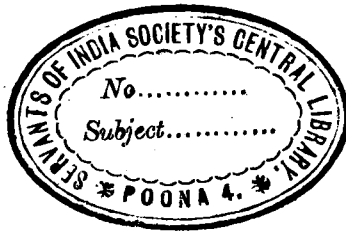


FEDERAL FINANCE IN INDIA



THE GROWTH OF
FEDERAL FINANCE
IN INDIA

BEING A SURVEY OF INDIA'S PUBLIC FINANCES
FROM 1833 TO 1939

BY

P. J. THOMAS

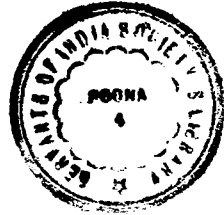
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PREFACE

WITH the inauguration of Provincial Autonomy on 1 April 1937, federal finance has become an accomplished fact within British India. This is the final stage of a development that has been going on since 1870. Before 1833, British India was divided into three presidencies, each with its own revenues and jealously maintaining even an army of its own. After 1833, the power of the Government of India grew and financial control came to be concentrated in the 'Supreme' Government at Calcutta. The inconveniences of centralized finance were realized in the decade following the transfer of the government of India to the Crown (1858-68), and as a result, various schemes of decentralization were considered. One of the schemes mooted was federal in character, but this was premature. In 1870 Lord Mayo made a beginning in decentralized finance, and it has since developed by successive stages into federal finance.

The above subject forms the central theme of the book before us, but it is dealt with as part of the development of financial policy as a whole. The growth of the principal revenues as also the trends in expenditure and borrowing policy have been traced in some detail from period to period, and the chief influences that shaped the financial policy of the Government in each period have also been sketched. Special attention has been given to the financing of public works. The period between 1920 and 1939 has been treated more fully than the rest. In the final chapters are set forth the arrangements for federal finance made in the Government of India Act, 1935, and the financial problems facing the central Government and the provinces at the present time.

The material for this work has been drawn mostly from Government papers and other contemporary writings. The annual financial statements, the Administration Reports, the annual Statements of Moral and Material Progress, the Proceedings of Indian Legislatures, Parliamentary Committees and Government Commissions have been freely used. Official correspondence between the various governments has also been consulted, so far as available. Some use has been made of the biographies and private correspondence of the leading administrators of each period. In the nineteenth century, there was a crop of interesting books on India by men who spent their life-time in the service of this country, and in particular the writings of J. B. Norton, Sir George Campbell, Sir George Chesney, Sir Charles Trevelyan, Sir Richard Temple, Sir Richard Strachey, Sir John Strachey and Sir H. S. Cunningham have been of great help in the composition of the present treatise. In recent times, such

PREFACE

writings have increased in volume if not perhaps in value, and several Indian writers have also published works on financial subjects. To all these, the present book is indebted. A list of sources utilized is given at the end.

I may perhaps claim some personal acquaintance with the matters dealt with in the last few chapters of the book, having taken part in the discussions which paved the way for the scheme of federal finance contained in the Government of India Act of 1935. Being a Member of one of the provincial Upper Chambers under the new constitution, I have had also opportunities for studying the actual working of Provincial Autonomy.

I must here acknowledge my indebtedness to several persons who have helped me in the preparation of this book. In particular, I have benefited considerably by discussions with Sir Arthur McWatters, I.C.S. (Retd.), Mr K. Anderson of the India Office, Mr C. E. Jones, I.C.S., Mr K. Sanjiva Row, Sirdar K. M. Panikkar and Prof Q. Husain. Dr D. W. Dodwell, I.C.S., has taken great trouble in correcting the proofs. While I express my sincere gratitude to these gentlemen, it must be stated that they are not responsible for the views expressed in this book. The Durbars of several Indian States readily supplied me with their financial statistics, and I am thankful to them for their courtesy. I have also to express my gratitude to Mr N. Sundarama Sastry and Mr N. T. Mathew for drawing up the statistical tables, to Mr B. Natarajan for preparing the Index, and to Mr V. Vasudevan and Mr A. Krishnamurthi for other assistance. Mr Mahimainathan and Mr C. Rao did a great deal of typing work for me from rather illegible MSS., and I am beholden to them for their labours.

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July 1939

P. J. THOMAS



CONTENTS

	Page
PART I. THE FINANCIAL SYSTEM BEFORE 1858	
CHAPTER I	
INTRODUCTORY	
1. The Nature of Indian Revenue 2. The Growth of Expenditure 3. An Experiment in State Socialism 4. Financial Authority 5. The Provincial System	3
CHAPTER II	
LAND REVENUE UNDER THE COMPANY	
1. Preliminary 2. Bengal and the Zamindari Settlement 3. Land Revenue Settlement in Madras 4. The Bombay System 5. Land Revenue in the North-Western Provinces 6. Land Revenue in the Punjab	17
CHAPTER III	
NON-AGRICULTURAL REVENUE	
1. Inland Transit Duties 2. Moturpha 3. Sea-Customs 4. Salt Tax 5. Opium 6. Abkari 7. Stamps 8. Miscellaneous	30
CHAPTER IV	
THE GROWTH OF EXPENDITURE	
1. Introductory 2. Defence 3. Civil 4. The Growth of the Public Debt 5. Home Charges 6. The State of Chronic Deficit	47
CHAPTER V	
THE CENTRAL GOVERNMENT AND THE PROVINCES, 1833-58	
1. Financial Control of the Supreme Government 2. Trevelyan's Estimate 3. Unequal Treatment of the Provinces 4. Proposals for Reform 5. The Other Side of the Picture 6. Conclusion	59
 PART II. THE NEW FINANCIAL SYSTEM	
CHAPTER VI	
FINANCIAL DIFFICULTIES, 1858-64	
1. Financial Crisis, 1858-60 2. New Taxes 3. Wilson's Taxation Proposals 4. Trevelyan's Opposition 5. Laing's Budgets, 1861 and 1862	73
CHAPTER VII	
THE REFORM OF THE FINANCIAL SYSTEM	
1. The Position of the Secretary of State 2. The India Office and the Government of India 3. Exchange Operations 4. The Finance Membership	

	PAGE
5. The Budget System 6. Improvement of Accounts and Audit 7. The Indian Currency System 8. Indian Financial Statistics	88

CHAPTER VIII

✓ THE FINANCING OF PUBLIC WORKS

1. The Need for a New Policy 2. The Introduction of a New Policy 3. Construction of Railways by the State 4. The Progress of Public Works 5. Military Barracks 6. Public Works Administration	108
--	-----

CHAPTER IX

THE LAND REVENUE SYSTEM, 1858-1900

1. Modifications in the Tax System after 1858 2. Proposal for Extending the Permanent Settlement 3. Land Settlements in the Central Provinces and Oudh 4. The Reorganization of the Madras System 5. Changes in the Bombay Land Revenue System 6. Incidence of Land Revenue	121
--	-----

CHAPTER X

OTHER REVENUES, 1860-1900

1. The Salt Tax 2. Opium 3. Excise on Spirits and Drugs 4. Other Revenues	131
--	-----

PART III. THE BEGINNINGS OF PROVINCIAL FINANCE, 1860-72

CHAPTER XI ✕

THE GROWTH OF FINANCIAL CENTRALIZATION

1. Increase of Interference from the Centre 2. Strained Relations with Bombay, 1862-5 3. The Differences with Madras, 1858-63 4. The Incongruities of Centralization	141
---	-----

CHAPTER XII

✓ EARLY PROPOSALS FOR FEDERAL FINANCE ✕

1. Proposals for Devolution 2. Increase of Expenditure 3. A Scheme of Federal Finance 4. The Madras Scheme 5. Imperialism <i>versus</i> Federalism 6. Opposition in the Government of India 7. Increased Taxation	153
--	-----

CHAPTER XIII ✕

DECENTRALIZATION OF FINANCE, 1870-1

1. Genesis of the New Measure 2. The Resolutions of 1870 and 1871 3. The Provincial Budget 4. Criticism of the Measure 5. Inequalities in Grants 6. Desire for Extension 7. Increase of Provincial Taxation 8. Mayo's Final Estimate 9. Improvement of the Finances 10. Success of Decentralization	168
--	-----

CHAPTER XIV ✕

✓ GROWTH OF LOCAL FINANCE, 1860-73

1. Origin of Municipal and Local Funds 2. The Resolution of 1864 3. Progress of Local Finance (1865-73) 4. Progress in the Provinces	185
---	-----

PART IV. FINANCIAL DEVELOPMENTS, 1873-85

CHAPTER XV

FINANCES AND PUBLIC WORKS UNDER RECURRING FAMINE

1. Famine Relief 2. Attempts at imposing Local Responsibility 3. Proposals for enlarging Provincial Responsibility 4. Famine Insurance Fund
5. Progress of Railways 6. Reproductive Public Debt 195

CHAPTER XVI

✓ TAXATION POLICY, 1877-85

1. The Fall of Silver 2. Provincial Rates 3. Famine Taxes 4. Opposition to Licence Tax 5. The Abolition of Customs Duties 6. Other Fiscal Reforms 211

CHAPTER XVII

GROWTH OF PROVINCIAL FINANCE, 1873-85 ✕

1. Provincial Contracts, 1877-8 2. Further Restrictions on Provincial Governments 3. The System of Shared Revenues, 1882-3 4. The Provincial Contracts, 1882-3 219

CHAPTER XVIII ✕

LOCAL SELF-GOVERNMENT

1. Local Finance, 1874-85 2. From Provincial to Local Finance 3. Some Statistics of Local Finance 232

PART V. FINANCIAL POLICY, 1886-1904

CHAPTER XIX

✓ FINANCES AND PUBLIC WORKS UNDER FALLING EXCHANGE

1. Growth of Expenditure 2. Increase of Expenditure between 1861 and 1885 3. Increase of Expenditure, 1886-1900 4. Increased Taxation 5. Currency Difficulties 6. Customs Duties Again 7. The Gold & Exchange Standard 8. Improvement of Finances 9. Progress of Public Works, 1886-1901 ... 239

CHAPTER XX

PROVINCIAL FINANCE, 1883-1904 ✕

1. The Quinquennial Contracts 2. Revision of Contracts in 1892 and 1896 3. Criticism of the Provincial Contracts 4. Improvement of Financial Relations, 1898-1903 5. Quasi-Permanent Contracts, 1904-5 254

CHAPTER XXI

PROGRESS OF DECENTRALIZATION ✕

1. Constitutional Position 2. Financial Powers of the Provinces 3. Control over Taxation and Borrowing 4. Public Works Control 5. Grants-in-aid 6. Legislative Control 7. Agencies of Administrative Control 8. Imperial Inspecting Agencies 9. The Attitude of the Provincial Governments 10. The Need for Central Control 266

PART VI. INDIAN FINANCES UNDER DYARCHY

CHAPTER XXII

DECENTRALIZATION COMMISSION AND AFTER

1. The Decentralization Commission 2. Financial Restrictions on the Provincial Governments 3. The Permanent Contracts, 1912 4. The Unequal Treatment of the Provinces 5. Changes in the Budget System ... 287

CHAPTER XXIII

✓ FINANCIAL DEVELOPMENTS, 1905-20

1. Pre-War Period 2. Indian Finance during the War: Increased Revenues 3. Features of War Finance, 1914-19 301

CHAPTER XXIV

FIRST STEPS IN RESPONSIBLE GOVERNMENT

1. An Essential Condition for Devolution 2. The Durbar Dispatch 3. The Darkness before Dawn 4. The Announcement of 1917 5. Responsible Government by Stages 6. Division of Functions 7. Reserved and Transferred Subjects 310

CHAPTER XXV ✕

✓ DIVISION OF FINANCES BETWEEN THE CENTRE AND THE PROVINCES

1. Division of Finances 2. Provincial Contributions 3. Relaxation of Central Control 4. Financial Control in India 323

CHAPTER XXVI

REORGANIZATION OF THE FINANCIAL SYSTEM, 1920-8

1. The New Financial System on Trial 2. How Financial Equilibrium was Restored 3. Remodelling of the Financial System 4. Provincial Contributions 335

CHAPTER XXVII

PROPOSALS FOR RE-ALLOCATING FINANCES

1. Defects of the Meston Settlement 2. Proposals for Reform 3. Proposals for Re-allocation 4. Division of Income-Tax 5. A Provincial Fund. 345

CHAPTER XXVIII

✓ INDIAN FINANCES IN THE DEPRESSION

1. The Decline of Trade and Revenues 2. The Financial Crisis, 1931 3. How Financial Equilibrium was Restored 4. Effects of Protection on Revenues 5. New Taxes 6. Provincial Finances in Depression 7. Succour to the Provinces 357

PART VII. THE BEGINNINGS OF FEDERAL FINANCE

CHAPTER XXIX

FEDERAL FINANCE: THE INDIAN STATES

1. The Idea of Federation	2. Obstacles to Federation	3. Princes' Attitude towards Federation	4. A Project of Federation	5. Federal Finance in Relation to the States	379
---------------------------	----------------------------	---	----------------------------	--	-----	-----	-----	-----	-----	-----

CHAPTER XXX

FEDERAL FINANCE—GOVERNORS' PROVINCES

1. Provincial Autonomy and Federation	2. Demarcation of Functions	3. Allocation of Income-Tax	4. Other Balancing Factors	5. Borrowing	6. Financial Control	392
---------------------------------------	-----------------------------	-----------------------------	----------------------------	--------------	----------------------	-----	-----	-----	-----	-----

CHAPTER XXXI

FEDERAL FINANCE: AN ESTIMATE

1. The Theory of Federal Finance	2. The Needs of the Federal Government	3. The Revenues of the Federal Government	4. Subventions and Grants	406
----------------------------------	--	---	---------------------------	-----	-----	-----	-----	-----	-----	-----

CHAPTER XXXII

INAUGURATION OF PROVINCIAL AUTONOMY

1. The Niemeyer Enquiry, 1936	2. The Financial Settlement with the Provinces	3. Financing of the New Constitution	4. Provincial Autonomy in Operation	416
-------------------------------	--	--------------------------------------	-------------------------------------	-----	-----	-----	-----	-----	-----	-----

CHAPTER XXXIII

INDIA'S FINANCIAL SYSTEM: RETROSPECT AND PROSPECT

1. Some Important Features: Conservatism	2. The Low Burden of Public Debt	3. Inadequate Expenditure on Social Services	4. Need for a New Economic Policy	5. Reorganization of the Tax-system	6. New Taxes to Replace Liquor Excise	7. A New Financial Outlook	8. Need for Planning and Co-ordination	9. Conclusion	429
--	----------------------------------	--	-----------------------------------	-------------------------------------	---------------------------------------	----------------------------	--	---------------	-----	-----	-----	-----	-----	-----

APPENDIX A. CHARTS OF REVENUE AND EXPENDITURE	...	462
APPENDIX B. LIST OF FINANCE MEMBERS	...	464
APPENDIX C. GOVERNMENT OF INDIA ACT (1935), PART VII	...	466
APPENDIX D. LEGISLATIVE LISTS	...	479
APPENDIX E. FINANCIAL ORDER IN COUNCIL	...	487
APPENDIX F. STATISTICAL TABLES. (see list p. 491)	...	493
BIBLIOGRAPHY	...	539
INDEX	...	551

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1863		212 ...	Memorial from the Retired Members of the Civil Service Residing out of India Praying for Exemption from Indian Income-tax on Their Annuities etc.
1864	XLIII	221 ...	Papers and Correspondence Relating to the Issue of Paper Currency.
"	"	347 ...	Further Papers and Correspondence on the Same.
"			Report of the Commissioners of Enquiry into Indian Accounts upon the Constitution and Mode of Conducting the Business of the Financial Department and of the Offices of Audit and Account Attached to the Department (7 September 1864, Calcutta).
1865		345 ...	Financial Measures for India—Correspondence Regarding Income-tax.
1866	LII	129 ...	Report of Mr Foster on the Recommendations Regarding the Reform of Finance Accounts.
"	LI	183 ...	Report of the Sanitary Commissioner for Madras.
"	LIII	1 ...	Report of the Bengal Sanitary Commission.
"	LIII	215 ...	Report of the Bombay Sanitary Commission.
1867	L	125 ...	Correspondence Regarding the Permanent Settlement of Land Revenue.
"		148 ...	Report of the Tariff Committee.
1867-68	XLIX	133 ...	Report of the Commission on Currency.
"	XLIX	347 ...	Correspondence Relating to the Liquidation of the Bank of Bombay.
1868		...	Report from the Committee of Public Accounts together with the Proceedings of the Committee, Minutes of Evidence and Appendix.

<i>Year</i>	<i>Volume</i>	<i>Number</i>	<i>Title</i>
1869	XV	347 ...	Report of the Commissioners Appointed to Inquire into the Failure of the Bank of Bombay.
1870	LI	143 ...	Correspondence Relating to the Revision of Budget Statements of 1869.
1871	XLIX	249 ...	Financial Letter from India with Enclosures.
"	VIII	1 ...	Report and Proceedings of the Select Committee of the House of Commons on East India Finance.
1872	VIII	1 ...	Proceedings of the Same Committee, Vol. II.
1873	XII	1, 9, 19 ...	Proceedings of the Same Committee, Vol. III.
1874	VIII	1 ...	Proceedings of the Same Committee, Vol. IV (Index).
1872		209 ...	Report on the Administration of Income-tax.
1873	(Calcutta)		Report on 'Taxation in British India, 1872.
1874	XLVII	245 ...	Paper on 'Observations on Some Questions of Indian Finance' by Sir John Strachey.
1875		109 ...	Customs Duties, Acts and Notifications.
"		188 ...	Minutes of the Viceroy of India and of the Ordinary Members of His Council on the Withdrawal of the Income-tax.
1876	LVI	483 ...	Correspondence Relating to Indian Tariff Act, 1875.
"	(Calcutta)		Papers Relating to Provincial and Local Finance.
"		70 ...	Dissenting Minutes by Members of India Council Regarding Customs Duties.
"		216 ...	Opinions of Members of India Council Regarding Customs Duties.
"		219 ...	Financial Despatch, India Office, dated 15-7-1875.
"		244 ...	(House of Lords)—Correspondence on Constitutional Question Arising out of Tariff Controversy.
"		333 ...	Opinions of Members of India Council on Tariff Correspondence.
"	LVI	603 ...	Dissents of Members of the Council of India on Customs Duties.
"	(Calcutta)		Papers Relating to Provincial and Local Finance (compiled in the Finance Department of the Government of India).
1878		113 ...	Debates Regarding New Taxation on Account of Famine Policy.
"		37 ...	Debates Regarding New Taxation on Account of Famine Policy.
"		153 ...	Licence Taxes and Provincial Rates.
1879	(House of Lords)	69 ...	Dissents by Members of the Viceroy's Council Regarding Customs Duties.
"		392 ...	Opinions of Members of the India Council on the Tariff Question.
"	(Simla)		Report of the Special Commission Appointed by H.E. the Governor-General in Council to Enquire into the Organization and Expenditure of the Army in India.
"	LII	613 ...	Statement of Annual Revenues in Madras Presidency from 1800.
1882			Correspondence, Debates in the Legislative Council and Minutes Relating to Direct Taxation. Vols. I and II.
1883		93 ...	Local Government, Correspondence on (Parts I and II).
1884-85	LVIII	435 ...	Correspondence Regarding Reduction of Expenditure.
1885		352 ...	Correspondence on Steps for the Reduction of Expenditure, 1883.

Year	Volume	Number	Title
1885	17 Sess.	2 ...	Return on Transfer of Government to Simla.
"			East India (Reduction of Expenditure). 'Copy of Correspondence between the Government of India and the Secretary of State in 1883 Regarding the Steps to be Taken for a Reduction of the Expenditure of India.'
1886			Report of the Finance Committee (Elliot), 1886.
"		180 ...	Income-tax Bill (1886)—Proceedings.
1887		332 ...	Correspondence Regarding the Increase of Army in India.
"			Report of the Finance Commissioner with the Government of India.
1888	(Calcutta)	...	Papers Relating to the Proceedings of the Conference on the Financial Relations between the Imperial and Provincial Governments.
1892	LVIII	275 ...	Correspondence Relating to Opium Consumption.
1894	"	629 ...	Resolution on Opium Revenue.
"	LX	583 ...	Report of the Royal Commission on Opium.
"	"	221 ...	Historical Appendices to the Same.
"	"	20 ...	Military Expenditure of the Government of India in India and in England (1875-92).
"	"	143 ...	Tariff Bill (1875), Discussions, Correspondence and Proceedings.
1895		202 ...	Representations against the Exclusion of Cotton Manufactures from Import Duties, by Chambers of Commerce and Other Public Bodies in India.
1896		8078 ...	Papers Regarding Tariff Act and Cotton Duties, 1896.
"	"	8131 ...	Correspondence Regarding the Incidence of the Cost of India Troops Employed out of India.
"			Royal Commission on Indian Expenditure: Evidence, Vol. I.
"			Appendices, Vol. II.
1898		152 ...	Measures Taken in Connexion with Opium Smoking in India.
1899	LXVI, Part I	561 ...	Correspondence on Countervailing Duties on Bounty-fed Articles (Sugar, etc.).
1900		130 ...	Royal Commission on Indian Expenditure: Evidence, Vol. III.
"		131 ...	Report, Vol. IV.
"		387 ...	Correspondence on the Report of the Expenditure Commission.
"	"	169 ...	Correspondence on the Report of the Expenditure Commission.
"	IV	...	Final Report of the Royal Commission on the Administration of the Expenditure of India.
1901		1747 ...	Report of the Committee on the Establishment of Co-operative Credit Societies in India.
"		13 ...	Wars on or Beyond the Borders of India, 1849-98.
1902		1089 ...	Papers Regarding the Land Revenue System.
1907		3327 ...	Report of the Indian Excise Committee, 1905-6.
1908		4360 ...	Report of the Royal Commission on Decentralization.
"		4361 ...	Evidence Taken in Madras, Vol. II.
"		4363 ...	Evidence Taken in Bengal, Vol. IV.
"		4366 ...	Evidence Taken in U.P., Vol. VII.
"		4367 ...	Evidence Taken in Bombay, Vol. VIII.
"		4369 ...	Evidence of the Officers of the Government of India, Vol. X.
1909			Correspondence Regarding Opium Question in China.

<i>Year</i>	<i>Volume</i>	<i>Number</i>	<i>Title</i>
1918			Report on Indian Constitutional Reforms (Montagu-Chelmsford Report).
"			Report from the Committee of Public Accounts together with the Proceedings of the Committee, Minutes of Evidence and Appendix.
1919			First, Second and Third Reports from the Committee of Public Accounts together with the Proceedings of the Committee, Minutes of Evidence and Appendix.
...			Report of the Financial Relations Committee Appointed in G.O. No. 1193-M, d/30-8-1920.
1920			Third Report from the Committee of Public Accounts together with the Proceedings of the Committee, Minutes of Evidence and Appendix, 1920.
"			Fourth Report from the Committee of Public Accounts together with the Proceedings of the Committee, Minutes of Evidence and Appendix.
1923			Report of the Indian Fiscal Commission (1921-2) and Minutes of Evidence, 3 vols.
1928			Report of the Taxation Enquiry Committee (1924-5).
1931			Proceedings of the Round Table Conferences.
1932			Report of the Federal Finance Committee (Lord Eustace Percy).
"			Report of the Peel Sub-Committee.
"			Report of the Indian States (Financial) Committee (J. C. C. Davidson).
1936			Indian Financial Enquiry Report (Sir Otto Niemeyer).
1937			Explanatory Memorandum on the Draft Orders and Views of the Provincial Governments and the Secretary of State for India on the Report of the Financial Enquiry made by Sir Otto Niemeyer.

(b) CURRENCY

1860			Speech on the Paper Currency for India by the Rt Hon'ble James Wilson, Legislative Council, Calcutta, dated 8 March 1860.
...			Report of the Commission to Enquire into the Operation of Act XIX of 1861 being an Act 'To Provide for a Government Paper Currency'. 2 vols.
1866 and 1867	(Calcutta)	...	Papers Relating to the Introduction of Gold Currency into India.
1868			Remarks on a Gold Currency for India by Col Ballard.
1876			Report from the Select Committee on Depreciation of Silver; together with the Proceedings of the Committee, Minutes of Evidence, Appendix.
1888			Gold and Silver Commission.
"			Proceedings of the Bimetallic Conference held at Manchester—4 and 5 April 1888.
1893			Papers Relating to Changes in the Indian Currency System (Reprinted from the Gazette of India and Supplement, dated 26 June 1893).
"		449 ...	Government of India Letter, 13-10-1876, Regarding the Depreciation in the Value of Silver.
"			Indian Currency Committee (Herschell), 1893.
"		7060 ...	Report,

FEDERAL FINANCE IN INDIA

Year	Volume	Number	Title
1893		7060-I	... Correspondence between the Government of India and the Secretary of State.
"		7060-II	... Minutes of Evidence and Appendices.
"		7098	... Further Papers—Correspondence and Proceedings of the Government of India.
1898			Indian Currency Committee (Fowler), 1898.
...		9037	... Minutes of Evidence, Part I.
...		9222	... Minutes of Evidence, Part II.
...		9376	... Appendices.
...		9390	... Report.
1898		125	... Despatch of 1806 of the Court of Directors on the Coinage of India.
1913			Royal Commission on Indian Finance and Currency (Chamberlain), 1913.
...		7068	... Interim Report.
...		7069	... Evidence, Vol. I.
...		7070	... Appendices to the Interim Report, Vol. I.
...		7071	... Appendices to the Interim Report, Vol. II.
...		7236	... Final Report.
...		7237	... Evidence, Vol. II.
...		7238	... Appendices to the Final Report.
1920			Committee on Indian Exchange and Currency (Babington Smith).
...		527	... Vol. I, Report.
...		528	... Vol. II, Minutes of Evidence.
...		529	... Vol. III, Appendices.
1926		2687	... Royal Commission on Indian Currency and Finance (Hilton Young). Vol. I, Report. Vol. II, Appendices. Vol. III, Appendices. Vol. IV, Minutes of Evidence Taken in India. Vol. V, Minutes of Evidence Taken in London.

(c) PUBLIC WORKS

1861			East India (Irrigation Works, etc.)—Irrigation Works—Execution by Joint Stock Companies—Copies of Despatch of the Governor-General of India to the Secretary of State—Reply thereto, etc.—with Reports of Local Governments and Officers on the Subject.
1865-66			Correspondence Regarding Provision of Funds and Financial Measures to be Adopted in India for Public Works.
1866			East India Communications Select Committee's Report.
1870		379	... Irrigation Reports, and Correspondence Regarding Debt Policy.
1878-79			Report of the Select Committee on Public Works in India.
1917			Report of the Reorganization Committee on Public Works Department, 1917—Minutes of Evidence and Appendices—3 vols. (Government Publication). Selections from the Government of Madras (Public Works).

Irrigation

1861	XLIII	305	... Despatch from India on the Execution of Irrigation Works by Joint Stock Companies.
1866	LIII	375	... Despatch from India on Irrigation.

Year	Volume	Number	Title
1867	L	475, 551 ...	Despatch on Irrigation Works Since Transfer of India to the Crown.
1867-68	L	693 ...	Despatch on the Purchase of Orissa Irrigation Works.
1870	LIII	3 ...	Correspondence on the Prosecution of Irrigation Works from Capital raised by Loan, with Report by Col Strachey.
1872	XLIV	291 ...	Financial Despatches from the Secretary of State on Expenditure on Irrigation Works.
1889	...	...	Papers Relating to Water Supply Schemes in India—Parts I-III.
1901-3	...	...	Indian Irrigation Commission, 1901-3. Vol. I. Report, Part I, General. Vol. II. Report, Part II, Provincial. Vol. III. Maps. Vol. IV. Appendix.
1903	...	...	Indian Irrigation Commission—Summary of Recommendations—Parts I and II, Simla, 1903.
1905	...	...	The Irrigation Conference, Simla, 1904. Vol. I. Papers. Vol. II. Discussions. } Calcutta, 1905. Vol. III. Plates, 1906.

(d) RAILWAYS

1846	...	...	Report of the Commissioners on the Practicability of Establishing Railway Communication throughout India.
1852-53	LXXVI	481 ...	Correspondence on Railway Undertakings in India.
1854	...	...	Memorandum by Major Kennedy on the question of the General System of Railways for India.
..	...	...	Extension of Railway Undertakings in India—Despatches between the Court of Directors and the Governor-General and Governments of Madras and Bombay.
1854-55	XL	353 ...	Correspondence on the Progress of Railway Undertakings.
1857-58	XIV	161 ...	Report on the Cause of Delay in the Construction of Railways.
1858	...	...	Report of the Select Committee of the House of Commons on East India Railways.
1868-69	XLVII	1 ...	Correspondence on the Further Extension of Railways.
..	..	129 ...	Despatches to and from India on Railway Extension.
1871	LI	245 ...	Correspondence on the Most Suitable Gauge for Narrow Gauge Railways.
1873	L	905 ...	Correspondences Regarding the Present Gauge of 5 ft. 6 in.
1876-80	...	...	Statements on the Lengths Open, the Average Age and the General Results of Working of all Indian Railways.
1884	...	...	Report of the Select Committee on East India Railway Communications.
1885	...	113 ...	Correspondence on the Report of the Select Committee of 1884 on Railways.
1897	LXV	235 ...	Extension of Railways by Private Agency (return).
1901	...	...	Robertson Report on Railways.
1902	...	...	Notes on the Construction of Railways in India (for Students).

550

FEDERAL FINANCE IN INDIA

<i>Year</i>	<i>Volume</i>	<i>Number</i>	<i>Title</i>
1903			Report by Thomas Robertson on Administration and Working of Indian Railways.
1908			Report of the Committee on the Finance and Administration of Indian Railways (Mackay).
1920-21			Report of the Railway Committee appointed by the Secretary of State to Enquire into Administration of Working of Indian Railways (Acworth Committee) and Minutes of Evidence, 4 vols.
1924			History of Indian Railways, Constructed and in Progress—Corrected upto 31 March 1923.

INDEX

- ANKARI, 89, 45, 135-8; (see also 'Excise')**
Accounts and Audit, improvement of, 98-102; separation of, 844
Acworth Committee on railways, 838
Administrative functions, division of, between centre and provinces, 320-1
Agency functions, provincial governments to discharge, 321
Agricultural incomes, proposal to tax, 427
Argyll, the Duke of, 91, 92, 112, 113, 127, 133
Auckland, Lord, 33
Audit, provincial resolution, 330; under Reforms, 330; separation of, from accounts, 844
Auditor-General for India, 330, 331
- BARINGTON SMITH COMMITTEE, 335**
Balances, decentralization of, 420-1
Banarjee, P. N., 64n, 75n
Banks, the Presidency, 103-4
Barbour, Sir David, 95; systematizing the budget, 98; memorandum to Herschell Committee, 246; became Finance Member, 245; member of Fowler Committee, 249; criticism of provincial contracts, 260
Baroda, 390, 535
Beadon, Sir Cecil, 184
Bentham, Jeremy, 5
Bentinck, Lord William, 6, 7, 22, 27, 33, 53, 61
Bevan, Edwyn, 69
Beveridge, H., 19n
Bikanir, Maharsja of, 383, 386
Birk, Robert Merttins, 27, 28
Blackett, Sir Basil, and financial reconstruction, 338; on railway finance, 338, 339; conversion operations by, 339-40; reorganization of the tax-system, 340; India's debt to, 341; on provincial contributions, 342; and Provincial Loans Fund, 343
Borrowing, provincial powers of, 329; provincial, co-ordinated with central, 343; under Federation, 403
Bright, John, 60, 67
Brunn, Charles, 68
Bryce, Lord, 380
Budget, provincial, separated from central (1920), 330; procedure (central), 333; (provincial), 334
Budget system: under Wilson and Laing, 96-8; creation of provincial budgets, 172-3; evolution of popular control of, 98, 239-300; difference between British and Indian, 99-100; budget procedure, 300; budget control, 332-4, 403-5
Budget restrictions, relaxation of, 330
Burke, 11
Burma, separation of, 423 et seq.
Butler, Sir Harcourt, 385
- CAMPBELL, SIR GEORGE, 60**
Canning, Lord, 81, 95n, 110, 124
Cassels, Sir Robert, 410
Cauvery-Mettur Project, 421
Centralization, 60; Campbell on, 60; Trevelyan on, 61-2; and provinces, 62-6; proposals for reform, 67-8; significance of, 69; merits and defects of, 70; increase after 1858, 141-52, 314-15
Chablani, H. L., 397n
Clerk, Sir George, 82, 94n
Chelmsford, Lord, 317, 319, 382
Cochin, 390, 535
Colvin, Sir Auckland, 95, 231, 242, 244, 255
Conversion operations, 182, 339; prospects of, 412
Cornwallis, Lord, and zamindari settlement, 19; and salt tax, 41; civil expenditure, 52, 53
Cotton excise duty, imposed, 247-8; abolished, 337
Cotton piecegoods, consumption of, 365
Council Bills, 94
Creagh, General Sir O'Moore, on centralization, 314-5
Cromer, Lord, 96, 106; became Finance Member, 206; on railway construction, 206; and shared revenues, 225-6
Currency, the rupee as sole legal tender, 102-4; made a central concern, 102; Wood's views on, 103; paper currency, 103; Wilson's views on, 103-4; gold currency, 104; the fall of the rupee exchange, 241, 244; effects thereof, 106, 245; Mansfield's proposals, 245; Herschell Committee and closing of the mints, 246; gold standard aimed at, 247; Fowler Committee and gold exchange standard, 248-9; rupee stabilized at 1s. 4d., 249; War and the rupee, 235; rupee at 2s., 340; Hilton Young Commission and 1s. 6d. ratio, 345; the rupee linked to sterling, 360-1; gold exports, 364-5
Curzon, Lord, 15; opposition to Home Government, 92; on land revenue

- policy, 123; member of Welby Commission, 240; resolution on education, 277
- Customs duties, 39-41; Wilson's policy, 78; Laing, 86; abolition of, 215-7; imposed again, 247; countervailing excise duty, 247; increase during war, 303, 304-5; policy after war, 336-7; discriminating protection, 340; enhancement in depression, 361; effects of protective duties, 365-7; future of customs revenue, 410-1, 412-3
- DALHOUSIE, LORD**, 7, 14, 38, 66; unification of India under, 68; and public works, 108
- Davidson, J. C. C., 387
- Davidson Committee on State contributions, 388; on tariff arrangement with States, 390; on immunities enjoyed by States, 390
- Debt, public, growth of, 54-6; rise of, 73; conversion of, 181-2, 339; productive and unproductive, 339, 433; consolidation of, 420-1; conversion operations, 339; burden of public debt in India and elsewhere, 433-5; position of Madras, 421
- Debt, rural, measures against, 425
- Deccan Riots Commission, 128
- Deccan Agriculturists' Relief Act, 128
- Decentralization, Financial, early ideas, 66-7; Wilson's views, 153; Laing's proposals, 153-5; Massey's scheme, 157; Maine on, 159; Madras scheme of, 160-1; failure of proposals, 165; Mayo's measure, 168-84; success of, 182-4, 203; progress of, 266-83; causes for slow progress of, 310-2
- Decentralization Commission, 287 et seq.
- Defence, see 'military'
- Depression, finances in the, 357 et seq.; effect on railways, 358-9; increased taxation, 361-3; cut in capital expenditure, 363; provincial finances in the, 370 et seq.
- Devolution Rules, 325n, 328n
- Dicey, 379n
- Divided Heads, 263-4; 323 et seq.
- Doles, 264
- D'Souza, V. L., 389n
- Durand, Major-General Sir Henry, and decentralization, 164-5
- Duties, Inland Transit, 30-6
- Dutt, R. C., 22n, 23n, 24, 27n; and Permanent Settlement, 123; and compulsory water rate, 127n; member of Welby Commission, 288n
- Dyarchy, 318; Division of reserved and transferred functions, 320-1
- EAST INDIA COMPANY**, 6, 10, 11; Fifth Report on the Affairs of, 17n
- Economic policy, need for a suitable, 438-9
- Elgin, Lord, 118, 143
- Ellenborough, Lord, 33, 47
- Eiphistone, Mountstuart, 5, 26, 66, 311
- Exchange, rate of, 94; fall of, 211; effects on budget and accounts, 106-7; difficulties of fall in, 241-2; exchange rates (table), 242; stabilization, 246-7; adoption of 1s. 4d. rupee, 247-8. (See also 'Currency')
- Exchange operations, 93
- Excise (see 'Abkari'), 45; excise on spirits and drugs, 135-8; provincialized, 324; burden of, in the provinces, 348; proposals for centralizing excise on liquor, 352; on sugar and matches, 368; future of, 411; effects of prohibition on liquor excise, 449-50
- Expenditure, growth of, 4, 47-58, 239-42; scope and distribution of, 4; from 1765-1930, 9; proportion of various heads to total, 10; local bodies, 10; items of civil, comparison of, 64; military, 73; Welby Commission (Royal), 99, 106, 240, 260; classification of, by Wilson, 105; causes for the increase of, 155-6; on divided heads, 264; provincialization of, 293; on administration in the provinces, 298; non-votable heads of (central), 332; (provincial), 334; on transferred services, 347; on education, public health, etc., 347; disparity in the provincial standards of, 348; cut in capital, 363; on defence, 393, 409-10; charts of, 463; statistical tables of, 491-2, 494, 517-29
- External Capital Committee, 341
- FAMINE**, policy, 195; attempt at imposing local responsibility, 196 et seq.; Insurance Fund, 203-6; taxes, 197, 205, 213-4; and poor relief, 197-8; danger of, to provincial settlements, 265; insurance scheme, 265, 301; relief, loans for, 329; Fund, 420
- Fawcett, Professor, 205, 208n, 239, 240
- Federal Court, 395, 427-8
- Federalism—suitable for India, 379; Bryce's views on, 380
- Federal Finance, early proposals for, 153-65; committees on, 396-7; in relation to the States, 387 et seq.; and Governors' Provinces, 392 et seq.; the theory of, 406 et seq.; in other countries, 406; division of revenue under, 401-2; unique nature of Indian, 402; criticisms of, 408
- Federal Government, needs of the, 408 et seq.; revenues of the, 410 et seq.
- Federal Railway Authority, provision for a, 394
- Federal Relations Committee, 384, 386

- Federation, obstacles to, 361 et seq.; Simon Commission on, 363; Princes' attitude to, 363 et seq.; provision for the establishment of, 367; powers of Governor-General under, 393; need for an all-India, 392; a project of, 386 et seq.; financial obstacles to, 387; and freedom of trade, 390; constitutional framework for, 391; and Indian States, 379 et seq.; and provincial autonomy, 392
- Finance, East India, Select Committee of the House of Commons on, 101; provincial, the beginnings of, 168-92. (See also 'federal finance', 'centralization')
- Finance Member, 94-6; compared to the British Chancellor of the Exchequer, 95, 96
- Finance Department, evolution of, 47; reorganization of, 97-9; organization of provincial, 330
- Finances, division of, between the Centre and provinces, 323 et seq.; proposals for reallocating, 345 et seq.; methods of effecting adjustment, 349; division under the Act of 1935, 392-402; in depression, 357-78
- Financial adviser, provision for the appointment of, and his duties, 394
- Financial control, of the Supreme Government, 59; system of central, 332 et seq.; in Great Britain, 332; provincial 334; of the central government, 332-4; of the provincial Governments, 334; under Reforms, 408-5
- Financial crisis, 1858-60, 78; 1930-1, 359 et seq.; handled by the Government of India, 361; passed away, 364
- Financial statistics, 104-7; appendixes, 491-538
- Financial system, Company's, 47-62; Reforms under the Crown, 88-107; dislocation by falling exchange, 211-8, 239-53; dislocation by war, 301-9; reorganization, 335-44; in depression, 356-76; peculiar features of Indian, 429 et seq.
- Fiscal autonomy, 92, 96
- Fiscal Autonomy Convention, 331
- Fiscal Commission, appointment of, 331
- Fiscal policy, 92. (See 'Customs duties')
- Fowler Committee, 248
- Foster, M. H., services of, obtained, 98
- Francis, Philip, and salt duty, 41
- Frere, Sir Bartle, 8, 8n, 73, 80, 82, 83; acts as Finance Member, 85, 94; criticism of barracks, 118; supports permanent settlement, 122; became Governor of Bombay, 143; his forward policy in public works, 143; on freedom of provincial governments, 145
- GAUNTLETT, SIR FREDERICK, on separation of provincial balances, 343; his scrutiny of the financial administration, 371
- Giffen, Sir Robert, evidence before Fowler Committee, 248
- Gladstone, views on spending of Indian revenues, 89; on management of public debt, 182; member of Select Committee on East India Finance, 239
- Gokhale, G. K., on provincial contracts, 230n, 231n; evidence before Indian Expenditure Commission, 260; agitation for reduction of salt tax, 302; on 'local despotisms', 311; Political Testament of, 319
- Goldsmid, 26, 127
- Gold standard, proposals for adopting, 245, 246; abandonment of, 360; effect on India, 364
- Gold exchange standard. (See 'Currency')
- Gold exports from India, 364, 369
- Goodnow, F. J., 69
- Governor-General, powers of, under Federation, 393; special responsibilities of, under Federation, 393 et seq.
- Grant, Sir James, 17n, 19, 20, 36
- Grant-Duff, Sir M. E., and barracks, 118; on customs line, 131; member of Select Committee on East India Finance, 239; became Governor of Madras, 239n
- Grants, inequalities in, 175-6, 415; special, 264
- Grigg, Sir James, 369; and grants for rural development to the provinces, 374, 437; on military expenditure, 410; on grants, 415; financing of the new constitution, 424; public debt policy, 435; reform of income-tax, 441
- Gupta, J. N., 346n
- HAILBY, SIR MALCOLM, 335, 336
- Hardinge, Lord, on Reforms, 314
- Harrington, H. B., introduced a licence-tax bill, 75; his suggestions preferred by Laing, 84
- Hastings, Warren, 12; life, 12n; zamindari settlement, 18; and Board of Revenue, 20; and salt tax, 41; and public debt, 54, 55
- Herschell, Lord, President of the Currency Committee, 246
- Hill, David, 62n
- Home Charges, 93, 105; effect of exchange on, 106-7; went on growing, 107
- Hortog Committee Report, 409n
- Hunter, Sir William, 7; opinion on Bombay land revenue, 128; his amendment to income-tax, 244; member

- of Finance Committee on provincial contracts, 255n
Hyderabad, 532
Hyndman, articles on India, 240n
- INAMS, 127
- Inchcape (Lord), Chairman, Retrenchment Committee, 337
- Income-tax, Wilson's bill, 78; Trevelyan's opposition, 79-83; abandoned by Laing, 85; proposal to revive the, 156; reimposed, 166; opposition to, 166-7; an income-tax super-imposed over the licence tax, 243-4; changes during Great War, 305; central head of revenue, 324; a small concession to the provinces, 328; rates revised (1921-2), 337; proposals for provincializing, 352; and for division of, 353 et seq.; division under the Reforms (1935), 395-9; Niemeyer's award regarding, 418-9; improvement of collections, 425; enquiry into, and Amendment Act (1939), 441-3; slab system of, 441
- Indian Central Committee on Constitutional Reforms, 351
- Indian Economic Association, on reallocation of finances, 349
- Indian National Congress, on permanent settlement, 123; criticism of cotton excise duty, 247-8; disapproval of provincial contracts, 260; rousing national aspirations, 283
- Inter-portal Convention (1865), 390
- Indian States, and Federal Finance, 379 et seq.; attitude towards federation, 383 et seq.; dealings of British India with, 384 et seq.; grievances of, 384 et seq.; and British Indian commercial undertakings, 385; federal finance in relation to, 387 et seq.; White Paper on, 387; contributions made by, to British Indian revenues (direct and indirect), 388-90; maritime, 389 et seq.; immunities enjoyed by, 389, 390; eventual abolition of contributions of, 390; opposition to provincializing income-tax, 398; and public debt, 398; financial statistics of, 530-8
- Indian States Committee (Butler), 385, 387
- Indore, finances of, 537
- Indian Tariff Board, 331, 340
- Indian Taxation Enquiry Committee, 340, 349, 355
- Iron and Steel Industry, progress of, 367
- Instrument of Accession, 386
- Irrigation, economic value of, 108; urgent need for more works, 109; private v. public, 110; anxiety of government regarding, 110-11; controversy on the technique of, 110; private enterprises purchased by the Government, 111; outlay on works (1880-1), 111; return from productive works, 111; scheme of works by Strachey, 111; and Mayo, 114-5; compulsory water rate, 115, 127; facilitated by *takkavi*, 115; return from canals, 116; progress of works, 251-3; receipts, provincialized, 324
- JAMMU AND KASHMIR, 534
- Japan, bid for Indian market from 1930, 367
- Joint purse v. separate purse, 328
- Joshi, R. M., 352n
- KALIDASA, 6n
- Kashmir, see Jammu
- Kathiawar States, 390
- Kitchener, Lord, scheme for reorganization of army, 301
- LAING, SAMUEL, his budgets, 83-7; increased the salt duty, 84-5; fiscal reforms, 85; optimism about revenues, 87; views on opium revenue, 133; proposals for devolution, 153-5; on local self-government, 186
- Laissez-faire*, 5, 7, 8, 42, 109n, 112, 209n
- Land Revenue, under the Company, 17-29; Mana on, 18; in Bengal, 18-20; land revenue settlement in Madras, 20-4; Bombay, 25-7; North-Western Provinces, 27-8; Punjab, 28-9; changes, 1858-1900, 121-30; incidence of, 128-30; reforms in Madras, 125-7; Bombay, 127-8; and famine, 121; growth of revenue, 128-9; fall of incidence, 129; Saharanpur rules, 129; increase of 1861-84, 241; provincialized, 324; burden of, in the provinces, 348; defects of land revenue, and suggestions for reform, 444-9
- Lands settlement codes, 28
- Lansdowne, Lord, 196
- Lawrence, Lord, John, 28; new policy in regard to public works, 110-2; attack on *laissez-faire*, 112; supports the extension of permanent settlement, 122-3; opposed to compulsory water rate, 127; on centralization, 146-7; opposed to schemes of decentralization, 163-4
- Layton, Sir Walter, 348; on redistribution of revenues, 352-3; proposal for provincial fund, 356; his estimates upset by the slump, 356
- Legislative lists (Federal etc.), 479-84
- Linlithgow, Marquess of, 437
- Lloyd, Sir Alan, 443
- Lloyd Barrage debt, 420
- Local Government Borrowing Rules, 349

- Local Finance, origin of, 185-7; progress of, 188-90; progress in the provinces, 190-2; and zamindars, 196; subsequent progress, 222-6, 426; statistics of, 528-9
- Local Self-Government, 222-6, 234
- Lytton, Lord, on public works, 200, 202
- MACKENZIE, HOLT, 33
- Maine, Sir Henry, objects to private control of public works, 110; on decentralization, 159-60; on popular government, 812
- Maitland, 68
- Mai (Mahl), 17, 22, 27, 28
- Mansfield, Sir William, on decentralization, 159-60
- Manu, 12, 12a
- Marshall, Alfred, 248
- Martinez, J., 8a
- Maltby, J. D., opposition to income-tax, 80
- Massey, opinion of, on accounting, 100-1; views on public works, 109, 110; and barracks, 117; reluctant to increase salt tax, 133; criticism of the centralized system, 151-2; on the need for local taxation, 156-7; scheme for decentralization, 157-60
- Mayo, Lord, 7, 66, 91, 97; views on accounting, 101; accepts Lawrence's public works policy, 113; suggests change in irrigation policy, 114-5; economized construction of new railway lines, 114; views on gauge, 114; recognized differences between railways and irrigation, 114-5; reform of takkavi, 115; equalization of salt tax, 121; proposal for decentralization, 168-84; death of, 180; on local finance, 188-92
- Mehta, Sir Pherozeshah, 310-1
- Meston, Lord, defends 'divided heads', 289; on internal loans, 308
- Meston Committee, 325-7; on division of income-tax, 328
- Meston Settlement, 336, 344, 345 et seq., 397, 410
- Metrovuler Beitrage, 327
- Meyer, Sir William, finance member, 304-9
- Military barracks, 116-8
- Military expenditure, increase of, 73; suggestions for reduction of, 74, 83; retrenchment by Laing, 84; 1859-60 to 1862-3, 85; rise of, in the War period, 303-4; retrenchment, 337; in different countries, 435
- Military Finance Commission, 73, 77; later reconstituted as Military Finance Department, 96
- Mill, John Stewart, on parliamentary control, 233n
- Minto, Lord, 287
- Mitter, Sir P. C., 373
- M'Leod, M'Pherson, 66
- Montagu, E. S., 317, 319, 382
- Montagu-Chelmsford Report, 317; self-government by stages, 318; on the federal goal of India, 319; division of functions, 320; on provincial contributions, 324
- Morley, Lord, 287, 312
- Moturpha, 30, 38-9; unpopular, 76; a direct tax, 80
- Muddiman Committee, 249
- Muir, Sir William, 95, 187
- Munro, Sir Thomas, 5, 21, 22, 23, 24, 26, 35; his settlement examined, 125; on popular government, 811
- Mutiny, The Indian, 15, 38, 48, 49, 50
- Mysore, 369, 533
- NAIROBI, DADABHAI, 128, 240, 260-1
- Napier, Sir Charles, 50, 117
- Napier, Lord, of Merchistown, 162-3, 175
- Nation-building services, in the provinces, 437
- Navy, Indian, 83, 84
- Niemeyer, Sir Otto, 410, 412, 414, 416-7
- Non-tax revenue, 453-5
- Northbrook, Lord, 92, 96, 167, 203-4
- Northcote, Sir Stafford, 112
- Norton, J. B., 23n, 24, 59, 66n, 67, 173-4
- Olunga system of land assessment, 447
- Opium, 44-5, 133-5; Royal Commission on, 134; excise on, 135; export duty on, 135; share of, in revenue, 134
- PATIALA, MAHARAJA OF, 383, 386
- Peel Sub-committee, 395, 397
- Percy, Lord Eustace, 397
- Permanent Settlement (see 'land revenue'), 122-3
- Pitt, 11, 12
- Plowden, G., 42, 43
- Police reform, 83
- Poor Relief, 197
- Pottinger, Sir Henry, 38
- Pringle, 26
- Pritchard, I. T., 61, 109n, 111
- Probate duties, 444
- Profession tax, 427
- Prohibition, 425-6; and fiscal policy, 449
- Property tax, 427
- Protection, effects of, 365 et seq.
- Provinces, the formation of, 15-6, control over, 59-62; unequal treatment of, 62; revenue and expenditure of the major, 63; comparison of financial position, 64; inter-provincial

- jealousies, 66-6; constitutional position of, unchanged, 67; further restrictions on the Governments of, 221-4; revenues of, 221; financial powers of the, 268-70; control over taxation and borrowing, 270-3; legislative control over, 275-6; agencies and control, 276-7; agencies of inspection, 277-80; attitude of, towards centralization, 280-1; need for control over, 282-3; unequal treatment of, 294-6; improvement of status, 317-20; taxation powers of, 329; provinces in depression, 370-3; succour to provinces, 373-5; dawn of provincial autonomy, 416-24
- Provincial Audit Resolution, 330
- Provincial Autonomy, 392; relief to accompany, 416-9; inauguration of, 419; and new responsibilities, 422-3; involved a loss to the central government, 424; two years of, 425-8
- Provincial balances, separation of, 343; interest charged on, 343
- Provincial budgets, restrictions on, 330
- Provincial contracts, 219-21, 227-31; quinquennial contracts, 254-7; criticism of, 258-61; quasi-permanent contracts, 262-3; Finance Committee on, 265; Grants-in-aid, 274-5; Permanent contracts, 291-4
- Provincial contributions, 324; opposition from provinces, 325; from Bengal remitted, 336; inequality of burdens of, 341-2; abolished, 342
- Provincial debts, 420
- Provincial Finance, growth of, 219-31, 264-66; condition of, during contract, 266; financial restrictions on the provinces, 290-1; relaxation of control on, 328-31; under federation, 400-2
- Provincial Fund, 351, 356
- Provincial Loans Fund, 329, 343; wound up, 420
- Provincial rates, 212-3, 302
- Public Accounts Committee (provincial) and appropriation reports, 320-1, 333; its duties, 334; provincial, 334
- Public Service Boards, 435
- Public Works, private vs State, 109-10; a forward policy in railway construction, 111-3; Secretariat formed, 119; centralization of, 142; and forests, 142; attitude of Madras, 147-9, 186; under famine, 195-210; productive and protective, 202, 210; reorganization of, 200-1; progress of, 250-3; control, 273-4
- Public undertakings by the State, 454-5
- RAILWAY RESERVE FUND, 339, 359**
- Railways, beginnings under Dalhousie, 108; slow progress of, 109; guarantee system discredited, 112; construction of, by the State, 111-3; broad gauge vs. narrow gauge, 114; Mayo's ideas, 114; returns from railways, 116; progress of, 207-9; financial results of, 250-1; revenue during War, 305; financial position, 338; contribution to general revenues, 338; finances of, in depression, 358-9; capital expenditure curtailed, 363; revenue, future of, 411-2
- Rajadharma, 5-6
- Ranade, M. G., 223-4, 255n
- Read, Alexander, 21, 23n
- Reading, Lord, 365
- Reforms, Montagu-Chelmsford, 10; fundamental principle of, 323; provincial powers of taxation and borrowing, 329
- Regulating Act, 11
- Regulation Provinces, 14
- Reserve Bank, established, 370; Governor-General's powers over, 394; and Provincial Government, 422-3; and Burma, 423
- Reserved Subjects, 321-2, 330, 362
- Reserve Fund, Railways, 359
- Responsible Government, First steps in, 310-20; by stages, 317-20; impediments to, 318
- Retrenchment, need for, 427
- Retrenchment Committee, 337-8
- Revenues, nature and composition of Indian, 3-4; from land, 18-29, 121-30; non-agricultural, 30-46, 131-8; total (1853-64), 87; Secretary of State's control, 88-90; transfer of revenues to provinces, 219-21; the system of shared, 224-7; divided heads, 263-4; provincialization of forests, 293; expansion of revenues, 301-9; proposals for re-allocating, 345-56; per capita and per sq. mile, 347; from provincial and central heads compared, 350; decline of, in depression, 357-9; effects of protection on, 365; items charged on, 403-5; future of the central, 410; from monopolies, future of, 411-2; charts of, 462; statistical tables of, 496-501, 517-29
- Ripon, Lord, 9, 89, 90, 96, 105; resolution on land revenue, 123; on famine policy, 206; on railway policy, 208-9; 'shared revenues', 225; father of local self-government, 232-6; a democrat, 232; on popular government, 311
- Road Development Fund, 375
- Roberts, Charles, 325n
- Robinson, Sir William, 76
- Round Table Conference, 356; financial difficulties that confronted the, 395
- Royal Commission, on Australian Taxation, 408, 413; on Decentralization, 266, 271, 273, 274, 278-9, 281, 287-300; on Indian Currency, 340

- Rupce (see 'currency')
- Rural Development, 425-6; slowness of, 487-8
- Rural Development Fund, 374-5, 420
- Ryotwari Settlement, Madras, 21-5
- Bombay, 25-7; defects of Munro's system, 126; Jamabandi, 126; Settlement Department, 126; Reform of, 447
- SAFEGUARDING OF INDUSTRIES ACT, 367
- Sair, 17, 19, 30, 35, 36
- Salem, prohibition in, 449-50
- Sales tax, in the provinces, 427; Federal Court judgment on, 427-8; discussion on, 450-2
- Salisbury, Lord, 92
- Salt Tax, 41-4, 131-3; Government monopoly, 132; excise system, 132; equity of, 133; administration of, 133; raised, 244; reduction of, 302; decline of revenue from, 302; doubled, 337; again reduced, 337; future of, 412
- Sarma, Sir B. N.. Evidence before Decentralization Commission, 288n, 294; on devolution, 311
- Schuster, Sir George, on military expenditure, 410, 435; and steps against depression, 361-5
- Sea-customs, 39-41
- Secretary of State, his control over finance, 89-90, 330-1; control circumscribed by Fiscal Autonomy Convention, 331; control over finances under federation, 403
- Security services, 4, 10, 439
- Seton, Sir Malcolm, 88n
- Settlement (see 'land revenue')
- Reymour, H. D., 84n
- Shah, K. T., 107n, 124n
- Shared Revenue, the system of, 224-7
- Shore, Sir John, 19, 20
- Simon Commission Report, 330n, 343n, 347n, 348n, 349, 351n, 353n, 354n, 356, 357
- Smith, Adam, 5
- Smith, Bosworth, 28n
- Smith, V. A., 360
- Social services, recent increase of, 9-10; inadequacy of, 435-6
- Socialism, State experiment in, 7
- Srinivasa Raghavaiyanger, 23n, 25
- Stamps, 45; 'General' and 'judicial', 324
- Standing Finance Committee and financial control, 353; provincial, 334; on railways, 339
- State Provident Fund, 420
- Strachey, Sir John, 44, 95; views on public works, 108; superintendent of irrigation, 111; supported compulsory water rate, 115, 127; on customs' line, 132; appointed Secretary to Public Works Department, 142; on financial relation between the centre and province, 150-1; opposed to jail reform, 156; helped Massey in decentralization scheme, 157-60; reorganization of public works finance, 200-1; on Famine Fund, 204-5; on transferred heads, 219-20; devised 'shared revenues', 226; became member of Harschell Committee, 246
- Subrahmanya Iyer, G., Evidence before Welby Commission, 260
- Subventions and Grants, 418 et seq.
- Succession duties, 443-4
- Sugar, 366-7
- Super-tax, 337
- Sykes, Lt.-Col. W. H., 65
- TAKKAVI, 115
- Tariff (see 'customs duties')
- Tariff Board, 331, 340
- Taxation, policy, 211-8; reforms, 218; increased, 243-4; control over, 270-3; inequality of burdens in the provinces, 295-7; scope for direct, limited, 304; provincial powers of, under Reforms of 1919, 329; increase of, 336-67; reduction in, from 1924, 337; increase as a result of depression, 361-3; incidence of, 431-2; direct and indirect, 433
- Taxation Enquiry Committee (Indian), 340, 431-2
- Tax-burdens, inequalities in, 440
- Tax system, reorganization of, 340; need for further adjustment, 440 et seq.
- Temple, Sir Richard, 83n, 84n, 95; as Finance Member, 101; supported compulsory water rate, 115; Bill on Income-tax, 165-6; on general trends in finance, 181
- Tenancy Act, Central Provinces, 124; Oudh, 125; powers of provinces to legislate, 272
- Thomas, J. F., 38
- Thomas, P. J., 352n, 363n
- Thomason, 7, 28
- Tilak, Bal Gangadhar, 311
- Tobacco, duty on, 35; early proposal for taxation, 75; taxation of, 427, 452-3
- Todar Mal, 17-8
- Todhunter, Sir Charles, 340
- Trade, foreign, expansion of, 302-3; decline of, 357
- Transferred services, in different provinces compared, 347
- Transferred subjects, 321-2, 330, 347, 382
- Travancore, 389, 390, 536
- Trevelyan, Sir Charles, 6n, 8, 30, 31, 33, 48, 53, 59, 61; on centralization, 61, 61n; objects to tax proposals, 75-6, 79-83; attempt to influence public opinion, 81; recall of, 82; views on public works, 109; criticized

- Barracks policy, 117-8; favours permanent settlement, 122-3; favours salt tax, 133; objects to interference from the centre, 141-2; attitude towards centralization changed, 146; on budget transactions, 151; on local self-government, 186-91
 Treasury Bills, 309, 423, 457-8
- VAKIL, C. N., 107n, 136n
 Veasabuddy, 30, 37, 38, 76, 80
- WAJID KHAN, 389n
 Wall Street boom, 357
 Walpole, Horace, 11
 War Debt, 339
 Wedderburn, Sir William, 240, 260
 Welby, Lord, 240, 260n
 Wellesley, Lord, 53, 54, 55
 Westland, Sir James, 244, 258
 Whiffin, H. W. S., 98
 White, 274-5
 Whyte, Sir Frederick, 382n
 Willoughby, Sir John, 66
 Wilson, Sir G. F., 3
- Wilson, James, 74, 94, 95, 96, 119; views on currency, 103-4; classification of expenditure, 105; new principles of taxation enunciated, 121; free trade, principle, enunciated, 121; views on opium monopoly, 133; proposals for devolution, 153
 Wingate, Sir George, 26, 27
 Wolf, L., 89n
 Wood, Sir Charles, 74, 91; views on currency, 103; invites opinions on public works policy, 110; decides on the policy of financing public works, 110; decides to sanction permanent settlement, 122
- YOUNG, ARTHUR, 19
 Young, Hilton, Member, Meston Committee, 325n; Chairman, Royal Commission on Indian Currency, 340
- ZAMINDARI SETTLEMENT, BENGAL, 18-20; Madras, 20-1; proposals for extending permanent settlement, 121; reform, 445-9

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2003-04