived. He was not certain that the number of officers who spent their leave in England was sufficiently great to justify the application of European leave rules to a service which was not recruited in Europe, but the concession raised the status of the Department. At present only the Salt Department enjoyed European leave rules. The Excise Department would, however, get the privilege when the amalgamation took place.

78,158. An incremental scale of pay would be suitable for Inspectors, with a selection bar at Rs. 300.

78,159. Men joined the Department at all sorts of ages between 18 and 25, the average being probably a little over 20.

78,160. (*Sir Theodore Morison.*) Possibly it was a drawback that the district Collector was not an Excise expert, but it was important to give him an interest in Excise work, and no case of friction with the Excise Assistant Collector had been brought to his notice. He had, however, had some complaints from an Assistant Collector who did not consider he was being given sufficient power by the Collector.

78,161. (*Mr. Abdur Rahim.*) No applications were invited for the Departments as they came in of themselves by nearly every post. There was no need to advertise the vacancies when there were already more applicants on the books than could be dealt with. Sixty to 70 per cent. of the applications were refused straight off, as being obviously from unfit persons, and the rest were registered. A great many were rejected without any interview on the ground that the senders were not sufficiently educated. The standard of education was not a very rigid standard, but when an applicant said he was a failed matriculate he was at once rejected.

78,162. A man should have passed either the matriculation or the school final or the examination prescribed for the European schools. A large number of applications for inspectorships were received from Indians, and also for sub-inspectorships. Many of the applicants he interviewed himself, and others were interviewed by the Collectors of the districts in which the men lived. The same rule applied to all, whether of the domiciled community, Anglo-Indians or Indians. Anglo-Indians were not necessarily required to be matriculates, as it was not usual amongst them to matriculate. The men taken were generally fairly high up in their schools. The minimum would be about the seventh standard, which was quite good enough for the work. Anglo-Indians were more suited to the work than Indians. The percentages of the various races in the Excise Department were Europeans, 7.9; Anglo-Indians, 7.9; Parsis, 22.2; Muhammadans, 16.1; men of Portuguese descent, 10.1; Bráhmíns, 13.9; other Hindus, 17.5; Indian Christians, 1; and Jews, 3.3. In the Salt Department there were Europeans, 43.6; Muhammadans, 9; Indian Christians, 3.6; Parsis, 6.3; Hindus, 36.3; and Anglo-Indians, 1.

78,163. Assistant Collectors were selected by Government on his recommendation. He could not give instances to show that Indians were not so well fitted for the work of Assistant Collectors as members of other communities, because the cases in which they had been appointed had been very few. An Assistant Collector had a much larger area to travel over than Inspectors or Sub-Inspectors, but he travelled under more comfortable conditions. The lower officers generally had more physical strain than their superior officers. There was a larger field of selection from Indians than from Anglo-Indians.

78,164. (*Mr. Chanbal.*) Two of the present Assistant Collectors of Excise were promoted from being Inspectors when the Department was first reorganised, and one had been appointed since. Men did not

\* Vide Appendix IX.

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enter the Inspectors' ranks with the idea of becoming Assistant Collectors, as the number of the latter posts were so small.

78,165. He doubted whether interchangeability between Inspectors in the Salt and Excise Departments would be practicable for some time to come.

78,166. (*Mr. Shepherd.*) There would be no difficulty in fixing a definite age-limit for recruitment.

78,167. (*Mr. Smith.*) Possibly the Salt Department was more efficient at present than the Excise Department. Possibly that was due to its being concentrated into the hands of one Collector instead of being split up amongst several. If the Salt and Excise Departments were amalgamated, and there were separate Collectors for Salt and Excise, they would come into conflict with the Collectors of the districts. It was quite possible to adopt the Madras system, but it was more desirable to keep the Collector in touch with the

Excise work of his district. The Collector must either be given considerable power in dealing with Excise work, or it would have to be taken away from him altogether. If he were merely consulted, he would lose all interest in the work.

78,168. The duties of an Assistant Collector of Excise were responsible and onerous. There was a great inequality between the salaries drawn by the Assistant Collectors of Customs and the Assistant Collectors of Excise. The Imperial Customs had a higher scale of pay. The question of equalising the pay depended largely on the question of recruitment. To get for an Imperial Department a highly educated class of men from England, it would be necessary to give higher pay than would be given to men who had been educated and recruited in India. Some of the officers in the Salt and Excise Departments, who had been educated in India, had fully justified their selection.

The witness withdrew.

H. G. BULKLEY, Esq., Assistant Collector of Salt Revenue, Bombay.

*Written Statement relating to the Salt Department, Bombay.*

78,169. Prior to 1871, the administration of the Salt Revenue was committed to a Commissioner. In 1871, the Government determined to place the management of the Salt Revenue in the hands of a separate officer, viz., a Collector of Salt Revenue. In 1882, the Salt Department was again brought under the control of a Commissioner, and it is so at the present time, but as the Commissioner controls also the Customs, Opium, and Akkari Departments, the general working arrangements of the Salt Department rest chiefly with the Collector of Salt Revenue, who is always a member of the Indian Civil Service. The Collector of Salt Revenue has 11 assistants working under him, the pay of these assistants being three on Rs. 1,000, two on Rs. 800, three on Rs. 600, two on Rs. 450, and one on Rs. 300, rising to Rs. 400. The last appointment is termed "Native Assistant to the Collector."

78,170. (i.) *Methods of Recruitment.*—All the present holders of these 11 appointments have been recruited from the subordinate branches of the Salt Department, and it is over 30 years since an "outsider" was appointed as Assistant Collector of Salt Revenue. The area over which the operations of the Salt Department extend is divided into eight ranges, viz., Kharaghoda, Northern Frontier, Surat, Thana, Uran, Ratnagiri, Goa Frontier, and Kanara. Separate charges (as distinct from ranges) are the Chief Account Office and the "Coastguard and Lighthouses" charge. The native assistant to the Collector is practically attached to the offices of the Collector, his work being to examine the offices of the subordinate Taluka officers. Seven Europeans and one Indian hold charge of the eight ranges.

78,171. (ii.) *Systems of Training and Probation.*—There is no special system of training prescribed

for Assistant Collectors. As I have said above, the Assistant Collectors are selected from the subordinate branches of the Salt Department. Generally speaking, those selected to be, or to act as, Assistant Collectors, have passed the requisite examinations in law. When they are appointed to be, or act as, Assistant Collectors they have to pass an examination in the vernacular of the district to which they are appointed, as laid down in paragraphs 900 and 909 of the Digest of Service Rules.

78,172. (iii.) to (vi.) *Conditions of Service, Salary, Leave, and Pension* are regulated according to the Civil Service Regulations. Salaries are personal, and promotion is regulated by seniority in grade.

78,173. (vii.) *Limitations in the Employment of non-Europeans.*—There are none, and the whole Department is Imperial.

78,174. (viii.) *Relations of the Service with the Indian Civil Service and other Services.*—There is no relation of the Salt Department Service with the Indian Civil Service and other Services. Each range is in charge of an Assistant Collector, and he has working under him Sarkarkuns, Preventive Officers, Inspectors, Darogás, Nákedárs, Bundar-karkuns (in charge of coast ports), and Sazedárs (in charge of groups of salt works), as the case may be. Sarkarkuns are, as a rule, Indians, men of approved ability, who have risen from the clerical line; Inspectors on the frontiers and Preventive Officers are chiefly Europeans, and they are appointed from outside; they generally start service on Rs. 100 a month, and there are two appointments on Rs. 400 to which they can rise; some are selected for the posts of Assistant Collectors.

Mr. H. G. BULKLEY called and examined.

78,175. (*Lord Ronaldshay.*) Witness was an Assistant Collector of Salt. He had been in the service 36 years, and was now drawing Rs. 1000 a month. He started as an Inspector on Rs. 300. He had been elected to represent the members of the Salt Department, and the written statement represented the views of all his colleagues.

78,176. Gazetted appointments were filled from members of the subordinate staff, who joined the Department, in the case of Europeans, about the age of 20 to 21. It had always been the practice to fill the higher posts by promotion from the subordinate ranks since he came into the Department. Promotion to Assistant Collectorships was rather rapid. He himself was recruited at 18 years of age, and was made an Assistant Collector at 21. The second man on the list joined the Department at 23,

and became an Assistant Collector three or four years later. Nearly all the Assistant Collectors had been recruited as young men. Promotion was solely by selection. Europeans generally joined the Department on Rs. 100 a month, though he himself, at the time of the reorganisation of the Department, came in on a higher pay. The system of promoting men entering on Rs. 100 a month was satisfactory, and a good type of officer came in owing to the fact that young men were glad to take an appointment on such a salary. They could live on it in the jungle. He did not see why, if men could be got at Rs. 100, there should be any direct recruitment at Rs. 250.

78,177. He was in favour of a time-scale of pay.

78,178. During his service of 36 years, four men had retired, and 10 had died in service. The four men who had retired had gone to England.



78,179. At present the officers enjoyed the advantage of European service leave rules, but very few of them took any leave owing to the smallness of their pay.

78,180. (*Sir Theodore Morison.*) There were nine grades of Inspectors, but men promoted to be Assistant Collectors had not to go through all the grades, but might be taken from any grade. The fact that men were promoted over the heads of their seniors caused no grievance, as it was generally understood that those who were appointed were gentlemen who had been earmarked for promotion from the beginning. There was no official understanding, but the idea was that, if a European did well, and passed the Assistant Collector's examination, he would get promotion. There were two Indians in the Department at the present time, who came in as Karkuns, but Indians were not earmarked for Assistant Collectorships. He believed that an Indian on Rs. 50 or Rs. 30 a month was far better off than a European on Rs. 100.

78,181. (*Mr. Abdur Rahim.*) An Indian was quite satisfied to start as a clerk, and to work his way up through the clerical branch until he rose to be Sarkarkun. When they rose to Rs. 250 they thought they had obtained a very good position, and an Indian on Rs. 250 was as well off as a European on Rs. 1,000. There was a great difference between an officer on Rs. 1,000, and one on Rs. 250. One was gazetted, and the other a subordinate. No doubt there were Indians who would like to rise higher, but the majority would

rather serve as subordinates under Europeans than have an Indian superior over them.

78,182. (*Mr. Chaubal.*) Several Europeans had been recruited on Rs. 100 who were still in the Department as Inspectors, getting salaries of Rs. 250 or Rs. 300. The grades of Inspectors ran through Rs. 100, Rs. 125, and Rs. 150, and, when a vacancy occurred for an Assistant Collector, a man might be taken from any grade. If a man was taken from the Rs. 100 grade, the Rs. 400 grade man would be passed over. There was nothing but selection throughout the Department, and that had worked very well, and everybody was satisfied with the manner in which Assistant Collectors were selected.

78,183. During his service there had been amongst the Assistant Collectors two Parsis, two Indians, and one Anglo-Indian.

78,184. (*Mr. Shepherd.*) He did not think Rs. 100 was sufficient to attract suitable men for Assistant Collectors, and that accounted for the number of men fit for selection being so small. The work of Inspectors was very different from the work of Assistant Collectors. No graduate of an Indian university had ever applied for an Inspector's appointment, as the work of the Department did not appeal to them.

78,185. The amalgamation of the Salt and Excise Departments would be very unpopular, as the amalgamation could not be brought about without doing a great deal of injustice to one Department. It seemed all in favour of one and against the other.

The witness withdrew.

F. INGLE, Esq., Assistant Collector of Excise, Bombay.

*Written Statement relating to the Excise Department, Bombay.*

78,186. (i.)—*Methods of Recruitment.*—Purely by selection or nomination by Government on recommendations by the Commissioner of Customs, Salt, Opium and Abkari, Bombay. The existing staff of Excise Assistant Collectors have been drawn from the Customs, Salt, and Police Departments. To make the Department effectively efficient and to satisfy the aspirations of the inspectorial staff at least one-third of the number of appointments of Assistant Collectors of Excise should be reserved for suitable officers selected from that staff. But in view of the sanctioned amalgamation I think that two-thirds of the appointments of gazetted officers should be reserved for the non-gazetted officers of the combined Salt and Excise Departments. In departments recruited on this basis nepotism is to be guarded against, for very often deserving subordinates are passed over because an influential outsider is to be provided for. This is necessary for the improvement of the tone of the inspectorial staff, which is the backbone of the Department. The remainder to be recruited as at present, but recruitment should be restricted to officers serving under the control of the Commissioner of Customs, Salt, Opium, and Abkari.

78,187. (ii.) *System of Training and Probation.*—The period of training and the probationary period of Assistant Collectors of Excise are concurrent. Every officer appointed to be an Assistant Collector of Excise is, unless specially exempted by Government, required to pass, at the latest at the first examination held after six months from the date on which he joins his appointment, in subjects specified on page 154 of the Bombay Excise Manual. And a further examination after 12 months of his passing the first examination prescribed—or if he has not passed the first examination prescribed, the further examination prescribed after 18 months from the date on which he joins his appointment. The test prescribed is found on page 154 of the Bombay Excise Manual, Part II., Chapter V. Sixty per cent. of the aggregate marks must be obtained for the whole examination—50 per cent. in each paper, excepting the third paper under rule 4 in which only 40 per cent. of the marks will be required to pass. In addition to the above prescribed examinations, unless specially exempted by Government, an officer is required to pass within 18 months of his joining his appointment

an examination in the vernacular of the district in which he has his headquarters—unless such vernacular be his own language; should he have passed the vernacular examination of the same difficulty in the same vernacular prior to his appointment he will not be required to again pass in the said vernacular. Details of examinations to be passed and conditions are to be found on pages 154–157 of the Bombay Excise Manual, Part II., Chapter V. An officer failing to pass the examinations prescribed within the time prescribed is liable to be removed from his appointment (page 157 of the Excise Manual, Part II., Chapter V.). An outsider appointed to act as Assistant Collector should be made to work as a probationer for at least one year, during which period he should go through a distillery course and be attached to the office of the Commissioner or an Assistant Collector to learn the routine of work. As regards officers selected for the appointment of Assistant Collector of Excise from any of the three departments under the control of the Commissioner of Customs, Salt, Opium and Abkari or from outside, who have not had any previous Excise experience, it is suggested they should be required to undergo training for three months at least at a distillery and for three months at least with an experienced Assistant Collector of Excise. This will enable the officer before joining his appointment to have a good opportunity of studying all technical matters connected with the Department, and also of mastering the routine of work. He will then be to some extent an efficient officer on taking up his appointment and not a figure-head as he is bound to be for some time unless so trained.

78,188. (iii.) *Conditions of Service.*—Existing conditions are generally regarded with considerable dissatisfaction. They are nearly identical with other branches of the Indian Services with the exceptions of the Salt, Customs, and Police Departments. When an Assistant Collector of Excise of a higher grade is granted leave of absence officers in a lower grade are not granted acting or temporary promotion, whereas officers in the three departments mentioned above receive acting promotions in such cases in due course. This may be remedied by the division of appointments of Assistant Collectors of Excise into classes instead of grades. If, however, an equitable time-scale, having

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due regard to the length of service and prospects of the senior officers, is introduced, this hardship will be removed. A time-scale for the Excise Department is now under consideration. Should the same regulations be adopted in the time-scale as have been sanctioned by the Government of India for the Customs and Public Works Departments the Senior Assistant Collectors of Excise will have little cause for complaint. Having regard to the responsibilities of the office, the extent of the charge (three districts), the arduous nature of the duties, the high cost of living, coupled with necessity to maintain his position with dignity, the present starting pay of an Assistant Collector of Excise is lamentably inadequate. The pay of a Senior Inspector is Rs. 300 per mensem, of a Supervisor (non-gazetted officer) is Rs. 400 per mensem. An Assistant Collector of Excise has to take his place among the gazetted officers of the district, both covenanted and non-covenanted, and is supposed to live up to his position. Consequently, a starting pay of Rs. 400 is manifestly inadequate. It is suggested that the minimum pay of an Assistant Collector of Excise on first appointment should be Rs. 500 and, subject to efficient and approved service, he should rise to a maximum salary of Rs. 1,500 per mensem by annual increments of Rs. 50.

78,189. (iv.) **Conditions of Salary.**—If Government expect to command a contended and efficient service salaries must be adequate. Government must recognise and provide for the rapid changes, moral and economic, through which India is steadily passing. Having regard to the fact that the cost of living has risen so greatly the receipt of inadequate salaries operates as a drawback to the obtainment of the best class of men. The greatest difficulty is experienced in making ends meet and in providing suitable education for families. Insufficiency of salaries leads to adverse comments when the prospects of the service come under discussion. Looking to the important, arduous and responsible nature of the duties Assistant Collectors of Excise are required to perform, as compared with the duties of Assistant Collectors of Salt Revenue and officers of other services, they are most inadequately paid. The lowness of their salaries makes it impossible for them to maintain their relative position as officers of gazetted rank in a befitting manner as compared with officers of similar position in other services. The cost per cent. of working of the Excise Department as compared with the revenue realised seems to clearly indicate that more liberal salaries might with advantage be bestowed on officers responsible for the working of a department which brings in so large a proportion of the total revenue. The revenue of the Excise Department for the past six years since 1907-8 has increased by nearly 29 per cent., while the percentage of total expenditure when compared with the revenue has increased by 11 per cent. only. The total average annual expenditure of the working of the Department for the past six years works out of 5.46 of the total revenue.

78,190. (v.) **Conditions of Leave.**—As Government has practically decided to recommend to the Secretary of State the grant of the European service leave rules to the Excise Department, there is nothing further to urge in this connection. The withholding of these rules from the Department up to now has been a very great grievance, and is one of the points on which redress is urgently demanded.

78,191. (vi.) **Conditions of Pension.**—They are the same as those in force in other uncovenanted services. The age-limit of 55 for retirement might be retained as at present, but the period of service to qualify for a retiring pension might be reduced from 30 to 25 years and for an invalid pension from 25 to 20 years. The duties of an Assistant Collector of Excise are essentially of an active nature. After 25 years of rough touring it might not be considered too great an indulgence to allow an officer to qualify for retiring pension. The work of an Assistant Collector is a combination of police and revenue duties. The outdoor duties are very heavy for a man even of ordinary robust health after some years

of active service, and there are no posts like those in other departments where a gazetted officer can be given office duties and no outdoor work to perform.

78,192. (vii.) Such limitations as may exist in the Employment of non-Europeans and the working of the existing System of Division of Services in the Imperial and Provincial.—The Excise Service is not divided into Imperial and Provincial. At present no limitations exist as to the employment of non-Europeans and the service is not divided into Imperial and Provincial. At present Indians are as eligible for appointments as Europeans. Physique and suitability for the work are the only criterions.

78,193. (viii.) **Relations of the Service with the Indian Civil Service and other Services.**—An Assistant Collector of Excise is generally in charge of two or three districts, each of which is administered independently by a Collector (or in an exceptional case by a Provincial Service Collector). The Assistant Collector of Excise is within each district an Assistant to the Indian Civil Service Collector of the district for Excise purposes with limited powers. The result not infrequently is that in matters of Excise administration each Collector has his own views, and practically the Assistant Collector of Excise is required to adopt different methods in dealing with the same subject in different parts of his charge, although he knows that they are not all sound. The entire Excise administration of the Presidency is in the hands of the Commissioner of Excise, who is an officer of the Indian Civil Service. All questions which are so dealt with differently within an Assistant Collector's charge ought certainly to be referred to the Commissioner of Excise. Under present conditions it is difficult to get beyond the Collector, even in matters of the greatest importance. To secure uniformity this ought to be possible, but it would certainly not be conducive to maintaining cordial relations between the Collector and his Assistant. The easiest and most appropriate solution of this difficulty appears to be the appointment of three Collectors of Excise—one for the Northern, one for the Central, and one for the Southern Divisions of the Presidency; pay Rs. 1,800. In view of the very technical nature of the various subjects to be dealt with there is no reason why the proposed appointments should not be held by officers promoted from the ranks of the Assistant Collectors. Of these appointments two might be reserved for Assistant Collectors of Excise, so as to give them a chance of rising to the grade of Collector, as in the Land Revenue Department. At present there is a great block in this Department, and the creation of these appointments would save the situation and at the same time increase the efficiency of the Department. It might be objected that the control of Excise should not be taken away from the District Collectors, because the question of drink and the use of intoxicating drugs is so inseparably connected with the welfare and economic condition of the people. This may be so, but the advice of the Collector of the district could always be obtained by the Collector of Excise in cases regarding the opening and closing of shops and kindred questions. Once this opinion is obtained, the Excise Collector could do the rest. A case in point is the acquisition of lands for salt-works. The Collector of Salt Revenue invariably consults the District Collector before land is taken over, and similarly the Collector of Excise could obtain the advice of the Collector of the district in all licensing questions. Another argument in favour of having separate Collectors of Excise is that the Collector of the district is so hard-worked and his duties are so multifarious that unless he is a very extraordinary worker it is impossible for him to give to an important department like the Excise the attention it deserves. The powers of Assistant Collectors of Excise might be extended and made co-extensive with the powers vested in and exercised by Assistant Collectors of Salt Revenue, &c. At present there is in Excise matters too much centralization of powers with Collectors, the result being that the utility of Assistant Collectors of Excise is somewhat reduced. Powers should be delegated to the

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Assistant Collectors either by Government or the Commissioner, and the Collector should have no power to rescind them unless he can make out a case that they have been improperly used. At present, in many cases Collectors give or withhold powers as they like without assigning any reason. The other services have no connection with the Excise staff, except (1) the magistracy in the matter of the prosecution of the cases; and (2) the Forest Department in respect of toddy trees in forest areas which may be leased by the Forest Department under tapping licences issued by the Excise Department; the relations are cordial between the two Departments; (3) the Police Department as far as cases under the Indian Opium Act I. of 1878. For the better working of the provisions of the said Act and in the interests of the Department itself it is necessary that powers of investigation, &c. of offences under the Opium Act should be delegated to Excise officers also. It is anomalous that they should have certain powers under the one important branch of Excise law, and should lack such powers under another cognate and equally important branch. The relations with the Police Department may be said to be cordial on the whole.

78,194. (ix.) Any other Points within the Terms of Reference to the Royal Commission not covered by the preceding Heads.—Assistant Collectors of the Salt Department are provided with rent-free bungalows; this concession might well be extended to Assistant Collectors of Excise. In certain charges Assistant Collectors of Excise are required to pay very much more than one-tenth of their salaries as house-rent. There are instances at present of a Salt Assistant Collector and an Excise Assistant Collector in the same district, the Salt officer on a higher grade of pay paying no rent, and the Excise officer on a lower grade of pay paying a considerable sum for rent. There is no provision whatsoever for recoupment of actual expenditure by an Excise officer on transfer. In most cases the transfer of an officer (specially in the case of a married man) operates in the nature of a heavy fine on his too slender emoluments. The daily travelling allowance does not cover actual expenses in transporting camp equipage, &c., nor does the double first-class railway fare. Assistant Collectors ought to be granted a fixed horse or conveyance allowance in addition to the allowance admissible under the Civil Service Regulations.

Mr. F. INGLE called and examined.

78,195. (*Lord Ronaldshay*.) Witness was an Assistant Collector of Excise, and had been 23 years in the Salt, Excise, and Customs Departments. He entered the Excise Department at the time of the reorganisation in 1907, and was now drawing Rs. 600 as a second grade Assistant Collector. On recruitment he entered the Salt Department as an Inspector on Rs. 100. When the Excise Department was reorganised in 1907, it was staffed by officers borrowed from the other two Departments. One man came in from the Police.

78,196. If the proposed amalgamation of the Department with the Salt Department came about, at least two-thirds of the Assistant Collectorships should be reserved for officers promoted from the subordinates' ranks. One-third should be filled by recruits from one of the other Departments. There should be no direct recruitment of outsiders at all.

78,197. The Assistant Collectors at present were all Europeans, except one Indian and two Anglo-Indians. The promotions were made by special selection. The fact that there were so few Indians was either due to their not having been considered suitable, or their not having applied. The higher appointments were not much sought after by Indians. Satisfactory Europeans could not be obtained on the present low salaries. There should be a more careful method of selection than was now observed, and Europeans should be brought into the cadre on at least Rs. 200. He did not agree with the views of the last witness on that matter. The Department was a very important one, and responsible for a very substantial revenue, and there so many temptations open to the officers, that it was only right they should be paid an adequate salary to enable them to uphold their position. If the salaries suggested in the written statement were paid, a much better type of men would be obtained.

78,198. The time-scale which had been proposed by the chief of the Department was not equitable to

senior officers, and therefore senior officers were against a time-scale, as they would have to mark time until the junior officers reach the same point. If that particular feature could be abolished, he should prefer a time-scale to a graded system.

78,199. Government had decided that the Department should have the benefit of European leave rules, but not definite orders had been issued.

78,200. If a man was required to serve only 25 years for pension, he would retire on an average at the age of 50.

78,201. (*Sir Murray Hammick*.) He was in favour of amalgamation with the Salt Department, as it removed a long standing unmerited slur on the Excise Department, which had always been looked upon as inferior to the other. There would also be more continuity of policy under the amalgamation.

78,202. In making the suggestion that there should be three Collectors of Excise, he had in mind the three Deputy Commissioners in Madras.

78,203. (*Mr. Chaubal*.) Of the 151 Inspectors of Excise, a few had been taken in direct.

78,204. (*Mr. Smith*.) Four Assistant Collectors had spent their leave in England.

78,205. It was the current opinion that the Salt Department was very efficient, and that was due very largely to the fact that it had been controlled by one Collector all along. If there were a separate Collector of Excise, instead of numerous District Collectors, it would place the Department on a much sounder basis. The Excise Assistant Collector's duties were much more responsible, and much more elaborate, than those of the Salt Assistant Collector.

78,206. The decision of the Bombay Government to amalgamate the two Departments had given great satisfaction to the Excise staff.

78,207-79,043. It was open to all Indians to rise to every grade in the Department if they were efficient.

The witness withdrew.

## APPENDIX I.

## LIST OF APPENDICES.

- I. MEMORANDUM embodying the views of the GOVERNMENT of the UNITED PROVINCES of AGRA and OUDH as to the EXCISE DEPARTMENT.
- II. COPY of a LETTER, No. 2641/S., dated SIMLA, the 12th of September 1913, from the CHIEF SECRETARY to the GOVERNMENT of the PUNJAB, to the SECRETARY to the GOVERNMENT of INDIA, DEPARTMENT of COMMERCE and INDUSTRY.
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- VII. MEMORANDUM prepared by the ASSAM ADMINISTRATION relating to the EXCISE DEPARTMENT.
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- IX. STATEMENTS showing the CADRE of the SALT and EXCISE DEPARTMENTS, BOMBAY, as it would be if the two DEPARTMENTS were AMALGAMATED on the existing basis.
- X. MEMORANDA prepared by the GOVERNMENT of BOMBAY relating to the EXCISE and SALT DEPARTMENTS in the BOMBAY PRESIDENCY PROPER and on the combined SALT, EXCISE, and OPIUM DEPARTMENT in SIND.
- XI. PAPERS relating to the RE-ORGANIZATION of the SALT and EXCISE DEPARTMENT in BENGAL, viz. (i) Despatch from the Government of India to the Secretary of State for India, No. 109 (Finance Department), dated Simla, the 16th April 1914; (ii) Despatch from the Secretary of State for India to the Government of India, Revenue No. 98, dated 17th July 1914.
- XII. PAPERS relating to the RE-ORGANIZATION of the SALT and EXCISE DEPARTMENT in BIHAR and ORISSA, viz. (i) Despatch from the Government of India to the Secretary of State for India, No. 110 (Finance Department), dated Simla, the 16th April 1914; (ii) Despatch from the Secretary of State for India to the Government of India, Revenue No. 101, dated 24th July 1914.
- XIII. CORRESPONDENCE relating to the RE-ORGANIZATION of the EXCISE DEPARTMENT in ASSAM, being a letter from the Second Secretary to the Chief Commissioner of Assam, to the Secretary to the Government of India, Department of Commerce and Industry, No. 1621 M, Municipal Department (Separate Revenue Branch), dated Shillong, the 14th March 1914.
- XIV. EXTRACT from LETTER from the CHIEF SECRETARY to the CHIEF COMMISSIONER, CENTRAL PROVINCES, to the JOINT SECRETARY to the ROYAL COMMISSION on the PUBLIC SERVICES in INDIA, No. 1,074, dated Nagpur, 8th May 1913
- XV. STATEMENT, with DETAILS by PROVINCES, of the CIVIL APPOINTMENTS on Rs. 200 a month and over held by Europeans, Anglo-Indians, and Indians on the 1st April 1913, in the SALT and EXCISE DEPARTMENTS.
- XVI. OFFICIALS and NON-OFFICIALS who furnished WRITTEN EVIDENCE to the ROYAL COMMISSION in connection with their INQUIRY into the SALT and EXCISE DEPARTMENTS, but who were not orally examined.

## APPENDIX I.

## MEMORANDUM embodying the views of the GOVERNMENT of the UNITED PROVINCES of AGRA and OUDH as to the EXCISE DEPARTMENT.

*I. Methods of Recruitment.*—The Lieutenant-Governor is unable to accept the proposals as to methods of recruitment put forward by the assistant commissioners.\* The proposal to make officers in the Excise Department interchangeable with those of the Revenue Department was discussed and disposed of by the Excise Committee in paragraph 239 of their Report. His Honour is in agreement with the views set forth therein.

No sufficient explanation has been given of the necessity for a new grade of officers, to be called superintendents. If assistant commissioners' charges become too large to be manageable, relief should be given by increasing the number of assistant commissioners and not by introducing a wholly unnecessary grade of superintendents.

*II. System of Training and Probation.*—So far as the technical work of the Department is concerned, the advantage of training in special schools over the present system, whereby junior officers are trained in distilleries and bonded warehouses, is doubtful. On the other hand, there is a real need for more training

in investigation work and the law of evidence and procedure. A proposal whereby candidates will pass through a course in the police training school at Moradabad is under consideration.

*III. Conditions of Service.*—The proposals under this head have already been dealt with, but it may be pointed out that an Excise inspector can always obtain assistance and guidance in dealing with difficult cases from the Excise officer on the district staff.

*IV. Conditions of Salary.*—The scale that His Honour is prepared to recommend is as follows:—

Rupees 300—50—500.

Three years' service on Rs. 500.

Promotion to Rs. 600 if service is approved.

Four years on Rs. 600; and

Promotion to Rs. 700 if service is approved.

Beyond this it is not desirable to assimilate this service to the cadre of deputy collectors.

*V. Conditions of Leave.*—His Honour is unable to support the proposals made by the memorialists.

*VI. Conditions of Pensions.*—Here, again, His Honour cannot entertain the proposals of the assistant commissioners.

\* *Vide* paragraphs 77,944-51.

## APPENDIX I. (continued).

**VII. Distillery Expert.**—This appointment is a special one, requiring special qualifications which assistant commissioners do not possess. They would not be suitable for it.

**VIII. Personal Assistant.**—The proposal that the personal assistant to the Excise Commissioner should be a member of the Department is not unreasonable; but as long as the present incumbent occupies the post, no change should be made.

## APPENDIX II.

COPY of a LETTER, No. 2641/S., dated SIMLA, the 12th of September 1913, from the CHIEF SECRETARY to the GOVERNMENT of the PUNJAB, to the SECRETARY to the GOVERNMENT of INDIA, DEPARTMENT of COMMERCE and INDUSTRY.

In reply to your letter, No. 5780/5793, dated the 22nd of July 1913, I am directed to say that no memorandum on the Excise Service in the Punjab has been compiled for the Public Services Commission. With the exception of the Distillery expert, whose services are shared with three other Provinces, the Excise Department in the Punjab consists only of a

staff of Excise Inspectors who rank as a Subordinate Service, and do not therefore come within the scope of the Commission's inquiries.

[Copy forwarded to the Joint Secretaries to the Royal Commission on the Public Services, with Punjab Government letter No. 171 (C. & I.) dated Lahore, the 6th February 1914.]

## APPENDIX III.

MEMORANDUM prepared by the GOVERNMENT of BENGAL relating to the SALT DEPARTMENT.

1. The present Regulations as to Recruitment, Training, and Probation, and whether these Regulations are satisfactory. — There are at present no regulations as to the recruitment, training and probation of officers on the superior establishment of the Salt Department. There are at present three officers in the superior service, viz.: (1) Mr. S. G. L. Platts, Assistant Commissioner of Salt Revenue, 24-Parganas and Khulna; (2) Mr. N. W. Parish, Superintendent of Salt Revenue, Midnapore and Howrah; and (3) Mr. J. C. Platts, Superintendent of Salt Revenue, Chittagong and Noakhali. Mr. S. G. L. Platts was Assistant Commissioner of Salt Revenue, and Mr. Parish was Inspector of Salt Revenue in Orissa under the Madras Government. Their services were transferred to Bengal in 1897 along with the administration of the Orissa Salt Department. Mr. Parish was subsequently promoted to the post of Superintendent. Mr. J. C. Platts was first appointed as Inspector of Salt in 1898. In 1906 he was promoted to the post of Superintendent of Salt Revenue.

2. The Rates of Pay and Allowances in force in 1890, 1900, and at the present time, and whether the present Rates of Pay and Allowances are satisfactory.—In 1890 there was no Salt Department in existence :—

1900.		1913.		Remarks.
No.	Pay.	No.	Pay.	
ASSISTANT COMMISSIONER OF SALT REVENUE.				
1	Rs. 600 to 1,000	1	Rs. 600 to 1,000	Transferred from the Madras Salt Department.

1900.		1913.		Remarks.
No.	Pay.	No.	Pay.	
SUPERINTENDENT OF SALT REVENUE.				
—	Rs. —	1	Rs. 500	Transferred from the Madras Salt Department.
—	—	1	300	Recruited in Bengal.

It is difficult to criticise the present rates of pay and allowances. The main difficulty is that the Department is so small that there is not sufficient scope for promotion. It can hardly be said that the pay is too low for the work actually performed. Under the scheme for the reorganisation of the Excise and Salt Departments, it has been proposed to constitute a separate close service for the amalgamated Excise and Salt Departments.

3. The Number of Posts in each Grade and the Provision, if any, made in the Cadre for Leave and Training.—There is only one post in each grade, and there is no provision for leave and training.

4. What Appointments outside the authorised Cadre are held temporarily or otherwise by Officers of the various Services?—Nil.

5. Whether any addition is required to the present Cadre.—A scheme for the amalgamation and reorganisation of the Excise and Salt Departments has been submitted to the Government of India.

## APPENDIX IV.

MEMORANDUM prepared by the GOVERNMENT of BENGAL relating to the EXCISE DEPARTMENT.

1. Present Regulations as to Recruitment, Training, and Probation, and whether these Regulations are satisfactory.—There are at present no regulations as to the recruitment, training and pro-

bation of officers on the superior establishment of the Excise Department. The Excise Commissioner is a member of the Indian Civil Service, selected from the cadre of Magistrates and Collectors. With the ex-

## APPENDIX IV. (continued).

ception of the Assistant Commissioner of Excise, who was appointed by the Secretary of State, all the other officers whose sole or primary work is Excise are members of the Provincial or Subordinate Civil Services, who are deputed to Excise, but are liable to revert and to be employed on other duties. The present arrangements are not satisfactory. In most districts the immediate control of Excise is in the hands of members of the Provincial Service, who have many revenue and judicial duties other than Excise duties to perform, which largely occupy their time. Even in districts in which there are special Deputy Collectors these officers have not been continually in the Excise Department, and there are no special arrangements for training them. Under the scheme for the amalgamation and reorganisation of the Excise and Salt Departments, it has been proposed to constitute a separate close service for the amalgamated Excise and Salt Department. The details regarding recruitment, training and probation have not as yet been fully worked out, pending sanction to the scheme; but it has been proposed that there should be one probationer who will receive a training in distillery work from the

Assistant Commissioner of Excise, and will be required before confirmation to pass an examination in technical matters as well as in the Acts and Rules.

2. Rates of Pay and Allowances in force in 1890, 1900, and at the present time, and whether the present Rates of Pay and Allowances are satisfactory.—As noted above, with the exception of the Assistant Commissioner of Excise, all the officers whose sole or primary work is Excise are members of the Indian Civil Service or of the Provincial or Subordinate Civil Service. They draw their ordinary grade pay according to their position in those services together, in most cases, with a local or special allowance. As desired, the rates of pay and allowances actually drawn in 1890, 1900, and on 1st October 1913 are given below, but, with the exception of the Assistant Commissioner of Excise, the rates of pay are solely dependant on the position which the officers occupy in their respective services, and it is only the allowances which cause any variation between the total salary which they would draw in the Excise Department and that which they would draw if employed in the general line.

1890.			1900.			1913.			Remarks.
No.	Pay.	Allow- ance.	No.	Pay.	Allow- ance.	No.	Pay.	Allow- ance.	
<b>COMMISSIONER OF EXCISE AND SALT.</b>									
	Rs. 2,500- 3,000	Nil	1	Rs. 2,250	Rs. 500 P. A.	1	Rs. 2,250	Rs. 250 L. A.	Member of Indian Civil Service. In 1890 and 1900 was also in charge of present province of Bihar and Orissa.
<b>ASSISTANT COMMISSIONER OF EXCISE.</b>									
	Nil	—		Nil	—	1	Rs. 650-50- 1,300	75 L. A.	Also Assistant Commissioner for Bihar and Orissa and Assam.
<b>INSPECTOR OF EXCISE.</b>									
	Nil	—	2	400	60 L. A.	1	400	60 L. A.	Member of Provincial Civil Service. In 1900 the two Inspectors were also employed in the present province of Bihar and Orissa.
<b>PERSONAL ASSISTANT TO EXCISE COMMISSIONER.</b>									
1	500	Nil	1	600	Nil	1	400	50 S. A.	Member of Provincial Civil Service.
<b>SPECIAL EXCISE DEPUTY COLLECTORS AND SUPERINTENDENTS OF EXCISE.</b>									
3	400	Nil	1	300	Nil	2	500	50 S. A.	Members of Provincial Civil Service.
2	300	Nil	4	250	Nil	2	400	50 S. A.	Ditto.
2	300	Nil	4	250	Nil	1	300	50 S. A.	Ditto.
2	250	Nil	1	200	Nil	1	300	Nil	Ditto.
						2	175	50 S. A.	Members of Subordinate Civil Service.
<b>ASSISTANT INSPECTOR OF DISTILLERIES.</b>									
	—	Nil	—	—	Nil	1	250	50 S. A.	Ditto.
<b>SUPERVISOR OF GANJA CULTIVATION.</b>									
	—	Nil	—	—	Nil	1	175	Nil	Ditto.

Under the reorganisation scheme it has been proposed that there shall be for the combined Excise and Salt Department—

(a) A Commissioner of Excise and Salt who will as now be a Magistrate and Collector with a local allowance of Rs. 250.

(b) Three Deputy Commissioners on incremental pay of Rs. 850-50-1,000. (The present Assistant Commissioner of Excise will absorb one of these posts on his pay of Rs. 650-50-1,300, which is personal to himself.)

(c) Twenty-six Superintendents. Of these, two officers will draw Rs. 700 and three Rs. 600. Promotion to these grades will be dependent on merit, ability, and activity. The remaining 21 Superintendents will draw their pay under a time-scale, under which they will begin on Rs. 250, rising by annual increments of Rs. 15 to Rs. 400 in the eleventh year and thereafter

by annual increments of Rs. 25 to Rs. 500 in the fifteenth year.

(d) One probationer on Rs. 150.

3. Number of Posts in each Grade, and the provision, if any, made in the Cadre for leave and training.—As noted above, there is at present no graded service and no provision for training. Leave vacancies are filled by the appointment of officers from the Indian Civil Service, the Provincial Civil Service or the Subordinate Civil Service, according to the post to be filled. Under the reorganisation scheme, excluding the Commissioner of Excise and Salt, the total number of officers required at one time will be 28 (three Deputy Commissioners and 25 Superintendents). It is estimated that four officers will be required to form the leave reserve. It has been proposed that one of this reserve of officers should be included in the superior staff, and that the balance should be provided

## APPENDIX IV. (continued).

for by three additional appointments in the cadre of Inspectors. As regards training, provision has been made for the entertainment of one probationer.

4. What appointments outside the Authorised Cadre are held temporarily or otherwise by Officers of the various Services.—There is at present no authorised cadre. With the exception of the Assistant

Commissioner of Excise, all officers of the Excise Department belong to other services

5. Whether any addition is required to the present Cadre.—Yes. The proposals regarding the constitution of the proposed Excise Service have been outlined above.

## APPENDIX V.

MEMORANDUM prepared by the GOVERNMENT of BURMA relating to the EXCISE (including SALT) DEPARTMENT.

1. The present regulations as to recruitment, training, and probation, and whether these regulations are satisfactory.—The method of recruitment and the system of training of Superintendents and Assistant Superintendents of the Excise Department are as follows:—

METHOD OF RECRUITMENT AND SYSTEM OF TRAINING.

(a) *Superior Staff (Excise Commissioner, Chief Superintendent of Excise, Superintendents, and Assistant Superintendents).*

The Excise Commissioner is recruited from the Burma Commission. When the post of Chief Superintendent of Excise was created, it was laid down that he should be drawn from the ranks of District Superintendent of Police in the Imperial Police. When the Local Government's final proposals for the reorganisation of the Department were submitted, however, in 1911 it was proposed to throw open the post to the Excise Department, an appointment being added to the cadre to provide for this, the existing arrangements to continue whenever the post was held by a Police Officer, and this proposal was included in the general sanction conveyed in the Secretary of State's Despatch No. 1 (Revenue) of 5th January 1912.

Recruitment to the rank of Superintendent of Excise for long remained a difficult matter owing to the temporary basis on which the Department stood. Appointments were made from among the junior officers of the Police Department and, to a lesser extent, from the Provincial and the Subordinate Civil Service and other Departments of Government. When the Department was made permanent it became necessary for it to provide for its own recruitments, and accordingly in an undated note of 1907 the Excise Commissioner proposed the creation of a new class of officers as Assistant Superintendents of Excise, to be recruited by direct appointment from young men with suitable qualifications for subsequent promotion to the rank of Superintendent, their number being fixed so as to admit of a proportion of the Superintendentships being filled by officers of the Inspector class also. No definite rules have yet issued laying down the educational qualifications required of candidates for direct appointment as Assistant Superintendents of Excise. This proposal was acted upon at the final reorganisation in 1912, when five posts of Assistant Superintendents of Excise were created. These officers, upon appointment, spend their first year for training in a district headquarters under a Superintendent of Excise, and thereafter are posted to do the work of an Inspector until their turn comes for promotion to the rank of Superintendent. All superior appointments are made by the Local Government.

(b) *Subordinate Staff (Inspectors, Resident Excise Officers, Sub-Inspectors, and Clerks).*

Inspectors are appointed by the Excise Commissioner, but the first permanent appointment of an Inspector requires the previous sanction of the Financial Commissioner. They are recruited mainly from the ranks of Sub-Inspectors of Excise, Resident

Excise Officers, officials in other Government Departments, and clerks. A few direct appointments have been made. Resident Excise Officers are recruited almost entirely from Burman clerks selected from lists maintained by the Commissioner of the Division. They receive no training, but pass through a period of probation until they have passed the prescribed departmental examinations and have shown their suitability for the work. In general, it may be said that no definite rules have yet been laid down defining the educational qualifications of Inspectors and Sub-Inspectors, but a system of training, the last-named under a specially deputed Excise Inspector at the Police Training School at Mandalay, has been tried during the last four years.

*Employment of non-Europeans.*—Under the 1912 scheme Superintendents and Assistant Superintendents of Excise are ordinarily persons of European and mixed descent born and domiciled in India; although in making its final recommendations to this effect the Local Government expressed some concern that officers whose duties in Burma were practically those of superior Police Officers were not to be recruited on the principles enunciated by the Police Commission. There is no rule limiting the employment of non-Europeans in any branch of the Department, and the main difficulty has been to induce natives of the province to take up a class of work which their religious beliefs dispose them to regard with disfavour. This difficulty was set out by the Financial Commissioner in paragraph 5 of his letter No. 490—4 E.—1 of 13th September 1910 to the Local Government, which formed an enclosure to Separate Revenue Department letter No. 208—3 O.—10 of 13th February 1911. Thus, of several Burmans appointed from the Subordinate Civil Service to be Superintendents of Excise, only one has elected to remain permanently in the Department, and he is a half Chinaman. In the Inspector class the number of Burman recruits is more numerous, but they are still in a considerable minority; Burmans, however, form the majority of Resident Excise Officers.

When the proposals for the reorganisation of the Department were first submitted, it was contemplated to fill the posts of Superintendents and Assistant Superintendents, for whom slightly higher rates of pay than have now been sanctioned were proposed, by recruitment from Europe, the men to be of the same class as men now recruited for the Police, the idea being that men who had failed for the Police would be glad to take up appointments in the Excise Department. To this, however, objection was taken on the grounds, firstly, that a European trained staff was unnecessary; and, secondly, that the pay offered was not sufficient to attract men of this class. In view of these orders, and in view of the disinclination of educated natives of the province to join the Department in the superior trades, the recruitment for the posts of Superintendents and Assistant Superintendents has had almost exclusively to be confined to the only available source, viz., the domiciled European and Eurasian community of the province. Having regard to the nature and scope of the duties to be performed by a Superintendent of Excise in Burma, which are almost similar to the duties performed by a District

## APPENDIX V. (continued).

Superintendent of Police, and call for much judgment, tact, resource, and initiative, recruitment, so long as it is confined to other than a European trained source, must be unsatisfactory.

The men who now offer themselves and are appointed to the superior grades cannot be said to have the qualifications required for the performance of the responsible duties entailed upon a Superintendent of Excise in Burma. The Department undoubtedly needs a stiffening of trained European officers in its superior grades. To this extent, therefore, the present method of recruitment for the superior grades of the Excise Department is unsatisfactory. The Department has been on a permanent footing for a little over a year, and the system of training has not yet been finally settled. No special training is given to Superintendents who are promoted from Inspectorships. As regards Assistant Superintendents, it was contemplated that they should receive their first training for about a year or so at Rangoon, where there are two Superintendents and a large staff with ample opportunity for learning practical work; for acquiring knowledge of law in the courts and by study; for learning office routine and for learning Burmese from competent teachers. After a year or two at Rangoon, it was contemplated that the Assistant Superintendent should be posted to Mandalay for a few months to learn distillery work and Upper Burma conditions. Whether or not the training is likely to prove successful, it is too early to say. It is hoped to provide, later on, a better system of training by attaching Assistant Superintendents to the Police Training School for a course together with the Assistant Superintendents of the Imperial Police Department.

2. The rates of pay and allowances in force in 1890 and 1900 and at the present time, and whether the present rates of pay and allowances are satisfactory.—A statement showing the rates of pay obtaining during the three years mentioned above is attached.

For the class of officers and men who now enter the Department, the present rates of pay, which approximate to the rates of pay in the other provincial services, are satisfactory. If it is decided to adopt a time-scale of pay for other departments, a time-scale of Rs. 300-25-800 would be suitable for the Excise Department.

3. The number of posts in each grade, and the provision, if any, made in the cadre for leave and training.—The number of appointments in each grade is given in the table below :—

No.	Designation.	Pay.
	<b>COMBINED EXCISE, SALT AND DISTILLERY AND WAREHOUSE ESTABLISHMENT.</b>	
	<i>(a) Superior Staff.</i>	
1	Chief Superintendent of Excise.	1,000-50-1,250.
1	Superintendent	800
2	Superintendents	700 each.
3	Superintendents	600
5	Superintendents	500
9	Superintendents	400
9	Superintendents	300
—	Two local allowances	100
5	Assistant Superintendents*	250

\* The Assistant Superintendents draw Rs. 200 only while under training.

No.	Designation.	Pay.
	<i>(b) Subordinate Staff.</i>	
10	Inspectors - - -	250 each.
10	Inspectors - - -	225 "
12	Inspectors - - -	200 "
15	Inspectors - - -	175 "
20	Inspectors - - -	150 "
7	Resident Excise Officers -	250 "
10	Resident Excise Officers -	225 "
20	Resident Excise Officers -	200 "
20	Resident Excise Officers -	175 "
20	Resident Excise Officers -	150 "
25	Resident Excise Officers -	125 "
28	Resident Excise Officers -	100 "
238	Sub-Inspectors - - -	30, 40, 50, 60, 70, and 80.
37	Clerks - - - - -	30, 40, 50, and 60.

N.B.—The strength of the establishment employed in connection with—

- (a) Salt is 1 Inspector on Rs. 175 and 7 on Rs. 150, and 23 Sub-Inspectors.  
(b) Distilleries and Spirit Warehouses is 3 Inspectors (Rs. 250, Rs. 200, Rs. 175), 1 Resident Excise Officer on Rs. 125 and 3 on Rs. 100.

In the proposals originally submitted for the re-organisation of the Department, a number of appointments was provided in the cadre for leave and training, but in the reduced scheme sanctioned in 1912, which, under orders was confined within a certain financial limit, it was not found possible to make any provision for leave and training. There is, therefore, no provision in the cadre for leave or training.

4. What appointments outside the authorised cadre are held, temporarily or otherwise, by officers of the various services.—None.

5. Whether any addition is required to the present cadre.—The present cadre represents a compromise, and could be increased with advantage to the scale contemplated in the original proposals. The cost, however, of the present establishment is very heavy, and no immediate increase is contemplated, unless it be required to meet an expansion of the Contract Distillery system.

Statement showing the Rates of Pay and Allowances in force in the Excise Department (including Salt) in 1890, 1900, and 1913.

Appointment.	Rates of Pay and Allowances.
	Rs.
1890.	
Superintendents . . . . .	250 and 190
1900.	
Superintendents - - - - -	250 200 175 + P.A. 25 150
1913.	
Chief Superintendent - - - - -	1,000-50-1,250
Superintendents - - - - -	800 700 600 500 400 300
Assistant Superintendents - - -	Two local allowances of Rs. 100 each. Rs. 250, but when under training Rs. 200.



## APPENDIX VI.

MEMORANDA prepared by the GOVERNMENT of BIHAR and ORISSA relating to the EXCISE and SALT DEPARTMENTS.

### A.—EXCISE DEPARTMENT.

1. The present regulations as to recruitment, training, and probation, and whether these regulations are satisfactory.—The only gazetted officers connected with the Excise Department in this province are—

- (i) The Commissioner of Excise.
- (ii) Collectors of districts.
- (iii) Excise Deputy Collectors.
- (iv) Inspector of Excise.

The Commissioner of Excise is a member of the Indian (or Statutory) Civil Service, and is graded with Magistrate-Collectors. The appointment is always made by selection from among District Officers. There is no regular system of training and probation, as it is recognised that the necessary experience is acquired during employment as District Officer.

Collectors are in charge of the Excise administration of their districts as part of their ordinary duties.

Excise Deputy Collectors and the Inspector of Excise are members of the Provincial Civil Service. In the more important districts (from the Excise point of view) the Excise Deputy Collectors are employed almost exclusively on Excise, the only other additional department that they generally hold charge of being Income-tax. In the less important districts, Deputy Magistrate-Collectors are placed in charge of Excise in addition to duties in other departments. The Inspector of Excise is employed exclusively on Excise inspection work.

Special Excise Deputy Collectors are generally selected from among Deputy Collectors who have done specially good Excise work in addition to other duties in districts of the second class referred to above. The Inspector of Excise is generally selected from among the special Excise Deputy Collectors.

2. The rates of pay and allowances in force in 1890 and 1900 and at the present time, and whether the present rates of pay and allowances are satisfactory.—The Commissioner of Excise draws pay as a Magistrate and Collector, and a local allowance of Rs. 250 a month. Special Excise Deputy Collectors drew grade pay as Deputy Magistrate-Collectors, and, after they have rendered three years' good service in the Excise Department are granted local allowance of Rs. 50 a month. The Inspector of Excise, in addition to his grade pay as Deputy Magistrate-Collector, draws a local allowance of Rs. 60 a month. Collectors and Excise Deputy Collectors who do Excise work in addition to other duties receive grade pay only.

In 1900, the Commissioner of Excise was drawing a personal allowance of Rs. 500. Excise Deputy Collectors, both special and of the general line, used to draw only grade pay. The Inspector of Excise, in addition to his grade pay, drew a local allowance of Rs. 60 a month as at present.

In 1890, the Commissioner of Excise used to draw a special rate of pay, sanctioned for three years, for the post of Excise Commissioner, viz., Rs. 2,500, rising to Rs. 3,000. Collectors, Excise Deputy Collectors, as well as the Inspector of Excise, used to get only grade pay.

3. The number of posts in each grade and the provision, if any, made in the cadre for leave and

training.—As indicated above, there is no separate cadre for the Excise Department, and there are no fixed numbers of posts in the different grades of Magistrate-Collectors or of Deputy Magistrate-Collectors reserved for employment on Excise work.

4. What appointments outside the authorised cadre are held temporarily or otherwise by officers of the various services.—Requires no answer.

5. Whether any addition is required to the present cadre.—Requires no answer.

A scheme for the reorganisation of the Excise Department involving a separate cadre of Superintendents of Excise is about to be submitted to the Secretary of State, whose orders thereon are expected at an early date.

### B.—SALT DEPARTMENT.

1. The present regulations as to recruitment, training, and probation, and whether these regulations are satisfactory.—The Commissioner of Excise, who is a member of the Indian Civil Service (or the Statutory Civil Service) is also Commissioner of Salt. Collectors of the saliferous districts of Cuttack, Puri, and Balasore are *ex-officio* Assistant Commissioners of Salt Revenue. The only other superior officer is one Superintendent of Salt.

Superintendents may be appointed either by promotion from the rank of Inspector or by direct recruitment. The appointment rests with the Board of Revenue.

2. The rates of pay and allowances in force in 1890 and 1900 and at the present time, and whether the present rates of pay and allowances are satisfactory.—The Superintendent of Salt draws a pay of Rs. 400 a month. In 1900, there were four posts of Superintendents sanctioned. The rates of pay were Rs. 500, 300, 250, and 200 respectively.

In 1890, the administration of the Salt Department in the Orissa districts was under the control of the Madras Government. Information regarding the rates of pay in force at that time is not available.

The present rate of pay is not considered satisfactory. But this will be remedied when the scheme referred to in paragraph 5 below has been sanctioned and given effect to.

3. The number of posts in each grade and the provision, if any, made in the cadre for leave and training.—There is only one gazetted officer, the Superintendent of Salt. His pay is Rs. 400 a month.

4. What appointments outside the authorised cadre are held, temporarily or otherwise, by officers of the various services.—As stated in paragraph 1, members of the Indian Civil Service (or Statutory Civil Service) or members of the Provincial Service employed as Magistrate-Collector in any of the three districts—Cuttack, Balasore, or Puri, are Commissioner and Assistant-Commissioner of Salt.

5. Whether any addition is required to the present cadre.—A scheme for the amalgamation of the Bihar and Orissa Salt Department with the Excise Department and with such portion of the establishment of the Northern India Salt Revenue Department as is employed within Bihar and Orissa is about to be submitted to the Secretary of State.

## APPENDIX VII.

MEMORANDUM prepared by the ASSAM ADMINISTRATION relating to the EXCISE DEPARTMENT in ASSAM.

The existing Excise staff consists of 8 Superintendents in charge of district Excise work, 16 Sub-Inspectors, a Superintendent and a Deputy Superintendent of the Distillery, and 10 Supervisors of Warehouses.

This province also shares the services of an Assistant Commissioner of Excise (or Distillery Expert) on Rs. 800-50-1,300 with the provinces of Bengal and Behar and Orissa, and of an Assistant Inspector of

## APPENDIX VII. (continued).

Distilleries (a member of the Subordinate Executive Service of Bengal) with the Bengal Government. Proposals for reorganisation of the Provincial Excise Services are now under the consideration of the Local Administration.

1. The present regulations as to recruitment, training, and probation, and whether these regulations are satisfactory.—The District and Distillery Superintendents are members of the Provincial and Subordinate Executive Services deputed to work in the Excise Department. Sub-Inspectors and Supervisors of the Excise Warehouses are appointed by the Excise Commissioner from a list of registered candidates recommended by District Officers. All officers are given training in distillery and warehouse work at the Jorhat Distillery, and the Superintendent of the distillery received special training at Madras. Superintendents are responsible for the training of their Sub-Inspectors in preventive work and are themselves usually placed for training under a senior officer of the Department. Sub-Inspectors are appointed on one year's probation.

Under the proposals for reorganisation, the Superintendents (district and distillery) will form a separate Excise Service, and there will be a Subordinate Service, including Inspectors (corresponding to the present Sub-Inspectors), the Deputy Superintendent of the Distillery and Supervisors. Regulations for training and probation have not yet been completed, but it is proposed that Inspectors should in addition to a course of technical instruction at the Jorhat Distillery receive a training at the Police Sub-Inspectors' School.

2. The rates of pay and allowances in force in 1890 and 1900 and at the present time, and whether the present rates of pay and allowances are satisfactory.—There was no special Excise Staff in Assam in 1890 or 1900. Superintendents at present receive a monthly allowance of Rs. 75 if they belong to the Provincial, and Rs. 50 if to the Subordinate Executive Service, in addition to the pay of their grade. Sub-

Inspectors are divided into two grades on Rs. 75 and Rs. 50 a month. The Deputy Superintendent of the Distillery is on Rs. 125–5–150, whilst the pay of the Supervisors ranges from Rs. 50 to Rs. 90. The proposals for reorganisation contemplate time-scales of pay, with two promotion bars for each Service. In the Superior Service the rate proposed is from Rs. 200 to Rs. 600, and in the Subordinate Service it is Rs. 50 to Rs. 200. Present rates of pay of Sub-Inspectors and Supervisors do not offer sufficiently attractive prospects.

3. The number of posts in each grade and the provision, if any, made in the cadre for leave and training.—Superintendents under present arrangements retain their grade position in their own Service. Sub-Inspectors are divided equally into the two grades on Rs. 75 and Rs. 50. Supervisors are not regularly graded; there is one post on Rs. 90, four on Rs. 75, and five on Rs. 50. The proposed services, as explained above, will be on the time-scale system, with two promotion bars. One probationary supervisor is at present attached to the distillery, and is available for leave vacancies. The reorganisation scheme provides for a reserve of 12 per cent. of the total number of officers in the Superior and Subordinate Services. The reserve officers will be attached as probationers to the Subordinate Service, leave and casual vacancies in the posts of Superintendents being occupied by temporary promotion from the Subordinate Service.

4. What appointments outside the authorised cadre are held, temporarily or otherwise, by officers of the various services.—None.

5. Whether any addition is required to the present cadre.—The organisation scheme provides for an increase of the Subordinate preventive staff from 16 to 22, several districts at present being understaffed. An increase of the cadre is also required for casual vacancies, and, as has been explained above, is provided for by the proposals now under consideration. No other increase of staff is at present called for.

## APPENDIX VIII.

## MEMORANDUM prepared by the GOVERNMENT of MADRAS relating to the SALT and ABKARI DEPARTMENT, MADRAS.

1. The present Regulations as to Recruitment, Training, and Probation, and whether these Regulations are satisfactory.

The present regulations as to recruitment are embodied in Annexures A. and B. and Statements I. and II. *infra*.

Information regarding the training of probationary Inspectors, is contained in the following paragraphs.

Inspectors.—At the time of the last Public Services Commission the cadre of Inspectors of the Salt and Abkari Department consisted of—

	Per Mensem.
	Rs.
8 Inspectors, first grade	400
12 " second "	350
15 " third "	300
21 " fourth "	250

The above scale had been fixed in 1882, when the reorganisation of the Salt Department took place. Owing to the additional work thrown on these officers since 1886 by the transfer to the Department of the administration of the revenues derived from abkari, opium, hemp drugs and customs, new circles have been created from time to time, and the number of Inspectors has been consequently increased; but the pay of the several grades of Inspectors has remained the same. In 1905 the sanction of the Government of India was sought to the creation of a new grade of Inspectors on Rs. 500 per mensem with the object of providing better prospects for those senior officers who, though of thoroughly deserving service, are not considered to possess the qualities needed to make a good and efficient Assistant Commissioner. The Government of India, in reply, regretted that they were unable to agree to the proposal to create a new grade, and suggested that the improvement of the

prospects of Inspectors might be secured by the revision of the number of appointments in the several grades. This suggestion was accepted by this Government, and accordingly the Secretary of State's sanction was obtained in 1906 to the following revision of the Inspectors' cadre:—

18 Inspectors, first grade	Rs. 400
20 " second "	350
22 " third "	300
21 " fourth "	250

The cadre at present (1st July 1913) stands as follows:—

19 Inspectors, first grade	Rs. 400
21 " second "	350
23 " third "	300
22 " fourth "	250

The above cadre includes five Inspectors in charge of the five Customs circles; two Inspectors in charge of the two Distillery circles; one Excise Inspector for Railways, whose appointment was sanctioned in 1907 in connection with the prevention and detection of opium and ganja smuggling; one Inspector for the Tondiarpet storehouse; and one Inspector to hold the post of First Assistant to the Board of Revenue, Separate Revenue.

Probationary Inspectors.—For some time past the attention of the Government has been drawn to the necessity of recruiting a better class of officers with good education, social standing and physique likely to make suitable Assistant Commissioners at a much earlier stage of their service. The Government of India were accordingly addressed in 1905 for the creation of three probationerships in the Department

## APPENDIX VIII. (continued).

on Rs. 200 per mensem to enable the Government to recruit young Englishmen of superior education and physique likely to make suitable Assistant Commissioners while still young. It was then explained to the Government of India that these recruits would, without being placed in charge of particular posts, as had hitherto been done, be given suitable and diversified training and testing in the work of the Department. The Government of India did not view this proposal with favour, and the matter was then dropped. In 1909 the question again came up before the consideration of this Government, and the Government of India were accordingly addressed in the matter. It was explained to the Government of India on this occasion that, after giving due consideration to the claims of the existing Inspectors of the Department, two-thirds of the vacancies in the Assistant Commissioners' class should be filled from a specially recruited class of men, that of these special recruits one-half should be Statutory Natives obtained locally and the other half Europeans selected in England by the Secretary of State; that one European and one Native candidate should be recruited every year alternately; that the recruits should serve for three years as Probationers receiving general training in the duties of the Department; that on confirmation the European recruit should be appointed as Inspector on Rs. 300 and the Statutory Native recruit as Assistant Inspector on Rs. 175, and that after five years' service after confirmation they should be eligible for promotion as Assistant Commissioners.

The Government of India, while objecting to the suggestion that special recruits should be obtained from England on the ground that such a step would be retrograde and undesirable, stated that they should, as hitherto, be obtained by local recruitment, preferably by selection of men who are Statutory Natives of India and, if necessary, by enlisting a few Europeans. They also added that with recruitment carried on entirely in India there would no longer be any reason to discriminate as regards rates of pay for these special probationers.

Accordingly the sanction of the Government of India was obtained in July 1910 for the creation of four appointments of Probationary Inspectors—two on 150 per mensem and two on Rs. 200 per mensem. Rules for the recruitment of these probationers were accordingly framed in the same year and a notice inviting applications for one post of Probationer was published in September of the same year. One Probationer—a Muhammadan—was appointed early in 1911; his services were dispensed with from 1st September 1913. A similar notice inviting applications from candidates for appointment as Probationary Inspectors was published in 1911, but as the applicants were not found to possess the special qualifications necessary to fit them eventually for the post of Assistant and Deputy Commissionerships, no appointment was made that year. In the beginning of this year another Probationer—a young European—was appointed locally. The rules for the recruitment of Probationary Inspectors in the Salt and Abkari Department framed by this Government are printed as Annexure B.

In the case of officers appointed as Sub-Inspectors or Assistant Inspectors, no separate period of training or probation is prescribed. On appointment they are posted to salt factories or preventive ranges to learn their work under the guidance of the officer in charge of the circle.

2. The Rates of Pay and Allowances in force in 1890, 1900, and at the present time, and whether the present Rates of Pay and Allowances are satisfactory.

3. The Number of Posts in each Grade, and the Provisions, if any, made in the Cadre for Leave and Training.

Three statements, Nos. III, IV., and V., showing the rates of pay and allowances and the number of posts in each grade in force in 1890, 1900 and 1913 are appended.

No provision is made in the cadre for leave and training.

4. What Appointments outside the authorised Cadre are held temporarily or otherwise by Officers of the various Services.

The following appointments which are outside the authorised cadre of the department are now held temporarily by the officers of the department:—

- (1) Supervisor, Messrs. Spencer and Company's Cigar Factory, Dindigul.
- (2) Superintendent of Excise, Cochin State.
- (3) Special Magistrate, Peermaad, and Assistant Superintendent, Travancore State.
- (4) Excise Adviser to the Ceylon Government.
- (5) Officer in charge of the Anti-Malarial operations under the District Board, Chingleput.

The above list excludes the appointment of the Superintendent of Excise, Bangalore, who is included in the cadre of Assistant Commissioners. The services of officers of the Department are sometimes placed at the disposal of collectors of Districts for employment on Plague duty.

5. Whether any addition is required to the present Cadre.

No addition is required at present to the existing cadre of the Department.

## ANNEXURE A.

*Rules for the Recruitment of the Salt and Abkari Department.*

The Commissioner, the Secretary to the Commissioner, Deputy and Assistant Commissioners, and Inspectors shall be appointed by Government. Ordinarily the Commissioner, the Secretary to the Commissioner, and one of the Deputy Commissioners shall belong to the Civil Service of India.

2. Assistant Inspectors and Clerks drawing Rs. 100 a month and upwards [except in the case of Head Clerks of Deputy Commissioners' offices, who are appointed by the Deputy Commissioners] shall be appointed by the Commissioner either by promotion from the subordinate grades or by nomination.

3. No person shall be appointed by nomination who is more than 25 years of age, who has not passed the First in Arts examination of the Madras University, or an equal or higher examination at some other Indian or European University, or the Government Upper Secondary examination, or who is unable to produce evidence of good character or who does not come up to the standard height and chest measurement of 5 feet 6 inches and 34 inches respectively, or who has failed to pass a special medical examination distinct from, and more stringent than, that required for ordinary branches of the Public Service.

4. No person shall be appointed to an appointment of the class referred to in rule 2 on promotion unless he has passed the general educational test prescribed for the Public Service by Government, or has been exempted therefrom on account of having passed other tests which may be deemed equivalent; and any such person may, at the discretion of the Commissioner, be required, as a condition of appointment, to pass a special medical examination similar to that referred to in rule 3.

5. Persons appointed by nomination to the appointments referred to in rule 2 may be men who have either served in some other department or are new to Government service. In either case they must possess, in addition to the qualification required by rule 3, a sufficient knowledge of a vernacular language of the Presidency, and also satisfy the Commissioner that they can ride fairly well and, if they are Europeans, that they have resided three years in India.

6. Subject to the above rules and to any general rules which the Government may lay down for admission to the Public Service, subjects of His Majesty of any race or creed may be appointed to that Department.

## ANNEXURE B.

*Rules relating to the Appointment of Probationary Inspectors.*

The appointment of Probationary Inspector of the Salt and Abkari Department will be made by His

## APPENDIX VIII. (continued).

Excellency the Governor on the recommendation of the Commissioner of the Salt, Abkari and Separate Revenue Department who will call for and receive applications in the prescribed form from time to time when it is proposed to make an appointment.

Forms of application can be obtained from the Secretary to the Commissioner. Applications must be accompanied by—

- (i) A certificate or other satisfactory evidence of the date of birth;
- (ii) Certificate of character and conduct signed by the principal of the educational institution in which the applicant last studied for not less than one year, or by some responsible officer of the Government;
- (iii) A certificate by a medical officer of Government or qualified medical practitioner regarding the applicant's general health.

2. Applicants must be graduates of a recognised university, over 21 and under 24 years of age. They must be prepared to appear in Madras at their own expense before the Commissioner of Salt, Abkari and Separate Revenue, Madras, on such days as may be appointed by him. The candidate who is finally selected by Government will be required to undergo a medical examination by a medical board at Madras with a view to test his state of health, physique, and capacity for active outdoor work.

3. The Probationary Inspector's period of probation will be not less than three years, and during this period he will be required to pass the prescribed departmental examinations and will be employed as the Commissioner of Salt, Abkari and Separate Revenue may deem fit. During probation the pay of the Probationary Inspector will be Rs. 150 per mensem for the first two years and Rs. 200 per mensem thereafter.

4. If at the end of the three years' probation, or such further period of probation as the Government may deem necessary, the Probationary Inspector is reported on favourably, and if he has passed the necessary departmental examinations, he will be appointed a permanent inspector on the occurrence of a vacancy, and will thenceforth be promoted in the ordinary course according to merit and seniority.

5. It will be open to the local government at any time to terminate the probationer's probation, and to dispense with his services.

## STATEMENT No. I.

*Educational and other Qualifications on 1st April 1886.*

First admission to the Department was made under the regulations which applied to the uncovenanted service generally. They were as follows:—

Except under special orders of Government—

- (1) No person could be appointed who was over the age of 25 years; and
- (2) No person could be appointed unless he had passed the Uncovenanted Civil Service General Test Examination (an examination superseded by the Middle School Examination) or the Middle School Examination or the Matriculation Examination of one of the Indian Universities (with the handwriting portion of the Middle School examination in the case of Matriculates of the Madras University) or some superior university examination such as the First-in-Arts or the degree (B.A.) examination.

All officers, from inspectors downwards, were required to pass certain tests which had been prescribed by Government, but that requirement had not been enforced with stringency, because at the outset it was necessary to allow time for qualifying. Some officers had been exempted owing to their age or to their having already passed similar tests in other departments.

*Educational and other Qualifications on 1st April 1912.*

No one can, except under special orders of Government, be appointed unless he has obtained a completed Secondary School-leaving Certificate or passed some superior University examination or examination recognised as equivalent to the Secondary School-leaving Certificate Examination.

In addition, departmental examinations are also prescribed which must be passed by all officers from Inspectors downwards before promotion to the rank requiring such tests. But if they are specially promoted or appointed in advance of their having passed the tests, they are given two years' time to complete the tests. No tests have been prescribed for Deputy Commissioners and Assistant Commissioners.

The special rules relating to recruitment (*vide* Annexures A and B) are also in force.

## STATEMENT No. II.

*The Method of Recruitment in the various Grades on the 1st April 1886.*

Deputy and Assistant Commissioners and Inspectors were gazetted officers, and were appointed and promoted by Government on the recommendation of the Commissioner. Assistant Inspectors and Sub-Inspectors, except those of the fifth or lowest grade, were appointed and promoted by the Commissioner. Appointments to the lowest grade of Sub-Inspectors were made by Deputy Commissioners.

The principle in regard to first appointments was to admit all classes freely and impartially, provided that the physique and educational qualifications of the applicants appeared to fit them for employment in the department. It was the policy to appoint to the grades of Deputy and Assistant Commissioners only European gentlemen educated in Europe; there was one Indian Assistant Commissioner who had been in the department since its first organisation; he was one of the superior officers taken over when the department was originally formed, and his case was altogether exceptional. It was essential that officers of the above grades should be men who had received the best possible education, of active habits, and fitted by their training to govern a large number of subordinates and enforce discipline; these qualities were rare amongst those who had not received a European education. In order to recruit those grades there had always to be a certain proportion of those who were not statutory natives undergoing training for superior employment, the remainder being either domiciled Europeans, Eurasians, or Indians. There was a grade of Probationary Inspectors on Rs. 200, and the number of probationers was regulated by the number of probable vacancies in the superior grades.

*The Method of Recruitment in the various Grades on 1st April 1912.*

Deputy and Assistant Commissioners are appointed by Government, on the recommendation of the Commissioner. They are invariably selected by promotion from the grade next below. Inspectors are also appointed by Government on the recommendation of the Commissioner. As a rule, they are promoted from the ranks of Assistant Inspectors. An exception to this rule is the case of the Probationary Inspectors who are recruited direct under the rules already quoted.

Assistant Inspectors are appointed by the Commissioner direct, either by recruitment from outside or by promotion from the ranks of Sub-Inspectors or clerks already in service. Appointments of outsiders are limited to about two or three per annum, and the bulk of the appointments are made by promotion. Outsiders appointed to the grade of Assistant Inspector are kept on probation either as acting or sub *pro tem*. Assistant Inspectors until they are found fit for confirmation. No distinction of caste or creed is made. Applications are received from anyone who cares to send one in: if his educational and physical qualifications are satisfactory he is directed to call on the Commissioner, who, after seeing him, decides whether his application shall be registered or not. In making appointments, the most suitable men among the registered applicants are selected.

Sub-Inspectors are appointed by Deputy Commissioners from the ranks of outsiders or of clerks, or occasionally of petty officers already in service. They are almost invariably Indians, though a certain proportion of Eurasians and a few Europeans are also appointed.

## APPENDIX VIII. (continued).

## STATEMENT No. III.

Statement showing the Rates of Pay and Allowances in force, and the Number of Posts in each Grade, in the year 1890.

1	Commissioner	on Rs. 3,750.
1	Secretary	on Rs. 1,500-60-1,800.
3	Deputy Commissioners	on Rs. 1,200-40-1,400.
2	Assistant Commissioners,	First Grade, on Rs. 800.
2	" "	Second Grade, on Rs. 700.
*3	" "	Third Grade, on Rs. 600.
4	" "	Fourth Grade, on Rs. 500.
8	Inspectors,	First Grade, on Rs. 400.
12	" "	Second Grade, on Rs. 350.
15	" "	Third Grade, on Rs. 300.
20	" "	Fourth Grade, on Rs. 250.
—	Inspectors,	Probationary, on Rs. 200.
28	Assistant Inspectors,	First Grade, on Rs. 175.
29	" "	Second Grade, on Rs. 150.
29	" "	Third Grade, on Rs. 125.
26	Sub-Inspectors,	First Grade, on Rs. 70.
38	" "	Second Grade, on Rs. 60.
58	" "	Third Grade, on Rs. 50.
78	" "	Fourth Grade, on Rs. 40.
112	" "	Fifth Grade, on Rs. 30.
105	Clerks and Accountants,	from Rs. 30 to Rs. 250.

## STATEMENT No. IV.

Statement showing the Rates of Pay and Allowances in force and the Number of Posts in each Grade, in the year 1900.

1	Commissioner	on Rs. 3,000-Rs. 3,750.
1	Secretary	on Rs. 1,500-60-1,800.
3	Deputy Commissioners	on Rs. 1,200-40-1,400.
1	Abkari Deputy Commissioner	on Rs. 800-25-1,000.
*2	Assistant Commissioners,	First Grade, on Rs. 800.
†3	" "	Second Grade, on Rs. 700.
3	" "	Third Grade, on Rs. 600.
5	" "	Fourth Grade, on Rs. 500.
11	Inspectors,	First Grade, on Rs. 400.
17	" "	Second Grade, on Rs. 350.

\* One of these is Assistant Secretary to the Commissioner of Salt, Abkari, and Separate Revenue.

† Excludes one Assistant Commissioner, on Rs. 700, sanctioned for the Sea Customs Office, Madras.

21	Inspectors,	Third Grade, on Rs. 300.
30	" "	Fourth Grade, on Rs. 250.
33	Assistant Inspectors,	First Grade, on Rs. 175.
34	" "	Second Grade, on Rs. 150.
34	" "	Third Grade, on Rs. 125.
68	Sub-Inspectors,	First Grade, on Rs. 70.
102	" "	Second Grade, on Rs. 60.
147	" "	Third Grade, on Rs. 50.
196	" "	Fourth Grade, on Rs. 40.
278	" "	Fifth Grade, on Rs. 30.
140	Clerks and Accountants,	from Rs. 30 to Rs. 250.

## STATEMENT No. V.

Statement showing the Rates of Pay and Allowances in force and the Number of Posts in each Grade in the year 1913.

1	Commissioner	on Rs. 3,000 to Rs. 3,750.
1	Secretary	on Rs. 1,500-60-1,800.
3	Deputy Commissioners	on Rs. 1,200-40-1,400.
1	Abkari Deputy Commissioner	on Rs. 1,000-50-1,300.
2	Assistant Commissioners,	First Grade, on Rs. 1,000.
2	" "	Second Grade, on Rs. 900.
*9	" "	Third Grade, on Rs. 500-30-800.
†18	Inspectors,	First Grade, on Rs. 400.
†20	" "	Second Grade, on Rs. 350.
†22	" "	Third Grade, on Rs. 300.
†20	" "	Fourth Grade, on Rs. 250.
—	" "	Probationary, on Rs. 150.
†30	Assistant Inspectors,	First Grade, on Rs. 175.
†38	" "	Second Grade, on Rs. 150.
†28	" "	Third Grade, on Rs. 125.
	Assistant to Travelling Inspector of Machines,	Rs. 70-5-100.
82	Sub-Inspectors,	First Grade, on Rs. 70.
122	" "	Second Grade, on Rs. 60.
232	" "	Third Grade, on Rs. 50.
320	" "	Fourth Grade, on Rs. 40.
§173	Clerks and Accountants,	from Rs. 30 to 250.

\* This includes one Assistant Commissioner who is Assistant Secretary to the Commissioner of Salt, Abkari, and Separate Revenue, and excludes one Assistant Commissioner employed as Superintendent of Excise, Bangalore.

† This excludes five Customs Inspectors.

‡ This excludes 12 Customs Assistant Inspectors.

§ This excludes nine Customs Clerks on Rs. 30.

## APPENDIX IX.

(Referred to in paragraph 78,151—Mr. Quin's Evidence.)

STATEMENTS showing the CADRE of the SALT and EXCISE DEPARTMENTS, BOMBAY, as it would be if the two DEPARTMENTS were amalgamated on the existing basis.

Cadre of appointments of Assistant Collectors in the amalgamated Salt and Excise Departments:—

		Rs.
3	appointments on	1,000
4	" "	800
6	" "	600
2	" "	450
3	" "	400
18		

N.B.—These are the figures according to existing gradation.

The Government of Bombay have ordered that these appointments are to be arranged on a time-scale basis, and a scheme for this is being formulated.

Cadre of non-gazetted appointments in the amalgamated Salt and Excise Departments:—

		Rs.
2	appointments on	400
3	" "	300-20-400
11	" "	300
20	" "	250
15	" "	225

28	appointments on	Rs. 200
26	" "	175
34 + 1	of Janjira State	150
43 + 2	(temporary)	125
67 + 2	(temporary)	100
6	appointments on	80
22	" "	75
8	" "	70
38	" "	60
24 + 4	(temporary)	50
27	appointments	40
25	" "	35
32	" "	30

431 + 9 (1 in Janjira State and 8 temporary).

N.B.—These include appointments of Distillery Supervisors, Inspectors (including Coastguard Inspectors), Sarkarkuns, Superintendents, Assistant Superintendents, Customs Managers, Special Officers, Darogas, Sub-Inspectors, and Assistant Inspectors.

The statement shows the numbers in each grade according to existing gradation.

## APPENDIX X.

MEMORANDA prepared by the GOVERNMENT of BOMBAY relating to the EXCISE and SALT DEPARTMENTS in the BOMBAY PRESIDENCY PROPER and on the combined SALT, EXCISE, and OPIUM DEPARTMENT in SIND.

I.—BOMBAY EXCISE DEPARTMENT  
(PRESIDENCY PROPER).

1. The present Regulations as to Recruitment, Training, and Probation, and whether these Regulations are satisfactory.—(a) There are no special regulations as to the admission of officers to the grade of Assistant Collectors. Recruitment, whenever a vacancy occurs, is either by selection or by promotion from the lower grades in the Department, i.e., from the ranks of Chief Inspectors and Inspectors or from any other Department, such as Customs, Salt, Police, &c. Every officer appointed as Assistant Collector of Excise has, unless exempted by Government, to pass a lower and a higher examination in law (i.e., the Indian Penal Code, the Criminal Procedure Code and the Indian Evidence Act) and the Acts pertaining to the Excise, Salt, and Customs Departments, as well as in the vernacular language of the district where he is posted. Failure to pass any of these examinations at the dates prescribed by Government—viz., in the case of the lower departmental examinations, six months, and in the higher departmental and the vernacular examinations, 18 months, from the date of the officer's appointment to the Assistant Collector's post—renders the officer liable to a deduction of 10 per cent. from his salary, while a second failure renders the officer liable to removal from the appointment. Officers in the subordinate service on Rs. 200 and above can appear for these examinations with the permission of the Commissioner of Customs, Salt, Opium, and Ābkāri in order to qualify themselves for gazetted appointments.

(b) There is one post of Assistant Commissioner of Excise. The appointment of this officer was made by the Secretary of State in 1909 under the designation of Distillery Expert, in pursuance of the recommendation of the Excise Committee appointed by the Government of India in 1905. This officer is placed under the joint control of the Bombay Government and of the Government of the Central Provinces. The Assistant Commissioner is under the direct control of the Commissioner, and his work is mainly confined to the supervision of the internal management and control of breweries, distilleries, and warehouses and to giving advice to the Commissioner and District Collectors in technical matters connected with Excise. He is required to pass a colloquial test in Hindustāni.

2. The Rates of Pay and Allowances in force in 1890 and 1900 and on the 1st April 1913, respectively.—The following statement contains the informally stated:—

Statement showing the Rates of Pay and Allowances of Gazetted Officers in force in the Bombay Excise Department (Presidency Proper) in 1890 and 1900 and on 1st April 1913.

1890.		1900.		1913.	
Pay.	Allowances.	Pay.	Allowances.	Pay.	Allowances.
Rs. 350-30-	Rs. 50	Rs. 350-30-	Rs. 50	Rs. 650-50-	Rs. 125 on an average
500.	(conveyance).	500.	(conveyance).	2800	per mensem.
				600	
				400	

3. The Number of Posts in each Grade and the provision, if any, made in the Cadre for Leave and Training.—(a) The following statement shows the number of posts in each grade on 1st April 1913. No provision is made in the cadre for leave or training.

Statement showing the Number of Posts in Each Grade of Gazetted Officers in the Bombay Excise Department

(Presidency Proper) on the 1st April 1913.

Rs.	Grade.	Number of Posts in each Grade.
650-50-1,300	Assistant Commissioner of Excise.	1
800	Assistant Collectors of Excise.	of { 2 3 3
600		
400		

(b) As regards leave, the Assistant Collectors of Excise come under the rules in Chapters XII. and XIV. of the Civil Service Regulations, and the Assistant Commissioner of Excise comes under those in Chapters XII. and XIII. of the Civil Service Regulations.

4. What Appointments outside the authorised Cadre are held temporarily or otherwise by Officers of the Service.—There are no appointments outside the authorised cadre which are held temporarily or otherwise by officers of the Excise Department.

2. The question of the amalgamation of the Salt and Excise Departments is under the consideration of Government. Vide Government Resolution No. 7211, dated 4th August 1913, copy appended.

Establishments.

Proposed Amalgamation of the Salt and Excise in the Bombay Presidency proper.

No. 7211.

Revenue Department.

Bombay Castle, 4th August 1913.

Read—

Government resolution, No. 7937, dated 12th August 1907.

Government resolution, No. 9536, dated 30th September 1907.

Letter|| from the Commissioner of Customs, Salt, Opium, and Ābkāri, No. 2254, dated 31st March 1911.

Memorandum|| from the Commissioner of Customs, Salt, Opium, and Ābkāri, dated 22nd July 1911.

Letter|| from the Government of India, Department of Commerce and Industry, No. 4171, dated 29th May 1913.

Letter|| from the Commissioner of Customs, Salt, Opium, and Ābkāri, No. Ex.—Est.—4—7, dated 7th June 1913, submitting certain proposals for fixing a time-scale of pay for the Assistant Collectors of Excise in the Presidency proper.

Resolution.—Government consider it desirable that the Salt and Excise Departments should be amalgamated under the designation of "Department of Salt

\* Pay of the Assistant Commissioner of Excise.

† House-rent allowance for Assistant Commissioner of Excise. The Assistant Commissioner of Excise, besides house-rent allowance, draws a daily allowance of Rs. 7-8-0 per day under the Civil Service Regulations while travelling on duty.

‡ Pay of Assistant Collectors of Excise.

§ The Assistant Collector of Excise in Bombay draws (a) a conveyance allowance of Rs. 50 per mensem for excise work, (b) house-rent allowance under the Bombay House-allowance Scheme, which, on an average, comes to Rs. 125 per mensem, and (c) a tobacco allowance of Rs. 150 per mensem for supervising the Tobacco Establishment, expenditure on account of which is met from contribution made by the Bombay Municipality. The Assistant Collectors of Excise in the mofussil draw a tentage allowance of Rs. 19 per mensem and daily allowance under the Civil Service Regulations.

¶ Printed as an accompaniment to this resolution.

¶ Not printed.

## APPENDIX X. (continued.)

and Excise." The Commissioner of Customs, Salt, Opium, and Ábkári should be requested to submit, through the Accountant-General, detailed proposals, together with the necessary proposition statements, with the object of bringing on to combined lists the posts in each branch of the two Departments. In dealing with officers of the Assistant Collector grade, the proposals should be prepared on the basis of a time-scale of pay, and on the understanding that the European leave rules, of which the Assistant Collectors of Salt Revenue have the benefit at present, will be extended to the combined cadre.

2. It is observed that the grading of executive officers in the Salt Department below the grade of Assistant Collectors follows no regular method. Now that the pay is personal and not local it is desirable to take the opportunity of revising the allotment of the number of posts in the various grades. A tentative redistribution and combination of the appointments as they stood in 1911 is exhibited in the Annexure,\* and may be taken as a guide in framing the proposals. Special and local appointments, such as that of lighthouse keeper, may remain as at present outside the grades though included in the one Department of Salt and Excise. The clerical appointments can be brought on to a general list without difficulty, no

\* Printed below.

change being made in their rates of pay, while the menials may continue as at present on separate lists.

3. The Commissioner is requested to report in what proportion the cost of the proposed combined establishment should be debited to "5-Salt," "7-Excise," and "9-Customs," on the basis of the amounts at present debited to those heads. In this connection his attention is invited to Government resolution No. 914, dated 27th January 1908.

4. The Government of India should be informed of these orders, with reference to the correspondence ending with their letter, No. 4171, dated 29th May 1913.

C. W. A. TURNER,  
Under Secretary to Government.

To  
The Commissioner of Customs, Salt, Opium, and Ábkári.  
The Commissioners of Divisions.  
The Collector of Bombay.  
The Collector of Salt Revenue, Bombay.  
All Collectors in the Presidency proper.  
The Accountant-General.  
The Private Secretary to His Excellency the Governor.  
The Financial Department of the Secretariat  
The Government of India (by letter).

## ANNEXURE REFERRED TO IN PRECEDING RESOLUTION, PARAGRAPH 2.

## DEPARTMENT OF SALT AND EXCISE.

## Inspectors (Rs. 100 and upwards).

Grade.	Pay.	No.	Cost.	Appointments held.	Rs.
1	Rs. 400	3	Rs. 1,200		
2	300	12	3,600	Salt—	
3	250	20	5,000	56 Inspectors (Preventive, Frontier, Coast Guard, Salt Works).	
4	225	20	4,500	4 Superintendents and Assistant Superintendents, Stores and Depôt.	
5	200	25	5,000	2 Special Officers.	
6	175	26	4,550	2 Customs Managers.	
7	150	34	5,100	15 Sarkárkuns.	
8	125	40	5,000	5 Darogas.	
9	100	63	6,300	84	
		243	40,250	Excise—	
				8 Chief Inspectors.	
				151 Inspectors.	
				159	
				243 . . . . .	40,250

## Sub-Inspectors (Rs. 80 and downwards).

Grade.	Pay.	No.	Cost.	Appointments held.	Rs.
1	80	8	640	Salt—	
2	70	25	1,750	2 Inspectors.	
3	60	25	1,500	19 Sarkárkuns.	
4	50	25	1,250	5 Darogas.	
5	40	25	1,000	26	
6	35	30	1,050	Excise—	
7	30	34	1,020	57 Sub-Inspectors.	
		172	8,210	83	
				Excise—	
				89 Sub-Inspectors	
				172 . . . . .	8,210
				Total . . . . .	61,160

## APPENDIX X. (continued).

## ACCOMPANIMENTS TO PRECEDING RESOLUTION.

(I) To the Chief Secretary to the Government of Bombay, Revenue Department. (No. 2254, dated 31st March 1911.)

SIR,

WITH reference to Government resolutions, Nos. 7937 and 9536, dated respectively the 12th August and 30th September 1907, I have the honour to state that I consider that, with certain restrictions and safeguards, the amalgamation of the Salt and the Excise (Ábkári) Departments may be made at once. From a letter of the late Mr. Wood, which is forwarded along with another correspondence, it appears that he thought that, in order to effect the amalgamation, it would be necessary to make out at the time one graded list of all the officers down to a certain rank by which their future promotion was to be regulated, and I think this must also have been in the mind of the Commissioner when he wrote three years ago that the time was not ripe for the scheme. This also accounts for the fear with which the members of the Salt Department undoubtedly look upon it; for if future promotion in the combined Department were to be regulated by present pay they would be the sufferers. This would naturally be the point of view of an officer accustomed to the practice of the Salt Department, in which the system of personal pay has been pushed to extreme length. Though there are several distinct branches, each with its own cadre of several grades, such as (1) Coast Guard Inspectors, (2) Preventive Officers, (3) Administrative Officers, they have all been thrown into one graded list, and an officer may be and often is drawing the pay of one appointment and doing the work of another in a different branch altogether. For instance, there are in the preventive branch three Inspectorships on Rs. 250 and nine on Rs. 200, and in the administrative branch three Sarkárkuns on Rs. 250 and two on Rs. 200; but under the system in vogue, which has the sanction of Government, there might be six officers doing preventive work drawing Rs. 250 and five Sarkárkuns drawing Rs. 200. I do not think that this is a good system, even as worked in a department where all are under the same Collector, and I think it would be better to have a separate graded list for each of the different branches in the Salt Department itself, as is done in the Bombay Customs Department. A reference to the latest official directories will show the difference between the two Departments in this respect. The late Mr. Wood, who was little prepared to accept his predecessors' views blindly, was not at all satisfied with the working of the system, and had begun inquiries with a view to its modification and the confining of personal pay to within the limits of each branch.

2. But however that may be in the Salt as between its various branches, it would be absolutely impossible to extend such a system so as to include the whole amalgamated Department, half of whom will be working under the Collector of Salt Revenue and half under the Collectors of the districts. To say nothing of the objection to pay allotted for one purpose being diverted to another, the practical difficulties in regulating the pay and checking the bills would be enormous; therefore, to my mind, not only is it unnecessary, but it would be a great mistake to make one combined graded list of the whole amalgamated Department. The Ábkári officers must appear as separate branches. What has to be settled is the terms on which interchange from one list to the other should be allowed. At present the Ábkári consists of two branches—the executive and clerical—and interchange between the two is not allowed. Later on it may be advisable to create a separate branch for Distillery Inspectors, but this need not be considered now.

3. Men who have joined either of the Departments before the date of the amalgamation should be given their choice as to whether they will stick to that one branch only or elect to serve in either. To safeguard the interests of both it should be laid down that, as a general rule, men in one branch should not be

transferred on the same pay to the other unless they are senior to the men of less pay in it who possess equal qualifications. In fact, that men of one branch should not be superseded by men of less service in another for any reason that would not have justified their supersession by their juniors in their own branch. The ordinary rule would be for each officer to receive promotion in his own branch, but interchange should be encouraged among the senior men, especially among those who are likely to become Assistant Collectors. Only the Clerical branch, and perhaps also the Coast Guard branch, should be kept quite distinct.

4. A combined list can now be made of the Assistant Collectors, and I append a list\* as I consider that it should now stand. The present cadres are:—

Rs.	Salt.	Ábkári.
1,000	3	—
800	2	2
600	3	2
450	2	—
400	—	3

So it is obvious that the Salt will suffer, especially by sharing the three highest appointments with the Ábkári, but some compensation will be obtained from the fact that for some years to come it is likely that more men will be promoted to gazetted rank from the Salt than from the Ábkári, and promotion to the highest grades is to be made strictly by selection, and that they will get several much better stations. No rule has been laid down to govern the mode of recruitment for Assistant Collectors in either Department, but for many years in the Salt they have been appointed from the subordinates' ranks. Mr. Pogson, the senior Assistant Collector, who is retiring this year, is the last who was appointed direct without having served as an Inspector. The Ábkári Assistant Collectors at the reorganisation in 1907 were appointed from various services, including the Salt, Ábkári, Customs and Police. Since then one has been promoted from the Ábkári, and of two men now acting one comes from the Salt and one from the Sind Customs. After the amalgamation, no doubt, the general rule will be to appoint only from the subordinates in the combined department. There have been few promotions among the Ábkári Assistant Collectors so far, but in the Salt they have always been subject to approved work even in the lower grades, and not by seniority solely. And in the combined department this also should be the rule, but, subject to this, promotion should be given according to date of appointment of each officer to his present grade, counting the Rs. 450 grade of the Salt, and Rs. 400 grade of the Ábkári as the same. But a time-scale of pay will avoid any hardship as between officers of the two branches, and I would propose Rs. 400–40–800 as a suitable scale for all appointments below the highest grade, and new appointments might be made entirely on this scale.

5. The Assistant Collectors of Salt enjoy the benefits of the European leave rules, while those of the Ábkári do not. I would recommend that they be extended to the latter. The only other alterations would be for each individual officer's case to be adjudicated upon, at the time of his promotion to gazetted rank. Those already in the Salt Department must, of course, retain the benefits.

6. The Salt Department get permanent travelling allowance, the Ábkári, daily allowances. It will be best, I think, to continue this system according to the duty upon which each one is employed.

7. The peons and petty officers are now enlisted for service anywhere in the Presidency, but only for the particular Department; and it is not advisable ordinarily to transfer them from one to the other, especially as the uniform is different, and there is no advantage in making them the same.

8. It has to be settled what the combined department should be called.

The Salt Department does—

(1) Customs work at all the ports, except Bombay, and on all the land frontiers.

\* Not printed.



## APPENDIX X. (continued).

- (2) Excise work with respect to salt.  
 (3) Miscellaneous work connected with ports, lighthouses, buoys, and shipping.

The Ábkári Department does excise work with respect to liquor, opium, and other intoxicating drugs.

If a service were being newly created with these functions to perform, the natural name would be either Customs and Excise, or Customs, Salt, and Ábkári. Though the income from Customs is small, it is very important; for, without the frontier lines and the customs establishments at the ports, the country would be swamped with goods which had paid no duty, and a much greater share of the expenditure is due to the necessity for keeping up these establishments than would appear from the receipts that they bring in. And the importance of this branch of the work is increasing rapidly. Therefore I do not think that the word "Customs" should be omitted from the designation. Neither would I omit "Salt." The service has long been known as "Salt" for short. It is a service that has traditions, a good tone and *esprit de corps*, and it should appear rather to be absorbing the Ábkári Department than being absorbed by it, though as connected with revenue derived from salt its importance has much decreased since the reduction of the duty. Therefore, I propose Customs, Salt, and Ábkári as the name that the new Department should be known by. The word "Excise" is inappropriate unless "Salt" is dropped.

I have, &c.,

W. W. DREW,  
 Commissioner of Customs, Salt, Opium,  
 and Ábkári.

(II.) MEMORANDUM BY THE ACTING COMMISSIONER  
 OF CUSTOMS.

Bombay, dated 22nd July 1911.

In forwarding Mr. Enthoven's remarks, I may say that I agree generally in the conclusions which he has stated at the end of his note. He is under a misapprehension in regarding the system in force in the Excise Department as one of local pay—pay is personal throughout the Department, and it is only at the Uran distilleries (which, however, are worked by the Salt Department) that the pay is local. I am inclined to think that Mr. Enthoven takes an exaggerated view of the inferiority and unpopularity of the Excise Department. This Department has, no doubt, not yet succeeded in living down the reputation acquired prior to the reorganisation of 1907, and it must, of course, be admitted that from some points of view excise work is less pleasant than that which has to do with salt and customs. Still, I see no reason why with good pay to offer as an attraction to recruits, and, with the increased efficiency and *esprit de corps* which may be expected as a certain result of the changed conditions under which the work of the Department is now carried on, it should not win its way to a place in the popular estimation which will enable it to be manned with a staff very little—if at all—inferior to that of the Salt Department. So far as mere popularity goes, the number of applications which are made to me for appointments in the executive branch by men of all classes goes to show that there is no likelihood of there being a dearth of officers, many of them well educated and—more especially among the Indian candidates—of good social position.

2. The first consideration, however, in approaching the question of the amalgamation of the Departments is not, in my opinion, the effect which the measure would have on one or other of the Departments, nor has it to do with the recruitment, the functions, or the position of the Assistant Collectors. The conditions of service in the one Department are, I think, susceptible of assimilation with those of the other, if Government were to come to the decision that amalgamation should be carried out. The question of the Assistant Collectors is not after all a very large one, and I cannot but think that it should not be difficult to introduce regulations which would obtain for the Excise Department, as we now obtain for the Salt, a supply of men of the intellectual and social

calibre required for an Assistant Collector's appointment. The real points for determination, as it seems to me, are these: Is the proposed amalgamation practicable, and, if so, would it be advantageous? To answer these questions we must, I venture to think, consider each Department as a whole, and with special reference to the large body of men who form the backbone of salt and excise administration, the men who are intermediate between the Assistant Collectors on the one hand, and the menials on the other, that is, the Inspectors, Sub-Inspectors, Sarkárkuns and Darogas. The menials can be fitted into any scheme; the Assistant Collectors can, in my opinion, be arranged for satisfactorily, whether the Departments are amalgamated or not; but, in considering the practicability of the suggested measure, we should regard it as one affecting mainly the duties to be performed by, and the control to be exercised over, the officers of what, for short, I may describe as the Inspector class.

3. The duties which would fall to an amalgamated department, if anything approaching complete fusion were attempted, would be the following:—

- (a) *Salt-works*.—Supervision and preventive work.
- (b) *Frontiers*.—Preventive and Customs work.
- (c) *Ports*.—Customs work.
- (d) *Coast-guard* work.
- (e) *Distilleries and Bonded Warehouses*.—Supervision and preventive work.
- (f) *Excise Duties*.—Shop supervision and preventive work.

Now, as it seems to me, the difficulties which would arise from amalgamation are mainly of two kinds, those due to the variety of functions to be exercised by the one establishment and those arising out of the question of control. Complete fusion of the two departments would mean the gradation on one list of all the officers to whom I have alluded above; but such fusion does not exist now, except as regards pay, even within the confines of the Salt Department, of which the Coast Guard Service is practically a distinct branch, and the Uran Distillery establishment is tending to become so. Complete fusion would be still more difficult after amalgamation. If there is to be any real fusion at all, it must mean the constant interchange of men between posts, the duties of which would have to do with very different kinds of work. The consequence would be that but few men would become experts in any one of the branches. There is now in the Salt Department a large number of experts in salt manufacture; there should be soon, if there are not yet, in the Excise Department a number of officers who have acquired by experience a most valuable knowledge of the methods of the smuggler and of the tricks of the retail trader in liquor; and one cannot but feel that it is not desirable to introduce a system which will tend to discourage the acquisition of specialised experience and to render difficult the retention of specialised knowledge. The trend of present day movements in almost all spheres of activity is towards specialisation, and I think that any attempt to make our Inspectors and Sub-Inspectors jacks of all trades would be not unlikely to result in their becoming masters of none. The actual work to be done by the two departments does not allow—save in an insignificant number of cases—of any more comprehensive union of functions in the person of an individual officer than there is at present. A frontier inspector who had also the excise charge of a taluka adjacent to his preventive line would not be of much use on the frontier. A preventive officer on a salt barge or at the entrance to salt-works could not perform his own duties with any reasonable degree of efficiency, if he were supposed also to be on the look-out for excise offences in the areas around him. So also the customs staff at the small ports would be useless for customs work, if they had to carry on excise duties away from their headquarters. Although, therefore, I recognise that there is much in common between the work of a salt preventive officer and that of an officer whose duty it is to prevent and detect the smuggling of liquor or opium, still I do not see that the interchangeability of the two would in

## APPENDIX X. (continued).

itself be any appreciable advantage, and it would have the drawback of lessening our stock of departmental "expertism." It would, of course, be possible to constitute the amalgamated establishment as one department, but with separate cadres for separate branches, such as Coast Guard and Distilleries and Frontiers; but, while this arrangement would be difficult if the department were under one head, it would be practically impossible if the Collector of Salt Revenue and the Collectors of districts are to be allowed any real share in administering it. The working of an establishment consisting of three or four comparatively small cadres distributed over several districts would, as Mr. Enthoven has pointed out, inevitably pass into the hands of the Commissioner, and I would add the Assistant Collectors, and this brings me to the great crux of the whole matter, the question of superior control.

4. So far as I can see there are only two methods possible for working an amalgamated establishment of Salt, Customs, and Excise. The one is by a department staffed entirely by officers unconnected with the general administration of the districts; the other is by abolishing the post of Collector of Salt Revenue and handing over to each Collector the work concerned with Salt and Customs within his own district. The former of these alternatives, which has been adopted in Madras, may, I think, at once be set aside. One of the chief results of the recent re-organisation of our Excise Department has been to strengthen and to make more real the powers of the Collector in respect of the administration of *abkari* matters in his district. The measure has already proved wholesome and effective, and I would, for this reason, as well as on general grounds, deprecate very strongly any re-arrangement which would lessen the responsibility of the Collector in a matter so closely connected with the welfare of the people in his charge.

5. If then the alternative of administration from outside the district is given up, there is left only for consideration a system under which the Collector would take over all the work connected with Salt and Customs, which is now done by the Collector of Salt Revenue. A moment's consideration will, I think, show the impossibility of administering one and the same establishment by two officers in the positions respectively of the Collector of the district and the Collector of Salt Revenue. This would be dual control in its very worst form. It has then to be seen whether it would be practicable, and, if so, desirable to make the Collector of each district responsible for the salt and customs work therein, in addition to his present duties. Such an arrangement would no doubt be both feasible and, I think, free from objection in 12 out of the 19 districts in the Presidency proper, but would it be practicable in the following seven districts:—

Ahmedabad.	Kolaba.
Broach.	Ratnagiri.
Surat.	Kanara.
Thana.	

Collectors are already complaining, and with justice, of the volume of work which falls to be done by them now. Could Government ask the Collector of Ahmedabad to add to his present burden the charge of the Pritchard and Udu Salt Works, and the Northern Frontier Preventive Line, with the customs stations at Viramgam, Ranpur, and elsewhere? Would the Collector of Surat be able to find time for any effective supervision of the Dharasna Salt Works and the Daman Frontier Line? How could the Collectors of Thana and Kolaba take over as an additional charge the administration of the large number of sea salt works and small customs ports situated in those districts? It may perhaps be said that the salt and customs works could be done by the Assistant Collectors of the amalgamated department who would have the requisite experience, but this would mean that the control of the Collector would admittedly be nominal only, and such a system it is certainly most undesirable to introduce. Again, a little consideration will, I think, show that it is no small advantage to the important department of Salt and Customs that its administration throughout the Presidency should be

centralised in one officer and not split up between seven different Collectors. The management of all three frontier lines is much more likely to be really efficient under one Collector than under three. The administration of salt-works, situated in different parts of the Presidency, but all giving rise to similar questions, some of which are almost technical in their nature, is, I am sure, done better by one central department than it would be by the separate efforts of three or four district officers; and the same applies to the working of the Customs in connection with which uniformity of practice is most desirable. On the whole, then, it would in my opinion be inexpedient to abolish the appointment of Collector of Salt Revenue and to have his work done by the District Collectors—first, because the burden of work would be too heavy for them, and, secondly, because the duties could not, from the nature of the case, be performed with the same efficiency.

6. From the above it will be seen that I am unable to recommend the complete amalgamation of the Salt and Customs and the Excise Departments. I would venture to add a few remarks on the proposal to grade together the Assistant Collectors now in the separate departments. There are, I think, three arguments in favour of this course. First, because three of the Assistant Collectors of the Salt Department can be and are entrusted with an excise charge in addition to their own. Second, because it is thought that amalgamation with the Salt Department will secure a better stamp of man for the excise work. And, third, because the proposed amalgamation would improve the prospects of the excise officers. The last argument may be dismissed at once, because of the obvious demerits of a scheme which would injure the prospects of the men in one department merely for the sake of improving those of another. The first argument has, I think, something in it; but, if it be decided that the main bodies of the two departments are not to be amalgamated, I can see but little need to place the Assistant Collectors on one list, only because three of them have to do excise work in addition to their own. These three Assistant Collectors are under the dual control of the Collector of Salt Revenue and the Collector of the district, and the situation is not altogether satisfactory. I would prefer, however, to look for its amelioration in the direction suggested by Mr. Enthoven, namely, an increase in the number of Excise Assistant Collectors should the circumstances of the department justify this measure. The argument that amalgamation would result in better men being secured for the joint department than we now get for the Excise is one to which I do not attach very much weight, and which, in any case, seems to me to cut both ways. If there is really such a strong prejudice, as is sometimes asserted, against work in the Excise Department, this will surely mean that an amalgamated department in which excise service would be included would be less popular than the Salt Department though more so than the Excise. We should get better men than those who now join the Excise and worse men than those who now join the Salt, and it is not easy to say towards which side the balance would on the whole incline. My own opinion, however, is that with proper arrangements and the exercise of a little foresight in the matter of appointments and promotions, we should have no considerable difficulty in manning the ranks of the Assistant Collectors of Excise quite satisfactorily without having to resort to the expedient of a joint list for the two departments. Vacancies are not at all frequent, and it should, I think, be possible for the Commissioner to maintain a small list of Inspectors who show promise of being in every way suited for the post of Assistant Collector, and to give them special promotion, when necessary, through the Inspectors' grades. I propose to take up this matter now in consultation with the Collectors, and to frame, confidentially, a list of likely candidates. Should there, at any time, be a dearth of Inspectors fit, in point of capacity and of social position, for the appointment of Assistant Collector, it would, I think, be practicable to arrange the matter by direct recruitment of a suitable candidate or two to the higher grades of Inspectors. Also it might so happen

## APPENDIX X. (continued).

that there would be suitable men among the Salt Department Inspectors whose chances of promotion to Assistant Collectorships in that Department were blocked, and some of these might, if necessary, be transferred to the Excise Department for a year or two to learn the work with the offer of an Assistant Collectorship if they proved satisfactory. On the whole, therefore, I do not think there would be any real advantage in placing the Assistant Collectors of both departments on one list. The Assistant Collectors of Salt Revenue are worth all the pay which they can get with their present cadre, and, if it is found necessary to offer better prospects than those now open to Assistant Collectors of Excise, it will have to be done by revising the existing cadre of that department.

7. I regret the length of this note, but the subject is an important one, and, in view of the desire expressed by the Government of India in favour of amalgamation, and looking to the fact that more than one of my predecessors have recorded opinions not opposed to the scheme, I have thought it desirable to deal with the question somewhat fully. The scheme undoubtedly is not without its attractions at first sight, but I trust what I have said above will go some way to show that its adoption is not compatible with the retention of our system of making the district officer directly responsible for the excise administration of his charge. As to the advantages of amalgamation mentioned by the Excise Committee in paragraph 238 of their report, I venture to think that their value in this Presidency would not be great enough to counter-balance the defects of a joint department. The cadres of both the Salt and the Excise Departments below the gazetted ranks are already quite extensive enough for recruiting and to ensure a fair flow of promotion, and in both departments the nature of the work done admits of occasional changes from an active to a more sedentary life, and *vice versa*. In the Salt Department the Frontier Officer can be transferred to a salt work, and in the Excise Department the District Inspector, the proper performance of whose duties necessitates unceasing activity, can have his turn in a town appointment or a warehouse. Taking all these facts into consideration, I am unable to recommend that the Excise Department should be amalgamated with that of Salt and Customs.

H. O. QUIN,  
Acting Commissioner of Customs,  
Salt, Opium and Ābkāri.

*Notes on the proposed amalgamation of the Salt and Excise Establishments. (Enclosure in above.)*

In proposing an amalgamation of the Salt and Excise Departments in Bombay, the Excise Committee seem to have been largely acting under the impression that an amalgamation of duties as well as of establishment was feasible. Indeed they refer expressly (paragraph 238 of Report) to the advantage of a combined department in which officers may find themselves occasionally doing active duty as Salt and Customs work instead of sedentary work as Excise Officers. I think it is clear that the Committee had in mind the creation of one single department, in which both Assistant Collectors and subordinates would—

- (1) perform joint duties as Salt, Customs, and Ābkāri Officers wherever their posts enabled the three duties to be combined in one authority;
- (2) be transferred constantly from Salt and Customs to Ābkāri and back in other cases where as, e.g., in the case of an Ābkāri Assistant Collector in Sholapur-Bijapur, or of a Salt and Customs Inspector at the Customs Station at Viramgam, the duties could not be combined in the person of one authority.

The first measure was intended to secure economy (and it is to this object that the Government of India give special prominence in paragraph 2 of their letter No. 3151-Ex.\* of 18th June 1910 to Government of

Bombay). The second measure was intended to secure change of occupation for officials of the departments and better prospects owing to the larger cadres.

Now, it may be safely asserted, that, so far as Salt, Customs, and Ābkāri duties can conveniently be combined in the hands of the same authority, the process of amalgamation has already gone as far as is practicable, and all possible economy has been effected. Thus, the Salt Assistant Collectors in Uran, Ratnāgiri, Kānara (Coast), and Surat perform all the duties of Assistant Collectors of Excise for those areas and for the Broach District (combined with Surat), while the Assistant Collector in charge Northern Frontier performs Ābkāri work on the railway lines north of the Mahi. The location of the Salt and Customs staff, i.e., at salt works, at ports or on frontier lines, renders it impossible to hand over further Excise, i.e., Ābkāri duties, such as inspecting liquor shops, distilleries, &c., to them, since these shops, &c., lie beyond their reach. The amalgamation of duties in this manner may therefore be held to be already complete. Next, as to allowing Assistant Collectors and subordinates to perform alternately Salt and Customs or Ābkāri duties, and thus to get change of occupation, this apparently tempting proposal is beset with difficulties. For the purposes of curtailing this note, I will confine myself to one or two of the most obvious.

1. The Excise staff works under the Collectors of districts, who use and should undoubtedly remain, in charge of the Excise administration of their districts. Their control has been slightly impaired by creating appointments of Assistant Collectors to work in several districts, e.g., the Assistant Collector of Belgaum, Dhārwār, and above-ghāt Kānara. But, in time, increases in the Assistant Collectors' staff may enable district charges to be worked up to, and I believe all Collectors would prefer that the Assistant Collector should be entirely under their control instead of working under two or more Collectors. The subordinates are still under the District Collectors. On the other hand, the Salt and Customs Assistant Collectors and subordinates are entirely under the Collector of Salt Revenue, who alone, owing to his extensive touring, has a close acquaintance with their work and characters. Mr. Jenkins laid down, in handing over the office after a unique period of tenure, the salutary doctrine that all appointments, promotions, transfers, &c., should be made as proposed by the Collector of Salt Revenue. The Commissioner, in such cases as require his sanction, has, I believe, in practice, accepted this doctrine. Now, it is inconceivable how any appointments, transfers, promotions, &c. could be satisfactorily arranged for Assistant Collectors and subordinates under such different control. They would require a triangular correspondence between the Collectors of the districts concerned, the Commissioner, and the Collector of Salt Revenue; and if their views differed, either, in the end, the Commissioner would absorb the whole power of control, or there would be a deadlock. The efficiency of the Salt and Customs Department would in any case be sure to suffer. It must be remembered, in this connection, that the appointments in the Salt and Customs Department are far more difficult to fill satisfactorily than those in the Ābkāri. The latter involve duties of very similar nature in almost all cases. But a Salt and Customs appointment may be—

- (a) one in the Northern Frontier Force, now a semi-military body, involving good horsemanship, smartness, and good physique, capable of spending long days in the saddle;
- (b) one in the Coast Guard, involving knowledge of seamanship, the equipping of our sailing vessels, handling of ship's stores, &c., &c.;
- (c) one in the Accounts Branch, e.g., Native Assistant to the Collector, Chief Account Officer, &c., involving an intimate acquaintance with salt-works and customs procedure.

I venture, therefore, to doubt whether the moving of officers from "sedentary to active occupation," anticipated by the Excise Committee, could, in

\* *File proceedings underlying the letter to the Government of India, No. 4825, dated 19th May 1911.*

## APPENDIX X. (continued).

practice, become a regular feature of a joint service at all.

II. The class of men who aspire to work in the Excise and those who come forward for Salt and Customs are very different. It is extremely probable that the liability to be called on to perform *Ābkāri* Inspector's work, if imposed on recruits to the Salt Department, would cause so marked a deterioration in the class of recruits for that Department as quite to outweigh the advantage of being able to post an occasional Excise subordinate to a Salt and Customs appointment. The district "liquor" work is undoubtedly held to be greatly inferior in reputation to the duties of a Salt and Customs Inspector, and the proposed amalgamation would certainly degrade the latter department in the eyes of the candidates for employment. On this point Mr. Lucas held emphatic views.

III. The Salt and Customs Department, as at present administered, rests on a system of personal pay. It is clear that, with a service spread over the whole Presidency from the Northern Frontier to the south of Kānara, this system has immense advantages in allowing promotions, &c., to be made without transfers. Leave and the exigencies of the Service necessitate quite sufficient movement in the staff at present, when it is remembered that long transfers are apt to be a hardship to low-paid officers; and hence the system of personal pay is a valuable asset. The late Mr. Wood, when new to this office, thought that he could revise the existing system (as stated by the Commissioner) by confining the personal pay to three separate branches, into which the staff, as a whole, was to be split up. But I have good authority for stating that he was compelled later, on attaining a fuller knowledge of the working of the Department, to abandon the attempt. It is not clear how two establishments, one working on a system of personal pay and the other on the opposite system of pay regulated by appointment, can conceivably be combined. It seems, at the same time, that the Commissioner cannot see his way to apply the former system to the Excise staff. And there would be grave objections to altering the present Salt and Customs system. If, therefore, the duties of the two Departments cannot be further combined in the same authority than is now the case, and if the shifting of officers from one set of duties to another is beset with great difficulties, and is likely greatly to prejudice recruitment in the Salt and Customs, we are driven to consider the only remaining course open, viz., to place all officers on one list, and to promote them therein irrespective of whether they are serving in the Salt and Customs or the *Ābkāri*. I may say here that I see little object in merely putting the 17 Assistant Collectors on one list and leaving all the rest of the staff separate as at present (with permission to transfer in certain cases). This measure means little more than throwing three posts of Rs. 1,000 open to the Excise which now belong to the Salt. It seems an economical but utterly unfair way of improving the prospects of Excise Assistant Collectors entirely at the expense of the Salt Assistant Collectors. Government are hardly justified in assisting the Excise in this way out of the pockets of the Salt Officers. The proposal seems very remote from that of the Excise Committee, and the main result would be to create discontent without any corresponding advantage.

I would suggest, instead, that it would be fairer and simpler to cut down one Excise Assistant Collector's post on Rs. 400 and to add a new post on Rs. 1,000 to the Excise Assistant Collectors' cadre, leaving the Salt grades as they are, ultimately effecting a corresponding saving by reducing one of the Salt Assistant Collectors' post of Rs. 1,000 to one of Rs. 400. This may be greatly facilitated by the proposed separation of Imperial Customs work from the work of the present Account Office of Salt and Customs. It would provide for a better cadre for the Excise without interfering with the just claims to promotion of the present Salt Assistant Collectors. The placing of all Excise and Salt Officers on one list

for promotion is quite unworkable and ought as such to be dismissed from further consideration. It is hardly more practicable to promote on one list Coast Guards, Northern Frontier Inspectors, Superintendents of Salt Works, Sarkār-kuns of Coast Ports, Distillery Supervisors, Inspectors of Liquor-shops, and Lighthouse Keepers than it would be to combine in the same way the Native Army and the staff of all Government railways. The difference of control that keeps the Excise with District Collectors and the Salt with the Collector of Salt Revenue is an insuperable bar to joint grading of all subordinates. Naturally both controlling authorities would endeavour to secure the promotion of their own men in the joint grades; and the Commissioner, with little personal knowledge of the work and qualifications of any of the members of this huge staff, would, in the end, centralise the whole work of promotion in a way that would only be completely unsatisfactory to both District Collectors and the Collector of Salt Revenue alike. I submit, therefore, the following conclusions on the question:—

- (1) The amalgamation of Salt, Customs, and *Ābkāri* functions in the hands of the same authority has already gone as far as is practicable, remembering the difference of locality in which the two services perform their duties for the most part.
- (2) The transfer of officers of whatever rank from Salt and Customs to *Ābkāri* and back is quite unworkable as an ordinary measure of administration, owing to the divided control which exists (and must exist if Collectors are not to be dispossessed of their proper functions), and to the very varied qualifications required for the different classes of duties involved.
- (3) The employment of Salt and Customs men on ordinary *Ābkāri* work would reduce the Salt Department in reputation and seriously affect the class of recruits applying for posts under the Salt Collector.
- (4) Complete amalgamation of establishment only, meaning the grading of all members of both services together, is similarly unworkable owing to the difference in duties, dual control of the staff and danger of thus leading to mere centralisation in the Commissioner's hands of the control of both establishments—a result that would be disastrous to efficiency.
- (5) Partial amalgamation in the shape of a joint Assistant Collectors' gradation list is of no obvious value to the Departments as a whole, and is unfair to the Salt Assistant Collectors, whose promotion is sacrificed to benefit the Excise Inspectors. The object can be obtained more fairly by adding one post on Rs. 1,000 to Excise cadre, to be taken ultimately from Salt when claims of all present Assistant Collectors have been satisfied, and to be replaced by a Salt Assistant Collectorship on Rs. 400.
- (6) Differences between the two services now existing, in regard to exchange compensation allowance, acting promotions, travelling allowance, length of service performed in arriving at present pay, class of recruits, &c., &c., are so great that, in order to effect a workable amalgamation of establishment, the interest of Salt Department, now admittedly efficient and contented, would either be completely sacrificed to the needs of the new Excise staff rendered inefficient and discontented, or, if this is not to be the case, the Excise Department would first have to be worked up to a parity in pay, allowances, personal scale of salary, qualifications, and seniority by grade place, with the Salt and Customs. It is doubtful whether this would be effected in less than 10 years, and it would involve considerable expenditure.

R. E. ENTHOVEN.

Dated 3rd July 1911.

## APPENDIX X. (continued).

## (III) GOVERNMENT OF INDIA.

## DEPARTMENT OF COMMERCE AND INDUSTRY.

(Salt.)

No. 4171, dated 29th May 1913.

To the Chief Secretary to the Government of Bombay,  
Revenue Department.

SIR,

WITH reference to the correspondence ending with paragraph 2 of your letter No. 4825, dated the 19th May 1911, I am directed to inquire how the question of the amalgamation of the Salt and Excise Establishments in the Bombay Presidency now stands.

I have, &amp;c.,

H. A. F. LINDSAY,

Under Secretary to the Government of India.

II.—BOMBAY SALT DEPARTMENT  
(PRESIDENCY PROPER).

1. The present Regulations as to Recruitment, Training, and Probation, and whether these Regulations are satisfactory.—(a) The gazetted officers of the Salt Department are recruited, as a rule, by promotion from the subordinate service by strict selection on the ground of special fitness, social qualifications being taken into account, though occasionally officers from other Departments are selected by the Governor in

Council. The Assistant Collector of Salt Revenue, Coast Guard Service, is selected from those of the Coast Guard Inspectors who possess a Master's certificate, if any are available.

(b) The officer selected is usually tried in acting vacancies, and if he justifies his selection he is confirmed.

(c) Every officer appointed to the post of Assistant Collector is required to pass the lower and higher departmental examinations in law (i.e., the Indian Penal Code, the Criminal Procedure Code, and the Indian Evidence Act) and Acts relating to the Salt, Customs, and Excise Departments, as well as in the vernacular language of the district where he is posted. Failure to pass any of these examinations within the period prescribed by Government—viz., in the case of the lower departmental examination, six months, and in that of the higher departmental and the vernacular examinations, 18 months, from the date of appointment—renders the officer liable to a deduction of 10 per cent. from his salary, while a second failure would lead to his removal from the appointment. Officers in the subordinate service on Rs. 100 and above can appear for these examinations, with the permission of the Collector of Salt Revenue, in order to qualify themselves for gazetted appointments.

2. The Rates of Pay and Allowances in force in 1890 and 1900 and on 1st April 1913 respectively.—The following statement contains the information required:—

Statement showing the Rates of Pay and Allowances of Gazetted Officers in force in the Bombay Salt Department (Presidency proper) in 1890 and 1900 and on 1st April 1913.

1890.		1900.		1913.	
Pay.	Allowances.	Pay.	Allowances.	Pay.	Allowances.
Rs. 1,000	<i>Local Allowance.</i>	Rs. 1,000	<i>Local Allowance.</i>	Rs. 1,000	<i>Local Allowance.</i>
800	1 Assistant Collector (Chief Account Officer), Bombay, Rs. 200 per mensem.	800	1 Assistant Collector (Chief Account Officer), Bombay, Rs. 200 per mensem.	800	1 Assistant Collector (Chief Account Officer), Bombay, Rs. 200 per mensem.
600	1 Assistant Collector, Goa Range, Rs. 200 per mensem.	600	1 Assistant Collector, Coast Guard Service, Bombay, Rs. 150 per mensem.	600	1 Assistant Collector, Coast Guard Service, Bombay, Rs. 150 per mensem.
500	1 Assistant Collector, Coast Guard Service, Bombay, Rs. 150 per mensem.	450	1 Assistant Collector, Khāraghoda Range, Rs. 150 per mensem.	450	1 Assistant Collector, Khāraghoda Range, Rs. 150 per mensem.
450	1 Assistant Collector, Khāraghoda Range, Rs. 150 per mensem.	350	1 Assistant Collector, Northern Frontier Range, Rs. 100 per mensem.	300-20-	1 Assistant Collector, Northern Frontier Range, Rs. 100 per mensem.
350		300		400	
300	<i>Travelling Allowance.</i>		<i>Travelling Allowance.</i>		<i>Travelling Allowance.</i>
	1 Assistant Collector, Northern Frontier Range, Rs. 150 per mensem.		1 Assistant Collector, Goa Frontier, Rs. 200 per mensem.		1 Assistant Collector, Goa Frontier Range, 200 per mensem.
	Assistant Collectors of other ranges, Rs. 100 per mensem each.		1 Assistant Collector, Northern Frontier Range, Rs. 150 per mensem.		1 Assistant Collector, Northern Frontier Range, Rs. 150 per mensem.
	1 Assistant Collector, Rs. 75 per mensem.		Assistant Collectors of other ranges, Rs. 100 per mensem each.		Assistant Collectors of other ranges, Rs. 100 per mensem each.
	<i>Tentage Allowance.</i>		1 Assistant Collector, Rs. 75 per mensem.		1 Assistant Collector, Rs. 75 per mensem.
	1 Assistant Collector, Rs. 30 per mensem.				<i>Tentage Allowance.</i>
	3 Assistant Collectors, Rs. 25 per mensem each.		<i>Tentage Allowance.</i>		3 Assistant Collectors, Rs. 25 per mensem each.
	4 Assistant Collectors, Rs. 11-1-9 per mensem each.		1 Assistant Collector, Rs. 30 per mensem.		1 Assistant Collector, Rs. 19 per mensem.
	1 Assistant Collector, Rs. 10 per mensem.		2 Assistant Collectors, Rs. 25 per mensem each.		3 Assistant Collectors, Rs. 11-1-9 per mensem each.
	<i>House-rent.</i>		3 Assistant Collectors, Rs. 11-1-9 per mensem each.		1 Assistant Collector, Rs. 10 per mensem.
	1 Assistant Collector, Goa Range, Rs. 75 per mensem.		1 Assistant Collector, Rs. 10 per mensem.		

Note.—(a) The Assistant Collector in charge Coast Guard Service draws travelling allowance at daily rates.

(b) The Assistant Collector who is designated as Chief Account Officer, Bombay, also gets a house-rent allowance under the Bombay House Allowance Scheme, which, on an average, comes to Rs. 125 per mensem.

## APPENDIX X. (continued).

3. The number of Posts in each Grade and the provision, if any, made in the Cadre for Leave and Training.—(a) The following statement shows the number of posts in each grade on 1st April 1913 :—

*Statement showing the Number of Posts in each Grade of Gazetted Officers in the Bombay Salt Department (Presidency Proper) on 1st April 1913.*

Rs.	Grade.	Number of Posts in each Grade.
1,000	Assistant Collectors -	3
800		2
600		3
450		2
300-20-400	Native Assistant to the Collector of Salt Revenue.	1

There is no provision in the cadre for leave or training.

(b) As regards leave, the Assistant Collectors of Salt Revenue come under the rules in Chapters XII. and XIII. of the Civil Service Regulations, and the Native Assistant to the Collector comes under those in Chapter XII. and XIV. of the Civil Service Regulations.

4. What Appointments outside the authorised Cadre are held temporarily or otherwise by Officers of the Service.—There are no appointments outside the authorised cadre which are held temporarily or otherwise by officers of the Salt Department.

### III.—COMBINED SALT, EXCISE, AND OPIUM DEPARTMENT IN SIND.

1. The present Regulations as to Recruitment, Training, and Probation, and whether these Regulations are satisfactory.—There is only one gazetted appointment in the combined Salt, Excise, and Opium Department in the Sind, viz., that of the Assistant Commissioner of Salt, Excise, and Opium in Sind. No rules have been laid down for the recruitment, training, and probation of this officer, whose selection is made by the Governor in Council on a consideration of the general qualifications of the officer concerned and his fitness for the duties to be entrusted to him.

2. The Rates of Pay and Allowances in force in 1890 and 1900 and at the present time, and

whether these Rates of Pay and Allowances are satisfactory.—The rates of pay and allowances in force in 1890 and 1900 and on 1st April 1913, respectively, were as shown in the following statement :—

*Statement showing the Rates of Pay and Allowances in force in the Combined Salt, Excise, and Opium Department in Sind in the Years 1890 and 1900 and on 1st April 1913.*

Rates of Pay and Allowances in force in 1890.	Rates of Pay and Allowances in force in 1900.	Rates of Pay and Allowances in force on 1st April 1913.
Rs. 1,250-0-1,500* 300*	Rs. 1,250-50-1,500* 400* 300*	Rs. 500-30-800†

\* Only one-third of the pay of these officers was debited to "Salt."

† Only four-seventh portion of the pay of this officer is debited to "Salt."

The rates of pay and allowances in force in 1890 and 1900 were the same.

3. The number of Posts in each Grade, and the Provision, if any, made in the Cadre for Leave and Training.—The number of posts in each grade is shown in the statement below. No provision is made in the cadre for leave and training.

*Statement showing the Number of Posts in each Grade of Gazetted Officers in the Combined Salt, Excise, and Opium Department in Sind on 1st April 1913.*

Rs.	Grade.	Number of Posts in each Grade.
500-30-800	Assistant Commissioner of Salt, Excise, and Opium in Sind.	1

As regards leave, the Assistant Commissioner comes under the rules in Chapters XII and XIV. of the Civil Service Regulations.

## APPENDIX XI.

PAPERS relating to the REORGANISATION of the SALT and EXCISE DEPARTMENT in BENGAL, as below.

(i) DESPATCH FROM THE GOVERNMENT OF INDIA TO HIS MAJESTY'S SECRETARY OF STATE FOR INDIA, No. 109 OF 1914 (FINANCE DEPARTMENT), DATED SIMLA, THE 16TH APRIL 1914.

MY LORD MARQUESS,

WE have the honour to submit for your Lordship's consideration a copy of the correspondence specified in the annexed schedule on the subject of a scheme for the reorganisation of the Bengal Excise Department, and for its amalgamation with the Bengal Salt Department.

2. The Bengal Excise staff was last revised in 1902 under the sanction conveyed in Lord George Hamilton's despatch No. 24-Rev., dated the 31st January of that year. Since then the establishment has been added to from time to time in the manner indicated in paragraph 2 of the letter from the Government of Bengal No. 242-T.-S.R. dated the 4th July 1910, which will be found in the proceedings forming enclosure No. 2 to this despatch. As stated in paragraph 3 of the same letter, the Salt establishment of the province was last revised in 1905, in the first instance for a period of three years only, under the sanction conveyed in despatch No. 24-Rev., dated the 10th February 1905, from Viscount Middleton (then Mr. St. John Brodrick), but its continuance after that period was sanctioned in Lord Morley's despatch No. 104-Rev., dated the 4th September 1908, pending the elaboration of a scheme for the reorganisation and amalgamation of the provincial Excise and Salt establishments in accordance with the recommenda-

tions made in Chapter XIII. (paragraphs 279 and 288) of the Report of the Excise Committee of 1905-6 and the orders thereon contained in our Resolution in the Finance Department No. 4341-Exc., dated the 11th July 1907.

3. In the proceedings forming enclosures\* Nos. 1 and 2 to this despatch will be found particulars of the schemes submitted by the late Governments of Eastern Bengal and Assam and of Bengal in 1908 and 1910, for the districts comprising their respective provinces. We found it necessary to remit both schemes to the Local Governments concerned for further consideration of certain points on which we considered them to be open to improvement, but while our suggestions were under discussion, the territorial redistribution which took place in 1912, necessitated a complete recasting of the proposals.

4. A revised scheme for the new Presidency of Bengal was drawn up and submitted to us by the present Government of Bengal with their letter No. 873-S.R., dated the 21st November 1912, which will be found in the proceedings forming enclosure No. 3 to this despatch. This scheme we were able generally to accept, subject to the few minor modifications explained in our letter to the Local Government,

\* Not reprinted.

## APPENDIX XI. (continued).

No. 5579-260, dated the 15th July 1913, in the same proceedings. Those modifications have now been agreed to by the Local Government in their letter No. 1512-S.R., dated the 1st September 1913, enclosure No. 4 with one or two minor reservations which we accept, and the scheme as finally settled is set forth in the revised proposition statement, enclosure No. 5. This scheme we have the honour to submit for your Lordship's consideration.

5. The revised scheme, it will be seen, is the result of mature and careful consideration both by ourselves and the local authorities. Its details are fully discussed in the Bengal Government's letter of the 21st November 1912, and its annexure, and we do not consider it necessary to recapitulate them. In its main features the scheme has been drawn up in accordance with the recommendations of the Excise Committee of 1905-6 as approved by Lord Minto's Government. Those features are:—

- (1) The formation of a close Excise and Salt service for the Presidency and the dissociation, as far as possible, from excise work of officers entrusted with revenue and judicial functions.
- (2) The creation of two appointments of Deputy Commissioner on Rs. 850-50-1,000 per mensem to replace the existing Inspector of Excise and the Assistant Commissioner of Salt in charge of the districts of the 24-Parganas and Khulna. The duties of these officers will consist mainly in inspection and advisory work, the supervision of the preventive staff and the co-ordination of preventive operations.
- (3) The creation of a staff of 26 Excise Superintendents on pay ranging from Rs. 250 to Rs. 700 per mensem, with an additional probationary Superintendent on Rs. 150 per mensem. These officers will hold charge of Excise administration in the majority of the districts in subordination to the Collectors, with regard to whom they will occupy a similar position to that of Superintendents of Police in police matters, and they will replace the Chief Preventive Officer in Calcutta and the Personal Assistant to the Commissioner of Excise, who are at present recruited from other services.
- (4) The improvement of the pay and grading and the strengthening of the numbers of the existing distillery, warehouse, and preventive staff so as to ensure greater efficiency in preventive work and in supervision over distilleries and warehouses.
- (5) A similar revision of the staff of petty officers, peons, and clerks and the amalgamation of the district clerical Excise establishments with the Collectors' establishments.

6. We accept the opinion of the Government of Bengal that the proposed staff is the minimum necessary to administer adequately the combined Excise and Salt Departments of the Presidency. The necessity for the revision of the existing staff has been felt for some time past, and has increased with the general adoption of the Contract Distillery country spirit system throughout the Presidency, and with the growing complexity of the problems connected with the smuggling of opium, hemp, and cocaine drugs. We accordingly recommend the scheme as it now stands for your Lordship's sanction. In doing so, we desire to remark, with reference to the proposal made in paragraph 14 of the letter from the Commissioner of Excise, Bengal, No. 60-E, dated the 6th September 1912, at page 12 of the proceedings forming enclosure No. 3\* to this despatch, that we do not consider it likely that it will ever be possible to grade the appointment of Distillery Expert in the Presidency with those of the Excise Deputy Commissioners. The appointment in question is a technical one, and it will probably always have to be filled by recruitment from England, as an ordinary executive excise officer is never likely to have the requisite qualifications. It will be observed that the cost of the Distillery Expert's appointment has been shown in the revised proposition statement (enclosure No. 5 to this despatch) at Rs. 650-50-1,300 per mensem plus local allowance at Rs. 75 per

mensem under both the present and proposed scales. With reference to this we would invite your attention to the correspondence ending with your despatch No. 22-Rev., dated the 30th January 1914, and ask that if it should be necessary to grant to any future incumbent of the appointment house allowance under the Calcutta House Allowance Scheme in lieu of the local allowance of Rs. 75 per mensem, we may be authorised to sanction it.

7. As regards the financial effect of these proposals, it is necessary to make a preliminary observation. In the statement forming enclosure No. 6 to this despatch are shown the sanctioned scales of the old provinces of Bengal and Eastern Bengal and Assam, as modified by orders passed by the Government of India or the Local Government within their respective powers of sanction, before the territorial re-arrangement which came into force on the 1st April 1912, and the methods in which that staff was distributed among the three new provinces. The appointments in that staff, which are held by officers of the Indian, Provincial and Subordinate Civil Services, have already received your Lordship's sanction in connection with your orders on the reconstitution of those services. The redistribution of the remainder of the staff, as it was localised on a district basis, was not reported to your Lordship for confirmation. Our Audit officers did not require such confirmation at the time, and we did not desire to trouble your Lordship until our proposals about the ultimate constitution of the staff, which were then under discussion, had been formulated. Should your Lordship, however, consider that your confirmation was required to the *ad interim* distribution of the existing staff among the three new provinces, we would ask for confirmation of our action.

Subsequent to this redistribution, certain small changes have been authorised by us or by the Local Governments within our respective powers of sanction. The scale as it actually stood in 1913 is shown in columns 1 to 9 of the revised proposition statement forming enclosure No. 5 to this despatch. This scale, which has been prepared on the basis of information supplied by the Audit officer, has been taken as the present scale, and the cost of the proposals now formulated has been calculated with reference thereto to enable your Lordship to arrive at the most satisfactory appreciation of the financial issues involved in the present proposals.

It will be seen that the total cost of the scheme submitted for your Lordship's sanction will amount to Rs. 7.90 lakhs per annum. This sum includes (a) the entire cost of the Calcutta Collectorate—Rs. 4,002 a month—which is at present debited to the head "Excise" and which it is proposed to reduce in future to a sum representing as far as possible the actual cost of the staff employed on excise work, and (b) the maximum cost of the pay and allowances of the Commissioner of Excise which is estimated at Rs. 33,000 per annum; but it excludes miscellaneous and contingent charges which are estimated at Rs. 3.90 lakhs per annum. On a similar calculation, the existing Excise and Salt establishments of the Presidency cost Rs. 5.32 lakhs. The net additional expenditure involved is, therefore, Rs. 2.58 lakhs per annum. Of the total cost of the scheme it is proposed to debit Rs. 2 lakhs per annum to the Imperial head "5—Salt," and we consider the charge reasonable. The balance debitable to the Provincial head "7—Excise" will amount to Rs. 5.90 lakhs per annum; this sum is 4.3 per cent. of the total Excise Revenue of the Presidency (which in 1912-13 exceeded Rs. 1½ crores) and is within the 5 per cent. limit recommended in paragraph 294 of the Report of the Excise Committee of 1905-6.

8. In conclusion, we may add that a similar scheme for the revision and amalgamation of the Excise and Salt establishments in the province of Bihar and Orissa is being forwarded to your Lordship separately. A third scheme for the revision of the Excise establishment in the province of Assam is now under our consideration.

We have, &c.,  
 (Signed) R. W. CARLYLE.  
 HARCOURT BUTLER  
 R. H. CRADDOCK.  
 R. W. GILLAN.

Enclosure No. 5 in above.

Statement of Propositions for the Revision and Amalgamation of the Excise and Salt Establishments in Bengal.

Orders sanctioning present Establishment, Government of Department		Office to which the Proposition refers.	Nature of Charge.												
No.	Date.		Present Scale.						Proposed Scale.						
			No.	Designation.	Pay.			Average Cost.	No.	Designation.	Pay.			Average Cost.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	
		Excise and Salt, Bengal	1	Presidency Administrative Establishment:— Commissioner of Excise and Salt, Bengal.	Rs. —* a. —* p. —*	Rs. —*	Rs. —* a. —* p. —*	Rs. —*	1	Presidency Administrative Establishment:— Commissioner of Excise and Salt, Bengal.	Rs. —* a. —* p. —*	Rs. —*	Rs. —* a. —* p. —*	Rs. —*	
			1	Assistant Commissioner of Excise. Local allowance -	650 0 0 75 0 0	50 —	1,300 0 0 75 0 0	1,025 $\frac{1}{2}$ 75							
			2	Total -	—	—	—	1,000 $\frac{1}{2}$			Total -	—	—	—	—
			1	Deputy Collectors:— Deputy Collector (Personal Assistant).	400 0 0	—	400 0 0	Rs. 400 0 0 a. 0 0 p. 0 0	2	Administrative Executive Establishments:— Deputy Commissioners	850 0 0	50	1,000 0 0	1,940	
			1	Special allowance - Deputy Collector (Inspector of Excise). Local allowance -	50 0 0 400 0 0 60 0 0	— — —	50 0 0 400 0 0 60 0 0	50 0 0 400 0 0 60 0 0	1	Assistant Commissioner of Excise. Local allowance -	650 0 0 75 0 0	50 —	1,300 0 0 75 0 0	1,025 $\frac{1}{2}$ 75	
			1	Deputy Collector -	600 0 0	—	600 0 0	600 0 0	2	Superintendents at Rs. 700 each.	1,400 0 0	—	1,400 0 0	1,400	
			1	Deputy Collector -	500 0 0	—	500 0 0	500 0 0	3	Superintendents at Rs. 600 each.	1,800 0 0	—	1,800 0 0	1,800	
			2	Deputy Collectors at Rs. 300 each.	600 0 0	—	600 0 0	600 0 0	21	Superintendents -	250 0 0	(a)	500 0 0	8,001	
			4	Deputy Collectors at Rs. 250 each. Special allowance of five Deputy Collectors at Rs. 50 each.	1,000 0 0 250 0 0	— —	1,000 0 0 250 0 0	1,000 0 0 250 0 0	1	Superintendent (Probationary).	150 0 0	—	150 0 0	150	
			10	Total -	—	—	—	3,860 0 0	30	Total -	—	—	—	14,391 $\frac{1}{2}$	

APPENDIX XI. (continued).





## APPENDIX XII.

PAPERS relating to the REORGANISATION of the SALT and EXCISE DEPARTMENT in BIHAR and ORISSA, as below.

(i) DESPATCH FROM THE GOVERNMENT OF INDIA TO HIS MAJESTY'S SECRETARY OF STATE FOR INDIA, No. 110 (FINANCE DEPARTMENT), DATED SIMLA, THE 16TH APRIL 1914.

MY LORD MARQUSS,

IN continuation of our despatch No. 109, dated the 16th April 1914, we have the honour to forward for your Lordship's consideration a copy of the papers specified in the annexed schedule on the subject of a scheme for the revision and amalgamation of the Excise and Salt establishments in the province of Bihar and Orissa.

2. It will be seen from the letter from the Government of Bihar and Orissa, No. 4257-F., dated the 28th April 1913, which forms enclosure No. 2 to this despatch, that in its main features the above scheme closely follows that formulated after careful consideration for the Presidency of Bengal. The only new feature of importance is that provision is made for the transfer of the control and supervision of the manufacture of saltpetre and the eduction of salt therefrom, in Bihar, from the Northern India Salt Revenue Department to the Local Government. The administrative advantages of this measure, as set forth in the letter from the Board of Revenue, Bengal, No. 134-B. T., dated the 16th May 1907, which forms part of our Proceedings, Separate Revenue, A., September 1907, Nos. 370-371 (enclosure No. 1\* to this despatch), are indubitable and we approved some years ago the principle on which it is based. Its adoption has only been delayed pending the formulation of the present scheme, and we have no doubt that the obvious advantages to be gained from the transfer will commend the measure to your Lordship. In these circumstances, we are prepared to accept the present scheme generally, subject to certain modifications of detail in respect to the proposals (a) to appoint a separate Distillery Expert for the province on a pay of Rs. 750-50-1,000 per mensem (*vide* paragraph 7 of the Local Government's letter of the 28th April 1913), and (b) to reduce the cadre of the Provincial Civil Service by 16 appointments as shown below (*vide* proposition statement appended to that letter).

3rd grade (Rs. 600)	-	-	-	-	1
4th grade (Rs. 500)	-	-	-	-	3
5th grade (Rs. 400)	-	-	-	-	4
6th grade (Rs. 300)	-	-	-	-	6
7th grade (Rs. 250)	-	-	-	-	2
					—
Total	-	-	-	-	16

3. With regard to the first proposal, we are of opinion that it is unnecessary at present to appoint for the province of Bihar and Orissa a whole-time Distillery Expert. The present apportionment between the different provinces of the three Distillery Experts, or Assistant Commissioners of Excise as they are now generally designated, is as follows:—

Bengal, Bihar and Orissa, and Assam	-	1
The United Provinces, the Punjab, the North-West Frontier Province and Ajmer-Merwara	-	1
Bombay and the Central Provinces and Berar	-	1
		—
Total	-	3

The Government of Bombay, however, have represented (*vide* enclosure No. 3\* to this despatch) that there is need in that Presidency for a whole-time Distillery Expert, and have proposed that the services of Mr. W. C. McDonald, the present expert for Bombay and the Central Provinces, should be reserved exclusively for the Presidency (including Sind). We are satisfied that this demand is justified and that it is impossible for a single officer to supervise efficiently the distillery,

brewery and warehouse arrangements throughout Bombay, Sind, the Central Provinces, and Berar. It has consequently become necessary to make separate arrangements for the supervision of the distilleries, breweries, and warehouses in the Central Provinces and Berar, and it has been suggested by the Chief Commissioner in a letter, dated the 20th August 1913 (enclosure No. 5\* to this despatch), either that the Central Provinces and Berar should be linked for this purpose with one of the provinces of Upper India or that the present Personal Assistant to the Excise Commissioner of the Central Provinces (Mr. J. J. Brindley, lately an officer of the Salt and Abkari Department, Madras) should be provisionally appointed to the post of Distillery Expert for the Central Provinces and Berar. We agree with the Chief Commissioner that the former arrangement would be the more satisfactory, and are of opinion that the provinces of Bihar and Orissa and the Central Provinces and Berar should share the services of a joint expert. We accordingly recommend that an additional expert should be appointed for the two provinces on the same pay as is given in other provinces, viz., Rs. 650-50-1,300 per mensem, subject to the understanding that the first three years of his service would be on probation. Should this proposal meet with your Lordship's approval, we would ask you to be so good as to nominate as soon as possible, a suitable officer for the post. In regard to the question of the apportionment of the cost of the new expert between the two provinces, we have decided, after consultation with the Local Governments concerned, that for the present the cost shall be debited in proportion to the time which the officer will be required to devote to the work of each province, viz., one-fourth to the Central Provinces and three-fourths to Bihar and Orissa; but should a further re-adjustment of this proportion be necessary later on, we would ask for your sanction to settle this on our own authority.

4. With regard to the second proposal referred to at the close of the second paragraph of this despatch, we consider that, in addition to the 16 appointments in the Provincial Civil Service which the Government of Bihar and Orissa propose to surrender, the lowest grade of that Service should be reduced by two more appointments on account of leave reserve. Taking this reduction into account, the number of appointments to be reduced from the 6th and 7th grades will, according to the Local Government's proposals, be 6 and 4, respectively. As, however, the number 6 from the 6th grade is appreciably in excess of the recognized proportion (37.5 per cent. as compared with 24.7 per cent.), we recommend that the figures for these two grades should be taken at 5 and 5.

5. We have explained in the case of the Bengal Presidency in paragraph 7 of our despatch No. 109, dated the 16th April 1914, that the most satisfactory method of calculating the financial effect of these proposals would be to take as the present sanctioned scale of establishments the scale as it actually stands at present. This has been done in columns 1 to 9 of the revised proposition statement forming enclosure No. 7 to this despatch. The cost of the entire scheme now submitted by the Local Government, with the modifications proposed above, will amount to Rs. 6.39 lakhs per annum, inclusive of the maximum cost of the pay and allowances of the Commissioner of Excise (about Rs. 32,000 per annum) but exclusive of miscellaneous and contingent charges. On a similar calculation, the cost of the existing Excise and Salt establishments of the province comes to Rs. 4.52 lakhs per annum.

\* Not printed.

\* Not reprinted.

## APPENDIX XII. (continued).

Adding to this a sum of Rs. 0·26 lakh on account of the cost of the minimum establishment of the Northern India Salt Revenue Department which it will be possible to reduce on the transfer to the Local Government of the control and supervision of the manufacture of saltpetre and the education of salt therefrom in Bihar,—we shall consider separately whether some further reductions will not be feasible in this establishment,—the total cost of the existing establishments amounts to Rs. 4·78 lakhs. The net additional expenditure involved in the scheme is, therefore, Rs. 1·61 lakhs per annum. Of the total cost of the scheme, it is proposed to debit Rs. 1·35 lakhs per annum (representing 0·95 lakh on account of establishment, and 0·40 on account of miscellaneous charges) to the Imperial head "5—Salt," and we accept the charge as reasonable. The balance of the establishment charges debitible to the Provincial head "7—Excise" will thus amount to Rs. 5·44 lakhs; this sum is equal to 5·2 per cent. of the total Excise revenue of the province (which in 1912-13 amounted

to Rs. 1·04 crores), and is practically within the limit recommended in paragraph 294 of the Report of the Excise Committee of 1905-6.

6. We trust that your Lordship will be pleased to accord sanction to the scheme as we propose to modify it. We desire to point out that the consumption of intoxicating liquors in Bihar, and among the aboriginal tribes of Chota Nagpur is considerable (*vide* paragraph 7 of the Report of the Excise Committee); that extensive areas in the province have recently been converted from the outstill system to one of contract supply; and that in the circumstances, too great stress cannot be laid upon the importance of placing its Excise preventive staff upon as strong and efficient a footing as possible.

We have, &c.

(Signed) R. W. CARLYLE.  
HARCOURT BUTLER.  
R. H. CRADDOCK.  
R. W. GILLAN.

## Schedule of papers.

\*1. Proceedings in the Finance Department, Separate Revenue, A., September 1907, Nos. 370—371.

2. Letter from the Government of Bihar and Orissa No. 4257-F., dated the 28th April 1913, and enclosures, *viz* :—

(a) Statement of proposition for revision of establishment.

(b) Letter from the Commissioner of Excise, Bihar and Orissa, to the Board of Revenue, Bihar and Orissa, No. 32-E., dated the 21st June 1912, and annexures.

\*3. Letter from the Government of Bombay, No. 4010, dated the 28th April 1913.

\*4. Letter to the Honourable the Chief Commissioner of the Central Provinces Nos. 3597—99, dated the 7th May 1913.

\*5. Letter from the Honourable the Chief Commissioner of the Central Provinces Nos. 209-XV—429, dated the 20th August 1913.

6. Letter to the Government of Bombay, Nos. 8873—99, dated the 21st October 1913.

7. Revised proposition statement.

\* Nos. 1, 3, 4, and 5 not reprinted.

## Enclosure No. 2 in above.

LETTER FROM E. L. L. HAMMOND, ESQ., I.C.S., OFFICIATING SECRETARY TO THE GOVERNMENT OF BIHAR AND ORISSA, TO THE SECRETARY TO THE GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY, NO. 4257 F, FINANCIAL DEPARTMENT, DATED RANCHI, THE 28TH APRIL 1913

SIR,

I AM directed to invite a reference to the correspondence ending with Mr. (now Sir B.) Robertson's letter Nos. 6062-54, dated the 15th August 1911, on the subject of the reorganisation of the Excise Department in Bengal as then constituted. In that letter it was stated that, while the Government of India were prepared to accept the main outlines of the scheme submitted in Mr. Wheeler's letter No. 242 T.S.R., dated the 4th July 1910, there were certain aspects of it which appeared to require further consideration before it could be forwarded to the Secretary of State. The formation of this province, moreover, necessitated a reconsideration of the details of the scheme, and I am now to submit the final proposals of the Lieutenant-Governor in Council. The recommendations of the Commissioner of Excise are contained in his letter No. 32 E, dated the 21st June 1912, a copy of which is enclosed, and these have been carefully examined in consultation with the Board of Revenue. Before dealing with the details of the scheme, it will be convenient first to refer to the criticisms made by the Government of India on the proposals submitted by the Government of Bengal.

2. The most important of these relates to the adequacy and functions of the controlling staff, and intimately connected with this question is the dissociation of Income-tax from Excise work and the assignment of definite Excise duties to District and Subdivisional officers in order that the special staff might be free to attend to preventive and technical work.

At present in all but seven districts Excise and Income-tax work are performed by the same officer, and although the Lieutenant-Governor in Council fully realises that it is desirable to relieve the special Excise officer of Income-tax work, the complete dissociation of the two branches could not be effected without increas-

ing the number of officers on general duty. At the same time in some of the lighter districts it may be possible to afford some relief to the special officer by transferring assessment and office work to the Sadr and Subdivisional staff, and the Board of Revenue will be requested to examine how far effect can be given to this suggestion. But, although any modification in the existing system would tend to strengthen the control of the special officer over his subordinates, the detailed proposals now submitted regarding numbers and rates of pay would not be affected.

In regard to the transfer of definite excise duties, connected with collections, licensing, and all matters affecting the public, to District and Subdivisional officers, it will be seen from paragraph 7 of the Excise Commissioner's letter that a very strong body of opinion exists against the proposal, and the Lieutenant-Governor in Council is of opinion that under the present system of district administration it would be impracticable to introduce a radical change of this nature. He recognises, however, that it is desirable to relieve the special officer, so far as is possible, of routine work, and although that officer must, subject to the control of the Collector, be responsible for Excise work in all its branches, he proposes, in consultation with the Board of Revenue, to examine how far the Subdivisional officer can be associated with Excise work to a greater extent than at present.

3. It will appear, therefore, that the functions of the special officer should not, in the opinion of the Lieutenant-Governor in Council, be limited, as has been suggested by the Government of India, to preventive and technical duties, but that he should be the right-hand man of the Collector, not merely entrusted with the supervision of the subordinate staff but required to advise the Collector in all matters of Excise administration which may arise. Under such an

## APPENDIX XII. (continued).

arrangement the Excise officer, to the fullest extent relieved of routine work, would be entrusted with duties of the most responsible kind, requiring both administrative ability and technical knowledge, and the rates of pay (Rs. 250 rising to Rs. 500) suggested by the Government of India would be inadequate and would not improbably result in a deterioration of the standard of Excise administration, as the Excise Department would only be able to attract recruits who had failed to secure appointments in the Provincial Civil Service. In this connection I am to invite a reference to paragraph 239 of the Report of the Excise Committee in which it is recognised that Excise work is unpopular and that attractive conditions of service must be offered. It should also be remembered that we are here concerned with the protection of revenue which now exceeds a crore of rupees annually, and, having regard to the arduous and responsible nature of the duties to be entrusted, under the scheme now submitted, to Superintendents, the rates of pay should be fixed sufficiently high to attract recruits in no way inferior to those who become Deputy Magistrates.

4. The Lieutenant-Governor in Council is in full agreement with the views of the Government of India on the subject of the warehouse staff, but he regrets that as the contract supply system is not yet firmly established it would not be practicable to replace Government establishments by establishments maintained by contractors, the warehouses being visited periodically by Sub-Inspectors. The desirability, however, of lessening the direct connection of Government with the liquor trade will steadily be kept in view, and His Honour in Council has little doubt that it may be found possible gradually to effect this desirable object.

5. A further suggestion has been made that Article 1039 of the Civil Service Regulations should be applied to the staff of Sub-Inspectors, petty officers and peons, the acceptance of which would render it necessary to fix the pay of these officers on a scale calculated to compensate them for the cost of ordinary journeys on tour. The proposal made by the Commissioner of Excise for the grant of fixed travelling allowances is open to the objection from the accounts point of view, convenient as the arrangement might be, that allowances of this kind are apt to be regarded as additions to pay while the obligation to travel for a certain number of days in each month is forgotten. Continuous departmental control might possibly meet this difficulty, but such control may itself at times become weak and uncertain, and the Lieutenant-Governor in Council would prefer that in the case of Sub-Inspectors and petty officers the present system should continue rather than that their pay should be increased to compensate them for the loss of travelling allowances. The case of peons is different, and Article 1039 might suitably be applied in their case if, by way of compensation, an addition of Rs. 2 were made to the rates of pay fixed for those peons who are required to tour.

6. Referring to the provision made for a reserve of officers, the Government of India remark that it would seem to be sufficient in each instance to make the additional appointments in the class below that for which the reserve is required, the reserve being provided for in the lowest grade in each case. The method of providing for reserves should be determined by the method of recruitment to be followed in each case, and, as Superintendents will be recruited partly direct and partly by promotion from the ranks of Inspectors, while Inspectors will be drawn only to a limited extent from the ranks of Sub-Inspectors, the Lieutenant-Governor in Council considers that it would be appropriate in the case of Superintendents to provide half the reserve in the cadre of Superintendents and half in the cadre of Inspectors, and that in the case of Inspectors three-fourths of the reserve should be provided in the cadre of Inspectors and one-fourth in the cadre of Sub-Inspectors. In each case the reserve would be included in the lowest grade. In calculating the reserves, percentages of 14, 12, and 10 in the case of Superintendents, Inspectors, and Sub-Inspectors, re-

spectively, have, as originally proposed by the Government of Bengal, been adopted.

7. Turning now to the details of the scheme, I am to explain that the proposals originally submitted by the Government of Bengal have in the main been followed, and as those proposals have already been accepted by the Government of India, it seems unnecessary to justify them further. The following remarks apply only to details of the scheme which differ from the proposals of the Government of Bengal or regarding which it has been found impossible to accept the recommendation made by the Commissioner of Excise.

*Deputy Commissioner and Assistant Commissioner (Distillery Expert).*—The Lieutenant-Governor in Council does not accept the suggestion of the Commissioner of Excise that the Deputy Commissioners originally proposed should be replaced by Superintendents who, as Assistants to the Commissioner, would in addition to inspection work take concerted measures for the prevention and detection of Excise offences. He prefers to adhere to the recommendation made by the Government of Bengal and considers that for the present one Deputy Commissioner would be sufficient although it may subsequently be necessary to appoint a second. For such an appointment fixed pay would be unsuitable, and he proposes an initial pay of Rs. 850 rising to Rs. 1,000 by annual increments of Rs. 50 each.

Nor does the Lieutenant-Governor in Council agree that the present arrangement under which the Government of Bihar and Orissa shares with the Government of Bengal and the Assam Administration the services of a Distillery Expert (now styled Assistant Commissioner of Excise) should continue. The technical work to be done by an officer of this class is increasing in this province, and the rapid extension of the contract supply system as well as the existence of nine distilleries renders essential the appointment of a whole-time officer. The present arrangement might possibly continue for one or two years longer, but, as it is practically certain that before final effect can be given to the reorganisation of the Department a separate officer will be required, the necessary provision has been included in the scheme. As it would be necessary to recruit such an officer in England, liberal terms should be offered, and the Lieutenant-Governor in Council considers that a suitable rate of pay would be Rs. 750–50–1,000.

*Superintendents.*—To the 19 districts listed in paragraph 11 of Mr. Wheeler's letter to which Superintendents should be appointed, Singhbhum should be added. The Excise revenue of this district is nearly two lakhs of rupees, and the special arrangements necessary on account of the establishment of the Tata Iron Works at Sakchi render the appointment of an Inspector highly undesirable. Adding one post for the Personal Assistant to the Commissioner and three as a leave reserve (of which one would be included in the cadre of Inspectors), the total strength would amount to 23

With so few appointments a graded service would inevitably lead to blocks in promotion, and the Lieutenant-Governor in Council has no hesitation in recommending the adoption of a time scale. Reasons have already been given why the pay and prospects of Superintendents should be no less attractive than those of members of the Provincial Civil Service, and, although it would be equitable to exclude from consideration the highest grade of that service, His Honour in Council is strongly of opinion that the whole object of the revision would be defeated if the rates of pay generally adopted were lower than in the case of the Provincial Civil Service. He accordingly proposes a time scale under which officers would rise from Rs. 250 in the first to Rs. 500 in the 15th year of service by ten annual increments of Rs. 15 and four of Rs. 25. Above the Rs. 500 grade he would create four appointments, two on Rs. 600 and two on Rs. 700, to which promotion would be given entirely by selection.

## APPENDIX XII. (continued).

The cost of the service would be as follows:—

Number.	Pay.	Monthly Cost.
	Rs.	Rs.
2	700	1,400
2	600	1,200
19	250-500 (average 381).	7,239
	Total	9,839

*Inspectors.*—The Lieutenant-Governor in Council endorses the recommendation of the Commissioner of Excise that (excluding the leave reserve) a staff of 33 Inspectors should be sanctioned. For the districts constituting this province the Government of Bengal proposed 30, but, while the two officers proposed for the Training Schools will not be required, one is necessary and has already been sanctioned for the Intelligence Bureau recently established, one has already been appointed for the inspection of warehouses and distillery work, one for the Ranchi distillery, one for Champaran where the contract supply system has recently been introduced, and one for the Ranchi district where recent experience has clearly shown how necessary it is to strengthen the preventive staff. Calculated at 12 per cent., as in Mr. Wheeler's letter, four posts would be required for the leave reserve, and of these three should be shown in this cadre. Adding one post, the balance of the leave reserve of Superintendents, the total cadre would contain 37 posts which the Lieutenant-Governor in Council would grade as follows:—

Number.	Pay.	Total Cost.
	Rs.	Rs.
1	250	250
2	225	450
3	200	600
5	175	875
8	150	1,200
8	125	1,000
10	100	1,000
(including a reserve of 4).		
37		5,375

The Lieutenant-Governor in Council prefers that the pay of the grades should range between Rs. 100 and Rs. 250, as although this involves overlapping, he considers it desirable that both in the cadre of Inspectors and Sub-Inspectors a few prize appointments should be included for meritorious officers whom it might not be found possible to promote to the higher service.

*Sub-Inspectors.*—In this portion of the scheme it has been found necessary to make considerable modifications in the proposals submitted by the Government of Bengal, and against a staff of 217 (excluding the leave reserve) 267 are now proposed. The reasons for this increase set out by the Commissioner of Excise in paragraph 26 of his letter are accepted by the Lieutenant Governor in Council. The increase to a large extent is apparent only, as the absorption of warehouse and distillery clerks, and the inclusion on account of *ganja golas* of five Sub-Inspectors in this cadre (measures which the Lieutenant-Governor in Council considers to be eminently sound) account for an increase of 39. Two Sub-Inspectors are required for special duty in connection with the Intelligence Bureau, and nine have recently been sanctioned in consequence of the extension of the contract supply system to Champaran and Sitamarhi. Adding a leave reserve of ten per cent. as calculated in Mr. Wheeler's letter, and one post for the balance of the leave reserve

in the cadre of Inspectors, the total cadre would amount to 295, which the Lieutenant-Governor in Council would grade as follows:—

Number.	Pay.	Monthly Cost.
	Rs.	Rs.
11	100	1,100
13	90	1,170
43	80	3,440
64	70	4,480
64	60	3,840
48	50	2,400
52 (including the reserve of 28)	40	2,080
295	Total	18,510

*Petty Officers.*—The proposals of the Government of Bengal included 147 petty officers for the districts constituting this province. The Excise Commissioner has shown how this number can be reduced, and the Lieutenant-Governor in Council considers that 90 officers of this class would be sufficient, the number at present entertained being 91. The grading proposed by the Excise Commissioner is unnecessarily liberal, and these posts might suitably be graded as follows:—

9 on Rs. 20	-	-	-	-	180
27 on Rs. 15	-	-	-	-	405
54 on Rs. 12	-	-	-	-	648
90	Total	-	-	-	1,233

*Peons.*—For this province the Bengal Government proposed a staff of 904 peons, and this staff the Commissioner of Excise proposes to reduce to 897. On a further examination of requirements, however, it seems possible to effect a further reduction, and the Lieutenant-Governor in Council proposes that the total strength should be fixed at 789. As already suggested, some compensation should be given if Article 1039 of the Civil Service Regulations is to be applied to those peons who are required to tour. The present rates of pay range from Rs. 6 to Rs. 9, and the average travelling allowance earned is between Rs. 2 and Rs. 3. It is desirable that to officers of this class reasonable rates of pay should be allowed, and exclusive of the compensatory allowance, a minimum rate of Rs. 8 is fully justified. The staff of peons might be graded as follows:—

	Total cost.
	Rs.
79 peons on Rs. 10	790
237 " " 9	2,133
473 " " 8	3,784
789	Total - 6,707
Add compensation for travelling allowance at Rs. 2 each to 643 touring peons	1,286
Total	7,993

*Office of the Commissioner of Excise.*—When the Northern India Salt Revenue Department is taken over by the Commissioner of Excise, it would be sufficient to add one clerk on Rs. 75 and one peon on Rs. 9, while two clerks on Rs. 50 each should also be provided for the Assistant Commissioner (Distillery Expert) and the Deputy Commissioner.

*Office Establishments in District Offices.*—Although opinions on the subject are divided, the Lieutenant-Governor in Council is prepared to accept the suggestion made by the Government of India that Excise clerks in district offices should no longer be maintained on a Provincial cadre but should form part of Collectors' offices. To give effect to this recommendation it will be necessary to add to the existing Collectorate

## APPENDIX XII. (continued).

establishments 75 posts as detailed in paragraph 32 of the Excise Commissioner's letter.

*Miscellaneous Establishments and Allowances.*—No change is proposed in the miscellaneous establishments detailed in paragraph 33 of the Excise Commissioner's letter, but in estimating the cost of revision the following allowances should be taken into account:—

	Rs.
To the staff in Angul at 20 per cent. of pay*	44
To the Inspector in charge of the Excise Intelligence Bureau	30
To two Sub-Inspectors attached to the Excise Intelligence Bureau	40
Total	114

8. The proposition statement appended to this letter shows that the total annual cost of the amalgamated establishment now proposed would amount to Rs. 6,34,425 per annum, distributed as follows:—

	Rs.
1. Controlling and Inspecting Officers	1,69,135
2. Inspectors	64,500
3. Sub-Inspectors	2,22,120
4. Office establishment of Excise Commissioner	17,750
5. Clerical establishment for mofussil	38,280
6. Petty officers and peons	1,10,712
7. Motor establishment	720
8. Boat and steam launch establishment	8,940
9. Patna distillery and local allowances	2,268
Total	6,34,425

The Government of India have asked that the total cost of the revised scheme should not exceed that of the scheme originally proposed, but it is difficult to say definitely whether this condition is satisfied or not. The proposals of the Government of Bengal involved for the province of Bengal as then constituted an increase in cost of 27·1 per cent., but in those now submitted the cost of the proposed scale of establishments exceeds that of the present scale by 35 per cent.

To some extent, however, this increase is fictitious. The share of the cost of the Distillery Expert debitable to (though not paid by) this province has not been included in the present scale, and while in that scale the pay now drawn by the present Commissioner of Excise is shown, the pay of a first grade Magistrate and Collector with Exchange Compensation allowance has been included in the proposed scale. Allowing for these two items (roughly Rs. 16,000 per annum) the percentage of increase is a little over 30, and the difference between this figure and that of 27·1 referred to above is fully accounted for by the compensatory allowances proposed in the case of peons to whom Article 1039 of the Civil Service Regulations should be applied.

\* Originally sanctioned in Bengal Government Order No. 4054 F, dated the 30th December 1910. Sanction renewed in this Government Order No. 3845 F, dated the 17th April 1913, with reference to the Accountant-General's remark on the Proposition Statement.

9. The Commissioner of Excise has shown that the present annual cost of the Salt Department is in round figures Rs. 1,20,000, of which, roughly, two-thirds represent establishment and one-third miscellaneous charges. It would be equitable, in calculating the share of the cost of the combined staff debitable to the Salt Department, to assume that establishment charges will increase by 31 per cent., and, if this be done, the cost of administering the Salt Department would in round figures amount to Rs. 1,50,000. As, however, following the amalgamation of the two departments, it may be assumed that some economy in working will result, the Lieutenant-Governor in Council considers that it would not be unreasonable to take Rs. 1,35,000 as the amount debitable to the Salt Budget, and he is willing to undertake the management of the Department for that sum. If this arrangement be accepted, all charges on account of the combined staff would be shown under 7.—Excise (one-fourth Imperial, three-fourths Provincial), with a fixed deduct entry of Rs. 1,35,000 which would be transferred to 5.—Salt (wholly Imperial), and under the existing provisional financial settlement Imperial revenues would bear the assumed cost (Rs. 1,35,000) of the Salt Department plus one-fourth of the net cost of the amalgamated establishment, while Provincial revenues would bear three-fourths of the net cost of the amalgamated establishment.

10. The Excise Committee considered that *prima facie* 5 per cent. of the revenue would be a justifiable charge on account of Excise establishments although more might be desirable, and it is necessary to examine how far this condition would be satisfied if the present proposals were accepted. The Excise revenue of 1913-14 has been taken at 105½ lakhs, and it is reasonable to assume that before complete effect can be given to the reorganisation this will have been increased to 110 lakhs. The amount, therefore, according to the standard laid down by the Excise Committee, which should be spent on establishments is 5½ lakhs. The total cost of the amalgamated establishment is Rs. 6,34,425, from which must be deducted the assumed cost of the salt establishment. The figure of Rs. 1,35,000 referred to above includes miscellaneous charges, but, as these will not increase, establishment charges may be taken at Rs. 95,000. On this calculation the cost of Excise establishments would amount to Rs. 5,39,425, or as nearly as possible 5 per cent. of the Excise revenue.

11. The proposal made by the Commissioner of Excise that the reorganisation should be spread over a period of seven years is one which the Lieutenant-Governor in Council is quite unable to accept. The need of revision is pressing, and there is no reason why effect should not be given to these proposals in two or at most three years. It is unlikely that sanction will be received sufficiently early to enable anything to be done during 1913-14, but the Lieutenant-Governor in Council would be prepared to include in the budget of 1914-15 a lump provision of Rs. 1,00,000. Whether it will be possible in 1915-16 to provide the remainder must depend upon the terms of the *quasi*-permanent settlement to be concluded when the temporary settlement terminates, but the Lieutenant-Governor in Council has no doubt that in revising that settlement allowance will be made for this charge.

I have, &c.,

E. L. L. HAMMOND,

Offg. Secretary to Government.

Statement of Proposition for Revision of Establishment.

Orders sanctioning present establishment Government of Department.		Office to which the proposition refers.	Nature of Charge.											
			Present Scale.						Proposed Scale.					
			No.	Designation.	Pay.			Average Cost.	No.	Designation.	Pay.			Average Cost.
Minimum.	Increment.	Maximum.			Minimum.	Increment.	Maximum.							
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
					Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Excise Department, Bihar and Orissa.	1	Administrative Establishment :— Commissioner of Excise and Salt, Bihar and Orissa.	1,440 0 0	—	1,440 0 0	1,440 0 0	1	Administrative Establishment :— Commissioner of Excise and Salt, Bihar and Orissa. Exchange compensation allowance.	2,250 0 0	—	2,250 0 0	2,250 0 0
			1	Total - -	1,440 0 0	—	1,440 0 0	1,440 0 0	1	Total - -	—	—	—	2,388 14 3
			1	Deputy Collectors :— Personal Assistant -	400 0 0	—	400 0 0	400 0 0	1	Assistant Commissioner of Excise (Rs. 750—50—1,000).	750 0 0	50 0 0	1,000 0 0	916 10 8
				Special allowance -	50 0 0	—	50 0 0	50 0 0	1	Total - -	—	—	—	916 10 8
			1	Inspector of Excise -	400 0 0	—	400 0 0	400 0 0	1	Deputy Commissioner of Excise (Rs. 850—50—1,000).	850 0 0	50 0 0	1,000 0 0	950 0 0
				Local allowance -	60 0 0	—	60 0 0	60 0 0	1	Total - -	—	—	—	950 0 0
			1	Deputy Collector - -	600 0 0	—	600 0 0	600 0 0	2	Superintendents :— Superintendents at Rs. 700 each.	1,400 0 0	—	1,400 0 0	1,400 0 0
			3	Ditto on Rs. 500 each.	1,500 0 0	—	1,500 0 0	1,500 0 0	2	Superintendents at Rs. 600 each.	1,200 0 0	—	1,200 0 0	1,200 0 0
			2	Ditto on Rs. 400 each.	800 0 0	—	800 0 0	800 0 0	19	Superintendents -	250 0 0	— (a)	500 0 0	7,239 0 0

APPENDIX XII. (continued).

APPENDICES.

## Statement of Proposition for Revision of Establishment.—continued.

Orders sanctioning present establishment of Government of Department.		Office to which the proposition refers.	Nature of Charge.													
			Present Scale.					Proposed Scale.								
No.	Date.	No.	Designation.	Pay.			Average Cost.	No.	Designation.	Pay.			Average Cost.			
1.	2.			4.	5.	6.				7.	8.	9.		10.	11.	12.
				Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
		6	Deputy Collectors—cont.	1,800	0	0	—	1,800	0	0	1,800	0	0			
		2	Deputy Collectors on Rs. 300 each.	500	0	0	—	500	0	0	500	0	0			
			Ditto on Rs. 250 each.	350	0	0	—	350	0	0	350	0	0			
			Special allowance of seven Deputy Collectors at Rs. 50 each.	25	0	0	—	25	0	0	25	0	0			
			Conveyance allowance of the Special Excise Deputy Collector, Patna.	—	—	—	—	—	—	—	—	—	—			
		16	Total - -	—	—	—	—	6,485	0	0	23	—	—	9,839	0	0
			Northern India Salt Department:—	800	0	0	—	800	0	0	800	0	0	—	—	—
			Three-fifths of the salary of the Assistant Commissioner and his establishment.	400	0	0	—	400	0	0	400	0	0	—	—	—
		3	Superintendents—	700	0	0	—	700	0	0	700	0	0	—	—	—
			1 on Rs. 400 each -	—	—	—	—	—	—	—	—	—	—	—	—	—
			2 on Rs. 350 each -	—	—	—	—	—	—	—	—	—	—	—	—	—
		3	Total - -	—	—	—	—	1,100	0	0	—	—	—	—	—	—

(a) Time scale with annual increment of Rs. 15 and Rs. 25. Maximum to be reached in 15 years.



## APPENDIX XII. (continued).

(ii) DESPATCH FROM THE SECRETARY OF STATE FOR INDIA TO THE GOVERNMENT OF INDIA,  
REVENUE No. 101, DATED 24TH JULY 1914.

MY LORD,

HAVING considered in Council Your Excellency's despatch in the Finance Department, No. 110, dated 16th April 1914, I sanction the scheme proposed by your Government for the revision and amalgamation of the Excise and Salt establishments in Bihar and Orissa. I must point out, however, that the details of the scheme may require revision when the report of the Public Services Commission is published; and in the meantime in making appointments under the scheme care must be taken to avoid the creation of vested interests.

2. I also sanction the proposal to substitute three distillery experts, one for the Bombay Presidency, one

for Bihar and Orissa and the Central Provinces and Berar, and one for Bengal and Assam, for the two experts at present allotted to those five Provinces. Steps will be taken to recruit an officer to fill the new post thus created.

3. I agree that the cost of the new post may be divided at present between the Central Provinces and Bihar and Orissa in the proportion of one to three, and that your Government may settle a redistribution of the charge if you think fit to do so.

I have, &c.,  
(Signed) CREWE.

## APPENDIX XIII.

CORRESPONDENCE relating to the REORGANISATION of the EXCISE DEPARTMENT in ASSAM, being a LETTER from the SECOND SECRETARY to the CHIEF COMMISSIONER of ASSAM to the SECRETARY to the GOVERNMENT OF INDIA, DEPARTMENT of COMMERCE and INDUSTRY, No. 1621 M, Municipal Department (Separate Revenue Branch), dated SHILLONG, the 14th March 1914.

SIR,

IN continuation of my letter No. 3918 M, dated 17th June 1913, I am directed to address the Government of India on the subject of the reorganisation of the Excise establishment in Assam.

2. In Eastern Bengal and Assam Government letter No. 2524 M, dated the 8th April 1909, proposals on the same subject for the province of Eastern Bengal and Assam were submitted to the Government of India. These proposals provided, so far as Assam is concerned, for (1) an Excise Superintendent for each of the eight plains districts, and for the Jorhat distillery, to be deputed from the Provincial Civil Service; (2) 22 preventive and 11 distillery officers graded together in seven grades on salaries from Rs. 50 to Rs. 200 per mensem with 12 per cent. extra officers; (3) a menial establishment consisting of 11 jemadars and 96 peons.

3. In their letter No. 4654 Exc., dated the 17th September 1909, the Government of India accepted the proposals made by the late Government of Eastern Bengal and Assam as regards the preventive and distillery officers and the menial establishment, but refused to sanction the proposed deputation of members of the Provincial Civil Service as Excise District Superintendents. Moreover, they were not prepared to sanction a departure from the policy enunciated in paragraphs 6 and 7 of their Resolution No. 4341 Exc., dated the 11th July 1907, that the Excise staff should form a distinct service, which should be held responsible for preventive work as well as for technical inspection and the conduct of prosecutions. The Government of India held that the appointment of one Superintendent for each plains district was excessive, and that districts like Nowgong, Goalpara, Kamrup, Darrang, Cachar and Lakhimpur with a small population and a limited number of shops did not demand the services of the full time of a Superintendent. They considered that the proposals submitted were much in excess of the actual requirements of the province as well as beyond its financial capacity.

4. The Chief Commissioner has reconsidered the position most carefully in the light of the orders of the Government of India and of the changed circumstances resulting from the separation of Assam from Eastern Bengal. The proposals now submitted follow the lines indicated by the Government of India with the important exception that it is proposed to retain a Superintendent for each plains district.

5. In this connection I am to invite a reference to the Government of India's letter No. 2015 S.B., dated the 26th March 1904, to the Chief Commissioner of Assam, and the connected correspondence, on the subject of certain complaints preferred by the late Sir James Buckingham, K.C.I.E., Chairman of the Assam Branch, Indian Tea Association, against the excise administration in Assam. In paragraph 19 of the letter quoted, the opinion was expressed by the Government of India that the staff of Inspectors should be raised to one officer for each district. Proposals were accordingly formulated in this Administration's letter No. 513 P.S.—5901 G., dated the 2nd July 1904, for the appointment of an Inspector for each plains district of the province, and were sanctioned by the Government of India in their letter No. 5543 Ex., dated the 31st August 1904. These Inspectors were to be officers drawn from the Provincial and Subordinate Executive Services. Their designation has since been altered to "Excise Superintendents," and their status and functions are identical with those of the superior excise controlling officers contemplated by the Government of Eastern Bengal and Assam in 1909. So far

therefore as concerned the number and standing of the district controlling officers in Assam, the proposals of the Eastern Bengal and Assam Government involved merely a continuance of the existing arrangements which were introduced at the suggestion of the Government of India. The Chief Commissioner is convinced that to reduce the number of these officers at this stage would be a retrograde and disastrous step. In Assam, with its enormous excise revenue as compared with the population, the excise problem is one of the first magnitude. As the Government of India are aware, the indigenous population of the province are particularly addicted to the use of opium, and of late years the increase in the consumption of ganja has demanded special attention. The tea garden population is drawn mainly from races who are accustomed to drink, and the tendency to drink to excess which results amongst such classes from the possession of easily earned cash wages requires to be watched with the utmost care. The Chief Commissioner is doing everything in his power to check consumption alike by the increase of duties and by the diminution of sources of supply, and the danger of illicit manufacture or supply is a very real one. It is therefore, in Sir Archdale Earle's opinion, essential that the excise administration should be controlled by a staff of selected officers working under terms of service which will attract really good men. The restrictions which are likely to be imposed on the practice, most prevalent in Assam, of smoking opium, form an additional reason for maintaining the existing number of Superintendents. The Chief Commissioner, therefore, trusts that the Government of India will not object to the retention of eight district Excise Superintendents.

It is also proposed to retain an officer of the same standing as Superintendent of the Jorhat distillery. The size of the distillery and the modern methods employed there render it advisable that the Superintendent should be an officer of good education and standing. This officer will also be available for miscellaneous inquiries at the excise warehouses and for the instruction in technical matters of junior officers. It is assumed that this province will continue to share with the provinces of Bengal and Bihar and Orissa the services of an Assistant Commissioner of Excise as an expert Inspector of the distillery and warehouses and technical adviser to the Commissioner of Excise; but this officer cannot be expected to undertake the entire inspection of warehouses, and some additional arrangement for supervision is indispensable. Under existing arrangements a member of the Subordinate Executive Service is Assistant Inspector of Distilleries under the Governments of Bengal and Assam. If, as is understood to be likely, the arrangement for the joint employment of an Assistant Inspector is terminated by the Government of Bengal, the Superintendent of the Jorhat distillery will also be utilised in the regular inspection of warehouses. For these purposes the Chief Commissioner considers it essential that the officer employed should be a member of the superior service.

6. The Chief Commissioner, therefore, proposes that the superior service should consist of nine officers. With so small a cadre a time scale of pay is necessary in order to ensure reasonable prospects of promotion. The following scale is proposed :—

	Rs.
3rd grade - - - -	200—10—300
2nd " - - - -	325—15—400
1st " - - - -	450—25—600

## APPENDIX XIII. (continued).

Promotion from the third grade to the second and from the second to the first grade will be given by merit. The scale of pay is somewhat less than that of the Provincial Civil Service, but it is, in the Chief Commissioner's opinion, just sufficient to attract suitable candidates. No reserve officers have been proposed in this cadre, and casualty and leave vacancies will be filled by officers of the subordinate service.

7. The proposals made by the late Government of Eastern Bengal and Assam regarding the subordinate preventive and distillery staff were accepted by the Government of India. The staff will consist of—

- (1) Twenty-two officers for inspection and preventive work, viz., one Inspector for each plains subdivision, one for the Khasi Hills, and a second Inspector for the Nowgong district, where, although there is only one subdivision, the area is large and shops numerous.
- (2) Eleven distillery officers, viz., a Deputy Superintendent for the distillery and a Supervisor for each of the 10 bonded warehouses.

According to the proposals made by the late Government of Eastern Bengal and Assam, these officers were to be graded together in seven grades with salaries of Rs. 50 to Rs. 200, and a reserve of 12 per cent. extra officers on Rs. 30 was provided. Here, again, owing to the smallness of the cadre, Sir Archdale Earle prefers a time scale of pay, and proposes the following scale:—

	Rs.
3rd grade - - - -	50—5—100
2nd „ - - - -	110— $\frac{1}{2}$ —140
1st „ - - - -	150— $\frac{2}{3}$ —200

Promotion from one grade to another, as in the superior service, will be given by merit. There will be, in addition, five extra officers, calculated at 12 per cent. of the superior and subordinate services combined. According to the proposals made by the late Government of Eastern Bengal and Assam, the pay of the extra officers was fixed at Rs. 30 a month. This is the pay of the lowest grade of clerks in district offices, and there is the danger that, if the excise subordinate staff start on no higher pay, a better class of candidates will not offer themselves. The Chief Commissioner, therefore, proposes to raise the pay of the extra officers to Rs. 50 a month.

8. Sir Archdale Earle has decided to abolish the existing clerical staff of the Jorhat distillery. The sanctioned distillery establishment is—

- 1 Superintendent (who is an officer of the Subordinate Executive Service with a local allowance of Rs. 50).
- 1 Deputy Superintendent on Rs. 125 to Rs. 150.
- 1 Clerk on Rs. 70.
- 1 Clerk on Rs. 50.
- 1 Probationer on Rs. 20.

No clerks are employed in the Madras and Bengal distilleries where the work is done by officers of the Inspector and Sub-Inspector class, and the Assistant

Commissioner of Excise, Mr. T. H. Kingdon, has recommended the adoption of a similar course at Jorhat. The work will be done by the Superintendent and the Deputy Superintendent with the assistance of such of the extra officers as are not acting elsewhere in casual vacancies.

9. The proposals made by the late Government of Eastern Bengal and Assam as regards the menial establishment have already been accepted by the Government of India in their letter No. 4654 Exc., dated the 17th September 1909, quoted above. Each District Superintendent will be allowed 1 jemadar and 2 peons and each preventive officer 2 peons. One jemadar and 4 peons will be provided as a guard, and 1 jemadar and 6 peons as an escort, for the Jorhat distillery. Each bonded warehouse will have 2 peons, and 1 peon will be allotted to the Distillery Superintendent. Jemadars will get Rs. 12 each, rising to Rs. 15 after 5 years' service, and peons Rs. 8, each rising to Rs. 9 and Rs. 10 after 5 and 10 years, respectively.

10. From the proposition statement appended it will appear that the average annual cost of the establishment proposed (including the pay of certain temporarily sanctioned establishments and of the clerical and menial establishments employed in the district offices, in respect of which no change is contemplated) will amount to Rs. 1,03,760 as against an existing expenditure of Rs. 73,424. In 1912-13 the contingent charges, including travelling allowances of District Excise staff, were Rs. 28,919. Rs. 41,127 is estimated for contingent charges of the proposed establishment. The Commissioner of Excise also controls the departments of Registration and Co-operative Societies and a number of minor departments. Assuming that half the expenditure on this officer and his staff may be debited to Excise, the total average cost of the excise establishment will be as follows:—

	Rs.
Cost as shown in the proposition statement - - - -	1,03,760
Cost of Controlling Office (1912-13)	18,842
Contingencies, including travelling allowance - - - -	41,127
Total - - - -	1,63,729

These charges represent 3.06 per cent. on the estimated Excise Revenue for 1914-15, which amounts to Rs. 53,50,000, and are well within the standard laid down in paragraph 294 of the Excise Committee's Report.

11. The scheme will, if approved by the Government of India, be brought into operation if, and when, funds permit.

I have, &c.,

A. W. BOTHAM,

*Second Secretary to the  
Chief Commissioner of Assam.*

Statement of Proposition for Revision of Establishment.

Orders sanctioning present establishment Government of E. B. and Assam, Financial Department.		Office to which the proposition refers.	Nature of Charge.																										
			Present Scale.						Proposed Scale.																				
			No.	Designation.	Pay.			Average Cost.	No.	Designation.	Pay.			Average Cost.															
Minimum.	Increment.	Maximum.			Minimum.	Increment.	Maximum.																						
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.															
					Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.															
G. N. 35 F. 1510 P.S.—10,729 G.	18th Sept. 1903. 22nd Oct. 1904.	Excise Department, Assam.	1	Sadar Office Establishment:—						2	Sadar Office Establishment:—																		
				Superintendent of Excise.	400	0	0	—	400	0	0	400	0	0	2	Superintendents of Excise on Rs. 450—25—600 each.	900	0	0	50	0	0	1,200	0	0	1,096	10	8	
				Local allowance	75	0	0	—	75	0	0	75	0	0	2	Superintendents of Excise on Rs. 325—15—400 each.	650	0	0	30	0	0	800	0	0	748	5	4	
				Superintendent of Excise.	400	0	0	—	400	0	0	400	0	0	5	Superintendents of Excise at Rs. 200—10—300 each.	1,000	0	0	50	0	0	1,500	0	0	1,300	0	0	
				Local allowance	75	0	0	—	75	0	0	75	0	0															
				Superintendent of Excise.	250	0	0	—	250	0	0	250	0	0															
			3	Superintendents of Excise at Rs. 175.	525	0	0	—	525	0	0																		
				Local allowance at Rs. 50 each.	150	0	0	—	150	0	0																		
				Total - -						9	Total - -	2,550	0	0	—	3,500	0	0	3,145	0	0								

## APPENDIX XIV.

EXTRACT FROM LETTER FROM THE CHIEF SECRETARY TO THE CHIEF COMMISSIONER, CENTRAL PROVINCES, TO THE JOINT SECRETARY TO THE ROYAL COMMISSION ON THE PUBLIC SERVICES IN INDIA, No. 1074, DATED NAGPUR, 8TH MAY 1913.

There is no Imperial nor Provincial Salt or Excise Department in these Provinces. The Excise Department has up till now been partly manned by Extra Assistant Commissioners who are members of the ordinary Provincial Civil Service, and it is under contemplation to revert them to the regular line and

manner the Excise Department with a staff of Inspectors who will form a subordinate service.

The Commissionership of Excise is always held by a member of the Central Provinces and Berar Commission. So far as these Departments are concerned it has been unnecessary to take any steps.

## APPENDIX XV.

STATEMENT, with DETAILS by PROVINCES, of the CIVIL APPOINTMENTS on Rs. 200 a Month and over held by EUROPEANS, ANGLO-INDIANS, and INDIANS on the 1st April 1913, in the SALT AND EXCISE DEPARTMENTS.

## TOTAL STATEMENT.

Pay.	Number of Employés in each Grade or Class.															
	Total.	Europeans.	Anglo-Indians.	Hindus (including Sikhs and Parsis).									Muhammadians.	Indian Christians.	Buddhists.	
				Brahmans (including Shenvis).	Kshatriyas.	Kaiyasthas (including Prabhus).	Baiyas and Vaisyas.	Sudras.	Other Hindus (i.e. other than those shown in cols. 5 to 9).	Total Hindus (cols. 5 to 10).	Sikhs.	Parsis.				Total Hindus, Sikhs, and Parsis (cols. 11 to 13).
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
Rs.																
200—300	190	40	58	15	2	5	3	1	2	28	2	12	42	11	6	33
300—400	62	22	15	14	—	—	—	5	—	19	—	4	23	2	—	—
400—500	36	16	12	4	—	1	—	—	—	5	—	—	5	1	2	—
500—600	12	6	4	1	—	—	—	—	—	1	—	—	1	—	—	1
600—700	13	7	5	—	—	—	—	1	—	1	—	—	1	—	—	—
700—800	3	1	2	—	—	—	—	—	—	—	—	—	—	—	—	—
800—900	9	6	1	—	—	—	1	—	—	1	—	1	2	—	—	—
900—1,000	4	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1,000—1,200	6	5	1	—	—	—	—	—	—	—	—	—	—	—	—	—
1,200—1,400	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	338	110	98	34	2	6	4	7	2	55	2	17	74	14	8	34

## DETAILS BY PROVINCES.

## I.—Madras.

Rs.	Total.	Europeans.	Anglo-Indians.	Brahmans (including Shenvis).	Kshatriyas.	Kaiyasthas (including Prabhus).	Baiyas and Vaisyas.	Sudras.	Other Hindus (i.e. other than those shown in cols. 5 to 9).	Total Hindus (cols. 5 to 10).	Sikhs.	Parsis.	Total Hindus, Sikhs, and Parsis (cols. 11 to 13).	Muhammadians.	Indian Christians.	Buddhists.
200—300	20	5	6	8	—	—	—	1	—	9	—	—	9	—	—	—
300—400	40	11	9	13	—	—	—	5	—	18	—	—	18	2	—	—
400—500	17	4	7	4	—	—	—	—	—	4	—	—	4	—	2	—
500—600	4	4	—	—	—	—	—	—	—	—	—	—	—	—	—	—
600—700	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—
700—800	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
800—900	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
900—1,000	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1,000—1,200	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1,200—1,400	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	93	36	22	25	—	—	—	6	—	31	—	—	31	2	2	—

## APPENDIX XV. (continued).

## II.—Bombay.

Pay.	Number of Employés in each Grade or Class.															
	Total.	Europeans.	Anglo-Indians.	Hindus (including Sikhs and Parsis).										Muhammadians.	Indian Christians.	Buddhists.
				Brahmans (including Shenvis).	Kshatryas.	Kaiyasthas (including Prabhus).	Bairyas and Vaipasas.	Sudras.	Other Hindus (i.e., other than those shown in cols. 5 to 9).	Total Hindus (cols. 5 to 10).	Sikhs.	Parsis.	Total Hindus, Sikhs, and Parsis (cols. 11 to 13).			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
Rs.																
200—300	67	25	12	4	1	1	3	—	—	9	—	11	20	4	6	—
300—400	15	8	2	1	—	—	—	—	—	1	—	4	5	—	—	—
400—500	7	7	—	—	—	—	—	—	—	—	—	—	—	—	—	—
600—700	7	4	2	—	—	—	—	1	—	1	—	—	1	—	—	—
800—900	5	2	1	—	—	—	1	—	—	1	—	1	2	—	—	—
1,000—1,200	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	104	49	17	5	1	1	4	1	—	12	—	16	28	4	6	—

## III.—Bengal.

Rs.																
200—300	7	—	5	1	—	1	—	—	—	2	—	—	2	—	—	—
300—400	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
400—500	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
500—600	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
800—900	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
900—1,000	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1,000—1,200	1	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	13	5	6	1	—	1	—	—	—	2	—	—	2	—	—	—

## IV.—Bihar and Orissa.

Rs.																
200—300	3	—	1	—	—	—	—	—	1	1	—	—	1	1	—	—
400—500	1	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	4	—	2	—	—	—	—	—	1	1	—	—	1	1	—	—

## V.—The United Provinces of Agra and Oudh.

Rs.																
200—300	12	4	1	1	1	2	—	—	—	4	—	—	4	3	—	—
400—500	3	1	—	—	—	1	—	—	—	1	—	—	1	1	—	—
500—600	2	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—
800—900	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	18	6	2	2	1	3	—	—	—	6	—	—	6	4	—	—

## VI.—Punjab.

Rs.																
200—300	5	—	—	—	—	—	—	—	—	—	2	—	2	3	—	—

## APPENDIX XV. (continued).

## VII.—Burma.

Pay.	Number of Employés in each Grade or Class.															
	Total.	Europeans.	Anglo-Indians.	Hindus (including Sikhs and Parsis).										Mubammadans.	Indian Christians.	Buddhists.
				Brahmans (including Shenvis).	Kshatryas.	Kaiyasthas (including Prabhus).	Bainyas and Vaispas.	Sudras.	Other Hindus (i.e., other than those shown in cols. 5 to 9).	Total Hindus (cols. 5 to 10).	Sikhs.	Parsis.	Total Hindus, Sikhs, and Parsis (cols. 11 to 13).			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
Rs.																
200—300	74	6	33	—	—	—	—	—	1	1	—	1	2	—	—	33
300—400	6	2	4	—	—	—	—	—	—	—	—	—	—	—	—	—
400—500	7	3	4	—	—	—	—	—	—	—	—	—	—	—	—	—
500—600	5	1	3	—	—	—	—	—	—	—	—	—	—	—	—	1
600—700	3	—	3	—	—	—	—	—	—	—	—	—	—	—	—	—
700—800	2	—	2	—	—	—	—	—	—	—	—	—	—	—	—	—
800—900	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
900—1,000	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	99	14	49	—	—	—	—	—	1	1	—	1	2	—	—	34

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Rs.																
200—300	2	—	—	1	—	1	—	—	—	2	—	—	2	—	—	—

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1. R. W. Kite, Esq., Deputy Commissioner, Northern Division, Bombay, on behalf of 11 officers of the departments.

2. M.R. Ry. Dewan Bahadur A. Kristnasami Iyengar Avergal, B.A., I.S.O., Retired Deputy Com-

missioner of Salt, Abkari and Customs Department, Madras Presidency.

3. E. F. Thomas, Esq., Deputy Commissioner, Central Division, being a memorandum of the views of officers of the Salt and Abkari Department serving in the Central Division.

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