



REPORT

OF THE

## SALARIES COMMISSION

APPOINTED BY THE GOVERNMENT OF

BENGAL

TO

*Revise the Salaries of Judicial Officers,*

AND TO

*Revise the system of business in Executive Offices,*

1885-86.

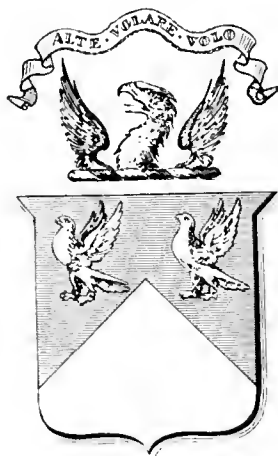


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REPORT

OF THE

*Bengal*

SALARIES COMMISSION

APPOINTED BY THE GOVERNMENT OF

*GOVT. OF  
CALIFORNIA*

BENGAL

TO

Revise the Salaries of Ministerial Officers,

AND TO

Reorganise the system of business in Executive Offices,

1885-86.



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## PART I.

## INTRODUCTORY.

## CHAPTER I.

APPOINTMENT OF THE COMMISSION—BRIEF ACCOUNT OF PROCEEDINGS—GENERAL SCOPE OF THE INQUIRY AND LINES UPON WHICH IT WAS CONDUCTED—DIVISIONS OF THE SUBJECT—GENERAL ARRANGEMENT OF THE REPORT.

1. The following Resolution of the Government of Bengal in the Financial Department, dated 21st March 1885, explains the considerations which led to the appointment of our Commission, and the nature of the duties imposed upon it:—

The attention of the Lieutenant-Governor has for a long time been directed to the desirability of taking some measures to reorganise the system of correspondence, reports, and returns between the various offices under this Government. The complaints of the pressure of clerical work, and of the waste of time and power entailed on responsible officers by the necessity of referring backwards and forwards through several channels many petty details of administration, and of preparing formal reports and returns on a multiplicity of subjects of very different degrees of importance, are every day becoming more and more common. It is not too much to say that no Commissioner of a Division and no Collector of a heavy district in Bengal is at present able to devote to any one of the larger questions connected with his charge the care and attention which it deserves, and which a due regard for the interests of Government and his own reputation would induce him to bestow upon it. The growth of correspondence, while it thus weakens the directing power of superior officers, leads at the same time to a constant demand for increase of ministerial establishments. These demands have very often to be conceded in the form of temporary additional establishments to clear off arrears; and serious questions, both administrative and financial, must inevitably present themselves if some means cannot be devised for dispensing with a great deal of what is now necessarily infructuous labour.

2. Besides the question of the strength and occupation of ministerial establishments, the question of salaries has also to be considered. This question was considered in 1866 and 1867 by a Committee, of which Mr. V. H. Schalech was President, and a new scale of salaries was brought into effect in 1868. Since that time, although there have been numerous alterations and improvements of a more or less restricted character, and although the pay of very many individual officers has been increased, there has been no general or systematic revision of salaries. Meanwhile the rise in prices and in the cost of living, which was anticipated by Mr. Strachey in 1865, has continued at constantly accelerating speed, and for some time past signs have been apparent that the effects of the reforms introduced in 1868 have been exhausted, and that a further advance must be made if the ministerial service is to be maintained in a condition of efficiency. Applications are constantly received by the Lieutenant-Governor from all classes of ministerial officers praying for an increase of emoluments; and these are in the majority of cases based on the ground that their salaries were fixed many years ago, when the cost of living was much less than it is now, and that they are inadequate under the altered circumstances of the present day. It is impossible to deny that this contention is in a great measure sound; and in a large number of individual instances the Government has had no alternative but to sanction an increase. But the Lieutenant-Governor feels that these concessions are too frequently given, less to those whose claims are the strongest than to those who can make their voices most effectively heard. In the case of the superior branches of the public service, the necessity of granting some increase of emoluments, and of making that increase general and not individual in its distribution, has been fully recognised and acted upon. The salaries of the Subordinate Executive and Judicial Services have been raised. The pay and position of the Sub-Deputy Collectors have similarly been improved; and within the last three years the Opium Department has been reorganised with the result of a material increase of pay and enhanced promotion. In the case of those classes of officers, therefore, who come immediately above ministerial officers in the official scale, Government has admitted an increase of emoluments to be necessary. These officers are (in the case of natives of this country) drawn from much the same social classes as their immediate superiors, the differences between them being due to accidents of education, wealth, and personal ability, rather than to accidents of birth. The social habits of both classes are, so far as the smaller means of the poorer members admit, similar; and causes which tend to increase the cost of living for the one class will operate

with at least equal force for the other. These facts, coupled with the numerous representations—from treasury accountants, from district and divisional sheristadars, and many others—which have with increasing frequency been pressed upon the Lieutenant-Governor, raise a strong presumption that the time has come for a general inquiry into, and revision of, the rates of pay drawn by the ministerial officers of Government in this Province.

3. The Lieutenant-Governor has reason to believe that the needful reforms on all these points could probably be effected without any increase in cost. The success of the contract system of contingent expenditure and other circumstances suggest the possibility of substantially reducing the amount of clerical labour by some method of decentralisation under which the responsibility of local officers could be enlarged, while efficient control could be assured by substituting frequent and searching inspections for the multitude of petty reports, returns, and applications through which it is now supposed to be exercised. At the same time, the money required for the purpose of increasing salaries could be found partly by revisions of English establishments, but mainly by reductions in the vernacular serishtas. In the offices of Commissioners and Collectors there now subsist, side by side, two establishments, which too often regard themselves as separate offices; and not only is money wasted, but delays are caused and various forms of inefficiency promoted, by adherence to an antiquated and cumbrous machinery, which the most intelligent officers find it impossible to work with reasonable despatch. The Lieutenant-Governor has the assurance of officers of large experience, both European and native, that a revision of the vernacular establishments would provide all the funds necessary to place the English ministerial establishments on a satisfactory footing. Without committing himself to an absolute acceptance of the accuracy of this view, Sir Rivers Thompson considers that it affords good ground for the institution of a comprehensive inquiry.

4. The Lieutenant-Governor for the present only proposes a review of the system of correspondence and of administrative control in executive offices under this Government. Whether a similar inquiry could be profitably extended to judicial offices can be considered hereafter. He now, with the sanction of the Government of India, appoints a Commission, consisting of an officer of the standing of a Commissioner as President, and a Collector and Native Deputy Collector as members, to consider the questions referred to above. The following gentlemen will form the Commission:—

Mr. John Beames, C.S.	...	...	...	<i>President.</i>
„ W. H. Grimley, C.S.	...	...	...	} <i>Members.</i>
Baboo Doorgagutty Banerjee	...	...	...	

It is hoped that the Commission will be able to submit their report within twelve months.

2. In accordance with this Resolution, the President, Mr. Beames, and the Senior Member, Mr. Grimley, assumed charge of their respective appointments on the 13th April; the Junior Member, Baboo Doorgagutty Banerjee, though he joined the Commission on the same date, was not able to give his whole time to the work, as he was not relieved of his former appointment till the 27th idem. He, however, took part in the preliminary deliberations as far as he could do so without detriment to his other duties. Owing to this and other causes our Commission did not find itself in a position to begin regular work till the 1st May, when the marginally-noted establishment was sanctioned by Government and the clerical work organised, as far as was necessary at that stage of the proceedings, though with a view to economy the whole of the sanctioned staff was not entertained from the outset. We began with two clerks only, and added others later on as the work increased.

It was not found practicable to keep a precise record of our proceedings from day to day, nor were we required by our instructions to do so. From the nature of our work we were from the outset to a great extent dependent upon the information we received in reply to our circulars from local officers; and though from our previous experience we were able to lay down at an early stage certain general lines from which we have not in any material points deviated, yet our arrangements had from time to time to be altered in minor matters to suit the exigencies of the case. Under these circumstances the following general account of our proceedings will probably be found sufficient. It is made as succinct as possible, because we feel that it is less important to state the methods we adopted in pursuing our inquiry than the results arrived at therefrom.

During the months of April and May several regular meetings were held (in addition to many informal ones between the various members at their own

	Rs.	p. m.
Head Assistant	200	..
1st clerk	120	..
2nd „	80	..
3rd „	60	..
4th „	30	..
Daftry	10	..
1 peon for office	7	..
8 orderly peons for the three members, at Rs. 8 each	64	..
Total	571	..

houses), at which the nature of the information to be obtained from Commissioners and Collectors was discussed, and circulars calling for this information were drafted and considered. The minutes of these meetings will be found in Appendix I. The circulars issued are printed in Appendix II. At the same time also the headings under which the subjects should be considered, and the portions to be entrusted to each member, were settled, and the members began working at the subjects allotted to them. In addition to the public circulars calling for information regarding the strength of establishments in the offices of Commissioners, Collectors, and Magistrates, and the nature and amount of duties performed by them, we also addressed a confidential circular to certain selected officers, asking for suggestions with regard to simplification and reduction of routine work, and another to native gentlemen, both official and non-official, regarding the increase in the cost of living.

Having thus mapped out our work and distributed it between ourselves, we next, about the middle of June, considered the subject of inspection, and arranged the apportionment of districts among the members for this purpose. The arrangement was understood to be provisional only, and subject to such alterations as might be necessary later on. The work of inspection was begun in June and lasted till January.

It was generally so managed that at least one member of the Commission should remain in Calcutta to supervise the heavy and important duty of tabulating the figures received from local officers, collating and arranging the large mass of information that was being gradually collected, and attending to office work generally, while the other two members were absent on tours of inspection. We did not find it necessary to inspect every district in the Lower Provinces. The circumstances of adjacent districts are, as a rule, so similar that it would have been waste of time to examine them all. From the returns received from Collectors it soon became evident that the country might be divided into groups of districts, closely resembling each other as regards the nature of the work to be done and the method of doing it. Thus the Eastern Bengal districts have much in common, while they differ in a marked way from those in Behar, and these latter again differ in many respects from the non-regulation districts. We therefore arranged to visit two or three of the most important and typical districts in each group, and also any district presenting peculiar features. To these we added some of the more important subdivisions and one or two of the principal offices in Calcutta.

Acting upon this arrangement, we inspected the following offices:—

Judicial Department, Bengal Secretariat.		
Board of Revenue.		
Commissioner of Presidency Division.		
”	Dacca	”
”	Bhagulpore	”
”	Patna	”
”	Chota Nagpore	”
Collectors and Magistrates of 24-Pergunnahs district and District Registrar.		
”	”	Nuddea
”	”	Moorshedabad
”	”	Howrah
”	”	Hooghly
”	”	Burdwan
”	”	Midnapore
”	”	Dacca
”	”	Hazaribagh
”	”	Lohardugga
”	”	Dinagepore
”	”	Rungpore
”	”	Bhagulpore
”	”	Monghyr
”	”	Patna
”	”	Shahabad
”	”	Gya
”	”	Darjeeling
Subdivision	Serampore,	
”	Naraingunge.	
”	Buxar.	
”	Ranaghat.	

On the 24th September the senior member, Mr. Grimley, was unfortunately compelled by very urgent private affairs to take three months' leave. The absence of our colleague, though it deprived us for a time of his valuable advice and assistance, did not in the least impede the prosecution of our inquiries. The remaining members continued their inspections; pushed on the work of tabulating and compiling information; and worked out several important subjects on the lines arranged before Mr. Grimley's departure. On his return he took up the threads of his work with great vigour, and rendered us important service by communicating some most valuable suggestions derived from an inspection of public offices in England made during his leave. Any little delay that may have been caused by the absence of our esteemed colleague was thus more than compensated by the value of the contributions which he brought us on his return.

In January our inspections had become sufficiently numerous, and our clerical work was sufficiently advanced, to admit of our holding a meeting to decide upon the form and contents of our final report, which we commenced compiling at the end of that month.

In addition to the matters which fell more directly within the scope of our inquiry, we have also examined and reported upon certain other points referred to us from time to time by Government. Most of these are embodied in our present report, but we submitted separately a report on the Hooghly Imambarah, on the indents for printed forms supplied by the Superintendent of Stationery, and on the reductions which might be effected in Annual Reports. This latter report, with some necessary alterations and additions, is reproduced as Chapter V of the present report.

3. Having thus briefly, but we trust with sufficient detail, given an account of our proceedings, we will next state the scope of our inquiry and the general lines on which it was conducted. From a careful consideration of the Government Resolution we arrived at the conclusion that we were called upon to suggest a solution for three closely connected and interdependent problems, which may be thus formulated:—

- (i) To relieve the Government Secretariats from the overwhelming pressure of constant references on petty matters of detail, which seriously interfere with more important business.
- (ii) To relieve Commissioners, Collectors, and officers subordinate to them from the mass of clerical and routine work, so as to enable them to give their time and attention to more urgent duties.
- (iii) To raise the salaries of the ministerial officers in proportion to the increase in the cost of living which has taken place since their salaries were last fixed.

It is obvious that any scheme which successfully solves the first two problems will also enable Government to solve the last with little, or it may be no, increased burden on the finances of the province. It is clear also from the remark in paragraph 3 of the Resolution that some such result as this is expected from our labours. The Lieutenant-Governor has been assured, it is stated, "that a revision of the vernacular establishments would provide all the funds necessary to put the English ministerial establishments on a satisfactory footing." This view of the matter rests on the consideration that if references and routine work are largely reduced, not only will relief be given both to the Secretariat and the revenue officers, but the number of clerks now employed in such work may be reduced to a corresponding extent, and the savings effected by such reductions will be available for increasing the salaries of those officers who are retained.

Bearing in mind these considerations, we have set ourselves to ascertain and work out, partly by study of the laws and rules now in force, partly by personal inspection of offices, and partly by calling on Collectors for reports and figured statements, the following points, all bearing directly upon the objects of our inquiry:—The existing strength of ministerial establishments; the nature and amount of the work which each officer has to perform; the number and description of cases in which reference has to be made to Government

and the Board or other controlling authority; the working of the present system of requiring officers to apply for sanction before disbursing money or performing official actions; the feasibility of substituting a system of control by inspection for the present system of control by returns; the extent to which the returns now in force can be reduced, simplified, or entirely abolished. In addition to these points, we have also taken into consideration a large number of reforms in procedure, which have either occurred to ourselves or been suggested by other officers. These are—simplifications in various kinds of procedure; reductions in the number of registers now kept up in most offices; the introduction of a simpler method of conducting correspondence; extension of the use of printed forms, and various minor improvements of a mechanical kind. We have also considered the possibility of reduction in the bulk of annual reports and their less frequent submission, as well as methods of redistributing the burden of routine work, which shall both relieve the head of the office and render access to the courts easier to the public, and have further pointed out many irregularities, abuses, and divergencies in practice noticed by us in the course of our inspections, the removal of which will, in our opinion, tend powerfully to reduce the amount of work and expedite its disposal. Lastly, we have elaborated a plan for the amalgamation of the English and vernacular ministerial offices. All these measures having been duly set forth, we have next considered their effect in reducing the amount of work in revenue and magisterial offices, and have estimated the establishments which it will in future be necessary to retain in the various offices. From this estimate we have arrived at conclusions as to the amount of saving which will be effected by our proposals, and consequently the amount which will be available for increasing the salaries of those ministerial officers whose services are retained. Then we have examined the question of the alleged increase in the cost of living during the last eighteen years (1868—1886), and formulated proposals for a proportionate increase to salaries. A review of the financial results of the measures proposed by us closes the subject, and is illustrated by a summary of our proposals and the necessary figured statements and appendices.

From time to time during the past year we have received from Government correspondence concerning other matters more or less closely allied to the subject of our inquiries, such as the question of supply of camp equipage to Commissioners, Collectors, and subdivisional officers; revision of establishments in the Registration Department; municipal establishments in Commissioners' and Magistrates' offices; and other minor subjects. These we have disposed of, as far as their nature admits, on the same principles as those by which we were guided in our chief subject, and have put together our remarks on them into a supplementary series of chapters at the end of our report.

4. In accordance with the above general scheme of inquiry, our report is arranged in the following order :—

Arrangement of report.

Part I is *introductory*, and consists of two chapters—

- I.—Appointment and proceedings of the Commission.
- II.—Historical sketch of the administrative system, and ministerial establishments.

Part II treats of *decentralisation*, and contains three chapters—

- III.—Substitution of control by inspection for control by returns, and proposals for reduction of returns.
- IV.—Proposals for change of system in regard to sanctions.
- V.—Proposals regarding periodical and occasional reports.

Part III comprises *reforms in procedure*, and is in four chapters—

- VI.—Reductions and modifications of registers.
- VII.—Simplifications of procedure in correspondence, forms, notices, and similar details.
- VIII.—Irregularities and divergencies of practice requiring to be remedied.
- IX.—Redistribution of work and responsibilities; amalgamation of English and vernacular establishments.

Part IV considers the *establishments of the future*, and contains three chapters—

*X.*—Increase of salaries, considered with reference to the increased cost of living.

*XI.*—Classification of districts according to work; present and proposed establishment.

*XII.*—Summary of recommendations and general results.

In Part V we have thrown together the additional subjects made over to us subsequent to our first appointment, namely—

*XIII.*—Tents.

*XIV.*—The Registration Department.

*XV.*—Municipal establishments in Magistrates' and Commissioners' offices, and other minor matters.

## CHAPTER II.

### HISTORICAL SKETCH.

I.—THE ADMINISTRATIVE SYSTEM DURING THE EARLY YEARS OF BRITISH RULE—ITS GRADUAL GROWTH AND DEVELOPMENT, WITH A COMPARATIVE STATEMENT OF DUTIES OF DIVISIONAL AND DISTRICT OFFICERS UNDER THE OLD AND PRESENT SYSTEMS. II.—ORIGINAL SCALE OF MINISTERIAL ESTABLISHMENTS—CHANGES THAT HAVE BEEN EFFECTED FROM TIME TO TIME, AND THE OCCASIONS FOR THEM—NATURE OF WORK OF MINISTERIAL OFFICERS IN FORMER TIMES AND AT PRESENT.

#### I.—THE ADMINISTRATIVE SYSTEM.

5. Before entering on the discussion of the subject-matter of our inquiry, we have thought that it would be both interesting and useful, and would make our introduction more complete, if we gave a brief survey of the system of British administration in this country as arranged by its first organiser, Warren Hastings, and of its growth and development under Lord Cornwallis and subsequent rulers, noting the principal additions and alterations which have taken place in the course of a long series of eventful years. Although the conditions of British rule in the present day differ materially from those of the early years of our administration, a comparison of the administrative means and appliances of these days with those of former times will enable Government to appreciate their relative importance and to see how far the present increase in ministerial work is due to the actual development of a demand arising from progressive elaboration of our laws and rules.

Scope and object.

The principal branches of administration are—

- i.—Revenue.
- ii.—Criminal.
- iii.—Civil.

Subjects to be treated.

Our present inquiry is confined to the first two heads, to which only our remarks in this chapter will refer.\*

#### REVENUE ADMINISTRATION.

6. Before the year 1793 there was no organised or established system of administration. The collection of the land revenue formed the chief, if not the only, administrative business. Though the English became the virtual masters of the country in 1765, the old Mahomedan system of administration was allowed to continue with slight modifications till the year 1769, when supervisors were appointed under the control of an European Resident to superintend the proceedings of the native officers employed in collecting the revenue and administering justice.

In 1770 two Revenue Councils of Control were established—one at Moorshedabad and the other at Patna—and a year later the supervisors appointed in the previous year were allowed to continue, their designation being altered to "Collectors." Each of them was assisted by an officer styled "Dewan." A Board of Revenue was also at this time constituted in Calcutta, consisting of the Governor and Members of Council with an Accountant-General.

\* The principal authorities for the statements in this chapter are Harrington's Analysis, vol. II, the Fifth Report of the Select Committee, Field's Introduction to the Regulations, the Bengal Administration Reports, and other official papers.

This system underwent a radical change at the end of 1773, when, in lieu of Revenue Councils, six Provincial Councils were formed with head-quarters at the places marginally named, which were placed under the control of a Committee of Revenue at the Presidency. The collection of the revenue was however wholly left to the native Dewans, the European Collectors being withdrawn.

Provincial Councils.

Calcutta.		Dacca.
Burdwan.		Dinagepore.
Moorshedabad.		Patna.

This arrangement did not work well, and in 1781 another change was made, resulting in the abolition of the Provincial Councils and in the transfer of their duties to a Committee of Revenue at the Presidency, consisting of four covenanted servants.

The system of managing all the business of the revenue at the Presidency not having succeeded, a further change was made in 1786; the Committee of Revenue being replaced by a Board of Revenue, with one of the members of Government as President. This institution was created under the following instructions from the Court of Directors:—

“Various plans have been devised and carried into execution, within the last 15 years for the collection of the revenue. It is no part of our intention, at present, to enter into a discussion of the merits or demerits of these various plans, but thus far we are clear, that the frequent variations of systems which have occurred, have been attended with much inconvenience and great expense. It is therefore full time to adopt a settled plan, and for that purpose we direct that there be a Board of Revenue to reside in Calcutta, to consist of one of the junior Members of Council and four other of the most intelligent of the senior servants of the Company.”

This is the origin of the establishment of the Board of Revenue—the oldest institution of its kind in Bengal.

Simultaneously another important administrative reform was effected. The Bengal Presidency, which included the North-Western Provinces, was divided into 36 Collectorships, each being placed in charge of an European Collector, who was also vested with the powers of Civil Judge and Magistrate. The size of the districts was regulated according to the amount of collections, the maximum limit for each being fixed at eight lakhs of rupees. In the following year, 1787, the number of districts was reduced to twenty-four.

The Collectors were placed directly under the control of the Board of Revenue, who were vested with large powers; being authorised—

Powers of Board of Revenue.

- (i) To summon any officer to the presidency to explain and justify his conduct.
- (ii) To impose on him a fine not exceeding a month's salary.
- (iii) To suspend him from office.

These powers received legislative sanction by Regulation II of 1793, and continued in force till 1874, when they were withdrawn by Act XVI of that year.

7. Such was the administrative machinery, so far as revenue was concerned, before the year 1793, when various important reforms, the chief of which, both from a fiscal and political point of view, was the permanent settlement, were introduced. It was a year which marks an epoch in the administrative history of this country.

Among the administrative changes which occurred during the rule of Lord Cornwallis, one of the principal was the resort for the first time to legislation, his predecessors in office having hitherto refrained from enacting formally any laws or regulations, notwithstanding that such power had been vested in them by an Act of Parliament of 1773 (13 George III, chapter 63). The power of the Governor-General for making laws was, however, encumbered with the serious restriction that the regulations to be passed “were not to have any force or validity until they were registered in the Supreme Court with the consent and approbation of the said Court.” This restriction was removed only in 1833, \* when it was declared

that it “should not be necessary to register or publish in any court of justice any laws or regulations made by the Governor-General in Council.”

\* 3 William IV, chapter 85.



The activity of the Legislature in this early period of administration is shown by the fact that no less than 51 regulations were passed in 1793, and 117 between 1794 and 1799, or in all 168 during a period of seven years. Many of these regulations, it is true, were no more than a recapitulation, under legislative sanction, of rules and methods of procedure which were already in force. Still, even under these circumstances, the codification of a mass of rules and orders touching on every detail of the public administration must be considered as a very notable performance.

No material change was made in the revenue administrative agency.

Withdrawal of judicial powers  
from Collectors.

The Board of Revenue and the Collectors, who were covenanted servants of the Company, continued to exercise their functions under definite laws and procedure; but the latter were divested of the judicial powers which they had hitherto wielded—a measure which was adopted for reasons thus explained in the preamble of Regulation II of 1793:—

“All questions between Government and the landholders respecting the assessment and collection of the public revenue, and disputed claims between the latter and their *raiyats*, or other persons concerned in the collection of their rents, have hitherto been cognizable in the courts of *mal adawlut*, or revenue courts. The Collectors of the revenue preside in these courts as Judges, and an appeal lies from their decisions to the Board of Revenue, and from the decrees of that Board to the Governor-General in Council in the Department of Revenue. The proprietors can never consider the privileges which have been conferred upon them as secure, whilst the revenue officers are vested with these judicial powers. Exclusive of the objections arising to these courts from their irregular, summary, and often *ex parte* proceedings, and from the Collectors being obliged to suspend the exercise of their judicial functions whenever they interfere with their financial duties, it is obvious that, if the regulations for assessing and collecting the public revenue are infringed, the revenue officers themselves must be the aggressors, and that individuals who have been wronged by them in one capacity can never hope to obtain redress from them in another. Their financial occupations equally disqualify them for administering the laws between the proprietors of land and their tenants. Other security, therefore, must be given to lauded property, and to the rights attached to it, before the desired improvements in agriculture can be expected to be effected. Government must divest itself of the power of infringing, in its executive capacity, the rights and privileges which, as exercising the legislative authority, it has conferred on the landholders. The revenue officers must be deprived of their judicial powers.”

This led to the creation of distinct Civil Courts with concurrent jurisdiction in criminal matters. The number of the

Creation of Civil Courts.

Civil Courts thus formed was 26, of which three were created exclusively for the cities of Moorshedabad, Dacca, and Patna, while the rest were formed into zillah courts (Regulation III of 1793).

8. The revenue administrative agency, as established by Lord Cornwallis, remained unaltered till 1807, when a Board of Commissioners\* with the power of the Board of Revenue was appointed for the Upper Provinces,

Board of Commissioners.

\* Regulation X of 1807.

+ Regulations I and XXIV of 1817.

and in 1817† a similar institution with two Commissioners was appointed for Behar and Benares for the superintendence of the revenue of those provinces, with jurisdiction over the districts of Rungpore and Dinagepore in Bengal—an anomalous arrangement, which it is hard to explain from a geographical point of view. This arrangement, however, lasted for two years only, as in 1819 the management

‡ Regulation I of 1819.

of the revenue of these two districts was retransferred‡ to the Calcutta Board of Revenue.

The constitution of these Revenue Boards was altered in 1822, when by

Three Boards of Revenue.

Regulation III of that year three Boards of Revenue were established: one for Lower Bengal, located, as heretofore, in Calcutta; one for Central Bengal; and the third for the Western Provinces. In addition to these three Boards, there existed a fourth Board, which was constituted by Regulation IV of 1819 with all the powers of

the Board of Revenue with respect to customs and town duties, and with the functions then exercised by the Board of Trade in the salt and opium departments. This Board was created with the object of enabling the Board of Revenue to devote their attention exclusively to important arrangements in the interior of the country, and especially that they should from time to time personally visit the districts under their control. This Board was consolidated

\* Act XLIV of 1850. in 1850\* with the Sudder Revenue Board as constituted by Regulation I of 1829 (see next paragraph), and the two were to be henceforth called simply the Board of Revenue for work connected with the customs and town duties created under Regulation IV of 1819.

9. No further changes took place till 1829, when a most important administrative reform was effected, namely the appointment of Commissioners of Revenue and Circuit. The reasons which led to this measure are fully explained in the preamble of Regulation I of that year. Briefly stated they are as follows:—

- (i) The provincial courts of appeal and circuit, as then constituted, had failed to afford prompt administration of justice, partly from the extent of country placed under their authority, and partly from their having to perform both civil and criminal functions.
- (ii) The Judges of circuit did not possess sufficient powers, nor had they opportunity of acquiring sufficient local knowledge to enable them adequately to control the police or protect the people.
- (iii) The several Boards of Revenue could not, owing to the vastness of the country over which their jurisdictions extended, efficiently carry on the duties which belonged to them “as tribunals for the determination of all questions relative to the assessment of lands under settlement, and for the judicial decision of many other important cases, as the general guardians of the fiscal interests of the State, as Directors and Superintendents over the executive officers, and as the confidential advisers of Government.”

With a view to remove these defects, the Bengal Presidency (including the North-West Provinces) was divided into 20 Commissioners' Divisions. divisions, of which 11 appertained to Bengal and 9 to the North-Western Provinces. The extent of each division was regulated on a moderate scale, so as to enable the Commissioners “to be easy of access to the people, and frequently to visit the different parts of their respective jurisdictions.” In revenue matters the Commissioners were vested with the powers and authority up to that time exercised by the Board and the Court of Wards, subject to the control of a sudder head Board in Calcutta.

Changes consequent on the appointment of Commissioners. This measure led to the abolition of the following institutions:—

- (a) The two Boards established in 1822 for Central Bengal and North-Western Provinces.
- (b) The provincial Courts of circuit, which were stigmatised by Lord William Bentinck “as resting places for such members of the service as were deemed unfit for higher responsibilities.”
- (c) Special Commissioners appointed under Regulation I of 1821 for the adjudication of lakhiraj resumption cases.
- (d) Superintendent of Police.

The result of this arrangement was that Commissioners were vested with full control over the collection of revenue and administration of criminal justice in their respective divisions. This arrangement, though effected 56 years ago, still exists with this modification, that the Commissioners have been relieved of their judicial functions—a measure which was adopted in 1835.†

† Act III of 1835. Commissioners had, however, occasionally to perform judicial duties till recently, when, under the Criminal Procedure Code, the trial of sessions cases was wholly vested in Sessions Judges.

Another modification which the functions of the Commissioners underwent was that the office of Superintendent of Police was revived by Act XXIV of 1837, resulting in the transfer of the control over the police from the Commissioner to that officer. The duties of the Commissioners came thus to be restricted to purely revenue matters during the period from 1837 to 1854, when the post of Superintendent of Police was again

abolished and the control over the police was once more transferred to Commissioners—an arrangement which still continues, though there is now an Inspector-General of Police appointed under Act V of 1861, who has a concurrent control over the internal administration of the Police Department.

There have been no further changes in the functions of Divisional Commissioners, except in regard to the limits of their jurisdiction, which were altered from time to time as occasion required. The number of Commissionerships at present in the territories subordinate to the Lieutenant-Governorship of Bengal is nine, the number of districts and subdivisions, including the sudder subdivision, attached to each being as follows:—

				Number of districts.	Number of subdivisions.
1. Burdwan	...	...	...	6	17
2. Presidency	...	...	...	6	23
3. Rajshahye	...	...	...	7	14
4. Dacca	...	...	...	4	16
5. Chittagong	...	...	...	4	9
6. Patna	...	...	...	7	23
7. Bhagulpore	...	...	...	5	17
8. Orissa	...	...	...	3	7
9. Chota Nagpore	...	...	...	4	6
				46	132
				—	—

**10.** As regards Collectors, the institution of whose office dates from the time of Warren Hastings, their status has come down unaltered through more than a century. The only material change is that the functions of Magistrate and Collector are now exercised by one officer in place of two distinct officers under those designations as organised by Lord Cornwallis. This arrangement was finally effected in 1854 on the recommendation of Sir F. J. Halliday. This subject has been treated more at large in the section on criminal administration.

Originally the Collector conducted single-handed the revenue work of his district, or at least so much of it as could not be performed by the Dewan or other subordinates. Assistant Collectors were occasionally appointed, but they were not of much use owing to their having no legal powers. This was remedied by Regulation IV of 1821, which empowered Collectors to delegate to their Assistants any part of their prescribed duties to which they could not themselves give due attention.

Further help was by degrees found to be necessary with the ever-increasing amount of work, and by Regulation IX of 1833 Uncovenanted Deputy Collectors were appointed with a view to their being employed on settlements, management of khas mehals, &c. This class of officers was found so useful that their powers were by degrees enlarged, and their numbers increased, and they were employed in all branches of the administration. In recent times (1872) there has been a further accession to the executive staff by the appointment of officers called Sub-Deputy Collectors and Canungos.

**11.** The foregoing review thus shows that up to the year 1821 the revenue administration of a district in Bengal was conducted by the Collector, under the direct control of the Board of Revenue, without the help of any officer except occasionally an Assistant Collector, while the administrative agency of the present times consists of—

Staff of revenue officers up to 1821.

Present staff of revenue officers.

- |                                   |  |
|-----------------------------------|--|
| i. The Board of Revenue.          | vi. Uncovenanted Deputy Collect-<br>ors. |
| ii. Divisional Commissioners.     | vii. Sub-Deputy Collectors.              |
| iii. District Collectors.         | viii. Canungos.                          |
| iv. Covenanted Deputy Collectors. |  |
| v. Assistant Collectors.          |  |

This increase in the superior executive staff is accounted for by the gradual development and perfecting of our administrative system, the chief feature of which has been a cautious and gradual advance. New laws have been and are being constantly enacted to provide for the growing requirements of the people, to remedy abuses, and to regulate procedure. New measures, undreamt of a hundred years ago, have been introduced as experience showed the necessity for them, and matters once considered of so little importance as to be left to be disposed of by Collectors according to their own ideas have been made the subject of intricate legal provisions, and fenced about with safeguards and restrictions of all kinds. Large as the present executive body may seem at present when contrasted with that of the early years of the present century, there is little doubt that it is even now barely strong enough for all the work it has to do.

#### CRIMINAL ADMINISTRATION.

12. For a few years after the country had come under British rule no change was made in the administration of justice, both criminal and civil, which was left to the Mahomedan officials and conducted under the Mahomedan system, while the revenues were administered by the Company's own servants. This dual form of Government was only gradually abolished, the first step in this direction being the establishment of a criminal court in each provincial division or Collectorship, as then constituted, consisting of a *Kazi* and two *Maulavis* to expound the Mahomedan law, and it was the Collector's duty to watch the proceedings of these courts in order to see that they were regular, and that substantial justice was done. Appeals from this court were heard by the Nizamut Adalat or Chief Criminal Court, which was composed of an officer appointed by the Governor, a *Mufti*, and three eminent *Maulavis*.

In 1774 fourteen districts were created, to which native Magistrates, styled Faujdars, were posted. These offices were abolished in 1781, when the Civil Judges, eighteen in number, were vested with magisterial powers, though merely for the purpose of arresting offenders with a view to their being tried by the Nawab Nazim and his officers.

In 1787 the functions of the Judge, Magistrate, and Collector were combined in the same officer in accordance with a suggestion made by Sir John Shore, who was of opinion that "people accustomed to a despotic authority should look to one master." This principle has been practically reaffirmed in modern times, when districts in newly-acquired provinces were placed under the management of a single officer, styled a Deputy Commissioner, who combines the functions of a Magistrate, a Collector, and a Judge.

This arrangement continued till 1790, when it was declared that "with a view to ensure a prompt and impartial administration of the criminal law, and in order that all ranks of people might enjoy security of person and property, the Governor-General in Council had resolved to accept the superintendence of administration of criminal justice throughout the province."

The result was that a chief criminal court of justice, bearing however still the old denomination of "Nizamut Adalat," was established, consisting of the Governor-General and the members of the Supreme Council assisted by the head Mahomedan law officers. Four Courts of Circuit were also established at the places noted in the margin, each to be presided over by two covenanted officers, styled "Judges of the Court of Circuit," assisted by a *Kazi* and a *Mufti*. The criminal administration of districts was left, as hitherto, in the hands of Civil Judges, who were also Revenue Collectors, as arranged in 1787.

Original mode of criminal administration.

Faujdars or native Magistrates.

Civil Judges vested with magisterial powers.

Functions of Judge, Magistrate, and Collector united in one officer.

Establishment of Nizamut Adalat.

Four Courts of Circuit.

Calcutta.

Patna.

Dacca.

Moorshedabad.

This system was changed in 1793, when the functions of Judge and Collector were separated, the result being that all judicial powers were withdrawn from the Collectors. In introducing this reform, Lord Cornwallis also resolved to divest the Supreme Government "of the power of interfering in the administration of the laws and regulations in the first instance, reserving only, as a court of appeal or review, the decision of certain cases in the last resort, and to lodge its judicial authority in courts of justice."

Withdrawal of judicial powers from Collectors.

The principle of this reform was further extended by Lord Wellesley by Regulation II of 1801, when the Government wholly divested itself of judicial powers, it being deemed essential "to the impartial, prompt, and efficient administration of justice, and to the permanent security of the purses and properties of the native inhabitants of these provinces, that the Governor-General in Council, exercising the supreme legislative and executive authority of the State, should administer judicial functions of Government by the means of courts of justice, distinct from the legislative and executive authority."

Further extension of the principle of separation of executive from judicial.

This resulted in the establishment of a chief court, composed exclusively of Judges. The functions of the Magistrate, however, remained united with those of the Judge. The number of the latter officers was raised to 23 by Regulation III of 1793, with three Additional Judges for the three cities of Moorshedabad, Dacca, and Patna. The Judge-Magistrate, in his capacity of Magistrate, exercised independent jurisdiction in respect of petty assaults and thefts only, the offenders charged with serious offences being committed for trial to the Courts of Circuit, whose decisions and sentences were governed by the Mahomedan law as expounded by the *Kazis* and *Muftis*—a system which prevailed till the Indian Penal Code came into operation in 1861.

Establishment of a chief court, and its powers.

The offices of Judge and Magistrate remained united for 44 years, though twice during this interval—once by Regulation XVI of 1810, and again by Regulation IV of 1821—permissive regulations were passed empowering Government to make a distinct appointment of Magistrate. It was, however, not till 1831 that magisterial functions were actually withdrawn from Judges and transferred to Collectors, resulting in the union of the two offices. This is the origin of the present unit of the administration, the Magistrate and Collector, or the executive head of the district.

Further steps towards the separation of the functions of Magistrate and Judge.

It was, however, soon found that the work of the two officers so united was too heavy for one man, and it became necessary to appoint a new class of officers under the designation of "Joint-Magistrates" in order to afford him efficient aid. Nevertheless the arrangement collapsed in consequence of the unusual pressure of revenue work caused by the proceedings for resumption of lakhiraj tenures, and the two offices had again to be separated in 1837. Meanwhile criminal work went on increasing, necessitating the appointment by Act XV of 1843 of another class of Subordinate Magistrates, viz.

Appointment of Joint-Magistrates.

Appointment of Deputy Magistrates.

Deputy Magistrates.

This measure was supplemented by the creation of subdivisions of districts—a step which has had the best possible results both in bringing justice nearer to the people and facilitating the administration of the large tracts of country under the jurisdiction of a Magistrate-Collector. The start was made in 1845 with 34 subdivisions; but as the system developed, the number rose, there being at present 90 subdivisions, many of which were opened during the incumbency of Sir J. P. Grant as Lieutenant-Governor of Bengal (1859—1862).

Creation of subdivisions and their rapid multiplication.

The offices of Collector and Magistrate continued to be held by two distinct officers till 1859, when, on the recommendation of Sir F. J. Halliday, they were again united, the chief reason assigned for adopting this course being "to place the important business of Magistrate in more experienced

Offices of Magistrate and Collector again united.

hands than at present, and to avoid the common complaint that the Magistrates are too young and inexperienced for their duties." This arrangement still exists.

13. In 1860-61 were passed the Indian Penal Code and the Criminal Procedure Code—measures which effected a complete revolution in the system of criminal administration.

The immediate control over the police has always rested with the officer exercising magisterial functions in a district, subject to the general direction of a head controlling authority. Most of the changes that have taken place in this branch of administration have been in respect of this head controlling authority. So long as there was a Superintendent of Police for all Bengal, the Magistrate was subordinate to him; but on the abolition of that office and the transfer of the general control to the Divisional Commissioner, the Magistrate, as the local head of the police, became subordinate to him. These and further changes under this head have been noted elsewhere and need not be repeated. It need only be mentioned that the present constabulary police, which was organised under Act V of 1861, is under the direct control of a District Superintendent, subject to the general supervision of the Magistrate and Commissioner; while the whole internal management is in the hands of the Inspector-General of Police.

14. The above is a brief review of the principal improvements and developments in the administration which have been effected during somewhat more than a century of British rule. Every change has, as might be expected, brought with it an increase of expenditure. A vast and elaborate organisation necessitates an expensive agency; and how greatly the administrative staff has had to be strengthened will be evident from the following facts.

In 1858, when Sir Henry Ricketts submitted his report on the revision of civil salaries, the executive machinery in Bengal, exclusive of opium officers, stood as follows:—

<i>Covenanted.</i>			
Bengal Secretariat	...	...	2
Members and Secretaries of the Board of Revenue			5
Commissioners	...	...	8
Collectors	...	...	28
Magistrates	...	...	26
Joint-Magistrates	...	...	19
Assistant Magistrates	...	...	25
			113
<i>Uncovenanted.</i>			
Deputy Collectors and Magistrates	...	...	100
			213

The present staff is as follows:—

<i>Covenanted.</i>			
Bengal Secretariat	...	...	11
Members and Secretaries of the Board of Revenue			4
Commissioners	...	...	9
Collector-Magistrates	...	...	39
Deputy Commissioners	...	...	8
Joint-Magistrates	...	...	33
Assistant Magistrates	...	...	87
Director of Agriculture	...	...	1
			1
Commissioner of Police, Calcutta	...	...	1
Inspector-General of Police	...	...	1
Ditto ditto Registration	...	...	1
Ditto ditto Jails	...	...	1
Deputy Inspectors-General of Police...	...	...	2
			198

<i>Uncovenanted.</i>			
Deputy Magistrates and Collectors ...	...	...	294
Assistant Commissioners ...	...	...	6
Sub-Deputy Collectors ...	...	...	84
			384
<i>Registration Department.</i>			
Inspectors ...	...	...	2
Registrar, Calcutta ...	...	...	1
Special Sub-Registrars ...	...	...	31
			34
<i>Jails.</i>			
Superintendents of Jails...	...	...	9
Assistant ditto ...	...	...	3
			12
			628
			738
<i>Police.</i>			
District Superintendents ...	...	...	50
Assistant ditto ...	...	...	60
			110
			738

DUTIES OF DISTRICT AND DIVISIONAL OFFICERS UNDER THE OLD AND PRESENT SYSTEMS.

Duties of Collectors. **15.** The duties of a Collector (as enumerated in Regulation II of 1793) were as follows:—

- i.—To collect the land revenue.
- ii.—To realise the rents of khas mehals.
- iii.—To make settlements.
- iv.—To prosecute for the recovery of the dues of Government from lands exempt from the payment of revenue under illegal or invalid tenures.
- v.—To superintend the division of estates.
- vi.—To apportion the public revenue on lands to be disposed of at public sales for the discharge of arrears of revenue.
- vii.—To collect the excise revenue.
- viii.—To execute the instructions issued by the Court of Wards.

All these functions remain unaltered by the long course of events which have followed the enactment in question, though the work under heads iii, iv, and vi is perhaps less now than in former times, while the process for the collection of land revenue and rents of Government estates (heads i and ii) has been considerably simplified. Regulation XIV of 1793 laid down a variety of proceedings for realising revenue, including notices of demand, arrest, temporary sequestration followed by sale of the defaulting estate, attachment and sale of the defaulter's real and personal property. These measures, however severe they may seem, were mild in comparison with those in force under native rule, which comprised stripes, imprisonment, and torture, and in the case of Hindus the choice between conversion to Mahomedanism or death. By degrees the system of 1793 was modified, till in 1822, by Regulation XI of that year, it was declared that sale of the defaulting estate should be the only measure adopted for realisation of arrears of revenue. This system is still in force as regards zemindars, while as regards farmers of estates the "certificate procedure," first prescribed in Bengal Act VII of 1868, and subsequently elaborated in the Public Demands Recovery Act [Act VII (B.C.) of 1880], is now the only method in force. The land revenue of Bengal stood at different periods at the following figures:—

1763	...	...	...	...	256 lakhs.
1790-91	...	...	...	...	285 "
1885-86	...	...	...	...	380 "

As the increase thus indicated has taken place in a country in which, with a few exceptions, the State demand has been permanent since 1793, these figures

testify to an immense increase in material prosperity. All this revenue is collected without the slightest difficulty and with the utmost punctuality by the simple operation of the sale law.

The next most important duty of the Collector is the collection of the excise revenue; but as this subject has only recently been so ably and exhaustively treated by the Excise Commission in a report which is a storehouse of valuable and well-arranged information, it is unnecessary for us to go into the question in this place.

It will suffice to observe that the administration of the Excise Department entails on the Collector a larger amount of work now than in former times. With the rapid expansion of the revenue from this source, the system has grown more elaborate. The first excise law passed by Government in 1793 laid down a simple procedure for taxing stills with a fixed scale of fees, which were limited in the case of cities and towns to Re. 1-4 daily, and in the case of rural villages to 6 and 12 annas. What revenue was yielded by this system at that early period of British rule there are no records to show. From the earliest available records, which relate to the year 1815-16, it appears that the total excise revenue in that year amounted in round numbers to about ten lakhs, while in 1884-85 it was 100 lakhs, the increase during a period of 70 years amounting to 90 lakhs.

The administration of a department which yields such a large revenue, and which affords a wide scope for smuggling and other illicit practices, requires close watching, and it necessarily occupies a large part of the Collector's time and attention.

16. The above is an enumeration of the duties of the Collectors as laid down in the earliest statute regarding them. The range has considerably widened since then, as will be seen from the following heads of business, which have subsequently been added :—

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Land acquisition.</li> <li>2. „ registration.</li> <li>3. „ improvement and agriculturists' loans.</li> <li>4. { Income tax.</li> <li>   { License tax.</li> <li>5. Embankments.</li> <li>6. Escheats and endowments.</li> <li>7. Patwaris in Behar.</li> <li>8. Patni sales.</li> <li>9. Opening of separate accounts.</li> <li>10. Special and common registry.</li> </ol> | <ol style="list-style-type: none"> <li>11. Supply of provisions for troops.</li> <li>12. Management of minors under the Civil Courts.</li> <li>13. Ditto of attached estates.</li> <li>14. Stamp revenue.</li> <li>15. Certificates.</li> <li>16. Road cess.</li> <li>17. Irrigation (in some districts).</li> <li>18. Treasure trove.</li> <li>19. Applications under the rent law, now Bengal Tenancy Act.</li> <li>20. Salt (in some districts).</li> </ol> |
|--|--|

The administration of the stamp revenue is another important duty of the Collector. The levy of stamp duty dates from 1797. The original measure was a small matter, its object being to provide for the deficiency occasioned in the public revenue by the abolition of the police-tax.\* It has, like other elastic sources of revenue, gone on expanding until from a yield of 22 lakhs in 1840-41 it rose in rapid strides to about 31 lakhs in 1859-60 and to 130 lakhs in 1884-85, the later development of the revenue being due to the operation of the Indian Stamp Act of 1879 and the Court-fees Act of 1870.

The Certificate Act has thrown much work on the revenue staff, the total number of certificates for disposal during 1884-85 having been 110,461.

It will thus be seen that there has been a great addition to the duties of the Collector since the creation of the office. Apart from the correspondence which these multifarious duties involve, he has to dispose of revenue cases, which during the same year amounted to 226,099, exclusive of the certificate cases mentioned above. In Orissa, Chota Nagpore, and the Sonthal Pergunnahs rent suits are also tried by the revenue officers.

In addition to the above duties, all of which are proscribed by law or rules, there is an indefinite amount of miscellaneous duties of a very multifarious



kind. Before any law is passed, or any administrative measure of importance taken, the opinions of Collectors are invited. To study carefully all the details of a Bill or proposed circular, and to write a long opinion on it, is a task that occupies a great deal of time. Then there are the inspections of local institutions and buildings of all kinds, such as municipalities, police-stations, roads, bridges, subdivisional offices, excise distilleries, factories, schools, hospitals, jails, rural registration offices, and the like; and over and above all this there is the duty of keeping himself constantly informed as to the state of feeling and the material condition of the people, the state and prospects of the crops, and the relations between landlord and tenant—"quicquid agunt homines"—all of which it is the Collector's business to know, and in many cases to report to his superiors.

17. The district officer is, as he always has been, the executive head of the district police, responsible for the peace of the district, while in his judicial capacity he exercises original, appellate, and revisional powers, as also supervision over a number of Subordinate Magistrates. In addition to this work he has from time to time been charged with the duties connected with—

- |  |  |   |
|--|--|---|
| <ul style="list-style-type: none"> <li>(a) Municipalities.</li> <li>(b) Ferries.</li> <li>(c) Pounds.</li> <li>(d) Zemindary dâk.</li> </ul> |  | <ul style="list-style-type: none"> <li>(e) Emigration.</li> <li>(f) Primary education.</li> <li>(g) Working of the Factory Act.</li> <li>(h) Working of the Local Self-Government Act.</li> </ul> |
|--|--|---|

The district officer is also *ex-officio* Registrar under the Registration Act.

The only department from which he has been relieved of late years is the jail; but though he is not now immediately in charge of it, he still has general control, and is to a great extent responsible for its good working. In short the district officer is the real executive chief and administrator of the district, and "his authority is supreme over every one and every thing except the proceedings of the courts of justice." This centralisation of authority in the district officer reached its highest development under the rule of Sir George Campbell, the chief feature of whose system was, as he himself called it, "the recall to life of the district officer." "The natives," he remarked, "cannot understand the existence of a 'hakim' without authority. 'Hakim ka hukm' is the keystone of their political life." The position of a district officer was thus sketched\* out by Sir George Campbell:—

\* Bengal Administration Report for 1871-72, part I, page 66.

"It is the Lieutenant-Governor's wish to render the heads of districts, the Magistrate-Collectors, no longer the drudges of many departments and masters of none, but in fact the general controlling authority over all departments in each district. On no subject has he formed an opinion more deliberately. The Famine Commission took this view, and all that he has since thought and seen has confirmed Mr. Campbell in the opinion which he then shared. He might almost say that it is his belief that all over India the departments are ruining the empire. Everywhere the same complaint is heard—in the Punjab and the North-Western Provinces, as in Madras and Bombay—that the district officers are not what they were; that their power and influence have gone from them. There is less of such complaint in Bengal, because there the days when such power and influence existed are so remote as to be almost lost to memory. But in a country where, as has been explained, we have in fact asserted our authority less completely than anywhere else in India, and where the people of the remote interior are in a more native (so to express it) condition, the concentration of authority and the personal rule so consonant to oriental habits and feelings are, in the Lieutenant-Governor's opinion, even more required than elsewhere. Departments are excellent servants, but, as he considers, very bad masters. He has therefore striven to make the Magistrate-Collector of a great Bengal district, generally comprising  $1\frac{1}{2}$  to  $2\frac{1}{2}$  millions of inhabitants, the real executive chief and administrator of the tract of country committed to him, and supreme over every one and everything, except the proceedings of the courts of justice."

18. Nearly every one of the numerous duties of the district officer is exercised by him subject to the supervision of the Commissioner of Revenue and Circuit, and even in those branches of public business which do not ordinarily come under his immediate observation he is at any time liable to be called on by Government to interfere or to give an opinion. His work, like that of the Magistrate-Collector, may be divided into administrative and judicial, the former of which is far more onerous than the latter.

Duties of Divisional Commissioners.

A Commissioner's administrative work is very difficult to define, as there is hardly anything, except perhaps taking command of a fleet or performing a surgical operation, that he may not be called on at one time or another to undertake. He has to inspect the offices of all the Collectors under him once a year, and the subdivisional offices also as far as he can, and to see not only that work is properly performed, but that the people in all parts of his division are treated with due consideration, and all that affects their interest carefully watched and reported by district and subdivisional officers, as well as by the police. He has to collect information from his district officers concerning a vast variety of matters and present it in a suitable shape to Government. He receives constant applications from the Collectors for sanction to the disbursement of money and the performance of official acts, and to these he replies in some cases by giving the sanction himself; in others, by referring the question to higher authority. He is also referred to for instructions on all sorts of questions by his subordinates, and these references, if he is an active man not afraid of responsibility, he answers himself; if he is not such a man, he merely sends them on to Government or the Board for orders. He has to write long and carefully-considered opinions on legislative measures while passing through the Council, a large number of annual reports and occasional reports on a number of subjects, and, in short, to be quite as much the "chief and administrator" over his division as under Sir G. Campbell's system the Magistrate-Collector was to be over his district.

His judicial work consists in hearing appeals in settlement, partition, certificate sale, wards', Government estates, and several other revenue laws, as well as appeals from ministerial and police-officers regarding dismissal or other punishment.

Lately also the Local Self-Government Act has added considerably to his work; and some Commissioners have also a large amount of political and civil work. Thus the Commissioner of Orissa is also Superintendent of 17 tributary estates—a duty which entails on him a large amount of civil and criminal work besides that of supervision, advice, and guidance to the Rajas of the several estates. The Commissioner of Chota Nagpore has similar work, but on a smaller scale. The Commissioner of Bhagulpore has civil and criminal jurisdiction in the Sonthal Pergunnahs, and the Commissioner of Chittagong in the Hill Tracts of his Division.

The accident, moreover, of the efficiency or otherwise of the district officers in a Division at any particular time has the effect of lightening or adding to the burden of the Commissioner's work. The work of an efficient officer always comes up in such a complete shape that the Commissioner experiences no difficulty in dealing with it, while that of an inefficient officer is often so imperfectly and carelessly done that many letters have to be written in a single case before full information can be elicited.

It depends also very largely on the individual character of the Commissioner himself whether his work is heavy or light, to some extent also upon the controlling authorities. On this subject we may quote the following observations of the late Sir Henry Ricketts, which are very true and to the point:—

"The quantity of business in the different Commissionerships varies continually, and depends in a great degree on the character of the Commissioner for the time being, and in some degree on the characters of the Members of the Board. A Commissioner may increase the work of his office to almost any amount. One Commissioner will manage his Division better by means of a correspondence of 1,000 letters than another will whose correspondence is 10,000, and it will be found that the quantity of business by no means always follows either population or the general wealth indicated by the amount of land revenue."

II.—ORIGINAL SCALE OF MINISTERIAL ESTABLISHMENTS AND SUBSEQUENT CHANGES.

COLLECTOR'S OFFICE.

19. The original scale of ministerial establishments in the Collector's office, so far as can be gathered from the records in the office of the former Civil Auditor, was as follows:—

	Rs.	Rs.
Dewan ... ..	...	150
Sarishtadar ... ..	40 to	50
2 Record-keepers on ... ..	...	30 each.
Munshi ... ..	...	30
Head muharrir ... ..	...	20
Khazanchi ... ..	20 to	25
* 10 Muharrirs on salaries varying from ... ..	10 „	14
Nazir ... ..	...	15

The post of Dewan was created in 1772† for the purpose of superintending the collections of revenue. His duties were to keep separate accounts of the collections according to the established forms of the country, and to countersign all orders circulated to the officers employed in the interior of the district; as also receipts, invoices, accounts, &c. In fact, the main object with which this appointment was created was to keep a check on the Collector of those days. It received legislative sanction by Regulation II of 1793, and lasted till it was abolished by Regulation XV of 1813. The chief consideration which led Government to resort to this step was “to annihilate the influence which the designation of the head native officers, and the nature of the situation in many instances, enabled the Dewan to exert with the utmost pernicious effect.” In recommending this measure to Government the Board suggested‡ the following mode of transacting the business of a Collector's

† Harrington's Analysis, pages 44-45, Volume II.

‡ Board's circular No. 31, dated 17th December 1813.

office:—

“We are perfectly satisfied that the business of the Collector's offices would be much better conducted, by its being divided into departments; for instance, the business of the treasury to be performed by the khazanchi and his mohurirs; the towjee, or account of the receipts and demands of revenue and interest, to be under the superintendency of the towjee navees or principal accountant; the payment of pensions, which has been generally managed in a very irregular manner, we have directed to be made to individuals, directly from the treasury, on an order signed by the Collector, after the pensioner shall have appeared before him; and we think that the proceedings in this department might be drawn out by the munshi.

“The sarishtadar may regulate the preparation and issue of purwannahs, robocarees, and the general business of the sarishta.

“The abkaree mehal, which constitutes an important and very improveable branch of revenue, should be much more the immediate object of the Collector's attention than it appears generally to have been, and can be best administered by means of an establishment entirely distinct.”

The effect of this change was that responsibility was divided among the principal departments on the Collector's establishment, while the Collector was required to exercise a more vigilant supervision over the whole office than he had hitherto done.

The heads of the several departments in the Collector's office at that time (1813) were—

- |                      |  |                        |
|----------------------|--|------------------------|
| (1) The sarishtadar. |  | (3) The record-keeper. |
| (2) The treasurer.   |  | (4) The taujih navis.  |
| (5) The munshi.      |  |                        |

These officers still exist. No material alterations appear to have been made in their emoluments for some years, and there is no information available on this point till 1837, the records of which year are the earliest now extant

\* The number of muharrirs was not the same in every district, but varied according to the amount of work.

referring to this subject. In 1837 the establishment stood thus, though the strength and the rates of salary were not the same in all districts:—

	Rs.	Rs.
Sarishtadar ...	70*	Taujih navis ... 12
Head munshi ...	50	7 Muharrirs on salaries vary-
Head muharrir ...	30	ing from ... Rs. 7 to 10
Record-keeper ...	30	Treasurer ... 50
2 Naib muhafiz, at ...	15 each.	Nazir ... 15

20. The changes which have since taken place in the position and prospects of the principal ministerial officers in the Collector's office will be seen from the following paragraphs.

*Sarishtadar.*—The principal duty of this officer formerly, as now, was to superintend the whole office with a view to check malpractices on the part of the subordinate amla: the Board deemed it desirable to hold the serishtadar responsible for the conduct of his subordinates, as also for the correctness of advertisements for sales.

Board's circular No. 18, dated 24th March 1836.

Board's circular No. 79, dated 13th November 1837.

When in 1837 the use of Persian was discontinued as the court language, the late Mr. William Dampier, then a Commissioner, proposed to substitute English for it to a certain extent, and to entertain only serishtadars acquainted with that language. The Board of Revenue supported this proposal, remarking as follows:—

“The Board further recommend that whatever other qualifications a serishtadar may possess, it should be considered indispensably necessary in future that this head native officer should possess an adequate knowledge of the English and vernacular languages. The Board are very decidedly of opinion that the present ill-repute of native officers and their constant propensity to speculation will be much checked if the head native officer be able to converse constantly and freely in English with his European superior, and also that the defective information now possessed by the latter of the conduct of all the subordinate native officers would cease, and a more perfect and systematic control be introduced by the same means.”

The Government, however, took a different view, making the following observations:—

“His Lordship considers it decidedly inexpedient to declare ignorance of the English language to be a disqualification for the highest situation tenable by a native in a Collector's office. Such a rule would certainly exclude many of the ablest, and not, he believes, the least trustworthy, individuals—those who have served in subordinate appointments—from all hope of advancement; and for a long time at least, with reference especially to those districts which are remote from the Presidency, and even from all means of acquiring the qualification which it is proposed to render indispensable, it would effectually shut out all local candidates.

“At the same time, His Lordship does not see how the measure would tend directly, or in any sensible degree, to obviate speculation or to correct the present ill-repute of native officers, nor what object would be gained by the head native officer being able to converse constantly and freely in English with his European superior, which would not be more completely and certainly attained through the medium of the vernacular language, supposing the covenanted officer to be properly familiar with it—a qualification which, if it be not already secured by the education given to our civil officers, should be more rigidly insisted on.”

The Government further remarked:—“It is of essential importance to the welfare of the people and to the reputation of Government that the European public authorities should be so intimately acquainted with the vernacular tongue as to be able to conduct business in it without any necessary interposition of their native amlah, and with correctness and despatch. His Lordship feels therefore that it behoves him to guard carefully against the dissemination of an opinion that the knowledge of English on the part of its native officers is

\* In some districts the pay was Rs. 60 and in some it was Rs. 50, the general rate being Rs. 70.

regarded by Government as an object even approaching in importance to the habitual and easy transaction of business in the language of the people by its European functionaries."

The reasons assigned by Government for refusing sanction to Mr. Dampier's proposal, however cogent they might have been at that time, nearly half a century ago, carry no weight now, when, with the rapid progress of education, the state of things has completely changed. The reform that Mr. Dampier advocated has been spontaneously brought about by the progress of events without the least extraneous effort. At the present day there is scarcely an office the head of which is ignorant of English.

The serishtadars of the old school had to draft long rubakarīs embodying the orders of the Collector—a system which has to a great extent long since disappeared. They were also systematically, if not exclusively, employed in reading papers to the Collector—a practice which was condemned by the Board in 1849 in the following strong terms:—

"The Board would point out that it is not desirable that the serishtadars should be much employed in the mechanical work of reading papers to the head of the office. It is impossible that a serishtadar can efficiently perform the onerous and responsible duties of supervision expected from him if he is employed four or five hours per diem in reading aloud. The physical exhaustion occasioned by such labour must unfit him for his other more important duties. Besides that, it is employing an officer receiving Rs. 100 per mensem to do that which may be equally well done by an officer receiving Rs. 10."

This objectionable practice still prevails in many districts, while in some districts, as we shall show in a subsequent chapter, the serishtadar is required to put up English notes in almost every important case that comes up before the Collector.

**21. Treasurer.**—In old days the treasurer or khazanchi held a conspicuous position in the Collector's office, his appointment having a statutory recognition (Regulation II, 1793). On the abolition of the post of Dewan in 1813 the responsibility of the treasurer increased materially, and this responsibility was still further increased by the abolition in 1847 of the separate treasuries attached to the Magistrates, Judges, and Salt Agents' offices. With this increased responsibility the question as to the expediency of raising the salary of this class of officers arose frequently. The Accountant-General proposed a scale of salaries ranging from Rs. 50 to Rs. 200, with reference to the amount of receipts in the treasuries, but in 1847 the following scale was sanctioned with reference to the amount of security:—

					Amount of security.	Monthly salary.
					Rs.	Rs.
Class I	...	...	...	...	50,000	150
" II	...	...	...	...	25,000	110
" III	...	...	...	...	15,000	80
" IV	...	...	...	...	10,000	65

The result of this revision was that 10 treasurers were allowed Rs. 150, 15 Rs. 110, 12 Rs. 80, and 19 Rs. 65.

This arrangement remained unchanged till 1854, when a new system was introduced on the recommendation of a committee specially appointed for the purpose of reconstructing treasury arrangements. The chief object of the new scheme was "the complete separation of the cash from the Account Department," and the main features of the system were that all payments into the treasury were made through the Account Department (which was now for the first time organised) instead of direct into the treasury, as was the practice formerly. A detailed set of accounts was kept by the accountant, while the treasurers were required, as now, to keep only such accounts as were necessary to record the daily cash transactions.

This arrangement did not, however, lead to any material alteration in the scale of salaries laid down for treasurers in 1847. The only change effected was that the number of treasurers on Rs. 150 was reduced from 10 to 3, while the appointment of one treasurer on Rs. 140 was created.

	No.	Salary. Rs.	
First class districts	5	100	In 1864 the salaries of the treasurers were, on the recommendation of the Board of Revenue, reduced to the present scale, as noted in the margin, in order to allow increased emoluments to the accountants, who were now required to keep all their accounts in English.
Second „ „	13	80	
Third „ „	25	65	

**22. Record-keeper.**—The post of record-keeper is an old institution, it having, like that of treasurer, a statutory recognition (Regulation II of 1793). The salary originally fixed for it was Rs. 30,\* the appointment and dismissal of this officer resting with the Board† of Revenue. The object with which the appointment was originally created was that “all accounts‡ and papers regarding the appointment and the allotment of the revenue on the shares of estates that may be divided, as well as all other documents in any respect relating to the public demand upon the lands, should be carefully preserved.”

In addition to their primary duty of preserving public records, the record-keepers were required to keep a register§ of the monthly receipts granted by the Collector for all payments of revenue into their treasuries, attesting the date on which they were registered, and a similar register|| of receipts for salaries and pensions. They were also required to keep the general¶ parganah register of estates paying revenue to Government and those exempt from the payment

of revenue. Some change has taken place in the position and duties of the record-keeper. He is not now required to keep the registers of receipts for payments, &c., into the treasury, and the gradual accumulation of records of cases decided during the century has greatly increased his work. He has—(1) to arrange and classify the records in accordance with the standing rules; (2) to keep and maintain the general registers prescribed by the Land Registration Act; (3) to give *kaifyats* or reports in all mutation cases, and those relating to the opening of separate accounts, and cases appertaining to revenue and patni sales and miscellaneous matters generally; and (4) to issue authenticated copies, &c.

The salary now received by record-keepers is Rs. 50 to Rs. 70 in first-class districts, and Rs. 40 to Rs. 60 in second-class districts.

**23. Taujih Navis.**—This post is also of long standing, dating from the commencement of English rule. The principal duty of this officer was, as now, to maintain the integrity and correctness of the revenue roll, keeping the accounts of each estate in the prescribed form, and to report to the Collector when arrears accrued. It was formerly the practice to submit to the Board every month the taujih account, which was considered to be a return of vital importance. Delay or neglect on the part of the Collector in the submission of this account rendered him liable to a fine; and it will be interesting to quote the order of Government on the subject, addressed to the Board under date the 31st August 1787. The order runs thus:—

“Observing that several of the Collectors have not transmitted the towjee accounts, we direct that you will impose a fine upon every Collector who shall in future neglect to transmit his towjee or monthly accounts by the period specified in the general regulations (without assigning some satisfactory excuse for such omission) not exceeding the half of one month’s salary for the first omission, and a whole month’s salary for the second or any future omission.”

The pressure of work on the taujih navis was under this system very great. He had not only to keep the accounts, but to prepare the monthly, quarterly, and annual copies of them for submission to the higher authorities.

The system of submitting taujih accounts monthly remained in force till 1835,\*\* when they were discontinued, the quarterly return being considered sufficient. It was, however, renewed in 1842, and again discontinued in 1850. Since then it has been the practice to submit a quarterly account (return X),

\* Harrington’s Analysis, page 143, volume II.

† Section 13, Regulation II, 1793.

‡ Harrington’s Analysis, volume II, page 142.

§ Section 25, Regulation II of 1793.

|| Section 26, Regulation II of 1793.

¶ Regulation VIII of 1800.

\*\* Board’s circular No. 44, dated 7th September 1835.

the preparation of which entails considerable work on the taujih establishment. Our further observations on this subject will be found later on.

There was a marked diversity in the scale of salaries of these officers. The majority of them received salaries varying from Rs. 13 to Rs. 18, while in some districts they ranged from Rs. 9 to Rs. 25, Sylhet being the only district in which the taujih navis got Rs. 30. In 1864 there was a revision of the taujih establishment, a uniform graded rate of salary being fixed on the principles thus explained in the Board's letter to Government (circular No. 2 of February 1864):—

“It is proposed to fix the standard pay for the officer known as the towjee navees at Rs. 18 per mensem, raising it to Rs. 20 in districts in which the estates exceed 6,000 in number, and reducing it to Rs. 15 where they are much less than 1,000.

“The pay of the assistants of the towjee navees it is proposed to fix uniformly at Rs. 10 per mensem, except in the 24-Pergunnahs, where the salary suggested is Rs. 12, the reason being the greater expense of Calcutta and the suburbs.”

In 1868 they were placed on the same footing with other muharrirs, whose salaries were fixed at the uniform rate of Rs. 20 to Rs. 40.

**24. Munshi.**—The munshi or head muharrir was in old days the accountant. He had to keep all the accounts except those connected with the land revenue, which were kept by the Taujih Department. On the organisation of a separate account branch he was transferred to the munshikhanah. Under the existing scale this officer receives the same salary as ordinary muharrirs, viz. Rs. 20 to Rs. 40, and has no special duties assigned to him, except perhaps that he is usually entrusted with any work too important to be entrusted to the ordinary muharrirs; but this is more a matter of local custom than of rule or law.

**25. Nazir.**—The nazir, whose primary duty is to see to the issue of all processes, and to supervise the proceedings of the process-servers, has in addition a number of other duties of greater or less importance to perform. He is a sort of “house-keeper.” Whatever miscellaneous matters have to be done, such as mending furniture, putting up punklias, taking care of the tents, supplying carts, and so forth, the nazir has to do. There is practically no limit to the multifarious employments of this generally much-overworked officer. In former times he was allowed a nominal pay, his remuneration being chiefly derived from “meeran,” or a fourth of the process fees. This system was discontinued in 1862, when a fixed salary was allowed to him. In consequence of increased work and responsibility which devolved on this class of officers under the operation of some of the recent enactments, notably the Road Cess and Certificate Acts, the process establishments have lately been revised by the Board, the nazir's salary being fixed on the scale noted below:—

					Rs.	Rs.
First-class districts	...	...	...	...	80 to	100
Second „	„	...	...	...	50 „	70
Third „	„	...	...	...	30 „	50

**26.** The only head ministerial officer who remains to be noticed is the accountant, whose appointment is of comparatively recent date. An account branch was, as already stated, organised in 1854, the salaries originally fixed for the accountants varying from Rs. 15 to Rs. 40, according to the amount of work in each district. The scale so fixed was as follows:—

					Rs.
1	Accountant	...	...	...	40
1	Ditto	...	...	...	32
3	Ditto	...	...	...	30 each.
1	Ditto	...	...	...	27
1	Ditto	...	...	...	26
9	Ditto	...	...	...	25 each.
21	Ditto	...	...	...	22 „
5	Ditto	...	...	...	20 „
2	Ditto	...	...	...	17 „
1	Ditto	...	...	...	15

In 1864 the salaries of accountants were raised thus :—

					Rs.
7	Accountants at	...	...	...	60 each.
13	Ditto	...	...	...	50 "
25	Ditto	...	...	...	35 "

In 1868 the salaries of these officers were raised to Rs. 50 rising to Rs. 70 and Rs. 40 rising to Rs. 60 for the first and second class districts respectively.

In 1880-81 they received a further increase on the report of the Committee appointed to revise the treasury establishments, the salary fixed for the accountants in the first-class districts being Rs. 80 rising to Rs. 100, while in second-class districts it was raised to Rs. 50 rising to Rs. 75.

**27. Muharrirs.**—As regards subordinate muharrirs, there is not much to say. In old days their salaries were very small, ranging from Rs. 6 to Rs. 15, and (in rare cases) Rs. 20—a scale which prevailed till 1868, when the last revision took place, by which their salaries were raised to Rs. 20 to Rs. 40. The duties of the muharrirs are generally to maintain the prescribed registers, to prepare returns and fill in the forms of processes, arrange records, write vernacular orders, and generally to perform all clerical work of a routine nature.

**28. Special establishment.**—With additions to the duties of the Collector there have been additions to his establishment, the principal of which are road cess, excise, and license tax (now income tax). There is also in many districts a separate wards' establishment, varying according to requirements, paid from the Wards' Rate Fund.

#### MAGISTRATE'S OFFICE.

**29.** The establishments attached to the Magistrates' offices were organised in 1793. Regulation XIII of that year empowered the several criminal courts to appoint and remove their ministerial officers subject to the confirmation of the controlling authorities. We have not been able to trace the scale of these establishments to a date earlier than 1842, when it stood as follows:—

		Rs.		Rs.	Rs.
Head clerk	...	30	Nazir	...	25
Second „	...	20	Naib nazir	...	10
Serishtadar	...	50*	Head muharrir	...	20
Peshkar	...	20	Muharrir	...	10 to 15
Record-keeper	...	30			

Two important changes have taken place of late years in these establishments: *firstly*, the amalgamation of the posts of serishtadar and head clerk in the year 1862; and *secondly*, the abolition of the post of faujdari nazir, which has been transferred to an officer belonging to the police force—the court sub-inspector. In 1867 the scale of salaries of the ministerial officers attached to Magistrates' offices stood thus:—

		Rs.	Rs.		Rs.
Serishtadar	...	80 to 150	Head muharrir	...	30
Record-keeper	...	30	Muharrirs at	...	15 each.

The head-clerk-serishtadars were divided into four grades, viz. Rs. 150, Rs. 125, Rs. 100, and Rs. 80, the salaries being fixed according to the importance of the districts. The 24-Pergunnahs was the only district to which the highest pay, viz. Rs. 150, was assigned, while the head clerks of Hooghly, Midnapore, Dacca, Mymensingh, Moorshedabad, and Patna were allowed Rs. 125. To the rest of the districts the last two grades were assigned. In 1868 these salaries were revised and placed on the same level as those of the Collectors' amlah.

Besides the regular establishment, there are clerks paid from local funds, *e.g.* zemindary dāk, pound, ferry, and municipal funds, the number varying according to the requirements of each district.

The duties of the ministerial officers appertaining to the criminal courts were defined in section 8, Regulation XIII of 1793 being as defined in Beaufort's digest as follows:—

“The native officers attached to the courts are to procure all acts of the court to be executed, to translate and transcribe papers, and to arrange and

\* In some districts the pay of the serishtadar was Rs. 60.



keep the records of the court. They are to perform these duties in the manner, and conformably to the rules, which the head of the office to which they are attached thinks it proper to prescribe. The native officers of each court are not to interfere in any other manner, publicly or privately, in any cause or matter depending before the court, or which has been, or is intended to be, brought before it."

In old days the serishtadar played a conspicuous part in the Magistrate's court, reading to him the papers of cases and police reports. The peshkar and other officers had to write the deposition of witnesses and record in vernacular the decisions of the Magistrate. But under the present system—the result of the operation of the Criminal Procedure Code—these duties are confined to the mere preparation of the prescribed processes and returns, and to the maintenance of the registers; while the head clerk (serishtadar) is almost wholly employed in the English office.

#### ENGLISH OFFICES.

**30.** The English clerks have existed side by side with the amla since the beginning of our administration, though their number was, as might be expected, very small in old times. One noteworthy fact in connection with this class of officers is that though their duties were far less onerous than those of the amla class, they enjoyed higher pay. This was due partly to the difficulty of getting men who knew English, and partly to the practice arising therefrom of employing Eurasians, whose manner of living was supposed to be more expensive than that of natives.

In the present times, however, the position has been reversed, as a result of the revision of salaries in 1868, when this class of officers was wholly excluded from the benefits of the scheme. This exclusion is the more remarkable as the Revision Committee recommended an increase to the salary of these officers quite as much as to those on the vernacular establishments.

The recommendation of the Committee was not accepted by Government, and so the salaries of English clerks have remained almost the same as under the old scale. In the Bengal districts the head clerks of Collectors' offices get Rs. 80 a month, while in Behar Collectorates they generally receive Rs. 100 a month, which are the same rates as existed formerly. The salaries of the subordinate clerks vary from Rs. 20 to Rs. 60.

#### ESTABLISHMENT OF DIVISIONAL COMMISSIONERS.

**31.** When Commissioners were appointed in 1829, the following scale of establishment was sanctioned\* for each of them:—

\* Board's circular No. 101, dated 30th December 1828.

	Rs.		Rs.
Head clerk ... ..	150	Munshi ... ..	40
Second clerk ... ..	70	First muharrir ... ..	25
Serishtadar ... ..	100	2 Muharrirs on ... ..	15 each.
Record-keeper ... ..	40		

Subsequently an uncovenanted assistant on a salary of Rs. 300 per mensem was sanctioned, and in 1863 these officers were absorbed into the Subordinate Executive Service. Each Commissioner is now allowed a personal assistant, selected from the members of the Subordinate Executive Service. In the Patna and Presidency Divisions two personal assistants are attached to the office of the Commissioner. The clerical establishments have also been strengthened as occasion required, though from the nature of the work there is not the same division into separate departments as prevails in district offices.



## PART II

### DECENTRALISATION.

#### CHAPTER III.

SUBSTITUTION OF CONTROL BY INSPECTION FOR CONTROL BY RETURNS AND REPORTS—  
DETAILED REVIEW OF REDUCTIONS IN RETURNS WHICH WILL BE RENDERED  
POSSIBLE BY A MORE SEARCHING SYSTEM OF INSPECTION—I.—REVENUE  
RETURNS—II.—COLLECTORS' MISCELLANEOUS RETURNS—III.—MAGISTRATES'  
RETURNS—IV.—UNAUTHORISED RETURNS.

**32.** In the resolution by which this Commission was appointed, reference is made to the possibility of substituting a system of control by inspection for the control now 'supposed to be exercised' by returns, reports, and applications. Of the three forms of control now in force, returns will be considered in this chapter, reports and applications in subsequent chapters. But before entering on a detailed review of existing returns, we think it necessary to submit some considerations on the subject of control in general and the extent to which it should be carried.

**33.** Whenever in the course of our inquiries we have consulted experienced officers as to the possibility of doing away with any of the existing checks, we have been told that they might very well be removed if it were not for certain officers who might be expected to go wrong without them. It has been at the same time freely admitted that the removal of the checks would result in a saving of time and money, and be in all other respects an improvement and an advantage. The majority of district officers could be safely trusted to do their work properly without so much check and control; but here and there an officer might be found whose work would require to be strictly and constantly supervised. Our own opinion entirely coincides with this view; but the inference we draw from it is, not that the present system of elaborate and rigid control should be maintained, but that it is unreasonable to refrain from making necessary reforms because they might, in a few cases, have bad results. We cannot think it right that the development of the administration should be delayed because there are inefficient officers in the public service. The number of such officers is small, and it would not be difficult to eliminate them. When we reflect upon the immense amount of injury and trouble which can be inflicted upon the inhabitants of a district by a bad officer, we feel constrained to urge in the strongest terms that no member of the Civil Service should be allowed to have charge of a district who has shown himself unfit for it. Government owes a duty to the public as well as to its own servants, and the claims of the latter cannot for an instant be compared with those of the former. With so many good and capable servants to choose from, Government has no excuse for imposing upon any portion of its subjects an incompetent administrator. Under the present system an officer is generally placed in charge of a subdivision of a district at an early stage of his career. Subdivisional work is the same as district work, only on a smaller scale, and therefore acts as an excellent preparation for the more important charge, and as a means of showing what stuff a man is made of, and whether he is fit to govern a district. Even if, owing to special circumstances, an officer should not be appointed to a subdivision (a contingency which very seldom happens), the way he does his work at a sudder station will usually afford his superiors ample opportunity for judging of his qualifications. If he should be exceptionally incompetent, he is pretty

sure to betray his incompetence while in the junior ranks, or at any rate when he is appointed to act as Collector for a short time—an event which, in the case of all officers, precedes permanent appointment to that grade. When in any of these capacities, either as subdivisional officer or Joint-Magistrate in a sudder station, or as acting Collector, it becomes apparent that any individual officer does not possess the qualities necessary for an efficient Collector, he should be distinctly told that he will not be promoted to that post. He would not in this case necessarily lose all further promotion, because a man who is not fit to be a Collector sometimes makes a good Judge. This fact was fully recognised by Sir G. Campbell, who on more than one occasion transferred officers from the executive to the judicial line with very good results.

He saw clearly that the two classes of work demanded totally different qualities; a patient, thoughtful, deliberative man might be wanting in vigour, readiness of resource and promptitude, and would therefore make a bad Collector, though he might be an excellent Judge, while the active-minded, prompt, resourceful man might be too hasty and impetuous to make a good Judge, though he would probably be a very good Collector. Acting on this view, we would recommend that if an officer shows himself incompetent for the post of Collector, he should be dealt with in one of two ways. If he has shown signs of an aptitude for judicial work, he should be transferred to the judicial line; if he has shown no such aptitude, he should be refused all further promotion, and it would then be a good plan if he were permitted to retire on a reduced pension proportionate to the length of his service. These recommendations are not new. They were made originally by the Famine Commission in 1880, and will be found at volume II, page 103, paragraphs 6 to 9 of their report in a form only slightly differing from that in which we now again bring them forward. They are here reproduced for facility of reference:—

#### PROMOTION, SUPERSESSION, AND COMPULSORY RETIREMENT.

6. We find that, allowing for slight variations in the different provinces, the general practice with respect to promotion in the civil departments of the public service is that officers rise by seniority till they reach the post of Collector or Deputy Commissioner of a district on the revenue side, or of Judge if they belong to the judicial branch. But with regard to the posts higher in rank, such as that of Commissioner of a Division, Judge of the High Court, or Secretary to Government, the practice is different, and though seniority has its full weight, these posts are filled up by selection among the seniors, and no one is appointed to them who is not considered to have shown proof of more than usual ability. We are of opinion that the principle of the selection should be more completely adopted also in the appointment of the chief district administrative officers and Judges. These posts involve in the one case executive authority over a large tract of country and a large number of departments; in the other case, supervision and control over many subordinate courts to which is entrusted the decision of suits which involve the interest of all branches of society.

7. With a view to giving effect to this opinion, we suggested that some such rules as the following might be adopted. When, in the order of seniority, officers become eligible for appointment to the post of Collector or Judge, there should be no hesitation about passing over those persons who have not given distinct evidence that they are fit for such office. An officer who has been passed over during a period of three years, or on more than two or three occasions, should be considered no longer eligible for promotion. But the head of the Local Government should be bound to record his reasons for such supersession in writing, and an appeal should lie from such an order to the Supreme Government. When any officer has thus been finally declared ineligible for future promotion, it should be in the power of the Government to require his retirement on a suitable pension.

8. When an officer has reached the post of Collector or District Judge, it should be in the power of the Local Government, if it is not satisfied with the manner in which he discharges the functions of his office, to record a resolution to the effect that he is considered ineligible for the post of Commissioner or High Court Judge; and if that resolution is not withdrawn, and is upheld on appeal by the Supreme Government, it should be in the power of Government to compel him to retire from the service, on the lapse of five years from his first appointment to the office he holds, on a full or proportionate pension.

9. Under the present rules officers, both in the Covenanted and Uncovenanted Civil Service, obtain their full pensions after having served a fixed number of years, and receive a very much smaller sum if they leave the service without completing that number of years. This system would entail serious hardship if officers were compelled to retire before they are entitled to their full pension, and such hardship must be removed if the measure is to work effectually. We recommend therefore that the present pension rules should be

altered, and that officers in both branches of the Civil Service should receive pensions graduated for each year of their service. This could be easily arranged without throwing any extra charge on the State, and without being unfair to the officers themselves.

**34.** But in order to carry out this system it would obviously be necessary that Government should itself exercise the power of deciding whether an officer shall be attached to the executive or judicial line. That it was always contemplated that this power should be exercised is plain from the following passage from the Government of India's letter No. 1752, dated 11th December 1875 (Home Department):—

I am therefore to request that every covenanted officer serving under the Government of Bengal may be called upon at some period between his 10th and 12th year of service to elect one or the other branch . . . . It will not be incumbent on the Government of Bengal to accept absolutely the choice made by each officer. The decision must rest with the Government of Bengal in view of the interests of the public service and the qualifications of the officer concerned. If there should be an insufficient supply of officers for one branch, or if the Lieutenant-Governor has reason to believe that an officer is not qualified for the branch for which he elects, and is qualified for the other branch, such officer should be posted accordingly.

We believe that for some years past this provision has been practically ignored, and each officer allowed to choose his own line without any interference on the part of Government. This has led to blocks in one branch at one time, and in the other at another time. It has also led to men mistaking their own qualifications and entering on that branch of the service for which they were least fitted. We consider that it would be for the good of the service and of the public if this power of choosing were entirely withdrawn from members of the service. Government would do well to keep in its own hands the power of selecting officers for both branches, or transferring them from one branch to the other at any subsequent time, in accordance with the exigencies of the administration, untrammelled by the caprices of individuals.

**35.** Though the system of parallel promotion has now been in force for about ten years, there has not, as far as we know, been any official inquiry into the practical results or working of the arrangement. We may therefore appropriately in this place draw attention to the question. We have reason to believe that it is not viewed with favour by the public in general. It is urged that one result of breaking up the service into two branches has been that the post of District Judge is often held by very young and inexperienced officers, who have no practical acquaintance with those portions of the revenue law and administration which are so intimately connected with civil business. It was advanced as an argument in favour of the separation of the judicial from the executive line that under the old system a man who had for years been solely engaged in revenue work as a Collector was not fitted by his previous training for the duties of a Civil Judge, and that it would therefore be better to promote to that post officers who had not passed through the grade of Collector, but who, having selected the judicial line at a comparatively early stage of their career, would devote themselves exclusively to the duties of that line, and so acquire the experience necessary for the proper discharge of that class of business. But this argument leaves out of sight two important considerations—*first*, that by appointing a junior officer direct to a Judgeship his experience of judicial work would necessarily be acquired by practice while holding the office of Judge, and consequently at the expense of the public, whose cases would suffer from his inexperience during the earlier years of his tenure of office; *secondly*, that although a Collector is mainly occupied in revenue and administrative duties, yet as Magistrate he acquires experience which fits him for the work of sessions and criminal appeals; while as Collector, by conducting civil suits in which he represents Government, and by his numerous proceedings and inquiries in the semi-judicial work of revenue sales, settlements, partitions, land registration, certificate proceedings, and the like, he is trained in weighing evidence, understanding the various kinds of titles to property, and many other branches of judicial work. Since the time of Sir G. Campbell many Acts, notably the recent Tenancy Act, have been passed which call for the exercise by the Collector of functions which are very similar to, and form an admirable preparation for, those of a Civil Judge; while the intimate knowledge which he possesses of the habits, customs, languages, and conditions of

the several classes of the native community provide ample security against his making mistakes such as those into which a junior officer is liable to fall from ignorance of these important particulars; so that the only drawbacks to a man passing from the post of Collector to that of Judge are ignorance of judicial technicalities and rules of practice, and the possibility that the vigorous, stronghanded proceedings to which he may have been accustomed in the former post would be incompatible with the calm judicial temper required in the latter. The first of these two disqualifications, however, would be removed by a few weeks' practice, and as to the latter, it would always be open to Government not to make a man a Judge whose character was not likely to fit him for the post. The latter disqualification, in fact, is to a great extent imaginary. In the days when men went regularly from a Collectorship to a Judgeship, the instances were few and far between in which it was found that habits of command acquired in the former post were so ingrained into a man's nature that he could not lay them aside in the latter.

The system of parallel promotion works badly in another way also. When a senior Joint-Magistrate who has been officiating as a Judge reverts to his substantive appointment, he is not so useful for district work as one who has not been so promoted. After holding the high position of a Judge, he does not take kindly to the inferior miscellaneous duties which the Magistrate-Collector may assign to him; and where, as frequently happens, he is senior in standing to the district officer, the latter feels some diffidence in treating him as a subordinate. It may be said that he would be very useful to the Magistrate in relieving him of the trial of heavy criminal cases; but the time when acting Judges mostly revert to a Joint-Magistrateship is the cold season, when criminal work is light and miscellaneous revenue work heavy: so that as a rule the reverted officer is never fully employed. As, moreover, it is known that he will probably get a Judgeship again in the spring, there is the risk of his not staying long enough in a district to finish any heavy case that may be made over to him, which on his departure would have to be done all over again. Then, again, it not unfrequently happens that the acting Judge is an officer of junior standing to the Magistrate-Collector, and the latter officer is disinclined to do any work which may place him in a position of subordination to a junior officer. It is quite as much for this reason as for any other that we now-a-days so seldom find the Magistrate of the district trying sessions cases, although Government has more than once insisted on his doing so occasionally.

As we are on this subject, we may also mention—though it is perhaps a matter somewhat beyond the scope of our inquiry—that the question of social precedence between a Judge and a Collector under the present system often gives rise to disputes and ill-feeling, which not only destroy the harmony of a mofussil station, but must necessarily have a bad effect upon public work and official relations between the officers concerned. Taking all these matters into consideration, we are disposed to go even further than advising the withdrawal from individual officers of the power of selecting one or other branch of the service, and to recommend Government seriously to consider whether the experiment of separating the service into two branches should not be considered to have ended in failure and be altogether abandoned.

**36.** If by the adoption of these or similar measures it should become impossible for incompetent officers to attain to the charge of a district, the path of reform would be very much smoothed, and the chief objection to the larger measure of independence which we propose to concede to district officers would be removed. We would also in this place refer to a fact in the history of the service which has a direct bearing upon the present question, namely, that in the years 1861, 1862, and 1863 an excessively large number of candidates passed the competitive examination for the Civil Service and were sent out to India. Although the lists for those years contain the names of some of the most brilliant and successful officers in the service, it cannot be denied that they also contain several who are below the general level of efficiency. When so many men succeeded in passing, the standard must of necessity have been lower than when only a few passed. In recent times the number of men sent out to India in each year has been very much smaller, and the standard has consequently been higher. From this it follows that in all probability the working of the measure we propose would not be severely felt, and supersession

as a punishment for inefficiency would not have to be resorted to with such frequency as to thin the ranks of the service to an inconvenient extent; while the existence of such a punishment would have the effect of stimulating to exertion those officers who possess abilities but will not make full use of them. So long as an officer feels that by merely continuing in the service for a certain number of years he must in the ordinary course of events rise to the higher appointments,—so long, in fact, as mere seniority is held to confer a claim to promotion irrespective of merit, the temptation to take things easily and work carelessly will remain, and the advocates of rigid centralisation and minute control will have some support for their arguments, though, on the other hand, Government will lie under the imputation of preferring the claims of a small body of its servants to the interests of the people of this country. But if the reform which we strongly recommend be carried out, the state of things will be very different, the chain of precautions against official inefficiency will be perfect, and both Government and the public—a public whose criticisms are every day becoming more severe and outspoken—will feel that the administration of the country is in the hands of a body which has been tested and sifted so thoroughly that it commands complete confidence. The Collector of the future will be a man who has been thoroughly educated in the best schools, subjected to a special preparation, victorious over many rivals in a severe competitive examination, again examined more than once in India, carefully tried by long probation in the lower grades of the service, and only admitted to the charge of a district after the higher authorities have watched his work, gauged his character, and fully satisfied themselves of his fitness for so important a post. With such an officer as this there will be little need of the present minute and expensive system of check and control.

**37.** We are not oblivious of the fact that besides the members of the Covenanted Service there is also a very large class of uncovenanted officers who take a great and constantly increasing share in the administration. Nor do we forget that important duties have to be performed by Joint-Magistrates and others below the rank of Collector, to whom the system of elimination mentioned above will not apply. It may be urged that if not for Collectors, at any rate for this latter class, check and control will still be necessary. While admitting the truth of this objection, we see in it a strong argument in favour of the system of control by inspection, which we shall now proceed to explain; for if the Collector is such a capable and trustworthy man as under the proposed system he will be, and if the Commissioner is as capable as the Collector, with the advantage of many years' additional experience, it follows that both the Commissioner and the Collector will be fit to be entrusted not only with greater independence, but with larger powers of control over their subordinates than they at present enjoy. So long as the power of check and control is reserved to a Board sitting in Calcutta, it can only be exercised by means of returns and reports and applications for sanction; but when transferred to Commissioners and Collectors residing on or near the spot, it can take the form of personal inspection and local investigation. These inspections can be as minute as may be necessary, because, being relieved of the present heavy burden of routine work, the controlling officers will have time to make frequent visits—the Collector to his subdivisions and the Commissioner to his districts—and will be able to set right many abuses and inquire into many matters which are not now either detected or sufficiently attended to.

**38.** In justification of this last assertion, we would point out how very inefficiency of returns as a means of control. ineffectual the present system of control by returns really is. In the first place there is the difficulty of checking the accuracy of a return. Very great ingenuity has been brought to the task of framing these returns in such a way that one column or one entry shall serve as a check upon another column or entry; and it is hoped that by this process inaccuracy will become impossible, or will be easily detected. Elaborate test-tables have been drawn up, by the application of which it is intended that any, even the slightest, divergence from the correct procedure shall be at once found out. But in reality neither of these expedients can invariably be relied upon. In practice nearly every return has to be accompanied by many sheets of explanation; and even with the aid of all these commentaries the real lesson to be derived from the return is seldom rightly learnt.

In the Board's office the rule is that the returns are in the first instance scrutinised by a clerk, who applies his test-table, sees that the totals of certain columns agree with those of other columns, that averages and percentages are correctly calculated, and if his tests are found to apply correctly, writes on the outside the words "Correct: may be filed." Large bundles of these returns are laid before the Secretary to the Board, who initials the above order, sometimes without looking at the returns, and they are then relegated to the record-room. The Members of the Board only see these returns when any special question arises. If the test fails—that is, if totals do not agree, or the figures are higher or lower than they should be—the clerk drafts a letter calling for explanation, which finds its way through the regular channels to the clerk in the Collector's office who originally drew up the return, and he prepares the explanation, which is submitted in the same way and subjected to the same process as the return itself.

In the second place, the explanations which accompany so many returns are, as we have just said, drawn up by the clerks who prepare the return, as are also the explanations subsequently called for. It may be assumed that sometimes the Collector takes the trouble to verify the explanation, but we are justified by our inquiries in asserting that in a great majority of instances he does not take this trouble, nor does the Deputy Collector in charge of the Department to which the return refers. The Board and Commissioner have no means of telling whether the explanation is correct or not. Now and then, if it is strikingly improbable or insufficient, further inquiries may be made; but as a rule the explanation, whatever it may be, is accepted without further question, and we fear that in this way the controlling authority receives many erroneous impressions, and remains in ignorance of the true state of affairs. It is perhaps not necessary for us to go into much detail on this point, though in a subsequent chapter of this report we shall have to bring to notice several irregularities, the existence of which would have been impossible if returns and explanations afforded any real check. Here it will be sufficient to say that both in our previous experience and in our present inquiries we have come across instances in which an incorrect explanation has been submitted and passed muster, as well as others in which the same stereotyped excuse for delay or failure has been repeated month after month—nay even quarter after quarter—without attracting attention.

Thirdly, even if returns could really convey accurate information, if the lessons to be deduced from them could be rightly read, and if the truth of the explanations could be properly tested, there would still remain the crowning objection that they cannot tell *how* work is done. They may in a lame and confused fashion tell what amount of work has been done, but whether well or ill they cannot show. In those returns which exhibit the amount of work done under any particular law, or in any particular department, this deficiency is very marked. It is well known that some officers have a habit of delaying and neglecting their work all through a monthly or quarterly period, and then, a few days before the close of the period, calling up all the pending cases, and either disposing of them hurriedly and carelessly, or striking them off the file on one frivolous pretext or another, so as to show a proper outturn of work in their return. So far is the return from checking or rendering impossible such malpractices, that it in fact causes and abets them. If we turn from gross cases like these to the case of officers who fairly and honestly dispose of their cases as they come in, the return does not show whether the action taken was judicious or not, or whether the provisions of the law were correctly followed. A man may try his cases as badly as he likes: the return will not betray him. Punctuality and promptness in disposing of work are undoubtedly great merits, and the system of returns does to a certain extent secure these; but it secures nothing more, and it can hardly be said that a system which aims at, and from its nature can only aim at, preventing delay, constitutes an effectual check. Delay is not the only, nor, all things considered, the worst fault that an officer can be guilty of. Haste and carelessness are as dangerous in their way as delay, if not more so, and against them the returns afford no protection.

If from the use of returns as a means of control we turn to the trouble and time they take in preparation, we are again led to condemn the system.



A return may be simple in itself and thus convey no adequate idea of the time and labour devoted to its preparation, or of the number of clerks engaged in the task; nor does the fact appear on the face of the return that the materials from which it is compiled, after being collected from a variety of sources, have in the first instance to be arranged and tabulated in the vernacular before they can be presented in the English form in which they are finally submitted. Then, again, the preparation of the endless explanations which are required to accompany returns is often a long and laborious task; and as the source of the explanation is usually to be found in the vernacular records of the case, it follows that before it can be entered in the English return it has first to be written in a rough draft in the vernacular, and then be approved, faired out, and finally translated into English. The preparation of all this mass of returns and explanations occupies the time of many clerks, and the salaries of these clerks throughout the Lower Provinces mount up to a very considerable sum, and constitute a very heavy burden on the finances of the country. If the work which this army of men performs were really necessary and essential to correct administration, then, however costly it might be, there would still be some justification for maintaining it; but when the system is shown to be not only expensive, but inefficient and unnecessary, there can, we think, be no hesitation in setting it aside in favour of a more efficient and less expensive one.

We speak of the present system as unnecessary, because we are convinced that the majority of district officers do not require to have their work so closely and constantly scrutinised, and this is specially true in respect to the working of old-established laws and rules, though perhaps less obviously so when new laws or newly-established branches of administration are referred to. When a new department is first organised, or a fresh undertaking commenced, it may perhaps be advisable that the several items of work should be recorded in strict detail, and the action taken in particular cases be precisely noted, not only for the sake of affording information to the central office of control, but as precedents and guides to future work in the department or undertaking concerned; but as soon as the work has been established on a sound and satisfactory basis, the necessity for minutely recording and reporting every detail may be said to exist no longer. This principle seems to have been for a long time lost sight of in our Government offices, for there are many instances of returns having been fed and kept alive years after even this justification for their existence, such as it is, has ceased to have any weight. It is in our opinion very questionable whether it ever had any weight. Whenever a new branch of work is instituted, throwing additional labour on a district officer, a further demand is made for tabular statements showing how the new work progresses. It may be fairly doubted whether more harm than good is not done by burdening Collectors and their establishments with the preparation and submission of special returns at a time when they are hard at work engaged on extra duties. The idea of course is that having to submit this periodical exposure of the outturn of their work makes them work faster than they would otherwise. We doubt this very much. It is so very easy, as we have shown, to concoct some sort of an explanation, and explanations of the most flimsy kind, frequently inaccurate and misleading, are so readily accepted, that virtually the progress return has no effect at all in expediting work, while the preparation of it takes up a deal of time which would be far better spent in doing the work itself. This at least is the opinion we have formed after much experience.

**39.** We now proceed to discuss the system of control by inspection, which

Control by inspection. we recommend as a substitute for that by returns; and here we would observe at the outset that no arguments based on the unsatisfactory results of the system now in force would be applicable to that which we have in view. We are quite prepared to admit that inspections of the kind now periodically made by Collectors and Commissioners are not always either exhaustive or even practically valuable. The sort of inspection we propose is, as will be seen further on, something more thorough and complete. We are led to expect good results from an improved method of inspection by the information collected by our colleague Mr. Grimley while on leave regarding the system followed in Government offices in England as contrasted with that in force in this country.

In attempting to differentiate in general terms the English and Indian systems of administration, we should say from observation of the methods of control employed in the Inland Revenue Department of Somerset House that the most striking point of difference between the two systems is the absence from the former of rules prescribing the submission of numerous returns, explanations, and reports, which are characteristic of the latter system. While in India every official act must be registered, analysed, explained, and reported in excessively minute detail, the controlling officers in the Revenue Branch of Somerset House are, as a rule, satisfied with a few simple returns exhibiting the main results; and, as regards explanations, the rule appears to be that an officer need not submit explanations of matters that seem to call for comment in the returns, as, for example, fluctuations in income-tax receipts from a particular class of individuals, increases or decreases in the revenue raised from spirituous liquors, until he is specially called upon to furnish them. The control of the local officials in the Inland Revenue Department is exercised by means of inspecting officers, who are constantly moving about and examining the work done in the various offices in their respective circles. Under the Indian system a very large amount of time is spent in almost every office in compiling returns and furnishing explanations of fluctuations and differences. The number and complexity of these periodical statements is something astounding, and the evil is constantly increasing.

In England excellent results are obtained without this elaborate system, and we see no reason why it should not be so in India also. We have indeed been told by some officers of experience that in their opinion no argument drawn from the practice in England will apply to this country, because work here is on so much larger a scale, the offices to be inspected are so much more numerous, the work done so much heavier and more intricate, and the distances to be travelled so much greater, as to alter entirely the conditions of the problem. To this we reply that if work in India is on a larger scale, the inspecting officers are more numerous, and, as a rule, more highly educated and intelligent than the corresponding class in Europe. If there is more to do, there are more men and better men to do it.

40. The question of control by inspection resolves itself into two heads—(i) the inspecting agency, and (ii) the character of the inspection.

The inspecting agency.

As regards the first of these points, several suggestions have been made and several methods proposed. There is, *first*, the appointment of Inspectors of Revenue Offices; *secondly*, inspection by Collectors and Commissioners; and *thirdly*, inspection by a Member of the Board of Revenue.

The first of these methods has been suggested by the practice in the Police and Registration Departments. But the Inspectors of Registration Offices have very limited functions: they have to see to the proper carrying out of the provisions of one law only, and that, too, one of an almost purely mechanical kind. The work does not require much experience or a very high order of intelligence, and can therefore be entrusted to officers of an inferior grade and drawing small salaries. The system is thus inexpensive, and, for the limited duties to be performed, sufficiently effective. It would be altogether a different task to inspect Collectors' offices; a very wide range of acquirements, and a very extensive knowledge of laws, rules, and practice, as well as a deep insight into the requirements and peculiarities of the native population, and a sound, well-trained judgment, would be required for its performance. Such qualities could only be found in an officer of high rank in the public service, who would require a correspondingly high salary, and the system would therefore be an expensive one.

The third method, that of inspection by Members of the Board of Revenue, is, we believe, in force in the North-Western Provinces, and is not open to the same objections as the first system. But there are grave objections of another kind. It would be impossible for the two Members of the Board to inspect all the Collectors' offices and subdivisions in Bengal in one year; probably each office would not get inspected oftener than once in two or three years. The Board is not merely a controlling but an appellate authority, and is also the official adviser of Government in revenue matters. The Members could not devote themselves to the task of inspecting without neglecting their other equally important duties.

It is undoubtedly essential to the success of a system of control by inspection, as distinguished from that at present in force, that the inspecting officer should have power to issue orders for the remedy of any irregular practice or bad arrangement he may come across. To do this he must be of higher standing than the officer whose work he inspects, but not so far above him as to make it undesirable that he should issue orders to him direct regarding the details of his work. An Inspector would be too low, a Member of the Board too high, to act satisfactorily; and we are therefore led to the conclusion that the Commissioner should continue to be the inspecting officer for Collectors' offices. But we do not think a Commissioner should be called on to inspect subdivisional offices. This duty should devolve on the Collector. It is, of course, desirable that Commissioners should, as far as possible and as often as possible, visit all parts of their jurisdiction, and in this way they would often visit a subdivisional head-quarter station. But their object on these visits would be rather to acquaint themselves with the condition of the people, the wants of the locality, the way in which business is conducted, and the state of public affairs generally, than to work through all the details of a petty subdivisional office. If the Collector does his duty, his inspection of the subdivisional offices in his district will be so thorough that no further inspection by the Commissioner will be necessary, and Commissioners will thus be spared the trouble, the waste of time, and interruption to their other duties which result from their having to visit and inspect remote subdivisions, where, in many instances there are no matters pending of sufficient public importance to call for such a visit. In this, as in so many other points, we feel justified in demanding for officers of such high rank more freedom of action: we ask that Government would trust them more implicitly, and leave them to judge for themselves whether it is expedient to visit a particular subdivision at any given time, instead of, as at present, tying them down by a hard-and-fast rule which compels them to visit and inspect every subdivision in their jurisdiction once a year.

We would also here call attention to the fact that Commissioners' offices are seldom or never inspected at all. Commissioners are, it has been said, supervising and not executive officers; and as it is their business rather to see that their subordinates do their work properly than to do it themselves, it has apparently been thought that there is nothing in their offices which calls for inspection. This is doubtless true so far as executive duties are concerned, but there is nevertheless much in the internal management of a Commissioner's office the right ordering of which has an important influence on public affairs, and we believe many Commissioners would be glad if some officer of experience would from time to time inspect their offices and point out any irregularities, and suggest any improvements that might occur to them. This would not be an arduous task; and as there are only nine Commissioners' offices in the Lower Provinces, we think the Members of the Board might be able to undertake this task without detriment to their other duties. Such inspections would be valuable to the Members themselves, by bringing vividly before them local customs and peculiarities, the knowledge of which would be highly useful to them in their appellate functions, by enabling them to refresh their memories on many points of detail, and to judge how the larger powers henceforth to be conferred on Commissioners are exercised by them.

As regards the agency of inspection, then, our proposals are as follows:—

- (i) Members of the Board to inspect Commissioners' offices.
- (ii) Commissioners to inspect the offices of Collectors and Magistrates.
- (iii) Collector-Magistrates to inspect subdivisions.

While it should be open to the Board to inspect Collectors' offices, and to Commissioners to inspect subdivisional offices when any special necessity for so doing arose, we think that they should refrain from doing so ordinarily. Each officer should, as a rule, have his office inspected only by the officer to whom he is immediately subordinate.

Inspections should not be too frequent, for in that case not only would they too often degenerate into mere routine, but they would interrupt public business, harass and disturb all the officials concerned, and would not yield results sufficiently important to compensate for the annoyance they caused.

In the case of Commissioners' offices it would probably suffice if they were inspected by the Board once in three years. Collectors' offices should be inspected once a year by the Commissioner of the division, and subdivisional offices as a rule twice a year by the Collector-Magistrate of the district, unless in any particular case the Commissioner should relax the rule.

**41.** The nature and character of the inspection is a matter of the highest importance. As under our system whatever control is hereafter exercised over the proceedings of executive officers will be chiefly, if not entirely, exercised by means of inspections, it is essential that these inspections should be more searching and thorough than they have ever been before. At present there is hardly any inspection of Commissioners' offices beyond such occasional inquiries into individual matters as may be made from time to time as occasion may arise, either by the Commissioner or the Personal Assistant. The inspection of Collectors' offices by Commissioners is conducted in the manner prescribed at volume 1, pages 198-200 of the Board's Rules. In accordance with these instructions the Commissioner inspects the numerous registers kept by the Collector, and if there are many cases pending, or any pending for a long time, he inquires into the reason of the delay. Sometimes he sends for the records of a few cases to see how they have been tried, but this is by no means always done. Then he inspects the treasury, and writes answers against each one of nearly two hundred questions in a form prescribed by the Accountant-General. He next visits the record-room, where he glances at the condition of the records. He looks at the library; the English office, where he examines the registers of letters received and issued, principally with a view to satisfying himself that correspondence is promptly disposed of; and the various rooms of the Collectorate building, to see that they are in good order. He also examines the Excise and Road Cess offices and any other special departments, such as Canal Revenue, Khas Tehsil, Wards, or Settlement. The securities of ministerial officers are also inquired into, and various points relating to the receipt and custody of public money and the process-serving establishments.

As a general rule he makes notes as he goes on, and these are afterwards drafted into an inspection memorandum, which is sent to the Collector for his instruction and guidance.

In the office of the Magistrate of the district the inspection by the Commissioner is less detailed than in that of the Collector, because much of a Magistrate's work is done under instructions from the High Court, and with these the Commissioner cannot interfere. It is, in fact, only with the executive, and not with the judicial side, of a Magistrate's work that the Commissioner has anything to do. He inspects the general Register of Cases, sees that the cases are reported by the police without unnecessary delay and promptly brought before the Magistrate; also that the Magistrates who try the cases take the proper procedure in regard to false complaints. In the Magistrate's Register of Cases (kept by every Magistrate) he sees that adjournments are not too frequent or for too long periods, and that the Magistrate trying a case duly communicates his opinion as to the conduct of the police to the District Superintendent, and that the latter officer takes due notice of this opinion. He looks also into the fine register, the registers of attendance of witnesses, stolen property, ferries and pounds, visits and inspects the malkhana, the English office, and the record-room. He likewise inspects the jail, dispensaries, schools, and other public institutions.

The above is, we believe, a fair account of a Commissioner's inspection as at present conducted, and it will perhaps be considered that if each item of this programme be carried out carefully, the result will be a very thorough overhauling of the Collectors' and Magistrates' offices. Unfortunately the programme leaves a very wide margin for individual peculiarities; it is to be feared that some officers carry it out in such a way as to reduce it to a mere empty formality. Some Commissioners do not even look at the registers themselves, but cause them to be gone through by a Deputy Collector, and on this officer certifying them to be correct the Commissioner signs the books without further inquiry. Some time ago the Board issued an Inspection Manual for the guidance of officers inspecting districts, but the use of this manual was never insisted on, and the book itself was so defective that in many

districts it has never been introduced at all. We do not propose to draw up a manual for the more extensive inspections we are about to recommend, nor do we feel able to advise the retention of the manual already issued. The great objection to manuals of this kind is that they lead officers to inquire only into the points mentioned in the manual; and as no manual, however carefully prepared, can possibly contain every point which may hereafter require to be looked into, there is a great risk that many very important matters will be overlooked because they are not in the manual.

In the particular manual we are speaking of, the points selected for inspecting officers to inquire into are often of a very trivial and unimportant character, such as whether the records of cases were duly made over to the record-keeper after disposal, whether fly-leaves were inserted in each record, and the like. The result of conducting inspections by the aid of such a manual is much tithing of mint, anise, and cummin, and neglecting the weightier matters of the law. A Commissioner may with advantage pass lightly over these petty matters, or leave them entirely to the Collector, of whose inspection we shall speak presently. His own inspection should go much deeper than these details, which an officer of the standing of a Collector may be safely trusted to deal with.

42. The Commissioner should first inquire into the Collector's arrangements for the transaction of business; as regards the way in which the work is divided both among the Deputy and Assistant Collectors, and among the ministerial officers. The amount of work to be done, and the adequacy or inadequacy of the executive and ministerial staff to cope with it, should next be considered. Then would come an inquiry into the way in which the work, both judicial and executive, is done. For the first it would be necessary to call for and examine a fairly large number of cases selected from the files of each officer in the station, with a view to ascertaining that they were conducted with due attention to law and rules of procedure, with sound judgment and freedom from unnecessary delays. Any errors of either kind that might be noticed should be pointed out then and there to the officer trying, or who had tried, the case. Errors committed by the amla should also be pointed out to them. Thus the officers and amla would obtain instruction valuable for their future guidance, and the Commissioner would obtain a much deeper insight into the character of the officers subordinate to him than he does at present.

For the second class of work the proceedings both in English and vernacular of the principal heads of work, such as Wards, Khas Mehals, Settlements, Partitions, Land Acquisition, Land Improvement, and Agricultural Loans, Certificates, Excise, Road Cess valuations, Land Registration, Irrigation, Embankment, Stamps, Income-tax, and the like, should be scrutinised. It would be impossible and unnecessary to examine the papers of every executive case, but an intelligent examination of the registers would show which had been the leading cases in each department since the last inspection, and the Commissioner's own recollection of the matters that had been referred to him during the year, or, if he preferred it, a note prepared for him in his own office, would show him what matters required most looking into, and these he should follow step by step both in English and vernacular. An examination of a judiciously made and fairly numerous selection of these cases would show him whether the larger powers henceforth to be entrusted to Collectors and their deputies had been judiciously exercised, and whether the proceedings of those officers had been careful, legal, and prompt. In each Ward's and Government estate the accounts and the system of management should be inquired into, and the condition of the ryots on the estate, their requirements and attitude towards the managing staff, the financial position of the property, the measures on foot or proposed for its improvement, the conduct of litigation, the collection of rents and other matters of importance scrutinised and discussed with the Collector, and with the manager if his attendance could be arranged for. There would then be the treasury, record-room, English and vernacular offices to be inspected in the same way. The Accounts Department might possibly also be inspected; but as this is a technical matter, which would be far better done by experts, we should prefer its being left to an Inspector from the Accountant-General's office, in the same manner as road cess and other local funds are inspected.

43. It is (as we have already observed) an essential part of our scheme that the officer who inspects shall also have power to rectify an error that he may detect. The Commissioner, when he discovers any abuse, irregularity, or injudicious arrangement in force in a Collector's office, should be expected to issue orders on the spot for the introduction of a better practice, and to take precautions to insure that his orders are promptly carried out. The delegation of powers to Commissioners under the Delegating Act, which we have recommended in Chapter IV, will enable him to do this, and will get rid of the present cumbrous and delay-producing practice, under which in some cases the Commissioner has to submit an inspection report to the Board, and the Board, after making inquiries from the Collector through the Commissioner, and receiving a reply also through the Commissioner, eventually passes orders some time after the inspection took place. The large reduction in the number of cases in which a district officer has to apply for sanction to the performance of official actions, which we recommend in the same chapter, will also conduce to the same end. In all those cases, which will be found in their appropriate place in the various chapters of our report, but which it is unnecessary to repeat here, inspection by the Commissioner would be substituted for returns, applications for sanction, and reports, and there would thus be a thorough and comprehensive scrutiny, not merely into the routine part of a Collector's work, as is so often the case at present, but into every one of the essential portions of it, accompanied by a speedy setting right of whatsoever was wrong in law or practice or injudicious in conception. An inspection of this kind, followed by the visits to be paid to all parts of the office building, and to all the local institutions, added to which would be the usual interviews with residents of the district, and long consultations with the Collector and other officers on local matters, would obviously occupy a considerable time, but it would afford the Commissioner the fullest and most comprehensive knowledge of everything concerning the Collector-Magistrate's office and the district at large. The further question that arises is whether any report of the inspection should be submitted by the Commissioner to Government. On this point the members of the Commission are divided in opinion; the President and Mr. Grimley considering that no such report is necessary, while Baboo Doorgagutty Banerjee thinks it is. Our colleague's reasons for holding this opinion are that as under the proposed system inspections are to be very searching and thorough, and are to take the place of the various systems of control now in force, it is desirable that inspecting officers should submit their reports to Government or other controlling authority—

- (i) In order that the subordinate officers may be induced to avoid all irregularities by the fear of their conduct coming unfavourably to the notice of Government.
- (ii) In order that the inspecting officers may be deterred by the same fear from making superficial inspections.
- (iii) In order that Government may have information as to the way in which the work of a district is being carried on (when its former means of information, such as reports, returns, and the like are abolished,) and the way in which Commissioners carry out their inspections.

The other two members think that reports of an inspection such as we contemplate would necessarily be so inordinately lengthy that it would be a serious tax on the time of Government to read them all. If we substitute very long inspection reports for the annual reports, the length of which is already a source of complaint, very little relief will be afforded to the Revenue or General Department of the Secretariat. The proposal that inspection reports should be submitted is, moreover, entirely opposed to the principle of reposing greater confidence in officers, which we so constantly urge in various parts of this report: in fact it to a certain degree imposes upon them stricter control than at present. For these reasons we would go no further than advising that, should it appear to Government to be necessary, but not otherwise, Commissioners should after each inspection address a letter to Government, stating in general terms the impression made on them by their inspection. This letter need not extend to more than three or four paragraphs, and would within that compass contain all

that Government would wish to know about the state of a district. Even this we consider hardly necessary, because Commissioners would as a matter of course make a separate report about any very disgraceful state of affairs they might discover, and less serious matters would be duly reported in the periodical reports, which, we would point out, it is not by any means proposed to abolish, but merely to submit less frequently.

Coming now to inspection by Collectors of subdivisinal offices, we would assimilate it, as far as the different circumstances of the case admit, to the method of inspection by Commissioners of district offices. Although that method omits purposely much of the formal inspection of registers and other routine matters provided for in the present system, we by no means consider such formal inspection unnecessary, or that it can be safely discontinued. By the changes proposed by us in other parts of this report, the amount of routine work will, we hope, be very materially reduced, but it is still inevitable that a certain amount should remain. We have provided for the transfer of the conduct of this routine work from the Collector to a Personal Assistant (see Chapter IX). It will not therefore in future be ordinarily in the Collector's own hands. In order that he may not lose sight of it, or forget the details of it, we think that he should be required to hold an inspection of registers, records, and all other branches of routine work once a quarter. This would not occupy more than one or two days at the outside, and would be sufficient to secure proper attention to it on the part of the Personal Assistant and the clerks. Similarly a subdivisinal officer should hold a quarterly inspection of his office. The notes of the quarterly inspections should be recorded in a book, which may be read by the Commissioner and Collector on their respective tours of inspection. The notes made by the Collector on his inspection of subdivisinal offices would also be entered in this book, where the Commissioner would be able to see them.

**44.** In concluding this outline of the nature and character of inspections, we would remark that our object has been to show how by a more intelligent and less formal method of inspection quite as much control as is necessary may be exercised over Collectors and their subordinates, while inspection would be regarded not as an opportunity for fault-finding and exposure, but for advice and encouragement, and for assisting the officer whose office is inspected by the riper judgment and wider experience of the officer who inspects. The result which naturally flows from the adoption of this system will be the abolition of many of the numerous and ever-increasing returns which officers are now periodically required to furnish, and the simplification of others. In this respect the chief aim of our inquiry has been to determine which of the returns now submitted to Government, the Board, the Commissioner, or other offices of control, can, without detriment to business, be abolished, simplified, or submitted less frequently. In this view in our local inspections we have closely scrutinised existing returns, with the exception of those prescribed by the High Court and the departments to which our inquiry has not been extended, and have carefully noted the many details incidental to their preparation. We have also traced the returns through the Commissioner's office up to the Board or Government, and have noted the manner in which they are ordinarily dealt with in those offices. The result of our observations is specified further on in the case of each return, and an analysis of the conclusions we have arrived at is given in Appendices III, IV, V, and VI to this report; but we may here state that our general conclusion is that many of the returns contain a mass of useless information, and are absolutely ineffectual as a means of exercising proper control over the proceedings of district officers and of making them do their work more quickly or more correctly.

The object of a return is in some cases to afford the controlling officer a means of knowing the amount of work done during a stated period in the department to which it refers, while in other cases the return is designed to supply a check on receipts and expenditure. The latter class of returns will for the most part be left undisturbed by us, but in respect of the former we are unanimously of opinion that a local inspection of the sources and materials, for the most part registers and records from which the returns are compiled,

if carefully carried out, will answer all the purposes of the returns, the retention of which will consequently be no longer necessary.

#### I.—REVENUE RETURNS.

45. With these introductory remarks we will now proceed to discuss the returns themselves, and first of all we will consider the character and use of the returns required from district officers and Commissioners in the Revenue Department, as prescribed in Chapter XIII of the Board's Rules, Volume I. A list of these returns is given in Appendix No. III. They are 46 in number, and may be classified as follows:—

7	Returns submitted by district officers to the Board direct.
3	Ditto ditto to the Commissioner.
16	Ditto ditto through the Commissioner to the Board.
16	Ditto ditto to both the Board and the Commissioner.
4	Ditto by Commissioners to the Board.
<hr/>	
46	... Total.

A comparison of this result with the list of returns required for the Board and the Commissioners in 1871, when the last revision by Government took place, shows the increase that has taken place during the last fifteen years, the number having risen from 24 to 46.

#### RETURNS SUBMITTED BY DISTRICT OFFICERS TO THE BOARD DIRECT.

##### *Monthly.*

46. *IV.—Prices of different descriptions of salt.*—It has now been decided to put all the Salt Department in Orissa under the Madras Government. There will then remain no salt manufacturing districts, as manufacturing in the 24-Pergunnahs has, we are informed, now ceased. Much of the most important part of the work will thus be removed, and of that which remains the principal part will be concerned with the unloading, bonding, and issuing of Liverpool salt from shipboard to the Sulkea and Chittagong godowns. The whole of this elaborate system, with its rowannahs of various kinds, boat-notes, manifests, bills-of-lading and the rest, is a part of the Customs Department, and as such beyond our scope. This return is clearly now useless. It used to be sent to the Customs Superintendent, North-Western Provinces, when the Inland Customs line was in existence, and occasionally to other departments; but this is now no longer necessary, as the prices are regularly published in the Gazette. The return gives the retail price of the different descriptions of salt—pungah, kurkutch, rock, Liverpool, &c.—sold during the month, and is filled up by the nazir from information gathered in the bazar. The return is merely filed in the Board's office, and no use is made of the information contained in it. It may be abolished.

*IVB.—Stock of excise salt in manufacturing districts.*—This return only comes from manufacturing districts, and will be abolished on the transfer of Orissa salt business to Madras. It is abstracted in the Board's office, and is utilised in the preparation of the salt quarterly report submitted to Government, and for checking the figures in the Commissioner's annual reports.

##### *Quarterly.*

47. *IVA.—Receipts and issues of blank wholesale, atrafee, and charchittee rawanahs.*—This is a small return, and it seems to be still necessary. It gives so little labour that it may be retained.

*XI. New Estates.*—This return is an exact transcript of Register 39, which shows what estates have been added to the revenue-roll by resumption, escheat, forfeiture, or other causes. They are merely checked and filed in the Board's office, and are of no use whatever. They may be dispensed with by giving a brief explanation, where necessary, to Return X, Table II.



*Annual.***48. XXIA.—Settlements confirmed since survey.**—This return was prescribed

\* Circular order No. 12, July 1865. by the Board in 1847, and appears in the old survey rules, but in 1865\* was added to the Board's revised list of returns. The submission of this return is only required whenever settlement takes place after the regular survey of a district or portion of a district has been completed, and its object is to enable the Board to check the survey operations and to keep their survey registers regularly posted up. The return is obsolete, practically useless, and may be discontinued.

**XXIV.—Estimate of compensation for lands to be taken for public purposes.**—This is a rough forecast of the compensation payable in the ensuing year. In order to prepare it the records of pending land acquisition cases have to be consulted, and to the figures obtained must be added those derived from whatever information is available regarding contemplated fresh acquisitions. The figures are scarcely ever correct, and are disturbed by fresh declarations in the course of the year. As, however, it appears that the return is used in the Board's office for the preparation of statements which are submitted to the Revenue, Public Works, Irrigation, and Railway Departments of Government, and to the Accountant-General of Bengal, showing the probable amount of compensation payable by the several departments, it must, we fear, be retained for budget purposes, though even for these it has very little value.

**XXXVII.—Lands used for public purposes.**—This return, together with Register No. 6, of which it is an exact transcript, was first instituted in 1864,† under orders of the Government of India.‡ District officers were required to submit the return on the 1st May each year with a note in the last column, referring to

any plots or portions of plots which in the opinion of the district officer are no longer required for the public service, and suggesting how they should be disposed of. The object of the return and register is to secure that every plot of land should either be restored to the Revenue Department and made revenue-paying again, or be relinquished to the superior landlord, or be otherwise dealt with as may seem fit when it is no longer required for the purpose for which it was taken up. The Board are required to report annually to Government which of the lands may be reduced in area, given up, or turned to other purposes. In practice the information is conveyed by means of Appendix No. XIII of the Board's Land Revenue Report. In December 1884 the Board modified the form of Register No. 6, so as to make it applicable only to lands which are rented. In their circular on the subject the necessity

for the alteration is thus explained: "Register B, Part II,§ prescribed by the Land Registration Act VII(B.C.) of 1876, supersedes the necessity of keeping up this register in respect of lands which are occupied by the Government or by any public body for public purposes, and on account of which no land revenue is demanded. It is therefore necessary to modify the form of Register No. 6 in the following manner, so as to make it applicable only to lands which are rented."

The Register B, Part II, and Register No. 6 as amended, now perform the function of the old Register No. 6. The rules require that copies of these registers when completed are to be lodged in the Board's office, and the submission of Return XXXVII is required to enable the Board to correct the registers according to changes that have occurred during the year to which it refers. A Collector, when preparing the return, is required to satisfy himself that none of the lands can be given up;|| but in practice a difficulty was found in observing this rule, as the Collector had not the necessary information from the department to whose use each plot of land has been made over.

To remedy this the Board have recently prescribed¶ a form of "certificate of actual use and occupation of lands" made over to departments, by means of which the department occupying land informs the Collector which portions of the land originally

† Board's circular order No. 7, of November 1864.

‡ No. 2833, dated 7th October 1864.

§ General register of revenue-free lands, showing lands occupied for public purposes without payment of revenue.

|| Rule 7, section VII, chapter XIII, page 298, Board's Rules, volume I.

¶ Board's circular order No. 1, of December 1884.

made over to it should still be retained by it, and for what purpose, and which portions are no longer required. From these certificates all changes can be noted in column 10 of Return XXXVII, which, as appears above, is used for correcting the Board's copy of Register B, part II, and Register No. 6, and for preparing Appendix XIII of the land revenue report. The necessity of keeping duplicates of these registers in the Board's office is not clear. It only multiplies work to no purpose. Information on the subject of the registers, whether required by Government or the public, can always be obtained from the Collector's office, where the original register is kept, and it is not likely that either officials or private persons living in a mofussil district would take the trouble of going to the Board's office in Calcutta for information which they could obtain nearer home. It would answer all purposes if the Commissioner satisfied himself on the points concerning which Government requires information by an inspection of the register, which would be corrected in accordance with the yearly certificates furnished by departments occupying land, and noticed the fact in his annual report. There will then be no necessity for maintaining Return No. XXXVII, which may be abolished.

#### RETURNS SUBMITTED BY DISTRICT OFFICERS TO THE COMMISSIONER.

##### *Monthly.*

49. *No. III.—Prisoners confined in the Civil Jail by order of the Revenue Courts, or at the instance of Government.*—This return was prescribed in order to guard against arbitrary or harsh proceedings of revenue officers towards persons kept under confinement for non-payment of debts due to Government. It corresponds with the Board's register of prisoners, No. 38, which is kept in each Collector's office, with some slight difference in the headings. The register being prepared in the vernacular, it is necessary to translate the entries before the return can be prepared in English, and two men are usually employed in preparing the return—one from the vernacular, and the other from the English department. The return is usually filed in the Commissioner's office, after being registered and docketed. It does not appear that this return has often been the means of bringing to notice any instance of misuse by a Collector of the powers of imprisonment entrusted to him, and we think that it may be safely left to the prisoner or his friends to complain of such cases, as it may be taken for granted that a person improperly imprisoned would most certainly appeal. An examination of Register 38 should enable the Commissioner to exercise the necessary supervision in the matter. We therefore recommend that this return be abolished.

##### *Quarterly.*

50. *XXIIF.—Demands, collections, and balances due from Wards' and Attached Estates.*—This return was prescribed in 1869, under the orders of Government. Government had noticed that the proportion which the collections from wards' and attached estates bore to the demand was generally unsatisfactory, and desired that something more than an annual revision of results should be insisted on. As one means of expediting the collections, the submission of this quarterly return was ordered.\* It goes only to Commissioners, and is to a certain extent useful in the case of estates with heavy arrears. The Board sometimes direct Commissioners to submit it to them, but this is only done in the case of very much embarrassed estates. We should not like to see this return entirely done away with, as in our experience it is useful; but it should be open to Commissioners in the case of well-managed estates in which the arrears are small to dispense with quarterly, and substitute yearly, submission. The preparation of this return takes up a great deal of a Manager's time, which might be more profitably employed. In the Manager's office of A. N. Roy's estate, Berhampore, we were informed that the quarterly return took as much as fifteen days to prepare. The return may be simplified in the same way as the yearly Return XXXI, in respect of which we have made certain proposals later on.

\* Board's No. 97A, dated 11th May 1871, to Government.

In column 1 the major heads A to G, shown in column 1 of Table I of Return No. XXXI, should be entered, and the total number of estates under each major head should be given with only one line of figures for the columns 2 to 23. With these alterations the return in well-managed estates may, with the Commissioner's permission, be submitted yearly to him instead of quarterly, but need not be submitted to the Board.

*Annual.*

**51. XXXVI.—Securities of officers.**—This return was first prescribed in

\* Board's circular No. 36, dated 2nd August 1831.

charge money was entrusted. The return was formerly submitted by the Commissioners to the Board. It was discontinued in 1865, when Commissioners were instructed that the Board merely required from them a periodical

† Government order No. 1614, dated 22nd April 1869.

both to the Commissioner and the Board. In 1871 this double submission was dispensed with as unnecessary, and it was ordered that district officers should submit the return to the Commissioner only, who should certify in his annual report that the orders of Government had been carried out in each district

‡ Board's No. 97A, dated 11th May 1871.

required to send it to Government, and this is done for all departments, both

§ Government order No. 2385T—F, dated 3rd October 1883.

Magisterial and Collectorate. § The return is usually "filed" in the Government Secretariat, and no other orders are passed upon it. We think that the submission of the return to Government is unnecessary, and that it may be left to the Commissioner to satisfy himself that the rules regarding securities of ministerial officers are observed, which he could do in the course of his inspection. If thought necessary, the matter might be mentioned in his annual report. The existing rules regarding the testing of securities by district officers should continue in force, the record of the inquiries by which the validity of the securities was tested should be kept with the bond, and the Commissioner would thus be able to see that the inquiries had been properly made.

RETURNS SUBMITTED BY DISTRICT OFFICERS THROUGH THE COMMISSIONER  
TO THE BOARD.

*Monthly.*

**52. No. VA.—Excise licenses cancelled or surrendered.**—This is one of the checks introduced by the Board when the auction system of granting licenses was extended in 1878; but, however useful and desirable the return may have been at a time when the system was under trial and being watched, it is now no longer required. It was intended to serve as a check on the action of Collectors

|| Board's No. 319B, dated 8th March 1878.

in allowing licenses to be given up, in cancelling licenses, and promptly resettling shops which have been relinquished. || It is prepared, with some amount of trouble, from the registers showing the license-fee payments, in which notes are entered regarding licenses surrendered. The resolutions passed on the return in the Commissioner's office are usually of a stereotyped character. They begin by reproducing in words the information which is contained in figures in the return, and end by approving the Collector's proposals regarding closure or resettlement of the shops; and, in cases where resettlement is approved, words are added intended to stimulate the Collector to prompt action. Explanations are very seldom called for. In the Board's office the return is merely checked or filed, and as a check on the progress made

in settling shops it is unnecessary. Before the commencement of each year Collectors send up a list of a very elaborate nature (Board's Rules, volume I, page 318, paragraph 7), showing the total number of shops for each kind of exciseable article proposed to be settled in the following year, and also an abstract list of shops. On these proposals, after they have been commented on by the Commissioner, the Board passes orders, and on receipt of these orders the settlements are made. As, however, the Collector has also to submit a report on the results of settlements with an elaborate statement, it seems to us that these statements should be sufficient information for the Board, and that local officers should not be unnecessarily harassed every month to explain why there has been a delay or failure in settling a few of the shops proposed. Such detailed supervision as this does no practical good. If a shop cannot be settled, it cannot, and there is an end of the matter. All the reporting in the world will not induce the public to bid if not disposed. We have searched in vain for an instance in which the action of the Commissioner or the Board on the return has induced a person who has relinquished his license to resume it, or has led to the settlement of a shop for which the Collector had previously failed to obtain a bid. The Collector is interested in obtaining as good an excise revenue from his district as he can, and may be trusted to do his best to settle as many shops as possible. Any serious deficiency in this respect would come to light at the annual inspection. In our opinion this return should be abolished.

#### *Quarterly.*

**53.** *No. V.—Operations under Act VII (B.C.) of 1876.*—This return, which was formerly monthly, is now submitted quarterly, and only from those districts, seven in number, in which registration work is not complete. As it affects the work of but few districts, and will soon cease even in these, we propose to allow it to continue till it lapses from natural causes.

*VIII.—Collector's business.*—This return was designed to check the despatch of business in Collector's offices. It covers 23 important items of Collectorate business, including settlements, sales for arrears, revenue, stamps, excise, land acquisition, &c., and gives information regarding the number of pending cases and of fresh institutions in a given quarter, the number of cases disposed of, and the number pending at the close of the quarter, and is accompanied by explanations, usually voluminous, in the case of long pending matters. In some instances we have counted as many as fifty sheets of explanation accompanying a single return. It is submitted to the Commissioner, who records a resolution and forwards it with a copy of the return to the Board, who call for further explanations if those offered are not satisfactory. It is used to compile Appendix XIX of the Board's Annual Land Revenue Report, and in the body of the report there is usually one short paragraph devoted to the subject. The preparation of the returns is a long and laborious task, as the materials have to be extracted from the different registers as well as from the *nathis*, and they cannot be compiled until they have been first entered in a subsidiary register for each head of business, or, what amounts to the same thing, until rough memoranda have been prepared in the vernacular, from which the English return can be filled up. The English office clerks as well as amla in the Vernacular Department are occupied for some days in the compilation of the return, and it is extremely doubtful whether the result obtained is worth the labour and time involved. The only points on which it is usual in the Commissioner's office to call for explanation are delay in the disposal of business and any great increase in the institutions, but the explanation offered in the first instance is generally accepted. The Board usually "file" the papers or await the receipt of further explanation which the Commissioner may have called for; and when this arrives, the papers are filed and are never again referred to, except for preparation of the annual report, and then only the figures, and not the voluminous explanations, receive attention. As we have remarked in paragraph 38 above, this return cannot enable the Board to do more than check delay in disposing of cases. It affords no information regarding the far more important question of the manner in which the cases are decided; and even as regards delay the check is very

insufficient, as the Board possess no means of ascertaining whether the explanations submitted are correct or not. Personal inspection alone can supply the proper check, and we think therefore that this return should be abolished. If necessary, the figures for the whole year could be supplied with the annual report.

*VIIIA.—Certificates filed under Act VII (B.C.) of 1880.*—This form was introduced by the Board in February 1881.\*

\* Circular order No. 9, of February 1881.

Before then the outturn of certificate work was shown in Return VIII under the general heading of

“Certificates under Act VII (B.C.) of 1868.”

As it was thought that the information which this statement afforded was of too general a character to enable the Board to exercise sufficient supervision over the proceedings of district officers under the Public Demands Recovery Act, a more detailed statement was introduced in February 1881, in which the different kinds of demand were classified. This statement was modified in

† Circular order No. 6, of March 1881.

the following month† after the Board had consulted certain selected officers; and another heading,

‡ Circular order No. 1, of January 1884.

“Amount covered by certificates made during the quarter,” was added at the instance of Government in 1884.‡ It was pointed out to the Board by the

officers consulted that the compilation of the return would entail an immense amount of time and trouble; but the Board, while admitting this, saw the necessity of having some better means of watching the operations of Act VII (B.C.) of 1880, which was a new Act, than they possessed under the former procedure. The return does indeed give a considerable amount of trouble, and it is questionable whether the value of the return is at all commensurate with

§ Board's circular order No. 1, February 1885.

the time and labour involved in its preparation. Register 61A§ is the source from which the materials required for the return are extracted; but the

trouble of picking out each item is extremely great, and as there are no headings for several matters, the information has to be entered in the column of remarks, which greatly enhances the difficulty of getting hold of the necessary materials; and the difficulty becomes still greater where there is a general register kept instead of a separate register for each class of demand. The details are in the first instance gathered together by the muharrir in charge of the department concerned, and after the statement is prepared in the vernacular it is translated into English, and as a result the preparation occupies many clerks a considerable number of days. We find that the actual control exercised by the Board by means of this return is very slight, the return being usually filed. The return is used for compiling Appendix XIA of the Board's Land Revenue Report, and the body of the report contains a review of the working of the Act, which is based on the information supplied by the return. For the purpose of this review, however, a return is not necessary. The same object might be far more effectually attained by means of a scrutiny of the Collector's registers, and by the subject being noticed in the Collector and Commissioner's annual reports.

*XIVA.—Opium-smuggling.*—This return is prescribed by the Government of India, and cannot be dispensed with, though it might be made half-yearly instead of quarterly. It comes in blank from most districts, and causes very little work. There is also a very elaborate

|| Section IV, clause 10 of the Opium Rules, paragraph 25, Board's Rules, volume II.

report in many columns on every opium-smuggling case tried by a Magistrate. It is prescribed by the Board,|| and is submitted through the Commis-

sioner, a copy being at the same time sent to the Opium Agent, Patna. This form generally spreads itself into five or six sheets, and takes a long time to prepare. It is usually filed in the Board and Commissioner's office, and we do not find that any use is made of it. We therefore propose that this report be discontinued.

*No. XVIII.—Progress in taking lands for public purposes.*—This return was

Board's No. 528, dated 16th December 1859.

introduced in 1859 to guard against delay or negligence in taking up lands, and was submitted twice a month; but in the following year, owing to

a representation made by the Commissioner of Bhagulpore of the extra labour which the frequent submission of the statements entailed upon officers, the period of submission was changed into monthly.\* It was then the practice to prepare a separate return for every separate plot of land, and this gave much trouble to the Commissioners' and the Board's office, and in consequence the Board decided to convert the return into a quarterly statement, and in future to require a general statement only from each Commissioner. The tests applied to this return in the Board's office (besides testing correctness of figures, &c.) are—(i) to see that all projects for which declarations have issued are included in each successive return till completion; (ii) that sufficient progress has been made since the last return. But the entries in this return are ordinarily so extremely general and vague, that it is practically impossible to apply the test. A return of this kind is very useful where land is required to be taken up expeditiously, as, for example, when land is required for a railway or canal or other large projects. For such undertaking, special Deputy Collectors are usually employed, who submit progress reports in a form which differs from that used in ordinary cases, and contains information from which the real progress can be readily ascertained. While we would retain the special form of report in the case of railway lands or lands required for large projects, we see no necessity for retaining Form XVIII, which is used in ordinary cases. The information which it contains is given in greater detail in Register No. 5, and an examination of this will enable the Commissioner to detect cases in which the progress has been too slow.

*XXIII.A.—Settlements sanctioned.*—Under the settlement rules authority to give final sanction to settlements is vested in the Collector and the Commissioner in certain cases. This return gives the leading features of all settlements sanctioned by those authorities. It is submitted by the Collector to the Commissioner quarterly, and the Commissioner forwards it to the Board with his own comments, and at the same time sends a similar return showing the settlements which he himself has sanctioned. It was introduced† to enable the Board to check the proceedings of the officers under them. The submission of these returns seems unnecessary. The power of sanctioning settlements having been given to the officers concerned, there seems no need why they should report each occasion of exercising it. This return may be abolished, and in order to retain the check which it now enables the Commissioner to exercise over the Collector's proceedings, the Commissioner, when inspecting the office, should examine the settlement records and see that the work has been properly done. The records of the settlements sanctioned by each Commissioner would similarly be open to the Board's inspection. On this subject we would invite attention to our remarks in paragraph 91, page 83, Chapter IV.

\* Government order No. 1078, dated 30th March 1860.

† *Fide* circular order No. 1, of September 1879.

#### *Annual.*

#### 54. *VB.—Return of intermediate registration under Act VII(B.C.) of 1876.—*

This return was introduced in 1884 to enable the Board to watch the progress in intermediate registrations.‡ It gives information regarding the applications for registration under two heads: (a) on account of succession by inheritance, whether under will or otherwise; (b) on account of succession by purchase, gift, or otherwise; and it also shows the number of cases disposed of and the number pending. The return is used in the Board's Office for filling up the duplicate record kept there of registrations, and the subject is treated of in the Board's Land Revenue Report. It has only recently been instituted in view of the fact that parties neglected to apply for registration; and from paragraph 142 of the Board's Land Revenue Report for 1884-85 it appears that the law regarding registration of changes and transfer is still very imperfectly observed. The return is useful as an accompaniment to the annual report of operations under the Land Registration Act, and may be

‡ Board's circular order No. 1, of April 1884.

continued as a yearly return to be submitted to the Board. A paragraph in the Annual Land Revenue Report as to progress of registration would suffice: a separate return is useless. It has been suggested that the necessity of submitting a return calls the Collector's own attention to delays and omissions which he would not otherwise notice. Our own experience does not lead us to attach much weight to this threadbare argument. A Collector who takes an interest in his work will find out the state of matters from his registers and records, and one who does not, will not be moved by returns, be they never so frequent.

*XX.—Fines realised under Act XX of 1848.*—By Act XX of 1848 Collectors are empowered to impose daily fines on persons who fail to comply with requisitions for papers or summonses to appear.

\* Board's No. 38, dated 28th June 1850.

The return was apparently instituted\* as a check on the Collector's proceedings, and also to enable each case to be reported to Government as the law requires should be done. The return was formerly submitted quarterly, but it was made yearly in 1871. The practice was to submit to Government a special report about fines in the shape of a voluminous abstract of this return.

† Government order No. 494T, dated 26th August 1880.

But Government,† on the recommendation of the Board, discontinued the submission of the abstract, on the understanding that the working of Act XX of 1848 would be noticed in the Board's Annual Land Revenue Report. Commissioners now supply the information in their divisional land revenue report.‡

‡ Board's No. 828A, dated 10th September 1880.

Return XX is still received, but no action is taken on it. It is merely filed. The return is quite useless as a check, and may be abolished, it being left to parties aggrieved by the action of the Collector to take their own measures against him. A brief notice in the annual report of such cases will suffice to enable Government to judge how the law is worked, if the subject be considered of sufficient importance. Although the Act requires that cases should be reported for the information of Government, practically this is not done. Either that portion of the Act should be repealed, or it should still be allowed to remain a dead letter.

*XXV.—Budget Estimates.*—This return is indispensable, and must continue to be submitted.

*XXXI.—Management of estates the property of individuals.*—This is a most formidable return, and is the subject of general complaint in the offices of Collectors, Commissioners, and the Board. From inquiry in the Wards' Department of the Board's office, we learn that from May to September, when this return is coming in from all districts (there are nearly 200 such returns, one from each estate), the clerks in the office not only work all day, but have to take the papers home and work for three or four hours at night. There are no less than 94 separate tests to be applied, as shown in the printed test-table. The compilation of statements for the Annual Wards' Report from these returns is an exceedingly intricate and lengthy business, as will be seen from a reference to Appendices A, A1, B, and B1 of the Wards' Annual Report; and in addition to these there are, as will be seen from the body of the report, separate statements for each division. What makes this return so peculiarly intricate is the fact that there is a separate line of figures showing the demands, collections, and balances of revenue due to Government, rent due to superior landlords, rent due to the estate, for each mouza, each scrap of rent-free or revenue-free tenure, and each share in a tenure, &c., in every estate. Now when a ward's property, as is often the case, is made up of an immense number of mouzas, shares, and the like, this return swells into seven or eight sheets, with sometimes as many as fifty entries in each column under each class.

This excessive detail is absolutely useless. The Board in its annual report only comments upon the results of the year's management as regards each estate as a whole, and does not go into details as to the collections from each mouza or each petty scrap of tenure, as such details would have no interest for Government. We think this return may be much simplified by having only one line for each class of estate of which the property consists. There are already totals A, B, C, &c., for each class. These totals should be all that is given in the return. The adoption of this proposal will not only diminish the work of compiling and copying the return in the Manager's Office, but will give immense relief in the controlling office, whether it be the Collector's,

the Commissioner's, or the Board of Revenue, which, in future, will have only a few figures to check instead of a mass of comparatively useless details.

The total number of estates in each group should be mentioned in the column "serial number." When an estate is transferred from one group to another in consequence of increase or decrease in the rental, the fact should be noted in the explanation sheet attached to the return. When an estate is sold, it should be transferred from the group in which it was included and shown separately, figures in columns 18, 20, and 22 only being entered against it.

*XXXII.—Receipts and disbursements of the rate for the general management of wards' and attached estates in district offices, and receipts of the rate for defraying part of the expense of treasury establishments.—See remark against XXXIIA.*

*XXXIX.—Estates which have become the property of Government during the year.—This return was originally prescribed in 1852,\* and is almost an exact transcript of Register No. 39, new estates.* It does not appear why it is

required by the Board, except on the system of double record in the district and the Board's office, for which no sufficient reason has been shown, nor is it needed in the Commissioner's office, as Register No. 39 is open to his inspection. The return is quite useless, and may be abolished.

*XLV.—Waste land realisations.—This return is only in use in a few districts and may be retained.*

*XLVIII.—Partition fees.—A statement of these fees is sent by the Accountant-General with which this return is checked. It may be retained.*

*XLIX.—Recovery of advances.—This has been only quite recently prescribed,† and shows advances made under the Embankment, Land Improvement, Agricultural Loan, and Drainage Acts, and, like No. XLVIII, contains figures which are already supplied to the Accountant-General, whose control over them is probably quite sufficient. Obviously registers of receipts and advances under the above Acts must be kept in Collectors' offices in those few districts where advances are made, but we fail to see why the time of clerks should be taken up in preparing returns about them. Such information as the Board or Government require can be embodied in the Annual Land Revenue Report with far less labour and waste of time than is involved in drawing up returns.*

\* Board's circular order No. 13, dated 11th June 1852.

† Board's circular No. 1, of January 1885.

#### *Quarterly.*

**55.** *IX—Abatement of revenue and removal of estates.—As far as we can trace, the first mention of this return occurs in the list of returns which accompanied the rules of practice which the Board with the approval of Government adopted in 1855. The authority for the submission of the return is now contained in rules 1 and 2, page 155 (removal of estates), and rule 1 (abatements), page 157 of the Board's Rules, volume I, under which the removal of an estate from the roll, or an abatement of revenue, cannot be effected without the sanction of the Board of Revenue. The return is made to serve the purpose of an application for sanction. It is submitted in triplicate to the Commissioner, who forwards two copies to the Board with his recommendations. The Board, after dealing with the application, return one of the copies to the Commissioner with the order sanctioning the proposed removal or abatement for transmission to the Collector. In some districts the statement principally includes estates which have diluviated and those which are redeemed after partition. There are numerous instances of the latter class of applications in Mymensingh and Dacca, where it appears to be a common practice for proprietors to apply for partition and then for redemption. In paragraph 82, Chapter IV of this report, we have recommended the transfer to the Commissioners of the powers which the Board of Revenue now exercise under the rules cited; and if this is approved, the submission of the return to the Board will no longer be necessary, nor will it be essential that the Collector should forward the return to the Commissioner. A short letter on each occasion would suffice, and under the scheme proposed Commissioners would be able to satisfy themselves in the course of their inspections that no estate had been improperly*



removed from the roll, and no abatement of revenue irregularly granted. The return may be abolished.

*X.—Demands, collections, &c., of land revenue.*—This being a very important return, the consideration of it is reserved to Chapter XI, where it is treated in connection with the Account and Taujih Departments.

*XII.—Alterations of assessment.*—This return merely consists of extracts from Register No. 40, and its preparation gives little or no trouble. But as it is merely checked and filed in the Board's office, and is of no use, it might be dispensed with by giving a brief explanation, where necessary, to Return X.

*XIV.—Demands, collections, &c., of excise revenue.*—This is the principal excise return. It is very intricate, and supplies information regarding the number of licenses issued for the sale of each exciseable article and the consumption of each article. It gives details of collections, remissions, and balances, and is a financial return in the sense that it is used for checking the Accountant-General's figures, though it is chiefly intended for administrative purposes, to enable the Board to watch the fluctuations in the sale of any exciseable article, and to instruct the Collector what to do in consequence. It is reviewed in the Board's office, and also by the Commissioner. They observe fluctuations, and, if need be, call for explanations. The chief interest of this extremely complicated return centres in the entry which is made in the right foot of table I under the words "net increase or decrease."

Though the method pursued in filling up the return is not the same in each district, yet its compilation is everywhere an excessively troublesome matter, rendering it necessary either to keep up several subsidiary registers, or to prepare beforehand many sheets of rough memoranda. The following is a description of the mode adopted in one district, and may serve as a specimen of the general practice.

The return is written up by the excise clerk from notes supplied by the excise muharrir, who, in order to supply the necessary details, keeps up two unauthorised subsidiary registers, which for convenience may be called A and B. Register A, containing 19 headings, is prepared quarterly for each article of excise from the figures entered in Register B, which is kept up monthly. Register B has 36 headings, and is prepared from materials obtained from the chalans of payments. In the Sudder subdivision the amounts are entered daily. In the case of other subdivisions the chalans are sent in to head-quarters after the 27th of each month, and the payments under each head of the register are extracted and entered opposite each subdivision. The heads of the register refer to license-fees and duty leviable on the several articles of excise.

The totals are given for the month for the whole district. When this is done a fresh account is opened in the register for the next month, and so on until the accounts of a whole quarter are prepared, showing first the district total receipts each month under each head, and finally the grand total of the quarter. This being done, the figures are again manipulated so as to be made to fit into Register A, which, as above remarked, is prepared quarterly, but A contains information as to the demand of the quarter, which is not prepared in B. When A has been filled in, the preparation of Return XIV may be proceeded with. Thus for the preparation of this return the following processes are required:—

- (1) Keeping daily memorandum of receipts in the head-quarters subdivision.
- (2) Noting chalan entries for the whole month in the case of other subdivisions.
- (3) Filling up Register B.
- (4) Ditto " A.

The return stands to the excise revenue in the same relation as Return X to the land revenue, and like X has its counterpart in No. XLII, which is annual. Forty-five of these returns are received in the Board's office every quarter, and a clerk can check about four a day, so that it takes him 11 or 12 days every quarter to check these returns, such process generally ending in their having the word "file" written on them. We do not find, as a fact, that anything results from the Board's watch

over fluctuations, or that any instructions are, except on very rare occasions, issued. Indeed, the Board is not in a position to issue instructions, not being aware of the causes of fluctuations, unless the Collector informs them. It may be fairly assumed that an officer who is fit to be a Collector knows what to do in such a matter without instructions. From this return a very voluminous register, No. 202, is kept up in the Board's office. It contains 85 pages, and has a separate opening for each kind of exciseable article. The labour of keeping up this register is very great, and it does not appear that it is ever put to any use. This system of excessive detail finds no parallel in the Somerset House methods of account.

Having given our opinion that the return is of no great value for purposes of administrative control, it remains to consider whether it is of such importance as a financial check that its abolition or modification would cause serious inconvenience. The actual check employed by the Board is to see that the collections on account of license fees, distillery fees, duty, sale proceeds of opium, and from miscellaneous sources, correspond with the amounts entered in Statement IV of excise receipts, which is furnished quarterly by the Accountant-General to the Board. The Collector, however, when submitting the return either certifies that the amounts agree or explains the difference, and practically all that the Board do is to test the correctness of the certificate. To enable the Board to apply the test, it will be sufficient if the Collector submits a simple statement showing the total quarterly collections under each of the heads named; and in order to do this it will only be necessary to extract them from the excise registers and forms in which the amounts are entered. If this is done, the return may be abolished.

*XVI.—Proceedings under the Sale Law.*—This return gives information regarding the operation of the sale law for arrears of revenue, Act XI of 1859, under the three distinct heads of sales, separate accounts, and entries in common and special registers. The return was first prescribed in 1847,\* with reference to Act I of 1845, but it has from time to time been recast, and the edition of the form in use at the present time, differs very materially from that of the original return. The materials from which the return is compiled are extracted from the registers appertaining to the subject. Thus the sale statistics are taken from Register 19, the information regarding separate accounts from Registers 11, 12, and 12A, and the latter part of the return relating to registration of tenures from Register 14. A muharrir in the department concerned supplies the figures from memoranda prepared, and an English clerk writes the return, which is submitted both to the Commissioner and the Board, and is merely checked and filed. In the latter office it is used for compiling certain portions of the Annual Land Revenue Report. It is said to be sometimes of use as a means of checking Return No. XLI; but as there already exist so many other means for checking that return, there is no necessity for retaining this. It will be open to the Commissioner to watch the progress of operations under the sale laws by referring to the registers in which they are recorded. The question is not one that requires looking into every three months. As one of the old-established main features of our revenue system, it works with great regularity, and an annual review of operations would suffice.

*XXID.—Consumption of salt within salt law limits.*—This return seems to have been first instituted in 1868. It is received from the following districts:—

Midnapore.	Cuttack.	Noakholly.
24-Pergunnahs.	Howrah.	Balasore.
Chittagong.	Khoolna.	Backergunge.

The return is compiled from statements drawn up by the police for each thana, who derive the information from an inspection of each shopkeeper's rowannahs on which sales are recorded. As a check on smuggling it is of no use at all, and we much doubt the propriety of entrusting such work to the police. That inquiry is quite beyond their ordinary functions, and can be easily taken advantage of as an excuse for the levy of blackmail. In the Board's office the quantity shown in the return as consumed in the quarter is compared with the consumption of the corresponding quarter of the previous year, and an

explanation of any marked increase or decrease is called for, if none has been submitted with the return. When the explanation is satisfactory it is accepted, otherwise such action as may be considered necessary is taken by the Board. The return is further utilised for checking the figures in the Commissioner's annual reports. The figures shown in the return are compiled in accordance with the instructions in rule 29, section IV, page 19 of the Salt Manual. The return may be abolished. Should, however, it be decided to retain it, the submission to the Board of the thanawari statement may be discontinued, as no use is made of it.

*XXII.—Receipts and charges in the Stamp Department.*—See remarks against No. XXXV.

*No. XXIII.—Stamp duty and penalties.*—This return shows in three separate and very elaborate tables the action taken by Civil Courts, Collectors, and other officers under the provisions of sections 34, 35, and 37 of Act I of 1879 in regard to unstamped or insufficiently or improperly stamped instruments. It was first instituted in 1878\* in order to enable the Board to make sure that the Civil Courts, Collectors, and other public officers understood and carried out the provisions of the Act. Some years ago there was a strong *vis inertiae* on the part of the district officers in carrying out the details of stamp administration: Collectors were extremely averse to imposing sufficiently high penalties; Magistrates imposed merely nominal fines on persons criminally prosecuted; Registrars and Munsifs would not impound insufficiently stamped documents; and, generally speaking, the Stamp Act was not properly observed. The upshot of the inquiry then made was this return, and the stamp administration, from being a neglected subject, became an important branch of a Collector's work. It was the stir made in the matter, and the censure passed on some officers, that aroused the attention of district officers to the duties expected of them under the Stamp Act; and impounding, prosecuting, and adjudicating on documents impounded by a Civil Court or a Registrar, now go on as regularly as any other part of a Collector's duties. The law is now fairly well observed everywhere, and the time has come when the return may be discontinued. A great deal of the information which it contains is already given in Register No. 26, and it would, no doubt, be an improvement if the form of that register were changed to the form of the return. The register should be kept in English, and the check which is now exercised by the Board and the Commissioner from a periodical examination of the return could readily be exercised by the Commissioner at the time of his inspection of the register.

#### *Half-yearly.*

**56. XXIC.—Prosecutions for offences against the Stamp Laws.**—In 1867 the Government made some inquiries from the Board regarding the working of the stamp laws, and the Board submitted a special report on the subject, in which, among other suggestions that were offered, they proposed that Collectors should be required to submit quarterly returns of all prosecutions of offenders for breaches of the stamp laws. This was approved by Government,† and a circular issued prescribing the submission of Return XXIC. It is now furnished half-yearly instead of quarterly, and contains the following headings—

- (1) Name of district.
- (2) Name of informer.
- (3) Substance of charge.
- (4) Date of institution.
- (5) Substance of Magistrate's decision.
- (6) Amount of rewards distributed to informers.

It is checked in the Board's office and made use of for the annual report. If it is retained it should be made yearly instead of half-yearly, but there is no need of retaining columns 2 and 4, which are of no practical use. The same object could be equally well attained by instructing the Commissioner to pay special attention to stamp cases when inspecting the Magistrate's office, where

a register of cases is already kept up. At the close of the year a paragraph in the annual report on the subject of prosecutions would answer the same purpose as the return.

*XXIE.—Prosecutions under the Salt Laws.*—This was prescribed as a quarterly statement in 1868\* to enable the Board to watch the working of the penal clauses of the Salt Act, VII of 1864 (B.C.), in the districts within salt law limits. It gives information regarding the number of cases instituted and prosecuted to conviction; the number of persons brought to trial and convicted; the fines realised, and the rewards disbursed to informers and apprehenders in the saliferous districts. The return is examined in the Board's office, and the figures in it are compared with those in former returns, and if there is any marked difference an explanation is called for, and it is seen that rewards are promptly disbursed and are sufficiently large. The figures in the returns are abstracted in a register and used to check the figures in the annual reports.

It was made half-yearly in 1871,† and is submitted to the Commissioner and the Board simultaneously. There seems to be no reason for having it submitted twice a year. It might be made yearly and form an appendix to the annual criminal report. (See Chapter V, paragraph 118, of this report.)

#### Annual.

**57. XXIX.—*Eccise charges.***—This return, though simple in appearance, gives much trouble to prepare, as it, like many other returns, necessitates the keeping up of a subsidiary register, into which the materials for the return are compiled monthly, both for the Sadr office and the district establishments. The contingent charges are taken from the register of contract contingencies and countersigned contingencies. The return is quite useless. A good many of the items included in it have by recent circular of the Accountant-General been transferred to contract contingencies. The rest might be entered in the annual report, when a very small marginal table would contain them.

*XXII, XXXV.—Receipts and charges on account of stamps.*—These returns may be considered together, as they are in exactly the same form, but the former is quarterly, and the latter yearly. They were prescribed in 1878‡ “to enable the Board to exercise closer supervision over the income and expenditure of the Stamp Department.” On the credit side of the return the different descriptions of stamps in use are most carefully classified, and the receipts under each class for the period covered by the return are shown in comparison with the receipts of the corresponding period of the previous year, and a brief explanation of the cause of the difference is given in each case; while on the debit side the charges are shown under the three general heads of discount, refunds, and miscellaneous, which are again each subdivided into several minor heads of accounts. This return in respect of the more important headings 1 to 6 of Table I, value of stamps sold or issued for cash, is merely for administrative purposes, and is not used as a means of check by comparison with the Accountant-General's accounts, as no quarterly return is received from that officer by the Board. The district officers, however, are required to certify that the figures of the return agree with those reported to the Accountant-General and the Superintendent of Stamps. The minor headings 7 to 10, duties and penalties and miscellaneous are checked with the Accountant-General's figures. The annual Return No. XXXV is made use of in the preparation of the Board's Annual Report on the Administration of the Stamp Department. It is a necessary return, and forms the chief basis of the yearly report; and if our proposal for the submission of triennial reports is approved, this return might, as suggested in Chapter V, paragraph 106, form a section of the brief or skeleton land revenue report intended to be submitted in the intermediate years. While we would retain the yearly return, we consider that the quarterly one (XXII) might be abolished.

*XL.—Imports, exports, and consumption of ganja.*—This return, in a different form from the present, was prescribed in 1860, at the suggestion of the Deputy Collector of Rajshahye.§ No attention, it seems, was paid to it up to 1864,

\* Board's circular order No. 7, September 1868.

† Board's No. 279C, dated 27th June 1871.

‡ Board's circular No. 9, of April 1878.

§ Board's No. 47, dated 28th August 1860.

and it was even accidentally omitted from the Excise Manual. It was reintroduced in 1864 in an altered form, as a return might "probably be useful;"\* but it does not seem to have justified this expectation, as far as the Board's office is concerned, where no use whatever is made of it. The Collector keeps a register of ganja passes, and this is all that is necessary. The return might with advantage be discontinued.

\* Board's No. 15, dated 27th May 1864.

#### RETURNS SUBMITTED BY THE COMMISSIONER TO THE BOARD.

##### *Monthly.*

**58. I.—Abstract of Proceedings.**—This return is submitted monthly by the Commissioners to the Board. The nature of the correspondence to be included in the statement is described in section 3 of the Board's Rules, volume I, page 290.

The history of the return is somewhat curious and interesting. When Commissioners were first constituted by Regulation I of 1829, it was made a rule of practice that they should submit to the Board quarterly indexes of correspondence; but in the year 1836 these were dispensed with, as not being "of such value as to counterbalance the expense of time and money at which they are respectively prepared." In 1847 the Board, finding that they were losing touch with the details of mofussil administration in consequence of the extended powers given to Collectors and Commissioners, decided, with the permission of Government, to revive the quarterly indexes. These indexes gave an abstract of all letters received, and are what in the present day would be a transcript of the registers of letters received and issued. The work of examining these voluminous indexes was apparently tedious, for in 1848 some modification was made in the instructions, and Commissioners were told to exclude a variety of matters from the return. These are practically the same items of business which are under existing rules omitted from the return. In 1854 we find the return was suddenly dropped: the correspondence discloses no reasons for this, and Commissioners were required to submit instead "an abstract of proceedings." This abstract has continued up to the present time, but very little use is made of it in the Board's office. It is usually filed. The subjects entered in it are principally discussions on technical points of law. In important matters Collectors may be left to make special reference to the Commissioner, and the Commissioners to the Board, without the need of submitting this abstract of proceedings, which answers no useful purpose as a practical check on a Commissioner's work. It is seldom if ever used, and may be abolished.

Board's No. 139, dated 29th April 1847, to Government.

##### *Quarterly.*

**59. VII.—Commissioner's business.**—This return contains a record of the number of cases which are instituted and disposed of in the Commissioner's office under such heads as appeals, settlements, partitions, miscellaneous, &c., and of the number of petitions, letters, and bills, &c., dealt with during the quarter to which it refers. The instances are extremely rare in which the Board call for explanations on this return, and the only use of it is for compiling Appendix XX to the Board's Annual Land Revenue Report. The body of the report does not contain a word of reference to the appendix. This return is obviously useless. At the outside, an annual instead of a quarterly return would suffice; but we think that an officer of the standing of a Commissioner of a Division might be trusted to get through the judicial part of his work without the Board going through the formality of keeping him up to the mark by a quarterly return, which is simply filed on receipt. We recommend the abolition of this return.

##### *Annual.*

**60. XXXII.—Receipts and disbursements of the rate for the general management of wards' and attached estates in district offices, and receipts of the rate for defraying part of the expense of treasury establishments.**

*XXXIII.A.—Receipts and disbursements of the rate for the general management of wards' and attached estates in Commissioners' offices.*

These two returns were introduced in 1880,\* with the view of keeping the Board acquainted with the annual receipts and disbursements of the rate, and to enable them to exercise a practical supervision over the accounts. They are very simple and useful; they give very little trouble, and may be retained; but No. XXXII may be submitted direct to the Board, and its submission to the Commissioner may be dispensed with.

\* Board's circular order No. 3, of October 1880.

## II.—COLLECTORS' MISCELLANEOUS RETURNS.

61. In Appendix IV we have given a list of authorised returns prepared in the Collector's office other than those mentioned in Chapter XIII of the Board's Rules, volume I, which have been discussed in the foregoing paragraphs. This list is subdivided into four parts, and the number of returns under each part is specified below:—

	Number.
i.—	114 Returns prepared in the Collector's office.
ii.—	10 Ditto or checked in the Wards' and Road Fund Departments.
iii.—	12 Returns prepared in the Collector's office in certain specified districts.
iv.—	10 Returns prepared in the Irrigation Department of Collectors' offices in the districts of Cuttack, Midnapore, Patna, Shahabad, Gya, and Mozufferpore.
—	
Total ...	146
—	

The total number of these returns is 146, including 71 which are beyond the scope of our inquiry, viz. 59 prescribed in the Civil Account and Pension Codes, and 9 prescribed by the Legal Remembrancer, two prescribed by the Accountant-General, and one by the Inspector-General of Jails. The remaining 75 have come under our consideration, and the proposals which we make regarding them are contained in the last column of the appendix under the head of "Recommendations and Remarks by the Commission."

For the greater number of these returns a simple remark, such as 'May be abolished' seemed sufficient, as it will be readily understood from the nature of the return under what particular section of the general method of treatment of returns it falls. Some of our suggestions, however, require more detailed explanations, and these we now proceed to offer.

62. 49 and 50.—These are returns referring to revaluations of road and public works cess. They are exceedingly elaborate, containing respectively 13 and 25 columns. Nearly every column is divided and subdivided several times. These returns are good illustrations of the remark made by us in paragraph 38 above as to the way in which district officers and their establishments are burdened with the preparation of extra returns at a time when they are suffering under the pressure of extra duties. These returns are so framed as not merely to enable the Board to satisfy themselves that the work of revaluation is being pushed on with due vigour, which is all that it is necessary to provide for, but they contain in addition a mass of minute particulars regarding the valuation of each estate which it cannot concern the Board to be informed of once in every month. If these returns are necessary at all, which we very much doubt, the former might be submitted once a quarter to the Commissioner only, and need contain only five columns, thus—

Number of estates to be revalued.  
 Number revalued up to last return.  
 Number revalued since date of last return.  
 Balance remaining to be revalued.  
 Remarks.

The latter seems quite useless, as neither the Board nor any other authority can make any use of the information contained in it. We think it may with advantage be discontinued.

**63.** 53, 54, and 55.—These are also road cess returns, and are intended to enable the Board to watch the progress of realisation of cesses. With reference to our remarks in Chapter X regarding the land revenue return No. X, we think that all the information which it is really necessary to supply to higher authority might be reduced to about five columns and incorporated into the reduced form of No. X, which we recommend for adoption. In the first place the side headings of No. 53 are unnecessarily elaborate, consisting of—

- (a) The total demand on account of cesses for the year in four divisions.
- (b) Amount of cesses belonging to other districts in four divisions.
- (c) Nett cesses leviable in the district ( $a-b$ ) in four divisions.
- (d) Amount of cesses due from other districts in four divisions.
- (e) Total cess demand for the district ( $c+d$ ) in four divisions.

The information on these heads might be furnished once for all when valuation or revaluation is completed, and need not be repeated each quarter. The only heading that need be repeated each quarter is (e), the total nett demand after allowing for transactions with other districts; and against this it would be necessary to show—

- 1. Demand for the quarter.
- 2. Collections.
- 3. Balance.
- 4. Remissions.
- 5. Nett balance.

If at any time it was requisite to explain how much of the collections was for current and how much for arrear balances or demands, a note of explanation might be added; but the sixteen columns and twenty-five side headings of the present return might without any loss of efficiency be reduced to one line and five columns, which, as we have said above, might be with much advantage included in Return No. X.

Nos. 54 and 55 are equally elaborate supplementary returns intended for communication by one Collector to another. They are rendered necessary by the fact that estates geographically situated in one district are sometimes borne on the revenue roll of another, and the requisite information regarding demands and collections has to be forwarded to the district concerned. These returns are in 16 columns each; and as the demand remains the same for five years, and sometimes for longer, the return might be much reduced by omitting those figures which do not vary, they being sent once for all, and not repeated every quarter.

**64.** 56.—This is merely a sheet of explanations, and may be attached to the preceding, where necessary. It is difficult to see why such elaborate explanations should be necessary. If they were so when the road cess was a new thing, they can hardly be required now, when it has been in force for some fifteen years.

57.—This return was prescribed to show the working of clause 2, section 46 of the Cess Act. There is nothing in this section which the Board can influence or control. It merely allows the owner of a share in a revenue-free estate to open a separate account with the Collector for such share, and the operation of the section depends entirely upon the extent to which such owners may choose to avail themselves of it. It may doubtless be interesting to Government to know how far the public have availed themselves of the privileges held out to them by this new provision of the law, but such information comes under the head of "Statistical" and not under that of "Control," and it will therefore suffice if it is furnished once a year in the annual report.

91 and 92.—The first of these is a return embodying the Collector's proposals for the settlement of excise shops in his district for the coming year, and the second is the report showing how far those proposals have been successfully carried out. In paragraph 87, Chapter IV of this report, we have pointed out that under the system sanctioned by Government on the recommendation of the Excise Commission it will not be necessary to submit

the first of these yearly. Collectors are now engaged in deciding on the number of shops to be licensed with reference to the population to be supplied and the size of the stills. When these proposals have been once approved by the Board, such petty modifications as may be necessary in future years may be reported to the Commissioner in a short letter, and sanctioned by him. Return No. 91 will henceforth be unnecessary; Return No. 92 will also be superfluous. It will suffice to notify to the Board that the usual settlements have been made, and this may be done in a letter submitted through the Commissioner, in which also any striking deviations from the sanctioned scheme may be explained.

93.—This is the annual return of stock-taking in ganja golas, and is submitted to the Commissioner. Stock is taken at the close of the official year, on or before the 31st March. As this is, under ordinary circumstances, a later date than that of the Commissioner's annual inspection, he will be unable to inspect the figures in the office register; but it does not seem necessary that a return should be submitted. The stock-taking will be done in time to be noticed in the annual report, and a few lines devoted to the subject in the report would be sufficient, authority being given to the Collector to order the destruction of ganja unfit for use, and to write off the excess deficiency. Collectors already have the former power, and there seems no reason why they should not have the latter also.

### III.—MAGISTRATES' RETURNS.

65. In Appendix V we give a list of the authorised returns prepared in the Magistrates' offices, distinguishing between (1) those which are general and (2) those which only apply to certain specified districts. The number of these returns is 133, of which sixteen fall under the second category. Of the whole number, thirty-four are prescribed by the High Court, eight by the Civil Account Code, three by the Accountant-General, twenty-two by the Inspector-General of Police, one by the Inspector-General of Jails, and two by the Sanitary Commissioner. Regarding the remaining sixty-three returns we have carefully considered whether it is necessary to retain them, or if they can be simplified in any way, and our conclusions as regards some of the more important returns are given in the following paragraphs. In the last column of the Appendix we have briefly stated our proposals as regards each return.

*Receipts and disbursements on account of circuit-houses.*—This return was prescribed in 1878 by an order of Government,\* which requires all Magistrates of districts in which circuit-houses are situated to submit the return monthly to the Commissioner, and each Commissioner to forward to Government in the General Department an abstract of the monthly returns, together with the annual return of occupation of the circuit-houses in his division. It is only required for administrative reasons, and is of no use for purposes of account, as under the rules for contingencies† all expenditure on this head falls under No. 38 of contract contingencies. It may be discontinued, and the duty of seeing that the circuit-house rules are observed may be left to the Commissioner.

*Circuit-house occupation.*—This return is connected with the one just mentioned, and was introduced at about the same time‡ to meet the requirements of rule 9 of the circuit-house rules,§ which enjoins that "Commissioners are to submit to Government annual returns showing the persons to whom, and the terms on which, the circuit-houses of the districts in their respective divisions have been leased." The return is submitted quarterly. It may be abolished, as a register is kept in the same form as the return, which will be open to the Commissioner on inspection.

*Monthly return of places visited by District Superintendents of Police.*—This return was introduced in 1865 under orders of Government,|| on the suggestion of the Inspector-General of Police, who wanted to keep himself

\* Government circular B, dated 2nd July 1878, General Department.

† Accountant-General Bengal's circular No. 98, dated 30th June 1885.

‡ Government Miscellaneous circular No. 28, dated 12th July 1878.

§ Government circular No. 9, dated 27th July 1877.

|| Nos. 1761-62, of 20th March 1865.



fully acquainted with the movements of police officers in their districts. The return used to be submitted through the District Magistrate and Commissioner of the Division, so that the latter might record therein any observation he might wish to make. In 1871 the Inspector-General of Police suggested, with reference to the question of reducing the number of reports and returns, that this return might be discontinued; but as some of the Commissioners considered the return to be of use, it was directed by Government\* that the return should be continued, but filed in the Commissioner's office as a check on the travelling of District Superintendents, who should neither hurry over the ground too rapidly nor remain too long at head-quarters. The Commissioner merely files the return, and we do not see the necessity for its being submitted to him, as the movements of the District Superintendent of Police can be sufficiently watched and controlled by the District Magistrate and the Inspector-General of Police, to whom the return should be submitted.

\* Circular No. 18, of 3rd April 1871.

*Quarterly statement of offences against the coinage.*—The return was prescribed by the Government of India in 1872, with what object is not known, but probably with a view to take immediate measures, by special legislation or other means for the prevention of serious loss to the State, if the offence was found to be rife in any province. The cases reported are extremely few. No use whatever is made of it in the Bengal Office, the return being merely transmitted to the Government of India. It was suggested that this return was required in 1872 in consequence of some proposed changes in the Mint Department; and it seems probable that the occasion for requiring it was only temporary, and that if the Government of India were now asked to allow it to be discontinued they would assent. The information is given in the crime returns submitted to the High Court, and there seems no particular necessity for retaining it. It is frequently blank; but even when it is so, it gives trouble, for the practice obtains in some offices of writing up all the twenty-two descriptive headings even when the return is blank, instead of merely reporting the fact,—a pure waste of time. With the permission of the Government of India it may be abolished. If retained, we would recommend that it be submitted yearly instead of quarterly, and direct to Government by the Magistrate.

*Quarterly return showing additions and alterations required in the list of persons holding titles and honorary distinctions conferred or recognised by Government.*—This return was prescribed by the Government of Bengal† in order to correct the list in the Government office every quarter. We see no reason for requiring the quarterly submission of this statement, which might be made yearly.

† Circular No. 13, of 16th December 1876.

*Return Q.*—This is a very elaborate return, which is submitted both quarterly and annually to the Commissioner through the Magistrate, and thence to Government. It was prescribed by Sir G. Campbell in 1872.‡ The avowed object for which it was introduced was to enable Government to know how its officers were disposing of criminal business, and as a guide to the Appointment Department in determining the number of officers required in any district. As to the first object, we think that the time has arrived when the control of Magistrates in respect of the disposal of criminal business should be left to the High Court. As to the second object, it is doubtful whether Government now in posting officers to districts consults this return; and even if Government did allow itself to be guided by the amount of work shown in the return, this would be only a partial guide, for revenue work would have to be taken into consideration as well as magisterial. The information contained in this return is also submitted, though in a slightly different form, to the High Court, and again in the Annual Crime Report. A resolution of a purely formal character is recorded on it in the Commissioner's office, in which the points noticed are the proportion of acquittals to convictions, the time occupied in trying cases, and whether benches are fully employed. In the Secretariat the order generally passed on it is "Record—no remarks;" so that virtually all the trouble taken in preparing the return is

‡ Government resolution dated 19th September 1872.

wasted, and the time so occupied also. As there exist ample checks on the proceedings of magisterial and judicial officers without this return, we are of opinion that it should be abolished.

*Half-yearly return of Political or State Prisoners.*—This return was prescribed by the Government of India in 1869, probably with a view to ascertain the period of imprisonment which has elapsed and which remains to be undergone with regard to each political prisoner. It is generally blank, and may be discontinued, or, if the Government of India still insist on its submission, we would suggest that it be made yearly.

*Stamp cases.*—This is prepared half-yearly for the information of the Collector, and is in fact a counterpart of the Board of Revenue Return XXIC. As we have recommended the abolition of that return in paragraph 56 of this report, this return may be dispensed with.

*Immovable property held by ministerial officers.*—This return is prepared under orders of Government,\* and the same information is given in the Board's Register No. 45. In some places it is the practice to rewrite this return every year, and to submit a copy to the Commissioner, but this is clearly unnecessary, and is, in fact, not required by the Board's Rules.† All that is wanted is that additions and alterations should be noted. But it seems to us that the submission of the return is unnecessary, as the register will be open to the Commissioner's inspection.

*Sale of arms and ammunition.*—A return as regards each license-holder is prepared monthly in each subdivision and at head-quarters, and from these monthly statements a half-yearly return is compiled. The return was quarterly originally,‡ but was made half-yearly in 1884.§ It is prepared from information supplied by the police. Magistrates submit it in duplicate—one copy to the Commissioner, and another to the Inspector-General of Police. The Commissioner generally writes "file" on it, but the Inspector-General of Police sends it on to the Secretary to Government, Judicial Department, who also writes "file" on it, and this is all that happens to it.

There are some frontier districts where it is necessary to keep a watch on the sales of arms and ammunition, as in Chittagong, where it is important to prevent the Lushais and frontier tribes from getting them, as they are in the habit of committing raids in our territory. It should therefore be retained in all frontier districts and submitted only to the Commissioner; but in the peaceful districts of Bengal generally such strict supervision is not, we think, necessary. It would, at any rate, suffice if the police made a periodical report to the Magistrate of the district, who is quite competent to pass any orders that may be required. There is no need to submit the return to Government through the Inspector-General of Police, and there is certainly no need to send a duplicate of it to the Commissioner, who never takes any action at all on it.

*Certificate of domestic occurrences.*—This is submitted quarterly with reference to Government Resolution, dated 4th October 1882, regarding rules under the Indian Christian Marriage Act XV of 1872. The occurrences reported are so infrequent that it would be sufficient if a yearly return were submitted.

*Annual Ecclesiastical Return.*—This contains the following headings:—

1. Denomination.
2. Number of persons—
  - (a) Natives.
  - (b) Others.
3. Number of ministers or priests.
4. Number of churches or buildings devoted to or used for worship.
5. Total income from Government.
6. Remarks.

This return might be made triennial or quinquennial.

*Annual returns of operations under the Vagrancy Acts, I, II, III, and IV.—*

Circular No. 4670—80, of 14th December 1872.

## XXVIII of 1871. The Acts

Government of India's No. 5—328, of 22nd February 1875, received with Government of Bengal's circular No. 10, of 3rd March 1875.

Half-yearly returns were prescribed by the Government of India in 1872 in order to watch the working of the Vagrancy Acts XXI of 1869 and having been repealed by Act IX of 1874 (European Vagrancy Act), the forms were revised and yearly returns were required to be submitted in the forms noted above instead of half-yearly as before. The return comes up blank from most districts. That for 1883 contained one entry each from nine districts, four entries from one district, and about twenty entries from the towns of Calcutta and Howrah. All the rest were blank. As the return has to be submitted to the Government of India, we cannot do more than suggest that the Bengal Government should ask to be relieved of the necessity of submitting it.

*Annual return showing results of the measures taken to exterminate wild beasts and snakes.*—The Secretary of State for India having asked for a very brief annual report of progress made towards the extermination of dangerous

Government of India's No. 9-697, of 23rd April 1875, received with Government of Bengal's circular No. 26, of 4th May 1875.

animals, this return was prescribed by the Government of India in order to compile the information in a tabular form. It is, however, a most troublesome return, and there is sometimes an enormous amount of correspondence about it when it is prepared wrongly. In our experience the system of giving rewards for snakes has in some districts led to jungle tribes actually rearing snakes in order to bring them up for reward. There was a case lately reported from Kurigram subdivision in Rungpore of a man tending and rearing wolf cubs and making a good living by bringing them for reward. The system seems to be a mistaken one, and we would urge the Bengal Government to move the Government of India for a reconsideration of the whole question of giving rewards. Owing to retrenchment the grant was last year cut down from Rs. 30,000 to Rs. 15,000, but it does not appear that any increase of mortality resulted from the diminution of rewards. In fact the amount of reward given in each case is too small to induce the lower classes to undertake a general extirpation of dangerous animals, and nothing short of this is of any practical utility. There is a special return of rewards for killing wolves, submitted quarterly from the Patna Division only. It appears to have originated from there having been a large number of deaths from wolves in the Gya district in former times; the necessity for its retention now is not apparent.

*Annual return of silk, indigo, and other large industries.*—This return was

\* Circular No. 2, of 14th January 1882.

circular No. 1868, of 23rd July 1880.

† Circular No. 19, of 12th November 1883, forwarding Government of India's resolution No. 72S, of 17th March 1883.

prescribed in 1882 by the Government of Bengal,\* as it was required by the Government of India for statistical purposes—*vide* India Government's Government of India† for the preparation of future statements. The return gives information as to the number of persons employed, the capital in case of joint-stock companies, and the quantity and value of the outturn. These statistics are very reluctantly supplied by the managers or other persons making the return, and can seldom be relied upon as correct. It is doubtful whether they are worth the trouble of collecting. It is in our opinion desirable to discontinue the return as a yearly one, and to call for the information whenever it is required for any special purpose.

*Annual returns of civil divisions and of population.*—These returns were pre-

‡ Circular No. 24, of 31st May 1880.

scribed by Government‡ in 1880 in order to admit of the statements C and D for the Bengal Administration Report being correctly compiled in the Secretariat. The C and D statements give particulars of population, area, religion, the number of Judges, the distance of villages from the nearest court. There is an unnecessary repetition every year of the same figures, and much if not all of the information contained in this return comes under the red-letter entries in the provincial Administration Report, and is therefore not wanted every year. We consider that the submission of these yearly returns may be dispensed with. Whenever the information may be specially required, it can be asked for.

*Annual statement showing the names of municipalities in which it is proposed to ask for the aid of officers of the Public Works Department for the execution of works of public utility; and the amount estimated to be spent on such works.*—This was

\* Circular No. 18, of 29th December 1880.

prescribed by Government in 1880\* with a view to include the transactions of Public Works officers appertaining to municipal funds in the abstract budget estimate of the Public Works Department, as required by the Government of India in resolution No. 473AG, of the 17th November 1880. The Government of Bengal by a subsequent circular† directed that only such works

† No. 1T—M, of 9th May 1883.

as are intended to be entirely carried out by officers of the Public Works Department, the municipalities depositing necessary funds, and the expenditure on which will pass through the accounts of the Public Works Department, are to be included in the statement, and not those for which only the aid and advice of the Public Works officers are required. It is already an extremely rare occurrence for a municipality to seek the aid of the Public Works Department in the erection of buildings, and will be rarer still in future under the increased power given to Municipalities by Act III (B.C.) of 1884. The return is mostly blank, and there seems no reason why officers should be burdened with the trouble of writing about it; and as its discontinuance will not materially affect the Public Works budget, we recommend that it be abolished.

*Annual returns of jute and cotton mills worked by steam.*—This return was prescribed by the Government of India‡ with the object of having in its possession a succinct and accurate account of the origin and progress of Indian jute and cotton manufactures in the industry of the country. By a subsequent order§ the form of return was enlarged, revised, and divided into two parts. The preparation of this return is troublesome and gives rise to a great deal of

‡ No. 316, of 7th June 1875, received with Government of Bengal's No. 2270, of 5th July 1875.

§ Government of India's No. 47C, of 1st February 1881, received with Government of Bengal's No. 165—167, dated 15th idem.

correspondence, as the information is supplied with much reluctance by the managers of the industries concerned, and when obtained is generally untrustworthy. We can only recommend that the Bengal Government ask the Government of India to allow the discontinuance of these returns. If ever the information should be required for a special purpose, it can be asked for.

*Annual return regarding collieries.*—This return contains the following heads of information:—

1. No.
2. Name of mine.
3. When opened.
4. By whom worked.
5. Output of coal in year.
6. Average output in the previous three years.
7. Daily average number of workpeople employed—
  - (a) Men.
  - (b) Women.
  - (c) Children.
  - (d) Total.

The information is given with very great reluctance by the managers, and in respect of headings 5 and 6 its correctness is open to some doubt. There were 55 letters written the year before last by the Collector of Burdwan about this return, and 32 last year. It is questionable whether the results obtained are worth the trouble of collecting, and we recommend that the return be dispensed with, and that some other means of obtaining the information be adopted.

*Annual return of works of public utility constructed by private individuals.*—

No. 23M, of 5th January 1877.

This statement was prescribed by the Government of Bengal in 1877, with the object of encouraging persons who construct works of public utility by taking notice of their display of public spirit and liberality. The return, in so far as it promotes a spirit of emulation among zemindars and others, serves a useful purpose, and may be continued. Forms of acknowledgment of works were prescribed by circular 56M, of 3rd July 1878, modified by circular No. 47MPI, of 7th November 1881

## IV.—UNAUTHORISED RETURNS.

66. Under this designation we include a large number of returns, the existence of which has been brought to light by our inquiries. We have called them "unauthorised" because we are under the impression that the officers by whom their submission was prescribed had no authority to introduce them. Government, the High Court, the Board of Revenue, the Accountant-General, the Inspectors-General of Departments, together with the Superintendent and Remembrancer of Legal Affairs, the Sanitary Commissioner, and the Superintendent of Stationery, are, as far as we know, the only authorities competent to call for returns from district officers. In their case, under the system that has hitherto prevailed, control by returns—a method whose inefficiency seems hitherto not to have been suspected—was the only form of control possible, and in the case of most of them an excessive recourse to returns was guarded against by the necessity of obtaining the sanction of Government before prescribing them. But we find that Commissioners have in many instances issued orders to Collectors and Magistrates to submit periodical returns to them without first consulting Government or the Board. Collectors also have instituted returns to be submitted to them by their subordinates in the same unauthorised manner. The preparation of these returns takes up a great deal of the time of the establishments, and this may be regarded as extra work not taken into consideration by the Board, because its existence is unknown, in estimating the requirements of a district in the matter of establishments. The practice is altogether indefensible in the case of returns prescribed by Magistrates and Collectors, because they live on the spot and have only to turn to their registers or records to find all the information they want. Even in the case of returns called for by Commissioners, the examples of the Burdwan and Dacca Divisions, where there are only six and four unauthorised returns respectively, show that it is possible for Commissioners to administer their Divisions without this procedure. In future, if our views are adopted, a Commissioner will have to inquire personally into the manner in which every important class of business is conducted, and he should therefore not be allowed to harass his Collectors and their establishments by calling for the periodical submission of returns which are not required by higher authority. If a Commissioner or other officer thinks it necessary to obtain information in special cases in the form of a return, that is to say, by means of figures arranged in columns, instead of in the form of a letter, there would be no objection to his doing so; but such instances should be very rare, and the return should be submitted only on the one occasion on which it is required, and should not be allowed to be kept on as a regular prescribed return. If the necessity for having a periodical return should arise—a contingency which can hardly ever occur under the proposed system—application should be made to Government or the Board or other authority, as the case may be, to sanction its introduction. We hope, however, that as officers become familiarised with the practice of control by inspection their faith in returns, and the consequent tendency to prescribe them, will die a natural death. The following table shows the number of these unauthorised returns now submitted:—

		Prescribed by				
		Commissioner.	District officer.	Other authority.		
Burdwan	Division	...	...	6	18	2
Presidency	ditto	...	...	17	28	3
Dacca	ditto	...	...	4	9	1
Chittagong	ditto	...	...	23	15	2
Patna	ditto	...	...	21	6	1
Bhagulpore	ditto	...	...	34	5	5
Orissa	ditto	...	...	13	...	6
Rajshahye	ditto	...	...	28	10	2
Chota Nagpore	ditto	...	...	16	2	1
Total		...	...	162	93	23

A complete statement will be found in Appendix VI. It is only necessary here to refer to a few of them by way of illustrating the above remarks.

67. The Commissioner of Burdwan has prescribed six returns. These were introduced by former Commissioners, and, except with regard to one of them, Mr. Beames was not aware, till his present appointment led him to inquire into the subject, that these returns were not prescribed by Government. The one exception is No. 19. Mr. Buckland, a previous Commissioner, had, with the permission of Government, introduced an elaborate return showing the amount of criminal work done by all magisterial officers in his Division. This form differed so much from the High Court's form that it required to be separately compiled, thus taking up a great deal of time. On a reference from one of the District Magistrates, Mr. Beames examined the question, and finding that the Government order gave the Commissioner the option of calling for a copy of the form submitted to the High Court instead of a separate return, he adopted that course. The result was that the Magistrates' clerks, instead of preparing two separate returns, had only to make two copies of the same return, which is a very much simpler matter. There is, however, no great use in the Commissioner having this return submitted to him. If the copy submitted to the High Court shows anything that calls for notice, the Court represents the matter to Government, which makes inquiries through the Commissioner. The other five forms, referring to pounds, ferries, &c., are survivals of former practices, which in the existing state of the law are no longer required and may be abolished.

One or two of the returns prescribed by district officers in this Division may next be noticed. The Collector of Burdwan does not require a monthly statement of work done by sub-deputies and canoongoes, because his position enables him to know at any given moment what cases each of these men has in his hands, and by looking at the record he can find out in a moment whether the work is being pushed on with due promptitude or not. In the same manner he need not take up the time of his clerks in preparing a quarterly statement of realisations and outstandings under the Land Improvement Act and another statement containing explanations. He has the records of the cases in his office, and can turn to them to see how realisations are progressing.

In the Presidency Division the Collectors of Moorshedabad and Nuddea have prescribed a considerable number of returns. They were probably introduced by former Collectors, and nearly all of them refer to matters over which the Collector cannot in practice exercise any real control by merely having a formal return submitted to him; while if he would only call for his registers and records and go through them, or visit his subdivisions and inquire into matters personally, he would exercise real influence and real control over the work. The same, or similar, remarks would apply to most of the returns prescribed by the Magistrate-Collector of Noakholly, where also returns of a more or less useless kind are numerous.

The number of returns prescribed by the Commissioners of Bhagulpore (34), Rajshahye (28), and Chittagong (23) is also very large. In the case of Bhagulpore the number is swelled by seven monthly and seven quarterly statements regarding civil and rent suits in the Sonthal Pergunnahs. Probably this number might be very considerably reduced. As a first step, all the monthly returns might be discontinued, and possibly as a second, the seven quarterlies might be made into two—one for suits and the other for executions, though we very much doubt whether even these are necessary.

In Patna we see no reason why the Commissioner should have a quarterly return of bad livelihood cases from every district. He can ascertain by examining the records at his inspection that the orders of Government in respect to these cases are properly carried out. We examined a number of these returns when we inspected the offices in that Division, and did not find that any use was made of them, or that any practical benefit resulted from them. Returns of this sort owe their origin to the remark being made in some resolution or circular that Government expects Commissioners to see that these or those instructions are carefully acted upon by all district officers. Some Commissioners carry out these orders by personally inquiring into the way in which the instructions of Government are being attended to, while others think it necessary to prescribe a return to enable them to keep an eye on the matter.

It is perhaps unnecessary to multiply instances in illustration of our remarks on this subject. We therefore conclude with the simple and comprehensive recommendation that the whole of these unauthorised returns should be at once discontinued, and that if in future Commissioners or Collectors wish to introduce any fresh returns, they should first apply for the sanction of Government, which sanction, we hope, will as a general rule be refused.

## CHAPTER IV.

### SANCTIONS.

#### I.—FOR THE DISBURSEMENT OF MONEY. II.—FOR THE PERFORMANCE OF OFFICIAL ACTS.

68. We come now to the consideration of that form of control which is exercised by means of applications for sanction. More of the time, both of superior and ministerial officers, is taken up in writing letters to higher authority asking for sanction than by almost any other branch of their work. So strict indeed is the control exercised by this means, that it to a great extent paralyses the local officers and seriously interferes with the proper discharge of their duties, without, as we venture to think, securing either to Government or to the public any corresponding advantage. Applications for sanction are of two kinds,—those for the disbursement of money, and those for permission to perform certain official acts. These two kinds of sanction differ so widely, and rest on such totally distinct authority, that they must be separately discussed.

#### I.—OF SANCTION FOR THE DISBURSEMENT OF MONEY.

69. The treatment of this subject is rendered peculiarly difficult by the fact that the study of matters of finance and account is to a great extent restricted to specialists and experts, who are governed by rules and considerations not generally understood by what we may call laymen. Moreover, the Government of India exercises a very strict control over all matters of account, and deviations from the rules laid down by it are not permitted. It is fortunate therefore for us, now that we are called upon to discuss so intricate and difficult a subject, that the path has to some extent been cleared for us by the recent action of the Government of Bengal. The 'contract contingencies' system, which was introduced for the first time in 1880, has been attended with such good results, that it has recently been extended to a large number of items which had previously been reserved for scrutiny and check by controlling officers. It remains for us merely to suggest certain directions in which a still further extension of the contract system seems possible, and to consider whether it might not be practicable to enlarge the responsibility of local officers by further measures of decentralisation. In dealing with this subject we have consulted the Accountant-General, and have received from him some valuable suggestions, though, as is only natural, he prefers to reserve a full expression of his opinion till the matter comes before him officially.

The extended system of contingent expenditure now in force is set forth

Financial Department Resolution, dated 22nd March 1880.	in the marginally noted
Ditto ditto ditto, 20th November 1884.	orders of Government, and
Circular No. 4, dated 25th March 1885.	the detailed working of the
Resolution dated 20th August 1885.	system is explained in the

Accountant-General's circular No. 98, dated 30th June 1885. It may be briefly summarised as follows:—

Contingent charges are divided into three classes—

A.—Special.		B.—Countersigned.		C.—Contract.
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70. *Special* contingencies are those which require the previous sanction of Government for items above Rs. 100, or of the controlling authorities for items less than Rs. 100. *Countersigned* contingencies are those which are under the direct supervision of the controlling officer, and for which detailed bills have to be submitted to him for check and countersignature. *Contract* contingencies are those for which a lump sum is allotted annually to each officer within which (with one or two trifling exceptions) he can spend without any further sanction. The controlling officers are Commissioners of Divisions, Civil Judges, Inspectors-General of Jails, Police, and Registration, the Sanitary Commissioner, the Legal Remembrancer, and the Director of Public Instruction. It is with the first-named



class of officers that we are now concerned. To each Commissioner a lump sum is allotted, from which he is required to meet "all expenditure under class B, whether required for his own office or those of his subordinates, and all expenditure under class A, except those items for which the sanction of Government has to be obtained" (*i.e.*, items exceeding Rs. 100). In regard to class C, the Commissioner at the beginning of the year distributes the allotments sanctioned by Government among the Collectors and Magistrates subordinate to him, keeping back 10 per cent. of the total allotment for distribution at the close of the year as may be required.

The system of accounts prescribed with reference to class C, or "contract contingencies," is very simple, and its introduction has had a marked effect in reducing clerical labour in the offices both of controlling and disbursing officers, while it also relieves Collectors from a great deal of anxiety and from composing elaborate letters in justification of their demand for funds for a variety of petty, but unavoidable, disbursements. We can suggest no improvement upon this simple and efficacious system. In respect, however, of the other two classes of contingencies, the result has been very different; there has been, in fact, an increase of clerical labour of a somewhat intricate kind. Especially in regard to items coming under class B, 'countersigned contingencies,' the procedure is singularly cumbrous. Under the old system expenditure was incurred, as the necessity for it arose, without the previous sanction of the controlling authority. The disbursing officer merely submitted a monthly bill of the charges to the Commissioner for countersignature, and the Commissioner countersigned the bill without keeping a detailed record of the charges contained in it. Under the present system the Commissioner is obliged to impose considerable restrictions on the Collectors and Magistrates to prevent this allotment running short. The result is that disbursing officers have to ask for sanction of the controlling authority to expenditure of large sums, such as the cost on account of purchase of tents, &c., they being not certain whether the expenditure will be within the limit of the allotments made to the controlling officers.

In order also to prevent the successive monthly charges from exceeding his allotment, the Commissioner has to keep an elaborate register, called the "Register of Appropriation of Allotments," in which is entered every item of expenditure incurred under each head by the several officers subordinate to him. The magnitude of this task in the case of a Commissioner who has six or seven Collectors and Magistrates to deal with can be better conceived than described. But the check, with all its formality and the trouble and delay it entails, is of very little practical efficacy. It amounts to nothing more than an examination of the monthly totals of expenditure in reference to the annual allotment. The charges must be incurred whenever the occasion for them arises, no matter whether they are within the allotments or not. The result is that applications have to be made to Government for additional grants, giving rise to a deal of correspondence between Government and the local officers concerned.

Apart from this consideration, the amount of clerical work which the mere observance of the ordinary procedure involves is inordinately great, as will be seen from the following statement of what the disbursing and controlling officers and the Accountant-General have to do in this connection:—

The disbursing officers have—

- i.—To enter the items of expenditure in the register of contingent charges.
- ii.—To obtain in the case of items of large expenditure the sanction of the controlling officer.
- iii.—To draw the money from the treasury on abstract detailed bills.
- iv.—To submit monthly detailed bills to the controlling officer.

The controlling officers have—

- i.—To enter, on receipt of the monthly bill, the several items in the register of contingencies.
- ii.—To enter them in the register of appropriation of allotments.
- iii.—To sanction applications for items of large expenditure.

iv.—To submit the monthly detailed bill to the Accountant-General after scrutiny and check, making reference, if necessary, to the disbursing officers.

The Accountant-General has—

- i.—To keep detailed registers in which the amount of allotments made by Government to every controlling authority is entered.
- ii.—To compare the monthly bills with the amounts drawn from the treasury on abstract bills, and to see that the allotments are not exceeded.
- iii.—To issue objection statements, if occasion arises.

71. The same procedure is followed in regard to charges under class A, special contingencies, with this difference that the monthly bills are sent up direct to the Accountant-General, and not through the Commissioner as controlling officer. There is thus somewhat less labour involved in dealing with this class, and the items falling under it are fewer in number and of less frequent occurrence than those under class B. We are thus led to the conclusion that it is principally by a reduction of the items under the class of countersigned contingencies that relief can be given to the officers concerned.

The items at present included under this class are as follows:—

1. Fees to pleaders in criminal cases.
2. Fees to pleaders in pauper cases.
3. Diet and travelling allowances of witnesses.
4. House allowances.
5. Purchase of tents.
6. Repairs to schooners and steamers.
7. Charges for remittance of treasure to other districts.
8. Escort charges.
9. Purchase of clothing.
10. Cost of supplying provisions to Chittagong frontier police.

Our impression was that all of these items except Nos. 4 and 5 might be transferred to contract contingencies, and these two items to special contingencies, but on consulting the Accountant-General we learned that there were objections to this course. We have therefore reconsidered each item in the light of the Accountant-General's remarks, and now proceed to give the results in each case:—

(1) *Fees to pleaders in criminal cases.*—In respect of these charges the countersigning officer is the Superintendent and Remembrancer of Legal Affairs, and the amounts are paid on bills previously countersigned by him. The Accountant-General considers that it would not be advisable to dispense with the Legal Remembrancer's countersignature, as he is the only officer competent to check the payment. If by this is meant that he is the only officer who knows what amount ought to be paid, we beg to differ, for we think the Magistrate of the district quite competent to judge on this point. He knows how long the case took, what degree of importance it possessed, and what rate of fees is usually given in his district to pleaders employed in such matters, and is therefore quite as able to judge of the propriety of paying the amount as the Legal Remembrancer. It is only very rarely that exceptionally large fees have to be paid, and in such cases an extra grant could be asked for, or the Magistrate could transfer savings from some other head, as he is permitted to do by the rules for contract contingencies.

(2) *Fees to pleaders in pauper suits.*—In this case again the Accountant-General considers the countersignature of the Legal Remembrancer necessary. But these fees are awarded by the civil courts, as in the case of ordinary civil suits, and we see no reason why a separate heading should be provided for them. They might, like fees paid to the Government pleader in ordinary civil suits, be included under 'law charges' (item No. 13, class C, 'contract contingencies').

(3) *Diet and travelling allowances to witnesses.*—This item refers to witnesses in criminal cases, and the scale of charges is laid down in Government circular No. 24, dated 12th April 1877 (Judicial). The only objection to

the transfer of this charge to 'contract contingencies' is that it might possibly vary in amount so much that no allotment could be made by the Commissioner beforehand which would not be liable to be exceeded. If any excess occurred in any particular district, the Magistrate would only have his savings from other contract heads to fall back upon, as the present rules do not admit of the Commissioner transferring savings under contract contingencies from one district to another. On the contrary it is a principle of the contract system that each officer shall have control over his own savings, and shall not be called on to surrender them. But it is admitted that the Commissioner would be able to obtain a fairly correct estimate of the expenditure likely to be incurred under this head at the time of making the allotment, and that any excess could in all probability be provided for out of the 10 per cent. reserve, so that there does not seem to be much weight in the argument. We recognise, however, the propriety of not including under the contract system any items of a fluctuating nature, especially if they are charges whose payment is compulsory. Probably such charges as these, while treated as 'ordinary,' should be placed on a different footing from either contract or countersigned contingencies. We would only strongly recommend that the Accountant-General be invited to suggest some means whereby the audit and control of charges of this nature might be effected by some less cumbrous system than that now in force for 'countersigned contingencies.'

(4) *House allowance.*—This is an allowance paid to an officer in charge of a subdivision when there is no house available for his accommodation. For the first three months he draws the daily allowance to which he would be entitled when out in camp. After that he draws Rs. 50 a month; he draws also Rs. 50 a month instead of the daily allowance if he goes on tour during the first three months. If he has to vacate his house for repairs at any time between 1st April and 1st November, he is entitled to the same allowance as if he took charge of a subdivision where there was no house. This item we propose to transfer to class A, 'special contingencies.' It is, however, objected that it must remain as a countersigned contingency, because only the controlling officer can determine whether an officer is entitled to the allowance or not. We do not see the force of this objection. The officer entitled to the allowance is a subdivisional officer, and surely the Collector to whom he is subordinate can tell at once by reference to the rules and by his local knowledge of the facts of the case whether the officer is entitled to the allowance. The sanction of Government is at present required to the first payment, but this also we consider just as unnecessary as it is in the case of travelling allowance bills. If transferred to special contingencies, the sanction of Government to the whole allowance, if exceeding Rs. 100, as it generally would, might be procured, and all bills paid in future in the usual manner.

(5) *Purchase of tents.*—This item also we would put under special contingencies, and to this the Accountant-General does not apparently make any objection.

(6) *Repairs to steamers.*—The objection to the transfer of this item to contract contingencies is that only a few officers are entitled to steamers, that the charges for repairs are generally for large amounts, and that the bills can only be properly checked by officers having professional knowledge of such matters. It appears that the controlling officer in this matter is the Port Officer of Calcutta. As this item affects only a few officers, we do not press our suggestion.

(7) *Remittance of treasure to other districts.*—The arguments for and against the transfer of this item to contract contingencies are the same as those regarding item No. 3, *diet, &c., of witnesses*, and there seems on the whole no strong objection to the transfer. It might be included under head 5 in class C, 'treasury charges.'

(8) *Escort charges.*—The same remarks as against No. 7.

(9) *Purchase of clothing.*—This is a police charge. District Superintendents are permitted to make their own arrangements for supply of clothing to their constables according to a sample pattern supplied to them. The inspecting officers are responsible for seeing that the clothing supplied is equal to sample. There is therefore no need of the bills being countersigned, and this item may with advantage be transferred to the class of contract contingencies.

(10) *Cost of supplying, &c., provisions.*—This item only applies to the Chittagong frontier police, and requires special supervision. We would make no change in its treatment, as it only affects a very small number of officers.

The result of our recommendations will thus be that of the ten items now included under the head of countersigned contingencies, five, viz. Nos. 1, 2, 7, 8, and 9, would be transferred to contract contingencies; two, viz. Nos. 4 and 5, to special contingencies; two, viz. Nos. 6 and 10, would remain under their present head; and one, viz. No. 3, would be dealt with as the Accountant-General may recommend. Thus there would practically be only two items left under countersigned contingencies, and those would be charges which only occur in a very few districts. For the province at large, countersigned contingencies would be virtually extinct.

72. As regards 'special contingencies,' we should have been glad to see an arrangement introduced by which sums included under this head might be passed with reference simply to the budget estimate, and without the necessity for any further sanction. But there seem to be great difficulties in the way of any such arrangement. Under the head of 'special contingencies' are included only such charges as are of an extraordinary character and involve expenditure of large amounts. Sums not exceeding Rs. 100 are at present expended under the sanction of the controlling officer, but items exceeding that amount require the previous sanction of Government. The difficulty in the way of allowing officers to expend money only on the general sanction accorded by Government to the budget estimates for the year is that these estimates are merely a rough forecast of the probable requirements of the year. They are prepared several months before the beginning of the year, and it is said cannot be fully scrutinised in time to allow of the budget being sanctioned before the year begins. If during the year any crisis should arise resulting in a strain on the provincial finances, reductions would have to be made in the budget. No curtailment of expenditure is possible in respect of salaries or establishments, as these are permanent charges; nor in respect of ordinary, *i.e.*, contract contingencies, as this is a regularly recurring outlay, without which the machinery of the administration could not go on. It is only extraordinary charges which can be stopped until the strain is over; and if disbursing officers were allowed to incur expenditure of an extraordinary nature merely on the authority of the sanction to the budget, Government would never know how much money had been spent and how much remained unspent and so available for reduction. There is, as far as we can see, no reply to this objection, but we would suggest that the Accountant-General be invited to consider the whole question and evolve some system whereby the greatest amount of independence may be allowed to local officers compatible with the exercise of the necessary amount of control and check. The Accountant-General alone can judge how far such a system can be carried without infringing the principles laid down by the Government of India. In so purely technical a question as this, we feel that it would savour of presumption for us, whose experience is confined to matters of general administration, to offer an opinion or elaborate a plan, which would probably be condemned by the specialists and experts of the Financial Department.

We would, however, submit that these principles, however necessary in respect of provincial funds, need not be extended to the budgets of wards' estates and other heads of expenditure which are in no way connected with either imperial or provincial finance. In such cases the Board of Revenue, or whoever may be the controlling authority, has ample time to consider and scrutinise the budget; and when once that is sanctioned, Collectors might, we think, be left free to incur expenditure without making a second application for sanction.

73. We had a third suggestion to make under this head, but that also, we fear, would be pronounced impossible by the Accountant-General. It is to the effect that a lump sum in the nature of a reserve fund should be allotted yearly to each Commissioner, from which he should be authorised to meet the constantly occurring demands for grants of all sorts, which give so much trouble and cause so much correspondence. We are told, however, that such a proposal would be contrary to the orders of the Government of India, which do not allow even the Local Government to keep in hand lump sums as a reserve to meet

unforeseen charges. It is therefore doubtful whether such a proposal would be sanctioned; and we can do no more than express our opinion that if it could be carried out it would result in a great saving of clerical labour to all offices, from that of the Collector upwards, in more prompt relief being given to local necessities, and in a more even distribution of funds to all parts of these provinces.

## II.—OF SANCTION FOR THE PERFORMANCE OF OFFICIAL ACTS.

74. The necessity of obtaining the permission or sanction of higher authority before performing certain official acts is imposed upon Collectors both by law (or rules having the force of law) and by orders issued by Government and the Board in their executive capacity. A detailed statement of these will be found in Appendix VII.

As regards the first of these, we would observe that the practice of inserting in the Statute Book provisions that certain acts shall be performed by Collectors or other officers only after having obtained sanction of higher authority is of comparatively recent growth. In the regulations of the Bengal Code, which cover a period of forty years (1793—1833), there are only a few instances of such provisions. The general rule contained in section 4 of Regulation II of 1793, to the effect that Collectors are to “conform to all instructions” of the Board of Revenue, appears to have been considered sufficient to ensure the requisite control, and no further legislative action was thought necessary. The same principle runs through the Acts of the Governor-General from 1834 to 1870 or thereabouts, and during this period also there is very little mention of sanctions. This remark is also true of the earlier Acts of the Bengal Council. It is not till after 1870 that sanctions became frequent, and it is only within the last six or seven years that their number has become so great as to constitute a serious impediment to prompt executive action. In recent Acts not only are the instances numerous in which it is laid down that a Collector or other officer may or shall do this or that “with the sanction of the Local Government” or other authority, but in some Statutes all mention of the subordinate officers is omitted, and it is the Lieutenant-Governor or the Local Government who is burdened with the duty of discharging functions which often do not rise above the level of the most ordinary executive details. We would refer in support of this remark to such Statutes as the Cess Act [IX (B.C.) of 1880], the Embankment Act [II (B.C.) of 1882], the Municipal Act [III (B.C.) of 1884], and others. It would be out of place for us to discuss the reasons which have led to the adoption of this policy of centralisation, and we therefore confine ourselves to suggesting a remedy for a state of things which is felt to be an almost intolerable burden both by Government and the officers subordinate to it.

It is obvious that that which has been prescribed by law can be set aside only by law: in other words, the remedy must be sought for in legislation. We therefore recommend the passing of a short Act (which we shall speak of as “the Delegating Act”), which shall enable the Lieutenant-Governor to delegate to certain officers subordinate to him those powers which are reserved to him by Acts of the India and Bengal Councils. It should also enable the Board of Revenue and Commissioners, either with or without the permission of Government, similarly to delegate their respective powers to subordinate officers. The delegation should be made subject to such restrictions as Government might think advisable in each case. We would purposely leave the Act as elastic as possible, and for this reason we would not, as was at first our intention, attach to it any schedule of Acts or sections of Acts to which the delegation might apply. It is impossible to foresee what necessities might arise at any future time and place, and it would merely be to hamper Government unnecessarily if any distinction were made between powers which might, and those which might not, be delegated. As a general rule, we think that the powers of Government should not be delegated to officers lower than Collectors or Deputy Commissioners, though cases would occasionally arise in which an officer of lower rank than a Collector would require to be invested with special powers when deputed on some special duty. Bearing

in mind, however, that on several recent occasions, during the debates in Council on some particular Bill, pledges have been given by Government to the effect that the exercise of certain powers would be restricted to the Lieutenant-Governor himself, we would insert a section distinctly excepting all such cases from the operation of the Act. We are not able to give a list of the cases to which we refer; but they can, we doubt not, be traced in the Legislative Department, and might be thrown into a schedule to be appended to the Act.

It will be seen that the Act, as thus sketched out, applies only to those powers conferred by law on the Local Government, and makes no provision for those numerous cases in which the law directs that action shall be taken by the Collector or other local officer after obtaining sanction of higher authority. To meet this class of cases a section should be added to the effect that in all those proceedings in which the existing law requires that a certain officer (Collector, Magistrate, &c.) shall obtain the sanction of Government before taking action it shall be lawful for Government to authorise that officer, either on some special occasion, or generally, to take such action without previous sanction, subject in this instance also to such restrictions as may be imposed by Government at the time.

75. We do not lose sight of the consideration that by the proposals we now make a very wide discretion and a very heavy responsibility will be thrown upon officers who have during the whole of their previous service been accustomed to act under strict supervision, and who will therefore, for a time at least, be somewhat unaccustomed to so much independence. But we see no reason for fearing that those officers will, as a rule, be unequal to the task imposed upon them; on the contrary, our personal experience of the working of the present system of rigid centralisation convinces us that in a majority of instances officers who make mistakes do so because they are not required to act on their own responsibility. When they have to apply for sanction and act under instructions from higher authority, they feel that the responsibility for success or failure rests with that authority, and not with themselves; whereas if they had to take action at their own risk, and bear the blame attaching to failure, they would necessarily be far more cautious and pay much more attention to details than they feel bound to do at present. And even if some mistakes should occur here and there, this will be a far lesser evil than the interminable delays, expense, and inconvenience to which the public are subjected by the present system, under which a Collector who knows perfectly well what to do in a particular case cannot do it at once because he has to apply for sanction through the Commissioner to the Board of Revenue or to Government, and has to wait for weeks, or it may be months, before the sanction arrives.

It may be urged that by providing for the delegation of the powers of the Board to Commissioners we do not do away with the necessity for the Collectors applying for sanction; we merely reduce it by one stage. This is true, but that stage is the all important one. The Commissioner is, except in a few districts, nearer at hand than either the Board or Government; and even in those few districts where the Collector or Magistrate is nearer to the seat of Government than the Commissioner, he gains nothing by the proximity, because his application has to go to the Commissioner first. A Commissioner who takes an interest in his work, or who is not absolutely new to his Division, will generally know very nearly as much about any individual case as the Collector does, or at any rate will readily understand the kind of case that is under discussion, and will thus be able to give or refuse his sanction promptly, and with knowledge of the matter in hand, and much time will thus be saved. There will be gain to all parties concerned: to the public, who will get their business quickly concluded; to the Collector, who will be understood without the long explanation necessary to make the matter clear to Government or the Board; and to the Commissioner, who will only have to give orders at once on a matter which he fully understands, instead of having to enter into a long argument to convince Government or the Board of the correctness of his views or the necessity for sanctioning his proposals.

Lest, in spite of what we have just said, our proposals should still give rise to apprehension of possible harm to the administration from absence of the control hitherto supposed to have been exercised by the Board, we would point out that the Delegating Act would be permissive only. Its sections would run—

“The Lieutenant-Governor *may*,” not “*shall*,” and the head of the Government for the time being would doubtless weigh well the character of individual officers and take counsel with his official advisers before putting the Act into operation in favour of any one of his subordinates. We would also call attention to the fact that another part of our scheme contemplates the substitution of control over local officers by means of searching and thorough inspections for the present system of control by returns and perfunctory inspections, which our inquiries have satisfied us is in the highest degree inefficient and illusory. With all these safeguards we see no reason why Government should shrink from adopting the system of delegation of powers which we now propose.

76. We have now to treat of those sanctions prescribed by executive authority only, in dealing with which no legislation is required. We shall have to speak of these at some length, as they are found in every department of a district officer's functions, and constitute one of the heaviest and most expensive burdens on the administration. But before doing so we desire to invite attention to certain general principles, of the soundness of which, as principles, we, in common with many experienced officers whom we have consulted, are fully convinced, though there may be differences of opinion as to the extent of their application. They may be stated as follows:—

Officers should not be required to apply for sanction—

- i.—For the performance of actions which *must* be done.
- ii.—In cases where the sanctioning authority has no means of forming an opinion on the matter beyond the information supplied by the officer applying for sanction.
- iii.—In cases where the public has a remedy by means of appeal.

The first of these propositions includes all those cases in which Government is bound by law or circumstances to do a certain thing and can by no means avoid doing it, as, for instance, when a civil suit is brought against Government and a decree is given in favour of the plaintiff. Here, unless it is thought advisable to appeal, Government is bound to pay the amount decreed, and the sooner the money is paid the less interest there will be to pay. There is no reason why the Collector should waste time in applying for sanction to pay the money. He should pay it at once, and a copy of the court's decree attached to his monthly list of payments should be a sufficient voucher for the Accountant-General to pass the amount. Or, to take another instance, in a land acquisition case the owner of the land refuses to accept the award tendered by the Collector, and the case is therefore referred to the civil court, which (as mostly happens) awards a larger sum than the Collector's estimate. Here again the money must be paid, and no sanction should be required. The civil court's award should be a sufficient voucher. Of course in such a case as this, if, as is not at all uncommon, the civil court's award were very largely in excess of the Collector's estimate, there might be some inconvenience and disturbance of budget arrangements; but this must take place anyhow,—it is not made worse by the Collector paying the amount in anticipation of sanction, while Government saves a considerable amount of interest by prompt payment.

The above are only two instances of the usefulness of this principle, others will be noticed in the course of the following review.

The second principle needs little or no illustration. It appears to us that whatever may be thought of the propriety of extending it to executive officers of all grades, there can be little doubt as to its extension to Commissioners. It is principally, if not entirely, between Commissioners and either Government or the Board that this class of references arises; as between Commissioners and Collectors it can hardly ever arise, because, as we have said above, Commissioners are from the nature of their position pretty well acquainted with all the circumstances of their Division. A Collector, when writing to his Commissioner for permission to do this or that, is not writing to one who is totally ignorant of the matter in hand; but a Commissioner writing to Government or the Board has, as a general rule, to assume that those authorities know nothing whatever of the case, and he has therefore to give a full history of it,—to argue, explain,

go into all sorts of details, expound, and perhaps defend his own policy or views; and all this simply in order to obtain sanction to do an action or pursue a course of the propriety of which he must necessarily be the best judge. In fact, Government and the Board practically acknowledge that he is the best judge of such matters by never, or very seldom, passing orders on any question of importance without first consulting the Commissioner of the Division. It seems to be an almost obvious inference that the Commissioner should have the power of disposing on his own authority of all matters which Government and the Board habitually dispose of in accordance with his advice. It is this necessity of applying for a sanction which they know must, almost as a matter of course, be accorded, that is felt by most Commissioners as an objectionable addition to their work,—far more than attention to routine matters. Routine matters do not take up much of a Commissioner's time; his Personal Assistant does all those things for him. It is having to write long letters asking for sanction to authorities whose sole source of information, and therefore whose sole means of judging whether sanction should be accorded or not, lies in those very letters. This is felt by most, if not all of them, to be a sad waste of time.

Of course the same argument applies, though in a lesser degree, to Collectors, but in their case it may be urged that it would not be safe to relax control so absolutely as would be the case if this principle were extended to them. In the present day the post of Collector, even of the largest and most difficult districts, is occasionally held by comparatively young and inexperienced officers; and so long as this anomaly remains, there would be considerable risk in allowing them to act on their own judgment, even if it were certain that they had ascertained all the facts of the case. This is a point which Government could never be certain of, knowing how numerous, and sometimes how powerful, are the influences brought to bear to prevent a Collector from learning the real truth, and how difficult it is for any but the most intelligent and experienced Collectors to disentangle the truth from the network of fraud and misrepresentations by which it is surrounded. While, therefore, we are not prepared to recommend the wholesale adoption of this principle for officers of all grades, we would certainly recommend its application to the case of Commissioners; and in the following remarks we shall show in what cases it may, in our judgment, be safely extended to officers of lower grades in the service.

The third principle refers to cases, several of which will be noticed in detail further on, in which the sanction of Government or the Board is now required for the performance of certain official actions of a perfectly simple and routine nature, apparently on the ground that a mistake in such performance might entail injury on the individuals concerned. In such cases where the law allows of an appeal, we think this is a sufficient protection for the public, and the waste of time involved in application for sanction beforehand may with advantage be avoided.

77. We now proceed to pass in review all the departments of administrative work, in order to show what steps in the direction of decentralisation of control are possible. We have stated and defended at some length the three principles above mentioned, because it is chiefly by them that we shall be guided in our recommendations, though other considerations will of course have to be weighed. Our arrangement of subjects follows for the most part the order of chapters in the two volumes of the Board's Rules, supplemented by the special manuals and circulars on particular subjects which have been from time to time issued by Government and the Board.

#### MINISTERIAL OFFICERS.

[VOLUME I, CHAPTER II.\*]

78. The first three sections of this chapter contain nothing that bears directly upon the subject of sanctions. In section IV there are several points calling for notice in connection with the appointment, removal, and dismissal of ministerial officers and unpaid apprentices. Of the system of appointment in general

\* The reference is to the Board's Rules. The sections in the margin are those of the chapter mentioned at the head of the paragraph.



we shall treat further on, but as regards apprentices we think it advisable here to say that the present system, which was originated by a resolution of Government so far back as 1856, does not work well, and is indeed open to grave objections. In the first place it throws open the Collector's office to a class of men who, not being paid, have very little to lose if detected in malpractices, and who being almost invariably related to the higher *amla* are pretty sure to be screened from punishment. These men having access to the records of all kinds have ample opportunities of communicating to the outside public matters which it is to the interest of Government to keep secret, and they are convenient go-betweens when *amla* have to be bribed. Moreover, as it is the universal tendency of native employés to hand over as much of their work as possible to those below them, these inexperienced and unqualified apprentices are made to do a great deal of work which ought to be done by the *amla* themselves, and the work is in consequence badly done. The President of the Commission is able to assert from his experience as a Commissioner that whenever a Collector's office is found in a slovenly and disordered condition, with strong suspicion of corrupt practices on the part of the *amla*, that office is also always found to be swarming with apprentices. If these apprentices were guaranteed the succession to permanent appointments in the office as they fell vacant, there might be some hold over them—some chance of their behaving correctly. But the existing rules give apprentices no preferential claim over outsiders; and while this is the case, they have no incentive to good conduct. We consider that the practice of admitting apprentices is an erroneous one, and we would not allow any but paid officials to be employed in Government offices. If the system of apprentices is retained at all, it should be in a much modified form: their number should be very much reduced; their duties should be strictly defined; they should receive some salary, however small; and should be authoritatively declared to have a claim to succeed to vacancies in preference to outsiders in the office in which they have been serving.

Clause 2 of this section prescribes that all appointments to posts bearing a salary of Rs. 10 and upwards shall be reported to the Commissioner for sanction. This we think quite unnecessary. The Collector, as the officer who is responsible for the proper management of the district, should be allowed to select his own *amla* without applying for sanction or confirmation of higher authority. The present rule is founded on section 15, Regulation V of 1804, the whole of which has been repealed, and with it, therefore, the authority for the rule itself. This is a case which comes under our third principle. As any official or outsider who believes that his merits or claims have not been duly considered has the power of appeal, there is no necessity for the Collector to apply for sanction to the appointment. The same principle also applies to the report to the Board prescribed by clause 8. When a dismissed official is declared incapable of being again employed in Government service, a notification to that effect is published in the Gazette, and this seems to us to be a sufficient safeguard against his re-employment.

Section X, clause 3, authorises the Board to carry out reductions of establishments, reporting at the same time for the sanction of Government. We would authorise Commissioners to discharge this duty, and it should be made an item in their inspections to inquire what reductions are possible. This would act as a powerful counterpoise to the tendency on the part of the higher *amla* to multiply establishments unnecessarily in order to provide a career for their relations and friends. The Commissioner would, we think, be better able to judge of the propriety and feasibility of reductions than the Board, because he goes to the Collector's offices and personally inquires into the working of all branches in a way that the Board cannot do. There is little or no fear of his ordering reductions to be made hastily or injudiciously, as an officer of his standing will always have had ample and painful experience of the difficulty of getting additions to establishments sanctioned when really needed. The tendency of an officer actually in charge of a district is to increase his establishments as much as possible, while that of an authority far removed from the actual working of the district is to cut down. The Commissioner, holding an intermediate place between these two extremes, is to a great extent free from either of these tendencies. He is so far responsible for the work being done promptly

as to make him alive to the necessity of keeping up a sufficient staff, while he is so far above the influence of the local *amla* as not to be easily led to consent to an unnecessary increase in the staff. His action would also be more prompt than if he had to report to the Board. Any reductions he might direct would of course be reported to the Accountant-General in due course.

#### GOVERNMENT ESTATES.

##### [VOLUME I, CHAPTER III.]

79. This chapter opens with the declaration that it is the policy of Government to retain as many estates as possible under direct management in order to give its officers

##### Section I.

opportunities of becoming practically acquainted with the progress of agriculture and other cognate matters. Recently, however, this subject has received much attention from Government, and there has been a long correspondence with the Government of India. The latest orders on the subject are contained in

\* Government of India's No. 164R-45-2, dated 13th March 1886.

the letter mentioned in the margin.\* It would, we think, be as well if this section were rewritten in accordance with these orders. As the Government of India has expressed a wish that no estates shall be sold without first making a record of rights, unless with the sanction of Government, we are unable to recommend any alteration in the procedure respecting this point. A rule might, however, be framed enabling Collectors to sell without sanction, on the prescribed conditions and terms, such petty estates as are governed by the principles laid down by Government.

Clause 4 of section II lays down that Board's sanction must be obtained to including two or more estates in one lot or breaking up one estate into several lots.

##### Section II, clause 4.

In accordance with the principles on which we are proceeding, this provision may be cancelled. As it is provided in clause 6 that no estate which has been leased for a term of which a long period has yet to run is to be sold, and in clause 7 that estates which may be sold are to be transferred to the purchasers with the revenue fixed in perpetuity, no risk to the stability of the Government revenue can arise from breaking up or combining estates into lots of a convenient size, and the delay entailed by referring for sanction a matter in which no control is necessary, or, if it were necessary, could be efficiently exercised, may with advantage be avoided.

Similarly we would allow Collectors to raise or reduce the upset prices at their discretion, instead of reserving that power to the Board, as provided in clause 8. If the rule is retained that the upset price shall ordinarily be twice the revenue, this is a sufficient guide for Collectors in conducting the sale; and as the sum eventually obtained is not much, if at all, affected by the amount of the upset price, we see no advantage in referring the decision of this unimportant question to the Board.

##### Clause 8.

The advertisement should be sent direct to the Printer of the *Calcutta Gazette*.

##### Clauses 11 and 12.

There is no need for its being sent through the Commissioner and Board, who merely pass it on after detaining it a day or two in each office. For "Commissioners" in clause 12 may in this case be read "Collectors."

It is not necessary that the result of each sale should be reported separately to the Board: a paragraph on the subject of sales in the Annual Land Revenue Report seems to

##### Clause 19.

us to be all that is required.

#### LAND ACQUISITION.

##### [VOLUME I, CHAPTER IV.]

80. Act X of 1870, under which land is acquired by Government for public purposes, vests the Collector or other officer exercising the powers of a Collector with full discretion, and guards against any injury to the public from the unfettered exercise of that discretion, not by appeal to the higher revenue authorities, but by a reference to the civil court. Consequently there is but little occasion for the Collector to seek for sanction to his proceedings

and there are only one or two points in this chapter of the Board's Rules which call for notice.

Under the system proposed by us, the powers of the Board under the latter of these clauses would be exercised by the Commissioner; but we think that sanction to the independent exercise by Deputy Collectors and other officers of the powers under this Act conferred upon them by Government is quite unnecessary. When Government vests an officer with the powers of a Collector, it may be presumed to do so because it is confident that such officer is competent to exercise those powers. To invest him with the powers of a Collector, and then to rule that he shall not exercise those powers without reference to, and confirmation by, the Collector seems inconsistent. It is giving with one hand and taking away with the other.

The provision that in cases where the compensation exceeds Rs. 10,000 a demi-official reference shall be made to the Commissioner causes great delay, and is productive of no benefit to either Government or the parties concerned. We think it might with advantage be cancelled.

This clause provides for the submission of a report of formidable length and intricacy at the conclusion of each case. The preparation of these reports is a very onerous task, and occupies a great deal of time, and we venture to think that no advantage results from them. There are thirteen headings to this report, and in nine of them each claim or case has to be separately entered. In acquiring a large or even a middling sized plot of land, the claims of a large number of persons interested have to be settled, and the entries in the nine columns above-mentioned often come to several scores or even hundreds. Every step of the long series of proceedings, every notice issued, every date of hearing, every minute particular, has to be entered for each of these claims. It is, we presume, with a view to exercising an effective control over the proceedings of the acquiring officer that the Board has prescribed this report; but we would point out that the Act does not contemplate that such control should be exercised by the revenue authorities: the control practically rests with the civil court. And even if it be necessary for the Board to watch and control the proceedings, there is no necessity for such minute and excessive supervision. When a Collector or other officer takes action under other laws, often in matters quite as important, and more so, than acquiring land, he is not required to report every step of his proceedings. He completes his case, gives his decision, and closes his record, leaving the parties, if so minded, to appeal or to have recourse to the civil court. Why should not a land acquisition case be treated in the same manner? All the facts contained in this report are placed on record day by day as they occur in the acquisition officer's file; and if at any time it should be necessary for the controlling authority to inform itself of what has been done at any stage of the proceedings, it is easy to call for the record and ascertain the particulars therefrom. As the Board distinctly admits in clause 62 that neither it nor the Commissioner has any power to alter or modify the Collector's orders, it is obvious that the submission of this detailed report cannot be necessary or productive of any result. As, moreover, it is a part of our system to substitute control by inspection for control by reports and returns, any supervision which it may be thought desirable to exercise over the Collector's proceedings under this Act will in future be secured by requiring the Commissioner, during the course of his inspection, to call for and examine the records of land acquisition cases, and to point out to the acquisition officer any errors of judgment or procedure which he may detect. If this is done, Collectors may with safety be trusted to carry out proceedings without further supervision, and may be relieved from the incubus of this elaborate report. The statement in appendix F may also be dispensed with.

#### LAND REGISTRATION.

##### [VOLUME I, CHAPTER V.]

**81.** On the passing of Bengal Council Act VII of 1876, a new and more complete system of registering titles to land was set on foot; and it is to this

*initial* registration, as it is called, that most of the rules in this chapter refer. As, however, initial registration has been completed in nearly all the districts in Bengal, much of this procedure has ceased to have any importance. It is with *intermediate* registration—that is, the recording of the changes in the possession of lands that are constantly occurring from death or sale or transfer—that we have now to deal. With regard to those powers under this Act which are vested by law or rule in the Board, we have already suggested that they should be transferred to Commissioners by the Delegating Act. The procedure under this Act is of so purely routine a nature that it does not call for minute and constant control.

Section 5 of the Act gives to the Board the power of deciding in what language the registers should be kept; but this power may be delegated to Collectors, who are the best judges of what language is most suitable with reference to the peculiarities of their respective districts.

Section V, clause 6. Similarly the power of entering in, or removing from, the Register B, part I, revenue-free lands might with advantage be delegated to the Collector. If any private person is injured by the Collector's proceedings, he has his remedy in appeal; and if Government is injured, the Commissioner on his inspection will find it out and remedy it.

Section VII, clause 6. The power of opening new intermediate registers when necessary may also be delegated to the Collector. It does not require the talent and experience of the Board to find out when a book is so full of corrections as to require to be rewritten. An officer who is thought fit to have charge of a district may surely be trusted to settle so small a matter as this without applying for sanction.

## LAND REVENUE ROLL.

### [VOLUME I, CHAPTER VI.]

**82.** Under the system of transferring the powers of the Board to Commissioners, the sanctions prescribed in these two clauses would fall to the latter officers. But we doubt whether it is necessary that any sanction should be applied for at all for removing estates from the roll. In this, as in many other matters of detail, it would be a simpler plan to lay down certain general principles or lines of action than to require Collectors to apply for sanction in each individual case. Thus in the present instance the Board might be requested to define precisely all the circumstances under which an estate was liable to be removed, and to authorise Collectors to remove of their own motion any estate to which those circumstances applied. If this were done, then Collectors would only have to refer for instructions those cases in which they were doubtful whether the circumstances or conditions did or did not apply. By this means a saving of labour would be effected, and Commissioners in the course of their inspections could satisfy themselves that no estates had been improperly removed. Similarly, as Government has authorised the redemption of petty estates, and has fixed the terms of redemption, and as it is further stated to be desirable to encourage such redemptions, there seems to be no reason why Collectors should not carry out, without any reference, the redemption of all estates the proprietors of which pay in the amount fixed by Government. Such cases are not frequent in any district; still, so far as they occur, our suggestion would result in a saving of labour.

Section IX, clause 2. The cancelment of a lease for default where the annual revenue exceeds Rs. 500, and cancelment by consent of the lessee, are simple matters quite within the competence of a Collector to decide. No previous application for sanction should be required. Collectors are already allowed to cancel on default where the revenue is less than Rs. 500, and the amount of revenue does not really affect the question. The conditions are the same in both cases, and there is no reason why the procedure should not be the same also.

## LAND IMPROVEMENT LOANS.

[VOLUME, I, CHAPTER VII.]

**83.** Section IV of this chapter treats of loans under Act XIX of 1883, and contains certain provisions which, though in accordance with the spirit of centralisation in force at the time the rules were issued, will require modification to bring them into harmony with the larger amount of independence now proposed to be allowed to local officers.

The Collector's power of sanction is limited to Rs. 1,000, and that of the Commissioner to Rs. 5,000, but practically it calls for precisely the same degree of ability and experience to decide whether a loan of one or of ten thousand rupees shall be made. As a budget estimate has under rule 2 to be submitted for sanction six months before the beginning of the year in which the loans are to be made, and as a divisional allotment is made by the Board, over the expenditure and distribution of which the Commissioner has full power, there is no reason why each Collector should not have authority to make loans of any amount up to the limit of his allotment without wasting time in applying for sanction. This is one of those cases which fall under our second principle. The sanctioning authority has no means of judging whether a loan can safely be made or not, beyond what the Collector chooses to report, and the Collector may surely be trusted to make his allotment go as far as possible, and not to lend all his money to one man, knowing as he does how difficult it will be for him to get more money when his allotment is spent. If, however, Government should be apprehensive that, by allowing the Collector to spend up to the limit of his allotment without control the money might be injudiciously distributed either by too much being given to the first applicant, so as not to leave any for those that came later, or by all the money being lent early in the year, leaving nothing to meet subsequent demands, it would be easy and simple to provide against either of these contingencies by the following system. Of the works classed as "improvements" in section 4, clause (2) of the Act, all, or nearly all, are works which can only be carried on in dry seasons of the year. The Collector will ordinarily be informed of the amount placed at his disposal not later than the beginning of May. He should then set aside a certain portion, say one-fifth of the whole allotment, to meet cases of sudden and unforeseen calamity, and proceed to allot the rest. He should have previously given notice that persons who applied later than the 1st of May would run the risk of not getting loans in that year. As soon as he receives information as to the amount at his disposal, he should cause the local inquiries to be made and distribute the money rateably among those applicants whose proposed improvements were held to be deserving of support. The one-fifth reserve would be available for meeting the only demands which could come up during the rains, namely, cases arising from insufficient rainfall falling under head (a) of section 4, clause (2), where it might be necessary to execute works for supply of water, and for those under head (c), protection from sudden and unexpected floods. No other works could be undertaken till after the cessation of the rains, and the Collector would therefore have ample time to consider each project before disbursing money. With some such arrangement as this, which we only suggest in general terms, knowing how much the circumstances of one part of the country differ from those of another part, all risk of the allotment being injudiciously expended would be avoided, and there would be no need to require Collectors to apply for previous sanction.

Clause 10.

The sanction in this clause might be transferred to the Commissioner.

As the Collector has power to suspend the payment of instalments, there is no necessity for him to report each occasion of exercising that power. The Commissioner on his

Clause 17.

tour of inspection can satisfy himself that the power has not been improperly exercised.

## AGRICULTURISTS' LOANS ACT.

[VOLUME I, CHAPTER VII, SECTION IVA.]

The rules under this Act are precisely analogous to those under the Land Improvement Loans Act, and the recommendations made in the preceding paragraph apply equally to these rules.

## PENSIONS.

[VOLUME I, CHAPTER VIII.]

84. The law on this subject is contained in Act XXIII of 1871. The only provisions of that Act which concern the present inquiry are sections 5, 8, and 14. By these sections the chief controlling revenue authority is authorised to make rules regarding—

- i.—The manner in which Collectors and Deputy Commissioners shall dispose of claims to pensions or grants (section 5).
- ii.—The payment of pensions or grants by Collectors or Deputy Commissioners (section 8).
- iii.—The place and time of payment, identification of claimant, record, certificates, registers, references to civil courts, and general conduct of officers under the Act (section 14).

It is in virtue of this authorisation that the rules under section 14 contained in chapter VIII have been issued. But there exists also another set of rules in the Civil Pension Code, chapter XII, and further rules regarding the payment of pensions are to be found in volume I, chapter 13 of the Civil Account Code. It is true that in the preliminary section of chapter VIII the Board guard against any risk of clashing with the Accounts Department by explaining that their rules apply only to political and territorial pensions, while those of the Accounts Department refer to service pensions and gratuities for service, yet some of the rules in chapter 13 of the Civil Account Code certainly refer both to service and political pensions; and even if they did not do so, uniformity and saving of time and trouble would be effected by having only one set of rules for the payment of both classes of pension. At present there are one or two points of difference for which no valid reason, as far as we can see, exists.

Thus, under Civil Pension Code, 176 (2), a Collector may order payment of a service pension at any subdivisional treasury in his district, and in such a case the Civil Account Code, XIII, 4, merely requires that the receipts of the payees shall be separately taken and appended to the list of payments. As regards political pensions, however, the Board, in section 2, clause 2, directs that the pensioners can only obtain payment at a subdivision by the tedious process of filing a receipt and life-certificate, which is to be sent to the Collector, who in return issues a cheque upon the subdivisional treasure chest. The pensioner cannot get his money till the cheque comes from the Collector, which may be a week or ten days from the time he has filed his receipt and life-certificate. It would be better in our opinion to assimilate the procedure in respect of political pensions to that of civil pensions, and allow the subdivisional officer to disburse the amount on presentation of a receipt, and after the usual identification, without waiting for the Collector to send him a cheque from head-quarters. The rule in clause 3, requiring pensioners to appear once in six months before the Collector at head-quarters, is unnecessary, and should be discontinued.

There is a second discrepancy in the matter of lapsed orders. The Civil Pension Code, section 177, directs that if a pensioner does not appear for more than six months, his pay order must be returned to the Accountant-General. If, however, he subsequently appears, the Collector or other disbursing officer may send for the pay order from the Accountant-General's office and resume payments. The payment of the arrears that have accumulated cannot, however, be made without the sanction of the Accountant-General, and if the amount of arrears exceeds Rs. 1,000, of the Local Government. The small amount of hardship to the pensioners involved in their having to wait some time for sanction is

not of much moment, and has its value, as deterring careless and unpunctual people from delaying to draw their pensions for some months and then applying for large sums—a practice which is productive of much trouble and leads to confusion in the accounts. The Board's rule, however, is much more intricate than the Accountant-General's. It is (section 2, clause 7) that if the pension is not drawn for six months the Commissioner's sanction must be obtained, not only to the payment of the arrears, but also to the continuance of the pension; if not drawn for one year, the Board's sanction; if not drawn for two years, that of Government is required. The reason for this ascending scale of sanctions is not very clear, for it does not require, as a rule, greater ability or experience to decide such a matter as this when the delay has amounted to one year than when it has amounted to six months. The only point in any case to be ascertained is whether the delay to apply for payment arises from any cause which would justify withholding payment of the arrears; and this is a matter which a Commissioner may fairly be held competent to decide. We recommend that the procedure be assimilated to that in the Civil Pension Code, substituting the Commissioner for the Accountant-General.

In respect also of payment of arrears to the heirs of a deceased pensioner, there is a divergence between the two forms of procedure. That of the Accounts Code is that if the heirs apply within six months the Collector may pay them the arrears without sanction. After six months the Accountant-General's sanction is required for sums under Rs. 100; that of Government for larger sums. The Board's rule is (section 2, clause 2) that no payment to heirs can be made at all without sanction; up to one year the Commissioner's sanction, and after one year that of the Board is necessary. The practice should, we think, be assimilated to that of the Accountant-General, substituting the Commissioner for that officer and the Board for Government.

#### PRACTICE AND PROCEDURE.

##### [VOLUME I, CHAPTER IX.]

85. The whole of this chapter will have to be remodelled if the recommendations made by us in this report are adopted. The modifications which we propose to introduce will be found in their proper places under different sections of this report. Here it is only necessary to mention those which refer to the system of sanctions.

By these two clauses Commissioners and Collectors are forbidden to issue circulars or general instructions to their subordinates on points of law and practice, or to alter any existing practice, except in consequence of changes in the law, without the sanction in the former case of the Board, in the latter of the Commissioner. So far as this restriction refers to law, it is in our opinion justifiable and should be retained; but as regards practice we think the time has now arrived when it may be very much modified, if not completely withdrawn. We believe that all officers of experience will agree with us in saying that the striving after uniformity which this rule evidences is one of the most serious hindrances to efficient administration that they have to encounter. So long as the government of these provinces was carried on by a system of rigid centralisation, uniformity was to a certain extent indispensable, because it would be practically impossible for the authorities at head-quarters to bear in mind and regulate their proceedings by a multitude of local customs suited to local peculiarities. To a certain extent perhaps this could be done; the Board or the Secretariat could perhaps be fairly expected to remember that Orissa districts differed in many leading features from Behar districts, and so on. But when they had to descend to minute particulars, it would be impossible for them to remember and calculate the effect of a vast mass of minor technicalities, differing perhaps in each district in the Lower Provinces. The Board of Revenue, whose frequently issued circulars are the principal means of maintaining uniformity of practice in Collectors' offices, will probably admit that correspondence arises from the difficulty which district officers experience in fitting the orders contained in these circulars to the circumstances of their particular districts, and that such correspondence ends either in the Board sanctioning departures from the standard practice or in the orders remaining

inoperative; so that there is not in fact absolute uniformity throughout the country, and the necessary divergences from the practice prescribed by the Board have to be conceded at the cost of a long correspondence. Under these circumstances there can be little doubt that it would be a distinct gain if what is now done as the result of much writing were allowed to be done by Commissioners and district officers *suo motu*.

We would not, however, be understood to recommend that these officers should be left without any guidance at all. The Board of Revenue or other central controlling authority must continue to issue circulars, because such central authority is the only body that can collect and compare the suggestions of local officers, and by thus obtaining the opinions of the cleverest and most experienced officials is in a better position than any one else to decide what is the best practice to adopt. Collectors would doubtless be very thankful for such guidance, and for some years to come at least would be very much at sea without it. But these circulars should not exclude, as they do at present, all possibility of divergence to suit local peculiarities. Both Commissioners and Collectors should be at liberty to introduce special practices which might tend to the better working of any department, and so far from being forbidden to do so, should be encouraged to use their intelligence in devising ways and means for carrying out laws and rules in such a manner as to secure the fullest applications and the most useful results under the peculiar circumstances of their districts. The constant striving for a mere formal uniformity presses with cruel weight at present upon local officers, and stifles many a measure which might be fertile in improvements. It will of course be said in reply to this that there is nothing to prevent Collectors under the present system from making suggestions, and that such suggestions are often welcomed by the authorities and acted upon. This is true, but it is none the less true on the other hand that with the scanty leisure at their disposal local officers shrink from the expenditure of time and labour involved in making their views understood by the higher authorities; that they often fail in convincing their superiors because these latter lack the local knowledge necessary to the understanding of these views; and that it is therefore felt to be less trouble to try and carry out an unsuitable order than to protest, argue, explain, suggest, compile columns of figures in support of arguments, and in various ways struggle to obtain permission to alter the rule.

It will also be said, What is to become of the administration if every officer is to be allowed to manipulate the law as he pleases? We do not propose this, or anything approaching it. That would be chaos; but there is a wide interval between unbridled license and the restraint of a strait waistcoat. Let there be, as now, circulars laying down a method of procedure to be carried out *as far as may be possible*, and let there be some control over divergencies. Such control may be exercised over Collectors by Commissioners at their periodical inspections, and over Commissioners by means of the Board's inspections.

#### RECORDS.

[VOLUME I, CHAPTER XI.]

86. With the check provided by the rule made by the Board under section 4, Act III of 1879, that no unreturned exhibit or private document shall be destroyed without one month's notice having previously been given, the provision in this clause becomes unnecessary. A

Collector may fairly be trusted to destroy illegible or useless documents without asking the Commissioner's sanction.

Section IV, clause 13.

Section IVA, clauses 7 and 8. The same remark applies to these clauses.

#### EXCISE.

[VOLUME I, CHAPTER XV.]

87. Although the subject of excise has recently been exhaustively dealt with by the Excise Commission, yet the labours of that body were directed more to questions of general principle than to administrative details. The following remarks are not therefore superfluous, nor do they in any way conflict with the recommendations of that Commission.



Under this clause the Collector submits every year through the Commissioner to the Board two lists of excise shops to be settled in his district for the year in question.

Section II, clause 7.

When the Board's sanction is received the shops are settled, and a report of the result of the settlement is again submitted to the Board under clause 30. The only purpose that these lists can serve is to give the Board a more or less conjectural forecast of the year's operations, while the preparation of them entails very much clerical work, and causes considerable delay. One of these statements has as many as 12 columns, embodying information regarding the description and number of shops in existence during each of the three preceding years, and the amount of license fees, duty, &c., levied from them; the other has five columns, showing—

- (1) Name of exciseable article;
- (2) Number of shops proposed;
- (3) Minimum and maximum amount of monthly average license fee for the last three years;
- (4) Minimum and maximum amount of license fee now payable;
- (5) Minimum and maximum amount of upset price, if any, proposed.

It is true that in paragraph 16 of the Government resolution on the Excise Commission's Report the proposals of that Commission to reduce the number of shops and to fix them with reference to the actual number of consumers have been approved, as also the recommendation that greater care should be exercised in selecting the sites of shops. But in these matters, which can only be properly dealt with by officers possessing considerable knowledge of the localities, it does not seem necessary that the Board should be referred to for sanction in every case. The final report of the settlement of shops will show whether the number of shops has been properly fixed and the sites judiciously selected. Among a population for the most part stationary, these two points might well be fixed at once and for good. Such minor changes as might be rendered necessary either in the number or sites of shops could be carried out year by year under sanction of the Commissioner. It would be sufficient if the Board had a report of the result of each year's settlement.

We think that the sanction of the Commissioner is sufficient to the issue of "combined licenses," while under this rule the sanction both of the Commissioner and the Board

Clause 16.

is required.

It seems to us that the Collector is the best judge as to the minimum fee to be demanded for a retail license under the fixed license-fee system. The sanction of the Board in

Section IV, clause 1.

such matter is merely nominal. We would therefore suggest that the words "subject to confirmation by the Board" be expunged.

The cost of preventive establishments attached to distilleries where rum is manufactured is payable by the distiller, and as the

Section VI, clause 7.

Collector is the best judge as to what establishment is actually necessary for the effective prevention of illicit purchases, the sanction of the Board to these establishments seems to be unnecessary. If the distiller feels aggrieved by the arrangement made by the Collector, he may appeal to the Commissioner.

Section XI, clause 42.

The Commissioner may be authorised to fix the rate of distillery fees.

Deficiency found in the stock of ganja in a warehouse is written off with the sanction of the Commissioner, the owner of the warehouse being responsible for any deficiency

Section XVII, clause 50.

in excess of  $2\frac{1}{2}$  per cent. The sanction of the Commissioner is also required to the destruction of the refuse or broken ganja. These sanctions, which are merely of a routine character, might with advantage be dispensed with.

When the Collector proposes to withdraw from any subdivisional officer any of the powers given by the rules in respect of the administration of ganja excise, a report has

Clauses 58 and 59.

to be submitted to the Board through the Commissioner; while subdivisional officers or other trustworthy excise-officers cannot grant ganja passes or receive payments of ganja duty unless authorised to do so by the Commissioner.

These restrictions may, we think, be removed, the Collector being left to exercise his own discretion in such matters.

### OPIMUM.

#### [SUBSIDIARY RULES, VOLUME II, CHAPTER II.]

**88.** The elaborate receipt prescribed for submission to the Board is quite unnecessary. The Board send an invoice or *chalan* with every despatch, and all that is necessary is that the treasury officer should sign and return this invoice in acknowledgment of having received the chests in good order. If they appear to have been tampered with in transit, the matter should be reported to the Collector, who should institute an inquiry into the matter. The excessive precautions indicated by the Board are quite uncalled for; it is not, as a rule, while in transit in properly closed and sealed chests that opium is smuggled. The smuggling takes place in quite a different way and through a different agency.

Section I, clause 3.

The Collector should have the power of allowing opium to be sold at subdivisions whenever he considers it advisable without applying to the Commissioner for sanction.

Clause 5.

This would not preclude interference on the Commissioner's part whenever called for.

The Collector should be empowered to make his own arrangements in all cases for transmission of seized and confiscated opium to the Opium Agent, Patna. There is no necessity for applying for the special orders of the Board when the quantity is too large to be sent by parcel post. The Collector is in this clause instructed, when making such reference, to indicate the best method of transmission. As, then, he knows the best method, and as (from the wording of the rule) the Board clearly does not, why not trust the Collector to act on his own knowledge? This is a case falling under our second principle, in which we have the waste of time involved in a reference by an officer who knows how to act to an authority which knows only what he may tell it.

Section III, clause 1.

The powers of the Board under this clause may be exercised by the Commissioner.

Section IV, clause 2.

### PARTITIONS.

#### [VOLUME II, CHAPTER III.]

**89.** Bengal Council Act VIII of 1876 was justly called by Mr. Dampier, when introducing it to the Council, "a bill of details." It enters so minutely into all the details of procedure as to leave very little to be provided for by executive authority. The chapter of the Board's Rules which treats of this subject is consequently very brief, and calls for few remarks. One or two points in the Act itself deserve notice.

Under section 35 a Collector may quash a batwara if all the recorded proprietors move him to do so, but he cannot do so if there arise in the course of proceedings insurmountable obstacles to going on with the partition. In such a case, under section 36, the Commissioner's sanction is required before the partition can be quashed. In the debates on the Bill in Council no reason is given for making this distinction. It seems to us that there is no greater reason for the Commissioner's interference in the one case than in the other. Our first and third principles both apply here; for as regards the former the quashing of the partition is a thing that must be done, seeing that obstacles to it are *ex hypothesi* insurmountable, and as regards the latter, section 143 allows of an appeal, so that if any of the recorded proprietors are aggrieved by the partition being quashed they have a remedy. This is therefore a case which in our opinion should be dealt with by the Delegating Act, the powers of a Commissioner under section 36 being transferred to the Collector, with any alteration in section 143 that may be rendered necessary by this transfer of powers.

This clause provides that all estimates of the cost of partition framed under section 39 shall be submitted to the Commissioner for sanction when less than Rs. 500, and to

Clause 4.

the Board when above that amount. This we consider unnecessary. Under section 145 all proceedings of a Collector are subject to the control and supervision of the Commissioner, who can therefore modify any estimate if he be moved to do so by the parties, or if, from information gathered during his inspection, he sees reason to interfere. But as the Board has, in the exercise of the powers conferred on it by sections 39 and 152, laid down a scale of expenses, the Collector has already sufficient guidance in framing his estimate; and as the costs are levied from the proprietors, there exists no risk of budget or other financial complications, rendering sanction of higher authority necessary.

Reports of proceedings under sections 40 and 41 are to be made to the Commissioner. Under section 40 the Commissioner has power to saddle a proprietor with a portion of the costs in excess of his due share, if such proprietor causes vexatious obstacles or delays. This power may, in accordance with the remarks above regarding section 36, be transferred to Collectors by the Delegating Act, and this section may be added to the list of appealable orders in section 143.

#### ROAD AND PUBLIC WORKS CESS.

[VOLUME II, CHAPTER IV.]

90. Section 2 of this chapter contains the rules concerning valuation and revaluation. As the initial valuations have been completed long ago in all districts except one or two, into which the Act is not likely to be introduced for some time to come, it is only revaluation

Section II. which is as a rule likely to occur in future. The rules in this section, clauses 1—6, are based on section 12 of the Cess Act [IX, (B.C.) of 1880]. This section of the Act is probably one of those provisions which will come under the operation of our proposed Delegating Act, and the powers therein reserved to the Lieutenant-Governor may, as regards most districts, be delegated to the Board, or even to the Commissioner. It may, however, be found necessary to refrain from delegating them in districts or divisions where the question of the valuation of estates may from any cause become one of special importance. We do not therefore propose any change in the rules under section 2, as in any case, whether the power of ordering revaluation is retained by the Lieutenant-Governor or delegated, it will be necessary for the Collector to make lists of the estates to be revalued, and it will cause little or no extra trouble for him to submit copies of those lists to the sanctioning authority.

The remissions specified in clause 2 might be made by the Collector of his own authority. The case is one which falls under our first principle, as all the grounds of remission are of such a nature that the remission *must* in simple justice and equity be made; and as this must be done, there is no reason why time should be wasted in asking for sanction to do it. The class of remissions in clause 3 can only be sanctioned by the Board under section 37 of the Act; but this power may advantageously be delegated to Collectors, Commissioners being required on their inspection tours to see that the power is not misused. There is very little risk in this delegation, as the grounds of remission are so clear and simple that the most careless officer can scarcely go wrong in applying them.

Section VII. Under section 46 of the Act the closing of a separate account of cesses payable by holders of revenue-free estates requires the sanction of the Board. This power might also be delegated to Collectors. Under section 105 all proceedings of the Collector are subject to the control of the Commissioner, and this precaution is a sufficient guard against mistakes or misapplications of the law.

Appendix D, page 82, clause 11.

#### SETTLEMENTS.

[VOLUME II, CHAPTER V.]

91. The changes introduced by the Tenancy Act will necessitate considerable remodelling of the rules contained in this chapter, and the remarks which we have to make on this subject should therefore be read subject to such modifications as may be introduced by the Board while rewriting those rules.

The power of making a separate settlement under sanction of the Commissioner may be exercised by the Collector without sanction. The proceeding is not one which involves any risk of injury to Government; and if any injury should be inflicted upon private individuals, they have their remedy by civil suit. The powers of the Board under Regulation VII of 1822, section 10, clause 9, now exercised by Commissioners under Regulation I of 1829, might therefore be transferred to Collectors by the Delegating Act.

Section II, clause 9f. Modifications of the Khoorda settlement rules need not be submitted to the Board for sanction. The Commissioner's sanction will be sufficient, or, as settlements of sufficient magnitude to require to be treated under those rules are of very rare occurrence, it would perhaps be better to leave it to the discretion of the Commissioner to apply those rules or to substitute others more suitable to the circumstances of the case.

Section III, clause 4. This clause contains the orders of Government passed under section 5, Act VIII (B.C.) of 1879, limiting the powers of officers in respect of sanctioning rates of rent in settlement proceedings. The limitation is a numerical one, the Collector having power to sanction in regular settlements when the number of ryots does not exceed 200; the Commissioner, when it does not exceed 400; and the Board in all other cases. This is in our opinion a purely arbitrary division of power. There is no reason why the determination of rates of rent should be more difficult in an estate where there are many ryots than in one where there are few. On the contrary, it is often in the smaller estates that the determination is difficult, owing to the scantiness of the data for comparison, while it is easy in large estates, where such data are abundant. Such minute and copious instructions have been issued by the Board regarding the fixing of rates that even the most careless officers can hardly go wrong; and if they should do so, there are here, as in so many other matters, the two safeguards against injury to Government or the parties. The first is provided by the Commissioner's inspection; the latter by the power of objection and appeal given by the law. Whenever any case of a special nature or presenting peculiar difficulties arose, a Collector would naturally consult his Commissioner, but in ordinary cases he might be left to determine the rates himself. We are aware that very much depends in a settlement upon the rates being properly fixed, and that the Board very rightly attach much importance to this stage of the proceedings; but it does not seem to be necessary that they should themselves examine and discuss the tables of rates in all except very petty settlements, as they do at present. The fact that a matter is important is a very good reason for making the Collector take extra pains about it: it is not a reason for the higher authorities taking it out of his hands and doing it themselves. Such a practice, which is only too common in our present system, not only has the bad effect of making the subordinate officers careless and preventing them from acquiring that experience which is only to be gained by diligently and thoughtfully working out administrative problems for themselves, and feeling themselves personally responsible for the results, but it also causes great delay, and opens the door to endless discussions, to calls for further explanation, and to the numerous misunderstandings of facts which must of necessity arise when an authority at a distance from the seat of operations has to form a decision from imperfect and confused reports. The Collector and the settlement officer are so near one another that in the event of the report not being clear they can meet and discuss the question, and the Collector thus possesses an advantage which neither the Board nor even the Commissioner can ordinarily have. For these reasons we strongly recommend that the Collector should be vested with the power of sanctioning the rates of rent in all cases, subject of course to the general instructions of the higher revenue authorities and the appeal provided by law.

Section V, clause 10. In cases where the Deara survey rules appended to this section are wholly applicable, they may be adopted without applying for the Board's sanction, and modifications only reported to the Commissioner for approval, leaving that officer to consult the Board in cases where the modifications proposed involve some important change

Section XII, clause 12.

of principle. Where the modifications are simple and obviously necessary, we see no reason why the Commissioner should not authorise their introduction without further reference.

Section XII, clause 14. It does not seem necessary that the Board's sanction should be taken to proceedings under section 1, Act XXXI of 1858.

The words "revenue authorities" in that section are vague, and may be held to apply to any authority, from the Board to the Collector. If, however, it be held that they refer to the Board only, then these powers might be given to Collectors by the Delegating Act.

Section XV, clause 5. The remarks on the subject of confirmation of settlements in the following paragraph apply to the rules in this clause regarding settlements of fisheries also.

Section XVI, clause 1. The rules laid down by Government limiting the powers of officers to confirm settlements are open to the same objections as those regarding the fixing of rates of rent

discussed above under section 5, clause 10 of this chapter. The practice of limiting the sanctioning power of officers according to the size of the estate and the duration of the settlement has probably arisen more from the difficulty of fixing any other limit than from any well-grounded belief in the soundness of the principle. As a matter of fact there is in general no greater difficulty in undertaking and disposing of a large settlement than a small one.

It is perhaps expedient that no permanent settlement of any kind and no temporary settlement in which the Government revenue is very large should be completed without the consent of Government, because, where very large and permanent changes of the land revenue are proposed, important financial considerations are involved, and it is necessary that Government should consider the question before an irrevocable step is taken. Paragraphs 3 and 4 of the Government rules in this clause should therefore in our opinion remain unchanged, but we would recommend that the provisions of paragraph 2 should be modified as follows:—

- |      |   |                                |
|------|---|--------------------------------|
| I.   | } | The Collector (as at present). |
| II.  |   |                                |
| III. | } | The Collector.                 |
| IV.  |   |                                |
| V.   | } | The Commissioner.              |
| VI.  |   |                                |
| VII. |   | Government.                    |

In other words, all summary settlements should be confirmed by Collectors and all regular settlements by Commissioners. This affords a clear and intelligible line of demarcation, based on the reasonable precaution that all settlements by which the public revenues are seriously affected should come under the consideration of the higher and more experienced officer, those by which they are not seriously affected under that of the lower and less experienced.

The provision contained in IV(a), that only settlements up to the year fixed by Government for the termination of temporary settlements in the district should be within the Commissioner's power of sanction, is intended to prevent those officers from sanctioning settlements for any shorter period. But we think it may be fairly urged that since Government has publicly expressed its desire that settlements should not, except under peculiar circumstances, be made for shorter periods, Commissioners, and, for that matter, all other officers likewise, may be trusted loyally to give effect to that desire, and not to make settlements for short terms without good and sufficient reason. It can hardly be necessary for the Board to reserve the confirmation of all such settlements to itself, as if that were the only way of securing obedience to the wishes of Government. There is doubtless much truth in the old saying—"If you want a thing well done, do it yourself," but it is hardly fair to interpret that saying as meaning that the only safe way of having your orders carried out is to carry them out yourself. The same remark applies to the proviso which removes all farming settlements from the jurisdiction of Commissioners and reserves their confirmation to the Board. The effect of this latter rule is that a great number of very petty settlements, in which for one cause or another farming

is the only arrangement possible, have now to be submitted to the Board to receive in a vast majority of instances a sanction which is purely formal.

If a modified version of the rules now under discussion should, in conformity with our recommendations, be promulgated, it will, we think, be sufficient to insert a clause to the effect that short-term settlements and farming settlements are regarded with disfavour by Government, and are to be made only as an exception on occasions when, from the circumstances of the case, no other settlement is possible. The system of sanction would then stand thus—

ESTATES	...	{	Summary settlements ...	... The Collector.
			Temporary (regular) settlements up to Rs. 25,000 ...	The Commissioner.
			Temporary settlements above Rs. 25,000	Board, subject to approval of Government.
			Permanent settlements up to Rs. 25,000	
Ditto above Rs. 25,000	Government.			
DISTRICTS OR LARGE TRACTS.	}	.....	Government of India.	

#### WARDS.

#### [VOLUME II, CHAPTER IX.]

92. The principal point for discussion under this head is whether the Board or the Commissioner shall be the Court of Wards. The practice in this respect has varied at different periods of our administration, but the Commissioner has held the post for perhaps the greater part of the time. In Act IX (B.C.) of 1879, the enactment at present in force, section 5, the Board is constituted Court of Wards, though under Act IV (B.C.) of 1870, the Act that preceded the present one, there was a separate Court of Wards for each Commissioner's Division. The change made by the Act of 1879 was in harmony with the centralising tendencies of the time, but has in our opinion very little to recommend it. Indeed, in order to make the arrangement at all workable, it was found necessary to give Government and the Board authority to delegate all or any of the powers of the Court to Commissioners and Collectors. Certain of these powers have already been delegated, as will be pointed out further on, but the delegation has been so limited that no substantial relief has been felt, and the Wards' Department consequently entails more correspondence of a formal nature, and more unnecessary and time-wasting routine upon Commissioners and Collectors, than almost any department of executive work. We are not aware that any strong reasons existed for transferring the power of the Court from Commissioners to the Board: no instances of mismanagement or other bad results arising from the former practice were quoted by the Honourable Member who had charge of the Bill in Council. Something was urged as to the advantages of uniformity of practice, but the disadvantages of multiplying references, and the delay caused by writing for sanction and orders on a variety of petty details, were not, as far as we can ascertain, brought to the notice of the Council at the time the Bill was under discussion. The wording of section 15 of the Act is, however, wide enough to cover any amount of delegation, and we therefore confine ourselves to recommending that the fullest advantage be now taken of the powers conferred by this section, so as to place the Commissioners of Divisions once more in reality, if not in name, in the position they formerly occupied as Courts of Wards for their respective Divisions, acting of course under the general control of the Board and of Government. Perhaps a more convenient way of arriving at this result would be by repealing section 15 of the Wards' Act altogether. Then, as by our proposed Delegating Act, any powers vested in the Board by laws passed since 1829 might be transferred to Commissioners, those powers contained in Act IX (B.C.) of 1879 could be transferred along with the rest, and Commissioners would thus become Courts of Wards.

If the above recommendations be adopted, these two sections will have to be slightly altered, so as to give to Commissioners the power of deciding whether an estate shall be taken charge of by the Court of Wards at the request of the civil court or not. In the event of an estate lying in two

Commissioners' Divisions, the Board or Government should decide which of the two Commissioners shall exercise the functions of Court of Wards in respect thereof.

There is at present an excessive degree of centralisation in respect of entertaining establishments for the management of estates. Under this rule all establishments to be charged to a particular estate, and even the number of officers and servants to be entertained, require the Board's sanction. This leads to a long correspondence, in which the Board usually ends by sanctioning the establishment proposed by the Collector. It would save much time, and be perfectly feasible, to draw up a standard scale of establishments to be entertained in estates of different sizes, allowing a margin for those estates which, on account of the lands being scattered or for other reasons, require a larger or smaller establishment. Collectors could then appoint up to the standard scale without applying for sanction. We do not think it necessary that the exact number of persons to be appointed and the precise salary to be drawn by each should be prescribed in the standard scale, as these are details which must of necessity vary in different parts of the country, and the determination of them may fairly be left to the Collector, subject to the general control of the Commissioner. A general outline of the kind of establishment to be entertained in estates of different sizes would be sufficient. Establishments to be charged to the general fund require under the present rule the sanction of Government. This is based on section 17 of Act IX (B.C.) of 1879 as amended by section 3, Act III (B.C.) of 1881, but the power may be transferred to the Commissioner by the Delegating Act or by section 15 of the present Wards' Act. It is not expedient or productive of any good results that Government should interfere in petty details of this nature. Such interference merely causes delay and multiplies correspondence, while it does not enable Government to exercise any real control, because in a majority of instances Government has no means of knowing what is the number of the persons who should be employed, or of judging what salary they should enjoy, beyond what may be reported by the Commissioner and Collector. The case therefore falls under our second principle.

This clause defines the limits within which the various authorities may make appointments. Managers may appoint to posts the salary of which is less than Rs. 10, Collectors to those from Rs. 10 to Rs. 50, Commissioners to those from Rs. 50 to Rs. 200. Anything above Rs. 200 requires the sanction of Government. We have before expressed our opinion that the system of money limits to powers of sanction rests on no logical basis, and in the present case we are decidedly of opinion that it would be far more rational and productive of better results if the limits of the sanctioning powers of the various authorities were fixed with reference to the nature of the appointment instead of the salary attached to it. As matters stand at present, the Collector can appoint the whole establishment of a small estate from the manager downwards, whereas in a large estate he may not be allowed to appoint any but the inferior employés. The assumption being that the more important the work the higher should be the authority by which it is done, the present rule leads distinctly to the inference that it is thought more important to select a good staff for a large estate than for a small one. But as the estate is managed for the benefit of the proprietor, this inference is a false one: it is just as much a matter of importance to the proprietor of a small estate to have his property well managed as it is to the proprietor of a large one.

**93.** Establishments for the management of wards' estates may be roughly grouped into three classes:—

- I.—The manager.
- II.—The superior officials.
- III.—The inferior officials.

The appointment of manager is all important: everything depends on the manager. The system at present in force is that when a manager is required Government sends a list of three names to the Board, who select one of the three either with or without consulting the Commissioner and Collector.

This system, if we rightly understand it, has much to recommend it; it secures the services of men who have gained experience by managing other wards' estates, while at the same time those who are actually in charge of estates know that their names are borne on the Government list, and that if they do well in their present appointment they are sure to get another when this one ceases. They have therefore an incentive to exertion and good conduct. But in order that this system may work properly and produce the above results, it is absolutely essential that it should be worked precisely as we have assumed it to be. It would lose all its value and become positively detrimental if the choice of three names sent by Government to the Board is not strictly confined to those on the list kept by Government. It is also indispensable that the Government list should contain three classes of names only, viz. (i) past managers eligible for re-employment, (ii) young men of ability desirous of entering on the profession of managers of wards' estates as a career, and (iii) sub-managers or other persons who by holding subordinate posts in wards' offices have qualified themselves for promotion to managerships. Government should also, in selecting the three names to be sent to the Board, take into consideration the size and nature of the estate, and for large and difficult estates should nominate only men of the first class, *i.e.*, old managers eligible for re-employment, while for smaller and less difficult estates men of the other two classes might be nominated. We would also recommend that publicity be given to this list by inserting in the *Quarterly Civil List* the names of all those now or lately employed, so that all the men whose names were on the list might know exactly how they stood and what their relative claims were. As the matter at present stands, the list being kept secret and no man knowing how his name may be got on to it, or how far his claims have been properly recorded and taken into consideration, the system gives rise to much dissatisfaction and to rumours of favoritism, which, although doubtless totally without foundation, yet do harm by making men discontented and indifferent to their work. With a properly maintained publicly issued list, the profession of wards' management would become a recognised branch of the public service; a far better class of men would be attracted to it; there would be less dishonesty and much better work. If this were done, there would be no necessity for keeping up the money limit of Rs. 200 at present in force. The rule might be laid down that managers to all estates should be appointed by the Board from a list to be supplied by Government. It may be objected that it is not worth the while of Government to send three names for selection for very petty estates, in which the salary of manager is very small, and that possibly men who had managed large estates previously might not be willing to accept the managership of a small estate. This is true, but sub-managers and other *superior officials* would, as a rule, be quite willing to take such appointments, and so would young men entering on their career. Moreover, the practice is now gaining ground of grouping several small estates under one manager; and if this practice be encouraged, as we think it should be, it will very rarely happen that a small estate is left to be separately managed by a manager on a small salary. There are, in fact, two systems to choose from: one under which Government is supposed to keep a private list from which it nominates and the Board selects managers for large estates, leaving Commissioners and Collectors to select those for small ones; and the other under which Government would keep a regular published list, and from that would nominate managers for all estates, large and small alike. We think there can be no manner of doubt which of these two systems is the fairest to the persons employed and the most advantageous to the estates under management.

Under the head of *superior officials* we would class all those who take an important part in the administration, and especially those who have the custody of money. Such are sub-managers, tehsildars, treasurers, and similar officers. The *inferior officials* are those who are employed on merely ministerial work—clerks and the like. Under the present system no distinction beyond that of salary is made between these two classes of appointment. Clause 9 of the section we are discussing provides that when a manager draws more than Rs. 200 a month he may be allowed by the Commissioner and Collector to appoint all his subordinates drawing salaries up to Rs. 200. The effect of this rule is that in estates large enough to require a manager on a salary higher than Rs. 200 all the subordinates may be appointed by the



manager, while in smaller estates they may not. So that while in a small estate the man who keeps the cash is appointed by the Collector or even the Commissioner, in a large estate, where presumably he has much more cash to keep, he may be appointed by the manager, who, whatever his merits, may fairly be assumed not to be so responsible an officer or likely to make so good a selection as the Commissioner or Collector. We do not think it necessary to waste many words in proving that the money limit fixed by the present rules is peculiarly inapplicable to the class of appointments in question. It will, we think, be admitted without hesitation that greater care is needed in selecting men to fill appointments of heavy responsibility than lighter posts; and, acting on this principle, we would recommend that for all those appointments in wards' estates which we class as superior the manager, whether he draws a large or a small salary, should nominate, and the Collector should appoint; while for those posts classed as inferior, the appointment should in all cases rest with the manager. It may perhaps be thought advisable to allow of a reference to the Commissioner in cases where the Manager and Collector disagree, but such references should not as a rule be encouraged. The manager and the Collector will of course exercise their respective powers under the general control of the Commissioner and the Board, but will be saved the trouble of applying for sanction to every appointment that may have to be made. In exceptionally large estates perhaps the appointments of superior officers might be made subject to the sanction of Board, but the general rule should be as stated above.

Clause 10.

If the above recommendations are accepted, this clause may be struck out.

In accordance with the views we have expressed above, we would suggest

Clauses 11 and 12.

certain modifications in the rules regarding punishments of subordinates contained in these

two clauses. As regards dismissal, the authority who appoints should logically have also the power of dismissal, subject of course to appeal to higher authority. Managers therefore would by our scheme be empowered to dismiss without reference all persons holding inferior posts, while those holding superior posts would be dismissable by the Collector on the recommendation of the manager. Clause 12 only allows managers drawing more than Rs. 200 to fine their employés, but we consider it very desirable to strengthen the hands of managers of all classes by allowing them to fine all their subordinates, whether appointed by themselves or not. We draw a distinction between dismissal and fine. The former is a very serious punishment, involving, in the superior grades at least, destruction to a man's future career; the latter is merely a matter of correctionary discipline, and unless frequently incurred does not bring about any permanent injury to the person fined. It need not therefore be hedged about by the precautions which are necessary to guard against abuse in the matter of dismissal. We have known so many instances of really capable honest managers being thwarted by the idleness and corruptness of their subordinates, that we are led strongly to recommend that the power of fining should be conceded to them in all cases. A great deal of time is, as every Commissioner and Collector can testify, wasted in submitting and receiving reports from managers to Collectors regarding the misdoings of subordinates; and this is more often the case in small estates than in large ones, because in the former the pay of appointments is less than in the latter, and a less respectable class of men is therefore obtainable. The Board's rule, which allows of managers of large estates only being invested with the power of fining their subordinates, does not meet the necessities of the case. It is idle to expect a manager to keep his office well in hand unless he is allowed full control over his subordinates,—unless, in fact, they are taught to look to him as their immediate master and head, instead of regarding him, as they now too often do, merely as a sort of upper clerk to the Collector. The President remembers many instances in various districts in which a manager has reported a subordinate to the Collector for disobedience of orders or some other offence and has recommended that he be fined. The subordinate has at the same time petitioned the Collector, bringing counter-charges against the manager. In such cases there is too often reason to suspect that whichever party succeeds in getting the serishtadar or head clerk on his side

wins the day; and it is hardly necessary to point out that if the Collector decides in favour of the subordinate, the manager's influence and power are gone for ever. Even if the Collector decides in his favour, it is degrading to the manager to be placed on a level with his own subordinate, and to have his view of the case weighed against the subordinate's. Such a practice is subversive of all discipline. But the case would be quite different if the manager had the power of imposing the fine and the subordinate merely the remedy of appeal; for not only do men hesitate before taking so decided a step as appealing, except in cases of manifest injustice, but it is so common a thing for officers of all grades to have their decisions reversed on appeal that no one loses prestige thereby.

The third penalty, that of suspension, should very rarely be resorted to in wards' offices, where so much depends on the personal knowledge possessed by employés, and where it is so very undesirable to put in acting men for short periods. But whenever the peculiar circumstances of a case call for the punishment of suspension, it should, we think, follow the same rule as dismissal, the authority who appoints alone having the power to suspend.

By section 20 of the Act the Board is the only authority which can dismiss a manager. On the principle that the authority which appoints should also dismiss, only the Board would by our scheme have this power; and as the dismissal of a manager is an event of very rare occurrence, we think no practical inconvenience will result in leaving the matter in this state.

Powers under section 58 of the Act have been delegated to Commissioners by Government in accordance with section 15.

Clause 13 (b).

We see no reason why these powers should not be delegated to Collectors. The Collector in his capacity of Magistrate has the power of inflicting much heavier punishments and trying much more serious offences than those referred to in this section. There is no reason why he should not dispose of such a comparatively simple matter as this subject to appeal to, or revision by, the Commissioner; and it is also more suitable and appropriate that the Collector should be the officer to punish the offence, seeing that it consists in contempt of his order.

This refers to the rate leviable on wards' or other properties managed by the Revenue authorities. The extraordinary establishment referred to in clause 9 may, we think,

Section IV.

be entertained under sanction of the Commissioner. Such extra establishments are not chargeable to the rate, but direct to the estate, and would more properly, be included in the general budget.

94. The initial report to be submitted under this clause by the Collector on taking charge of an estate must, we think, still continue to be submitted. It is in fact the ground-

Section V, clause 1.

work of all future management, and cannot well be dispensed with. On the contrary, it would be a good plan if this report, after revision by the Commissioner, and, where necessary, by higher authority, were, at any rate in the case of large and intricate estates, printed and copies sent to Government, the Board, the Commissioner, the Collector, the guardian, and the manager, with spare copies in case of necessity. It could then be readily referred to by all these authorities as occasion might arise.

We do not think this system works well: the monthly return of collections and arrears takes a long time to prepare, and affords very little practical insight into the progress

Clause 6.

of collection. Explanations of a purely routine nature are so commonly submitted and accepted that any real check is impossible. The Collector will by our other proposals be relieved of a great deal of the routine work which now chains him to his head-quarters, and we would therefore, in accordance with our plan for substituting control by inspection for that by returns, make it a rule that whenever an estate was in an embarrassed condition and the collections in arrear, as well as whenever the task of collecting rents presents peculiar difficulties (as in some of the Eastern Bengal districts), the Collector or one of his deputies should visit the Manager's office at least once a quarter, or oftener when necessary, go through the books, and confer with the manager. He might on such occasions personally confer with defaulters and make arrangements for prompt collection. Infinitely greater progress would be made in this way than by the present system. In exceptional cases, where the estate

is very far from head-quarters, or very difficult of access, or where the demands on the Collector's time are so great as to prevent him from visiting it, the manager might be made to come in with his books and go over the items with the Collector and take his orders. The latter system has been adopted by some Collectors in dealing with heavily-indebted estates with marked success, the defaulters voluntarily accompanying the manager to the Collector's office and going through their accounts in the Collector's presence. By this means all those endless excuses and pretended counter-demands, unfounded claims for remission, and pleas that sums paid had not been credited in the accounts, which so powerfully retard collection, are disposed of without delay, and the defaulters are driven to making payment there and then, or to entering into engagements to pay by instalments at fixed dates, and as a consequence the arrears are rapidly wiped off.

If powers of a Court of Wards be, as we recommend, transferred to Commissioners, these reports will go to those officers and not to the Board. As regards the report about farming leases prescribed by clause 10, we think it may be dispensed with altogether. It is sufficient that Government has expressed its disapproval of farming leases to prevent officers granting them, save under exceptional circumstances, which may fairly be left to the discretion of the Collector, supervised as he will be by the Commissioner on his tours of inspection.

The disposal of surplus funds should be left to the Commissioner subject to the control of the Board in any cases of peculiar difficulty. Section 48 of the Act, as amended by section 5 of Act III of 1881, lays down such minute rules of procedure that no mistake is likely to be committed in the disposal of these funds.

Instead of sending a copy of the register, it will suffice if the manager submit a contingent bill, as is done by all officers having permanent advances. This will entail very much less clerical labour.

The submission of an establishment bill for preaudit by the Collector seems unnecessary. The establishment having been once fixed, the manager might pay the salaries without preaudit, as in all other Government offices.

No special report on the education of minors seems necessary, as the subject is already included in the general report prescribed by section 5, clause 1. The orders of Government quoted in this clause do indeed require that the Board's sanction shall be obtained to certain arrangements for education, but those orders were written at a time when the need for decentralisation was not so pressing as at present. The policy of Government in respect of the education of minors having been distinctly declared in those orders, and not having been since varied, there is in this instance, as in the instances discussed in the chapter on settlements, no necessity for references to the Board in each case, for fear the orders should not be adhered to. It would simplify matters and be a sufficient precaution if Collectors were required to report for the sanction of the Commissioner only those cases in which from some local peculiarities it was impossible to act in strict accordance with the Government orders. There is moreover no need for the intervention of the Director of Public Instruction, nor, as far as we are aware, has any benefit resulted from his opinion in the cases in which he has been consulted. The Collector is surely capable of judging whether the local college or zillah school is capable of affording a proper education to a young zemindar, and if (which very seldom happens) a youth should learn all that the local institution can teach him, and be desirous of prosecuting his studies up to a higher standard, the Collector and the Commissioner can in consultation decide whether to send him to some more advanced college or to engage private tutors for him. If they decided to adopt the latter course, they would observe the rules laid down for entertaining establishments. The general principle in this, as in so many other departments, should, in our opinion, be that when Government has declared its adherence to a certain definite policy, and has prescribed distinct rules for the guidance of officers, those officers should be expected to act in accordance with that policy and those rules, and not only *expected* to do so, but *trusted* to do so, and spared the trouble and delay of

writing up for sanction to every action and at every step of their proceedings. These applications for sanction are in a majority of instances a mere empty form, there being only one course of action possible, and that course being quite as well known to the officer who applies for sanction as to the authority which grants it.

#### CERTIFICATE PROCEDURE.

95. The rules regarding this branch of executive work have been issued separately by the Board in the "Certificate Manual, 1885," and treat of the procedure under the Public Demands Recovery Act VII (B.C.) of 1880. It is to this manual that the figures in the margin refer.

In these sections an important step in the direction of decentralisation has been taken by vesting Deputy Collectors with the powers of a Collector under certain sections of the Act. But we believe this measure has not in practice been carried so far as it is desirable that it should be, and especially in respect to subdivisational officers, all of whom should in our opinion, without exception, be vested with these powers. Section 4(c) of the Act enables Collectors so to vest their sub-divisional officers with the sanction of the Commissioner, but it is believed that Collectors have not in all cases availed themselves of the permission accorded by the law.

Part I, sections 1—3.

But though Government has approved of a large measure of delegation, the Board in this section has imposed certain restrictions, which considerably narrow the extent of the measure. Under this section an officer vested with the powers of a Collector may not make a certificate under sections 5, 7, or 9 of the Act without the written order of the District Collector for the recovery of certain classes of public demands. These classes are given in detail in section 5 of the Manual. It is not clear to us by what principle the Board has been guided in selecting these particular kinds of demand as proper subjects for this special restriction. It does not appear that they are cases in which extra care is necessary, or in which there is any particular risk of mistakes being made, or of the consequences of such mistakes being peculiarly serious. Some of them, in fact, are of a very simple straightforward nature; such as, for instance, the realisation of dues from the sureties of a farmer of an estate, Class I, or of sums due on probate and letters-of-administration, Class VI. It is not in these directions that there is danger of an indiscriminate recourse to the Certificate Procedure; and it is not in our opinion these cases that should be hedged in by special precautions. It is rather in the management of wards', attached, and Government estates that the tendency to use the Certificate Procedure requires to be checked; for in these cases managers too often, it is feared, apply for certificates to save themselves trouble, and thus entail upon ryots all the annoyance and expense of a certificate case when they might easily have collected the money themselves or through the agency at their disposal without recourse to harsh measures. We have also in several districts found instances where certificates were made and notices of attachment issued for very small sums—in some cases only a few annas—and for the recovery of dues (such as process fees) which are not recoverable by the certificate procedure. It is in these respects that check and control are required, and not in those mentioned in the section under discussion. As regards the six classes of cases noted in this section, we think it would be sufficient to rule that the Collector may in any case which comes to his notice, either on reference from the certificate officer or in any other way, direct that the certificate be not issued, or that its issue be postponed till he has arrived at a determination about it. This would give the Collector all the control requisite without compelling him to interfere, as the present rule does, in every case, whether interference is necessary or not.

We find that the provisions of this section do not in practice work well. The certificate officer is here directed to refer objection petitions under section 12 of the Act "ordinarily" to the requiring officer for disposal. But under section 9 of the Act many officers of Government are authorised to give notice to the Collector,

Part II, section 9.

and all such officers are called in this Manual "requiring officers." But under section 15 of the Act the Collector (= certificate officer) can only refer petitions under section 12 to "any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him." Now as some requiring officers are not Deputy Collectors or Assistant Collectors, the Collector (= certificate officer) could not refer the petitions to them for disposal. The rule of the Board seems thus to be at variance with the law. Then, again, it must be borne in mind that in objection cases the requiring officer is virtually the plaintiff, or rather from the moment the certificate is made the decrec-holder, and it is surely not in accordance with justice to allow the plaintiff to decide on his own claim. Perhaps we shall be told that it is only by a figure of speech that the requiring officer can be called the plaintiff, and that in fact he has no more than a mere official interest in the matter. But it is beyond doubt, whatever form of words may be used, that every officer of Government is responsible for the collection of money due to Government in the department of which he has charge, and that the sense of this responsibility has upon his mind very much the same effect that the desire to recover debts due to himself personally has upon a private plaintiff. The objector whose petition is sent to the requiring officer for disposal has to face a strong prejudice against him from the beginning, and must as a rule feel that he is not being fairly treated. The practice of referring cases to the requiring officer also causes considerable delay. We would recommend that this rule be rescinded, and that the certificate officer be directed to try all such cases himself, or to refer them for trial (if it be legal to do so) to some officer other than the requiring officer.

We have used the phrase "if it be legal to do so" in the above paragraph in order to raise another question. Under section 15 the Collector can only refer objection petitions to Deputy Collectors, &c., "*subordinate to him.*" But though a Deputy Collector is vested with the powers of a Collector for the purposes of this Act, it does not seem that the other Deputy Collectors in the same district become thereby subordinate to him. They are and remain subordinate to the Collector of the district only; so that we are led to the three-fold conclusion:—

- i.—That the certificate Deputy Collector with the powers of a Collector cannot refer objections to the requiring officer when the latter *is not* a Deputy Collector.
- ii.—That he cannot refer objections to the requiring officer when the latter *is* a Deputy Collector, because he is not subordinate to the certificate Deputy Collector.
- iii.—That even if he could so refer them, it is not expedient in the interests of justice that he should do so.

The first two of these points are questions of law; the third is one of justice. Our opinion on this last point is not a merely theoretical one, but forced on us by cases we have met with in the course of our inspections of Collectors' offices.

This section further limits the certificate officer's powers. In fact, so limited and restricted are this officer's powers by these rules that we are led to wonder why such an office was created at all. In a long list of 11 heads, embracing almost all the ordinary cases in which certificate procedure is resorted to, the certificate officer is directed not to decide the objection himself, but to refer it to the Collector. But we would ask, Who is to compel the Collector to decide the matter himself, even when it is so referred to him? Executive rules cannot deprive him of powers conferred by law, and the law (section 15 of the Act) says the Collector may refer to a Deputy Collector "any such petition," and the Deputy Collector may dispose of it. What will the Collector do, then, if a petition is referred to him under section 10 of these rules? Will he try the case himself? In a majority of cases he will not, and if he does, he will be trying part of a case which is on another officer's file. He will either refer it back again to the certificate officer to dispose of under section 15, in which case there will merely have been delay and nothing gained by it, or he will refer it to some other Deputy Collector to dispose of, which, as the certificate officer is by the Board's rules to be the best and most experienced Deputy Collector in

the district, merely means transferring the case from a good officer to an inferior one. Doubtless the Board's object in laying down this complicated procedure with all its suspicious and timid restrictions was, to use their own words, "to relieve the Collector of a mass of detail work which might be done as well by his subordinate," and at the same time to enable him "to retain his hold on the really important points in the administration of the Act." But the provisions of section 10 do not relieve the Collector; on the contrary they lay upon him a heavy burden, while the matters with which he is so burdened are not those by which he maintains a hold on the administration of the Act. He is charged with a mass of petty details, while in many important points his deputies may act without consulting him.

We think that section 10 should be modified, and in fact it might be altogether expunged without harm. When objection to pay is founded on the plea of non-liability, which is the only case provided for in section 12 of the Act, there is no need for a reference to the Collector: the certificate officer can decide the objection from evidence of an undeniable kind, which is quite within his reach. In fact, in deciding on objections, the certificate officer is really trying a civil suit of the kind ordinarily tried by munsifs; and there is no reason to suppose that work which is considered within the competence of a munsif would prove too difficult for a Deputy Collector, especially if the Board's instructions are carried out and a Deputy Collector of standing and experience selected to be certificate officer. It is not perhaps necessary for us to go through in detail all the items in the long list in section 10, but an examination of them shows that in each instance there will almost always be from the nature of the case sufficient evidence forthcoming to enable the certificate officer to arrive at a decision. There are in some cases duly executed and registered bonds, as in I of clause 5, part I; IV, V, IX, and X of section 10. In other cases there are registers and records of the department concerned, supported by oral evidence of officials and other witnesses, as in III and IV of clause 5; II, III, VI, VII, and XI of section 10; and so on. The only question at issue in all these cases is the liability or non-liability of an individual; and seeing that not only is there almost sure to be ample evidence forthcoming, but that there is also an appeal to the Collector or Commissioner, as the case may be, as well as the power of bringing a suit in the civil courts to contest the certificate under section 8 (b) of the Act, we think that every possible precaution has been taken to guard against injury either to Government or individuals, and the additional precautions provided by section 10 of the Manual are superfluous.

This section should be modified in accordance with the remarks on the last preceding section. In the first place, instead of wasting time by sending notice of his decision to the certificate officer and having a copy of all the proceedings made, the deciding officer should send the record itself, which, after the certificate officer has done with it, would pass from his hands into the record-room in the usual way. Secondly, it is not necessary that the certificate officer should refer the case to the Collector if he wishes the certificate to be cancelled. The certificate officer, as is clearly specified in part I, clause 3 of the Manual, is vested with all the powers of a Collector, and among them necessarily that of cancelling a certificate under section 13 of the Act. If the Collector of the district is to be obliged to decide personally every case in which a certificate is to be cancelled, he does not get much relief by having a Deputy vested with Collector's powers. We think that sub-clause (2) of this section is opposed to the law, and should be withdrawn.

This section also is, we think, of doubtful legality. The definition of "Collector" in section 4 of the Act expressly includes "any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector," and appeals from his orders should, under section 16 of the Act, lie to the Commissioner, and not to the Collector.

This concludes our review of the practice regarding applications for sanction by Collectors and Commissioners. The review shows not only the general principles which we recommend for adoption, but the extent to which

we would carry them, and the particular instances to which we would apply them. It is possible—nay probable—that many minor points have been omitted, but we believe that every important item of executive work has been included; and if the general principles and the extent to which they should be pushed are accepted by Government, it will be easy to decide any point that may hereafter be raised on the analogy of those included in this review. We have aimed at giving Collectors the greatest amount of freedom of action and relief from pressure of routine compatible with a due regard for the interests alike of Government and the public. In those cases where we consider it still necessary that application for sanction should be made, we have, as far as possible, provided that such sanction shall be given by the Commissioner as the immediate superior of the Collector, so as to lessen the number of links in the chain of authorities and avoid the delays inseparable from the system now in force.

96. The same general principles apply also to District Magistrates, though owing to the practice regarding sanction not having been so definitely systematised in their case as in that of Collectors, it is impossible to enter into full details.

The sanctions regarding action under the Municipal [III (B.C.) of 1884], Local Self-Government [III (B.C.) of 1885], and Ferries [I (B.C.) of 1885] Acts are contained principally in the Acts themselves, and would therefore under our system fall to be dealt with by the Delegating Act. There are many powers reserved to Government under these Acts which it may probably be thought advisable hereafter to delegate to Commissioners, and powers reserved to Commissioners which may be delegated to Magistrates. As, however, the two first-named statutes are still new, and their operation requires, for a time at least, to be carefully watched, the delegation should not perhaps be made at once, but by degrees. Only experience of the working of these Acts can show which powers can be conveniently delegated, and we feel that it would be premature to make suggestions at present. The Ferries Act is not altogether new, that is to say, there are not many absolutely new principles or practices in it. It is more a reduction to system and giving the force of law to rules of practice prescribed at various times by executive authority. We feel justified therefore in recommending that powers under sections 8, 14, 16, 17, 21, and 26 be delegated to Magistrates under the powers conferred in section 36 of the Act. In cases where a lease has to be cancelled during the year and no fresh lessee can be found to take the ferry for the few remaining months, the Magistrate occasionally has to place the ferry in charge of a paid subordinate, and the Accountant-General has in some such cases refused to pass the salary of this official without the sanction of Government. This entails a long correspondence about a very trifling matter. We recommend that Magistrates be authorised to make such disbursements without reference.

In the matter of pounds also, where these are not placed in charge of Boards under the Local Self-Government Act, greater liberty should be allowed to District Magistrates. Sections 4, 5 and 6, Act I of 1871, give the Magistrate power to establish pounds and to manage them and appoint pound-keepers, but he is subject in respect of establishing pounds to the control of the local Government. Accordingly Police Circular S, issued with the approval of Government on 29th December 1879, very materially modifies the Act by prescribing that no pounds should be established, except at police-stations, without the orders of the Commissioner. But the Commissioner's intervention in a matter of this kind appears to us to be absolutely unnecessary. The matter is as a rule a very petty one, in which the Magistrate, the police, and the villagers, who are the only persons who know anything about the matter, are entirely agreed, and it only causes needless delay to refer the matter to the Commissioner, who always, as far as we know, passes sanction as a matter of course. Magistrates, we think, should have full power to establish and to abolish pounds on their own authority, subject only to the restriction that pounds should only be abolished when they do not pay.

## CHAPTER V.

### REPORTS.\*

#### I.—PERIODICAL REPORTS. II.—OCCASIONAL REPORTS.

97. The third method of control referred to in the Government Resolution is that exercised by means of reports, and these may be divided into two heads—*first*, those which are required to be submitted at the expiry of a certain period, generally at the close of each year; and *secondly*, those which are submitted occasionally, when the necessity for so doing arises. We propose to consider each of these classes separately.

#### I.—PERIODICAL REPORTS.

98. The initiative in respect to this class of reports was taken by the Punjab Government in June 1885, in a letter addressed to the Government of India.† The Lieutenant-Governor of that Province considers that “the present overgrown system of reporting is a great ineubus upon the administration, and that it is incumbent upon the Government to take steps to lighten this load as far as possible.” Certain suggestions were therefore made for reducing the number and bulk of the reports, and for requiring them to be submitted less frequently. The Government of India in reply to this representation,‡ while sympathising with the desire of the Punjab Government to reduce within more reasonable dimensions the work of writing and reviewing reports, observed that the scheme proposed involved a complete change of system, and pointed out certain objections to the arguments by which the proposals were supported. This correspondence was forwarded to us for our consideration and suggestions. These we now proceed to offer. But before going into details, we think it is advisable to give our opinion on the objections raised by the Government of India, as these affect the scheme generally, and unless an adequate reply can be given to them would render it impossible to carry out any of our recommendations.

99. The first objection raised by the Government of India is to the effect that departmental reports are not only useful as giving evidence of the efficiency of officers and as collecting information, but serve also as a guide to those officers themselves. It is feared that if the reports were submitted once in three years only the interval would be so great that officers and others interested would not find in them the latest information.

So far as these remarks refer to district officers or Commissioners, or generally to the officer in charge of the office from which any given report is submitted, our own experience does not lead us to concur with them. These reports deal with general measures in general terms, and though they are, when properly written, sufficiently comprehensive to afford all the information necessary for Government or those superior authorities whose functions are limited to general control, they do not go enough into detail, nor do they give sufficiently precise particulars, to be of any real use to the officer in charge of the office or district to which they refer. The Government, North-Western Provinces, is indeed quoted as saying that “officers educate themselves by means of these reports;” but this assertion, however correct it may be as regards those provinces, would certainly be far from correct if applied to

\* Nearly the whole of the section which treats of periodical reports has already been submitted to Government with our No. 215, dated 10th December 1885. Certain portions have now been considerably expanded and rewritten, so as to bring the chapter into accord with those which precede and follow it. The second part, on “occasional reports,” is entirely new.



Bengal. We venture to assert that very few officers when newly appointed to a district or office would think of turning to the annual reports of the past year for information as to the circumstances of their charge. In an old settled province like this, where novelties in administration are happily rare, one district very closely resembles another, and an officer learns all about his new charge much more rapidly and more surely by living in it and ruling it by the light of his previous experience acquired in some precisely similar charge that he has lately had than he would by hunting up old reports. Even if the practice of "educating" themselves by reading reports and resolutions were common among officers of Government, the good to be derived from such a practice is not to be compared with that which they would gain if they had time to think out important questions instead of being, as at present, overwhelmed with the duty of writing so many reports.

As "presenting evidence of departmental efficiency" also, the annual reports are of only secondary value. It is true that they afford a general view of the state of the department to which they refer, but Government has other and surer means of judging of the state of efficiency of any branch of the administration than is afforded by the annual reports. It must not be forgotten that there is a great difference in this matter between the position of the local Government on the one hand and the Government of India and the Secretary of State on the other. While the latter authorities are not directly engaged in provincial administration, and are consequently dependent to a great extent upon annual reports for their information, the former is all the year round in frequent communication with officers of all grades subordinate to it, and by frequent reports in individual cases, and by the numerous occasions for display of ability or the reverse which are afforded by the daily work of all departments, is enabled to form an accurate estimate of the efficiency of each officer, and, as a result, of the condition of each department, long before the annual report is received.

**100.** The second objection of the Government of India is that under a system of triennial report errors of policy or administration would not be brought to light till a long time had elapsed since their introduction, while with annual reports they would be removed without loss of time. This objection, like the preceding one, is based upon the assumption that the local Government has no means but the annual report of becoming aware of the existence of such errors. We do not deny that errors of practice and policy are occasionally brought to light in annual reports, but it is not the case that they are brought to light by these reports alone. All through the year there is a constant stream of references and appeals from local officers to the Board of Revenue and to Government, by means of which errors are detected and rectified, and Government has not even to wait till the close of the year to find them out. It is, moreover, a standing rule in the Lower Provinces that suggestions or proposals for any change of policy or administrative practice are not to be made in the annual reports, but are to form the subject of special representations.

**101.** As regards the third objection, that under a system of brief reports for two years and a full one for the third year there would be danger of the former being too meagre to be of any use, while the latter would be prolix and its preparation laborious, we see no reason why both dangers should not be fully guarded against by the simple process of laying down a scheme to be followed in the preparation of both the brief and the full report. An outline might easily be sketched for local officers to fill up, and a few simple instructions given as to the nature and extent of the information to be supplied. This practice is already in vogue in respect to the preliminary and final reports on many subjects, and we are not aware that any difficulty has ever arisen from it.

The absence on leave of the permanent officers would not affect the preparation of the triennial reports more than it already does that of the annual reports. It is undoubtedly a disadvantage that a report should be written by an officer who has not been in charge of the office during the period under report; but this is inevitable in these days of constant leave-taking, and the difficulty is generally surmounted by getting information from the office records, which are always at hand, and from subordinate officials who have been in

charge of various branches of the work. Frequently also an officer, when going away on leave or on transfer, leaves behind him a note or memorandum on the work of his office, which is of great use to his *locum tenens* or successor. It is a pity, we think, that this most useful practice is not more rigidly insisted on. Nothing but severe illness should excuse a departing officer from leaving behind him such a memorandum.

We would here contrast the Indian system of periodical reports with that which is followed in the Inland Revenue Department of Somerset House and its branch offices in the interior of the United Kingdom. It is the custom for the Commissioners of Inland Revenue to submit an annual report to the Lords Commissioners of the Treasury, but it mostly consists of figured statements, with occasional comments or explanatory notes; while no reports, in the sense as understood in India, are required from the local offices, but the authorities are satisfied with the submission of the figures of account. Occasionally, but only after long intervals, the Commissioners include in the report a detailed review of the circumstances of their past administration. As an example of the rarity of the submission of a lengthy review of this nature, we would refer to the last general report issued from Somerset House on the management of taxes. It is entitled the "Twenty-eighth report of the Commissioners of Her Majesty's Inland Revenue on the duties under their management, for the year ended 31st March 1885, with some retrospective history and complete tables of accounts of the duties from 1869-70 to 1884-85 inclusive." It gives a description of the various taxes under the control of the Commissioners under the heads excise, stamps, and income-tax, and concludes with some remarks on the subject of establishments. The text of the report is comprised in 93 pages, and the appendices, giving figures for sixteen years, in 240 pages. The gross receipts in 1884-85 in the United Kingdom from the three branches of revenue mentioned amounted to £54,437,946. The last general report of the kind was published fifteen years before, in 1870. Contrast this with the system in India, which requires the yearly submission of reports from the Board of Revenue on each of the departments under their control. Last year's reports on excise, stamps, and license-tax contained 72 pages of text and 74 pages of tabular statements, and the gross receipts in the Lower Provinces of Bengal in 1884-85 amounted to Rs. 2,38,62,786. The Board's reports in fifteen years, taking those for last year as an average specimen, would have occupied 1,080 pages of text and 1,110 pages of figured statements. The obvious comment on these figures is that if the chief controlling authorities in the United Kingdom, with its comparatively large revenues, find a detailed administrative report sufficient once in fifteen years, it is not too much to expect that the Government in India should be satisfied with a report every three years.

It is true that under a system of triennial reports each Lieutenant-Governor would be able to review the working of any given department only once or at most twice during his tenure of office; but a Lieutenant-Governor is always assisted in such a review by his Secretaries, whose connection with their respective departments is often of long standing, and who can therefore supply the head of the Government with the necessary information. We opine also that most Lieutenant-Governors would prefer not to have to review the report of any department till they had held office for some years, and had thus acquired personal knowledge of its working. In fact, in the not uncommon case of officers being appointed to the post of Lieutenant-Governor of a province who have not previously served in that province, it is difficult to imagine how they can review the working of any department with satisfaction to themselves until they have had one or two years' experience.

**102.** We now proceed to give a brief account of the various annual reports submitted by executive officers, stating as concisely as possible the circumstances under which each report was prescribed and the changes which have from time to time been made in the treatment of the subjects which it embraces.

In the earlier years of British rule there were no annual administration reports. The system is one of comparatively modern origin. We find that the first annual report which Government ever received was about police administration, submitted by the Superintendent of Police, Lower Provinces,

but no annual report was submitted by that officer before 1838. The Land Revenue Department, which formed in those days the chief branch of the administration, engaging as it did the best portion of the time and attention of both the Executive and Legislative bodies, issued its first report in 1846, or about half a century after the administration took a regular form. The next annual report was that relating to the excise administration, submitted, so far as we have been able to ascertain, for the first time about 1852-53. These continued to be the only three administrative reports up to 1859, when district officers and divisional Commissioners were required to submit the general administration report, which is a comprehensive review of every event of moment in the different branches of administration. With the creation of the Lieutenant-Governorship of Bengal in 1854, administrative departments began to be multiplied, and consequently the demand for annual reports increased. During Sir George Campbell's administration the system underwent a radical change, not only in the number of the reports, but also in their scope and dimensions. There has since then been no material change in the system. The number of reports which have now to be submitted by executive officers, and the dates on which they are due, are noted below :—

REGULAR REPORTS.

	Due from district officer.	Due from Commissioner.
1. The Police Administration Report ...	15th Feb.	1st April.
2. The Land Revenue Administration Report ...	1st May	30th May.
3. The Excise Administration Report ...	10th ..	1st June.
4. The Stamp Administration Report ...	10th ..	1st ..
5. The Education Report ..	15th ..	25th ..
6. The Wards' Administration Report ...	20th ..	20th ..
7. The General Administration Report ...	30th ..	30th ..
8. The Municipal Administration Report ...	.....	10th July.
9. The License Tax Administration Report	.....	7th Aug.
10. The Road Cess Report ...	1st Dec.	15th Jan.
11. The Report on Road Fund ...	1st Jan.	1st Feb.
12. The Dispensary Report ...	...	.....
13. The Sanitary Report ...	1st Feb.	.....
14. The Trade Report ...	Not prescribed	.....

SPECIAL ANNUAL REPORTS.

*Officers by whom submitted.*

1. Salt Report ...	By the officers in the saliferous districts.
2. Irrigation Report ...	By the Collectors in the Orissa Division and the Collectors of Shahabad, Patna, Gya, and Midnapore.
3. Report on Chittagong Ports ...	By the Collector of Chittagong.
4. Report on Orissa Ports ...	By the Collector of Cuttack.
5. Report on Chittagong Hill Tracts ...	By the Deputy Commissioner of Hill Tracts, Chittagong.
6. Report on Hill Tipperah ...	By the Collector of Tipperah.
7. Report on Cantonment Lock Hospitals ...	By the Magistrates of the 24-Pergunnahs and Patna.
8. Report on the working of the Pooree Lodging House Act ...	By the Collector of Pooree.
9. Report on the working of the Act to extend the Pooree Lodging House Act	By the Collectors of Gya, Burdwan, Midnapore, and Hooghly, and Deputy Commissioner, Sonthal Pergunnahs.
10. Nuddea rivers (Ganges canals), &c. ...	By the Collectors of Moorshedabad, Nuddea, and the Toll Collector of Calcutta.
11. Report on Orissa Tributary Mehals ...	By the Commissioner of Orissa.
12. Report on the Tributary Mehals in Chota Nagpore ...	By the Commissioner of Chota Nagpore.
13. Report on Civil Justice in the Sonthal Pergunnahs ...	By the Commissioner of the Sonthal Pergunnahs (Bhagulpore).
14. Report on inspection of tea-gardens ...	By the Magistrate of Chittagong and Deputy Commissioner, Chittagong Hill Tracts, through Commissioner.

Besides these reports, the Bengal Government receives no less than 45 departmental and special reports, as indicated in the list given in paragraph 121 of this report, which is taken from the statement attached to General Department circular No. 54, dated 30th December 1878, but corrected up to date. These will be noticed further on.

We have next to consider each of these reports with reference to the fourfold method of treatment proposed by the Punjab Government (to which we add a fifth course of our own), and report which of them in our opinion should be —

- (1) Abolished.
- (2) Treated under the system of statistical returns for two years and a report in the third year.
- (3) Treated under the system of brief reports for two years and full report the third year.
- (4) Retained unchanged.
- (5) Retained in a modified form.

#### 1.—*Report on the Police Administration.*

**103.** This report was in former times submitted by the Superintendent of Police, Lower Provinces, but on the abolition of that office the duty of submitting a *divisional* report devolved on the Commissioners of circuit. In order

\* Government circular No. 39, of the 8th December 1856.

to introduce uniformity in the preparation of these reports a form was prescribed in December\* 1856.

In issuing this form the Lieutenant-Governor (Sir Frederick James Halliday) laid down the following instructions:—

The Lieutenant-Governor is desirous to leave as much latitude as possible to the discretion of officers holding the important position of Commissioners, and the present form is intended only as a guide to the information which *must* be supplied regarding each district, and places no limit on that which any officer may desire to give in addition regarding the general results exhibited in his division. It is, however, to be borne in mind that these annual reports ought only to convey a review of the police administration of the past year, and should be, as far as possible, kept free from recommendations for change or improvement, which should be treated separately in separate letters on each point, so that each may be at once dealt with on its own merits.

When the office of Inspector-General of Police was created in 1862, an annual report on the Police Administration in the Lower Provinces was required from that officer; but the Divisional Commissioners continued to submit to Government a divisional report in the form laid down in 1856 as noted above, and the Bengal Government had to record a resolution on each of these reports as well as on that of the Inspector-General.

† Government Resolution No. 5404, dated 19th September 1872.

This system remained in vogue till 1872, when Sir George Campbell directed the adoption of the one now in force, making the following observations:—†

While the crime reports of each district are submitted by Commissioners in divisional volumes, the Inspector-General of Police, though not himself charged with the supervision of crime, reports in a perfectly independent manner upon the crime of the Lieutenant-Governorship as a whole, excluding only Assam, and basing his statements upon the reports of District Superintendents. In former years it was perfectly impossible to reconcile the Inspector-General's figures with those of Commissioners, and the deductions drawn from one set of statements were frequently at variance with those based on the other. The Lieutenant-Governor has already endeavoured to put a stop to this anomaly by assimilating the forms used by the police and the Magistrates, and by insisting that the police returns and reports shall pass through the Magistrate's hands; but it is evident that something more than this is required, and that there is no reason whatever for maintaining side by side two distinct sets of crime returns and reports.

The result was that the present system was adopted. Under it the District Superintendent of Police prepares the report for submission to the District Magistrate, who sends it on in original to the Commissioner, with general remarks, ranging, according to the pleasure of the Magistrate, from brief and unimportant comments to a tolerably complete review of the year's administration. The Commissioner then compiles a report for the whole division, noticing *seriatim* each class of offences and each particular head of crime. To the divisional report are appended four elaborate and lengthy figured statements, which are, like the report itself, compiled in the Commissioner's

office. The first two show class by class and head by head (there are 6 classes and 64 heads,) the total number of crimes committed, the results of police inquiries and trials—

1st—For cognizable offences.

2nd—For non-cognizable offences.

The other two show, for cognizable crimes respectively, the number of offences reported to have been committed and the number of persons tried and convicted in each case. The preparation of these returns, the calculation of averages and percentages, and the comparison of the figures for the year under report with those of previous years, with the necessary explanations (or attempts at explanation) of any increase or decrease in the number of offences, is a very laborious task, and occupies a number of clerks in the Commissioner's office for some weeks, very often to the serious delay and detriment of other important work. From the divisional reports the Inspector-General of Police compiles the report for the whole of Bengal. He also, however, gets separate reports and returns direct from the District Superintendents, and the preliminary chapter, which contains a full account of the strength and distribution of the police, with many matters relating to the internal economy and management of the force, is wholly based on materials derived from the District Superintendents. It rests entirely with the Inspector-General to use the information supplied by the Commissioners, or to found his remarks on materials obtained from the District Superintendents; and although it is believed that the Commissioners' reports are ultimately lodged in the Judicial Secretariat, it does not appear that any use is made of them there, or that Commissioners' remarks are ever referred to by Government for purposes of check or comparison with those of the Inspector-General. As matters stand at present, there does not seem to be any chance of Commissioners, who are often officers of greater standing and experience than the Inspector-General, being heard when they differ in opinion from that officer.

Under these circumstances, it does not seem necessary that Commissioners should every year compile a full divisional report. We have consulted the Inspector-General demi-officially, and that officer agrees with us in thinking that it would suit his purpose perfectly if Commissioners sent on to him the district reports in original with their comments on any salient points and on anything they may wish specially to notice. The Inspector-General, however, considers that the tabulation of the district returns should continue to be made in the Commissioner's office. This is a point on which we cannot agree with him, for, as we have observed above, the establishment on the judicial side of a Commissioner's office is not strong enough to cope with the work, and clerks have often to be borrowed from other departments. In fact, in some Commissioners' offices, that of Burdwan for instance, the whole office is disorganised while these returns are being prepared. We think the tabulation should be made in the Inspector-General's office. This is the more desirable because the returns (eight in number) appended to the Inspector-General's report are not compiled in accordance with the forms prescribed by Sir G. Campbell, but in the shape recommended by a committee appointed in 1870 under the orders of the Government of India, and used to be compiled in the Inspector-General's office before the introduction of the present system.

We also think—and the Inspector-General agrees with us—that his annual report might be greatly reduced in bulk. The report for last year embraces 105 subjects and 377 paragraphs, extending over 103 pages of foolscap, with appendices occupying 92 pages. The report enters into a mass of minor details whose bearing upon the general subject of police administration is for the most part unimportant, little or no notice being taken of most of them in the Government resolution reviewing the report. It would, in our opinion, be quite sufficient for all purposes of administrative control if a brief report were submitted during two years, noticing generally the fluctuations in crime under those heads only which can be affected by police or magisterial efficiency, such as dacoity, burglary, and those offences which are committed by habitual criminals. Very little, if any, benefit can result from a long analysis of crimes like murder committed under the influence of passions, over which Magistrates

and policemen can have no control. The tabular statements being prescribed by the Government of India must apparently remain unchanged. They alone, if intelligently studied, will tell the tale of the condition of the province to which they refer in respect of crime without any remarks from the Inspector-General. A full report might be submitted every third year, though, having reference to the remarks in paragraph 10 of the Government resolution, it would appear that this change would require the sanction of the Government of India.

2.—*The Land Revenue Administration Report.*

104. It was not till the year 1846 that the Board of Revenue commenced submitting annually a report on the land revenue administration of the Lower Provinces. The instructions issued by the Board to local officers for the preparation of this report are contained in their circular No. 26 of 21st September 1846. The subjects which Collectors were required to discuss in their reports were limited to seven, viz.—

- i.—The land revenue collections of the year under report.
- ii.—The management of khas mehals and resumed estates.
- iii.—Summary suits.
- iv.—Resumption.
- v.—Sales of Government estates.
- vi.—Persons confined on account of Government demands.
- vii.—Business performed in the Collector's office.

To these were added in 1865 the six subjects noted below:—

- viii.—Minors of the Court of Wards.
- ix.—Acquisition of land for public purposes.
- x.—Collector's tours.
- xi.—Crops and weather.
- xii.—Conduct of Government suits.
- xiii.—Development of the paper currency.

In course of time Nos. iii, iv, xi, xii, and xiii were excluded from these reports. In August 1873 the Government directed\* that Commissioners and Collectors “need not in their land revenue reports touch upon their inspection tours, or upon any general matters, except so far as they have *special* reference to land revenue or other revenue, and to nothing else.”

The scope of the report was, however, considerably expanded under the direction of Sir George Campbell, as embodied in his Resolution on the Board's Land Revenue Administration Report for the year 1871-72, which for ready reference is transcribed below:—

2. His Honor feels constrained to observe that the report is in the oldest and most formal style, consisting chiefly of a number of figured statements and quotations, which are probably strung together by a clerk in the office after a manner which is well known. Considering that the Board is generally supposed to be somewhat over-officered in point of very highly-paid Secretaries, the Lieutenant-Governor thinks that one of them might have taken the trouble to digest some of this matter into an intelligent and readable form, or to add something to it. Much practical loss of interest seems to result from the antiquated forms adopted. For instance, the first part of the report is occupied by statements and remarks in which the punctuality of collection, the proportions of arrears to current demand, and other details of the statistics of collection, are very gravely described and elaborately compared. That might be very appropriate in 1771, but in 1871, in permanently-settled Bengal, where the revenue comes in of itself under the sale law and there is no question of long arrears or loss of revenue, it does not seem very important. It would be enough to mention any localities or instances in which substantial arrears or losses have for any reason accrued, while particulars regarding collections in temporarily-settled and ryotwar districts and Government estates might be separately given.

3. Throughout the report it seems to the Lieutenant-Governor that its value is very much lost by the way in which permanently-settled Bengal and Behar, temporarily-settled Orissa, and ryotwar Assam—provinces under different and, it may be said, diametrically opposite revenue systems—are all lumped together in the same tables and statements. His Honor is of opinion that there should be some distinction in the report of the working of these different systems, and that a few paragraphs might be given to each.

4. The Lieutenant-Governor is aware that the form of report adopted by the Board has been handed down from ancient times, and has to some extent the support of a venerable prescription, but for that very reason His Honor would suggest that the time for reform has come. The subject of local cesses on the land and other matters may probably occupy

the Board's attention, and the Lieutenant-Governor would not have it supposed that he desires to overburden them with report-writing; but still he would suggest that it would be desirable that, in reviewing the land revenue administration of the year just expired, a more modern and readable account of the Bengal system might be given.

These instructions were duly observed. The subjects now treated in this report are 52 in number, as will appear from the Board's report for last year, which consists of 287 paragraphs, extending over 61 pages (foolscap size), with elaborate tabular statements covering 49 pages.

The views of the Government of India regarding this important report have not been expressed in their resolution, but it may be inferred that it is intended to be included under the head of "Other subjects" referred to in the concluding sentence of paragraph 10. This is also the opinion of the Punjab Government, as stated in paragraph 23 of their letter, and we are of opinion that the land revenue report for these provinces might be treated on the same system also. Indeed, the argument is much stronger for Bengal than for almost any other part of India, for nearly all the land in Bengal being under the permanent settlement, and a rigid sale law being also in force there, the collection of land revenue is a matter which settles itself, and cannot possibly cause any anxiety to the authorities. The only fluctuations in realisations of land revenue arise out of those estates which are either the property of Government or are managed by Government on behalf of the proprietors, or wards' and attached estates. We shall advert to these three classes of estates further on. They constitute only a small portion of the landed properties in Bengal, and as regards the rest it seems to us that for two years a skeleton report with simple comparative tabular statements would suffice, a full report being submitted every third year. The tabular statement would contain the following information:—

- (a) Total number of estates, class by class.
- (b) Current and arrear demand, class by class.
- (c) Collections, class by class.
- (d) Balances, class by class.

Such a report could be drawn up in Commissioners' offices from the Board's annual return No. XLI, and it would not be necessary to trouble district officers in the matter.

It must be remembered that a very careful and minute control is exercised by the Board of Revenue over collections of revenue of all kinds by means of its quarterly return No. X, which is compared item by item with returns received from the Accountant-General's office, and every discrepancy between the two is made the subject of separate inquiry. This system has been very much improved and more rigorously applied to Collectors' returns since the inquiry instituted by the Government of India in 1879, the correspondence connected with which closed with the Government of Bengal's Financial circular No. 12T—F, dated 22nd July 1884, in which the system of check to be exercised was finally settled.

The administration of estates under direct management of Government is a very important matter, being one in which great fluctuations occur, and in which a very careful and cautious policy is required. It would not be altogether safe to leave such matters to be reported on only once in three years, and we would therefore recommend that this subject should be dealt with fully every year in a separate chapter of the Land Revenue Report. The results and general working of the new Tenancy Act will probably for some years to come require special watching; and this subject also should be dealt with fully every year in a separate chapter so long as Government may deem such a step necessary.

The only other matter needing mention in connection with this report is the business done by revenue officers. For this purpose the information given in quarterly returns VIII and VIIIA, the abolition of which we have recommended in paragraph 53 above, might be compiled in the Commissioner's office and incorporated in the brief report, with any remarks that might be thought necessary. The figures in return VIII would require no remarks, but some notice for the present might have to be taken of those which refer to proceedings under the Public Demands Recovery Act [VII (B.C.) of 1879], as there is a tendency on the part of many officers to resort too indiscriminately

to the provisions of this Act for the recovery of Government dues, which, with a little care and tact, might be recovered by processes less harassing to the public.

### 3.—*The Excise Administration Report.*

**105.** This report dates, as far as we have been able to ascertain, from 1852-53, but it was then confined to a mere review of the "financial results of the abkari administration under the direct system" (as it was called) by the two Abkari Commissioners in Bengal. On the abolition of these two offices in 1854 the Board of Revenue began submitting a report on the general administration of the Excise Department, but it was a short one, containing from two to seven pages only, notwithstanding that Assam was then included in Bengal; but the bulk of these reports gradually increased, the last report of the Board being one of 93 pages, with appendices covering 49 pages.

The excise administration seldom presents any novel or noteworthy phases, except that the revenue fluctuates with the prosperous or adverse circumstances of the people, resulting from natural causes. As in the case of land revenue, an annual skeleton report would be sufficient, containing merely a table of the revenue derived from each excisable article during the year to which it refers, as compared with the preceding one, with brief explanatory notes on remarkable fluctuations, if any. In the event of any noteworthy change taking place during the year, the result of its operation might be reviewed more at large. But as the whole system of this department has recently formed the subject of an exhaustive inquiry by a Special Commission, whose recommendations have been accepted by Government, it is not likely that any further changes will be introduced for some time to come.

### 4.—*The Stamp Administration Report.*

**106.** This report is submitted under the instructions conveyed in the resolution of the Government of India, No. 102, dated 11th January 1872, in the form adopted by the Government of the Central Provinces. Previously to this a skeleton report was submitted by the Board for incorporation in the Bengal Administration Report, but no resolution was recorded by the Bengal Government as is now done. District officers have to submit yearly a return (No. 35) showing the stamp revenue and charges under each class of stamps for the year to which it refers, with brief explanations of fluctuations, if any, and the stamp report is chiefly compiled from this return. For statistical purposes this return is quite sufficient.

The sale of stamps involves no administrative skill or talent, and there seems to be no necessity for submitting an administration report with elaborate figured statements. Such a report can do little more than show the fluctuations in the sales of stamps and afford stereotyped explanations, which are almost the same every year, the fluctuations being attributable either to activity or depression of trade or the increase or decrease of litigation. The Board's report on the administration of stamps for the last year extends over 102 paragraphs and 31 pages. It seems to us that this report might well be dispensed with altogether. All the information which it is necessary to have for statistical purposes can be obtained from return No. 35 and from the returns furnished by the Accountant-General and the Superintendent of Stamps, and can be made a section of the Land Revenue Report. It is true that during late years much attention has been directed to the action taken by various courts and officers in punishing evasions of the stamp laws, but it is now pretty generally recognised that cases of insufficiently stamped documents arose from ignorance of the law and not from intentional evasion. Such practices are now dying out as the provisions of the law become more generally known, and all officers are now on the alert to detect and punish them when they occur. A brief explanatory note attached to the returns seems to be all that is required in this respect. We request a reference on this subject to Chapter III, paragraphs 55 and 57 of this report, referring to returns under the Stamp Act.



### 5.—*The Education Report.*

**107.** This is not, strictly speaking, a report, but only a contribution to the Annual Report on Public Instruction submitted to Government by the Director. The practice is that a report on education in each Commissioner's division is drawn up by the Circle Inspector or Joint-Inspector and submitted to the Director, by whom it is sent to the Commissioner for his remarks. These are generally very brief, and the writing of them is not a serious burden. We think this practice may be continued. The reports on colleges, medical and technical schools are not sent to Commissioners, nor are those on madrassas. The reports on primary education are drawn up in most districts by the Deputy Inspectors of Schools and adopted by District Magistrates with a few revisions. They are then incorporated into the divisional reports and sent to the Commissioner for remarks. The whole of these reports are ultimately compiled into one provincial report in the Director's office. As this latter report has recently been made the subject of special inquiry and report by a conference of educational officers assembled by order of the Government of India, by whom its conclusions have been accepted,\* we do not consider ourselves justified in recommending any alterations in respect of it.

### 6.—*The Wards' Administration Report.*

**108.** This is another of the reports prescribed by Sir G. Campbell in 1873. No report was submitted before that year. The report, as at present constituted, gives a detailed account of the management of every ward's property, however small, during the year, with tables showing income, expenditure, debts, investments, and other particulars. The preparation of this report entails a very great amount of labour on Collectors, Commissioners, and the Boards. The returns and statements from which it is compiled are excessively elaborate and complicated, and in that part of our final report which deals with returns we shall propose, in consultation with the Board, measures which will tend to the simplification of the returns without in any way lessening the means of control which the Board as Court of Wards is bound to exercise over this important branch of the administration. One important step has already been taken in this direction by ceasing to repeat every year the information concerning geographical position, family history, and pecuniary circumstances of each ward and his estate. This information is given once for all in the first year of management, and in future years reference is made to the report in which the information is to be found. As a further step, we would suggest that for all petty estates no annual report should be given, a chapter in the Land Revenue Report being substituted, which should give in a condensed form all the information necessary to enable Government to judge how the estate is being managed. For very large and important estates a full report might be submitted once in three years, and the review of this report by Government would serve for guidance as to general principles of management in all estates under the Court of Wards. If, which seldom happens, any great estate remains in charge of the Court for less than three years, it might form the subject of a separate report.

### 7.—*The General Administration Report.*

**109.** This is by far the most important of all the annual reports. In  
 † Government circular No. 28, 1855† the district officers and Commissioners were  
 dated 20th August 1855. required to submit a quarterly report on the following points only:—

1. Roads and communications.
2. Buildings or repairs in progress.
3. Weather and public health.
4. Jail and prisoners.
5. Public charities assisted by Government.

\* See Resolutions of Government of India, Home Department, No. 9—338-58, dated 29th October 1883, and No. 6—198-207, dated 11th July 1885. These Resolutions only refer to the forms and returns to accompany the report; but as the report consists chiefly of comments on these returns, they naturally determine the form of the report.

6. Education.
7. Conduct of zemindars, planters, &c.
8. State of public feeling on general or special subjects.
9. Any remarkable increase or diminution of crime, and in what particular localities or subdivisions.
10. Manner of employment of assistants, especially of those deputed to make local investigation.
11. Any other matter which may be deemed worthy of notice.

This quarterly report was prescribed by the Government with a view to obtain materials for the preparation of the Bengal Administration Report—a report which was for the first time required by Lord Dalhousie, who in his minute, under date the 28th February 1856, referred to this matter in the following terms:—

One of the last and not the least important of those measures which have emanated from the Government of India during these past years has been a resolution to require henceforth from the Government of every presidency, from each Lieutenant-Governor, and from the chief officer of every province, an annual report narrating the incidents that may have occurred during the year within the several jurisdictions, and stating the progress that may have been made, and all of moment that may have been done in each principal department of the civil and military administration.

The quarterly report was discontinued in August 1859\* and an *annual* report was required in lieu of it. In July† 1861 detailed instructions were issued by the Government as to the manner in which this annual report should be prepared. The subjects which were required to be treated were as follows:—

\* Government circular No. 7, dated 20th August 1859.

† Government circular No. 94, dated 18th July 1861.

- (a) The annual cold weather tours.
- (b) The weather and public health for the year.
- (c) Public charities.
- (d) State of public feeling on general or special subjects.
- (e) Any other subjects which are not treated in the Revenue, Police, or Road Report.

In October 1870 the Secretary of State called the attention of the local Government to the necessity for the careful preparation and punctual despatch of their administration reports, making the following observations:—

An administrative report to be of any value should afford to the reader an adequate view of the resources of the territory under the Government and of the working of the various departments of the administration. It should also contain a clear and condensed statement of the more important questions which have engaged the attention of Government during the year.

In 1873 the Government of India laid down, with a view to ensure uniformity, a general outline to be observed by the local Governments in preparing their administration reports, remarking as follows:—

An annual report is intended to set out a clear and compact retrospect of the working of the local Administration during the year, and of the principal events with which the Government is concerned or has to deal, of the more important measures that have been actually taken, and of the course of ordinary or extraordinary business in every department. It is not the proper object of such a report to provide an annual hand-book of information upon such subjects as physical geography, the permanent constitution of administrative machinery, land tenure, taxation, or upon other matters which do not change from year to year.

\* \* \* \* \*

At the same time, these reports must be as brief as is consistent with perspicuity, and with due regard to the importance of recording the main features of every measure of general interest either commenced, advanced, or completed, and of explaining, when necessary, the principles upon which such measures are based.

The order of subjects to be treated in the Bengal Administration Report was indicated in a list annexed. We are not, however, called upon to offer any suggestions regarding the simplification of this report as submitted by local Governments. Our main concern is with the district and divisional reports, and we need only consider to what extent the general administration reports submitted by these officers can be conveniently reduced without depriving Government of the materials necessary for compiling the provincial administration report.

The present form of the general administration report submitted by the district officers and Commissioners was introduced by Sir George Campbell, who in doing so observed as follows:—

It (the administration report) is, or ought to be, a report describing the history of the administration of the year generally, touching on the many subjects not dealt with in the several departmental reports, and bringing together the most salient features of the administration as affecting the general state and well-being of the country, and the feelings of the people as ascertained by the Commissioners and district officers in the course of their tours.

Sir George Campbell further remarked:—

It is indispensable that each Commissioner should focus into one view the whole divisional administration, and express on the various subjects under discussion his own opinions, as being those of the most highly-placed and experienced officer of the division; while it will remain for the Government to review and compare the reports of the different divisions, and to deal with the chief points in the district reports to which the Commissioners may direct attention.

The subjects laid down by Sir George Campbell to be treated in the Administration Report are 24, or 19 in excess of those prescribed in 1861. These are noted below:—

- i.—Annual tours.
- ii.—The weather and crops.
- iii.—Public health.
- iv.—Material condition of the people.
- v.—Emigration, immigration, and other internal movements of the people.
- vi.—Prices of food and labour.
- vii.—Manufactures, mines.
- viii.—Trade and commerce.
- ix.—State of public feeling on general or special subjects.
- x.—The public press: its tone and influence.
- xi.—Effect of administrative changes and arrangements.
- xii.—Statistical inquiries.
- xiii.—Model farms and gardens.
- xiv.—General state of police and crime.
- xv.—Civil justice.
- xvi.—Condition of the division as regards affairs connected with the land and revenue administration.
- xvii.—Effect of excise, license-tax, or other revenue laws.
- xviii.—Condition and effect of railways, irrigation, and other great public works.
- xix.—General state of communications.
- xx.—Ditto of schools, dispensaries, libraries, &c.
- xxi.—Success or otherwise of road cess committees, education committees, municipalities, and other institutions by which local government is carried on.
- xxii.—The management of zemindary post.
- xxiii.—The Court of Wards' estates.
- xxiv.—Conduct of zemindars.

To handle so many varied and important subjects in every year's report is not an easy task, and it takes up a considerable portion of the time and attention of local officers; for not only do Collectors have to submit this report to Commissioners, but subdivisional officers have to submit a similar report regarding their subdivisions to the Collector. Many of the subjects do not afford every year fresh materials for report, *e.g.* (a) the material condition of the people, (b) prices of labour, (c) manufactures and mines, (d) trade and commerce, (e) road cess, education committees, &c., while there are several subjects which are exhaustively dealt with in the departmental reports, viz.—

- i.—Public health.—Reported upon by the Sanitary Commissioner.
- ii.—Emigration.—Reported upon by the Superintendent of Emigration.
- iii.—General state of police and crime.—Reported upon by the Inspector-General of Police.
- iv.—Land Revenue.—Reported upon by the Board of Revenue.
- v.—Excise and license-tax administration.—Reported upon by the Board of Revenue.
- vi.—Condition and effect of railways, irrigation works, &c.—Reported upon by the Public Works Department.
- vii.—The management of zemindary dāk.—Reported upon by the Postmaster-General of Bengal.
- viii.—The Court of Wards' estates.—Reported upon by the Board of Revenue.

There are again some subjects regarding which weekly and monthly returns are received by Government, such as weather and crop reports, prices of food, &c. Under the new Tenancy Act carefully-prepared price lists will now be published in an authoritative form, and it seems therefore unnecessary to seek for the information in a less trustworthy form. The utility also of having a detailed account of annual tours seems questionable under the larger powers which, in accordance with our instructions, we propose to recommend should be accorded to Commissioners and Collectors. This matter might fairly be left to the former officers to deal with, and marked or repeated neglect on the part of their subordinates to carry out the orders of Government in this respect might be reported; but an annual review of tours seems to be uncalled for. There is a heading in the report for "state of public feeling," and under this head any noteworthy state of popular sentiment which might come to the notice of Collectors during their tours might be mentioned.

As it has now become the practice, in accordance with the instructions of the Secretary of State, to depute an officer every year to write the provincial administration report, we would recommend that he should compile, from the periodical returns and departmental reports received in the various Secretariat offices, all those portions of the report to which they refer. Having ample materials at his disposal, this officer would be able to take a better and more comprehensive view of all subjects than either divisional or district officers, whose knowledge is limited to their own respective charges; and by this means Commissioners and Collectors would be spared the labour, often of a very fruitless kind, of composing long sections relating to matters with which they have had no personal connection, and concerning which, therefore, they can do little more than blindly copy statements which, for all they know, may be totally erroneous. The bulk of this very overgrown report would by this step be reduced within reasonable compass, while its value would be greatly increased by the fact that officers would in future be only asked to report on subjects which they know something about, and not on those of which they were wholly or to a great extent ignorant.

The headings of the report would, if our recommendation be accepted, be reduced from 24 to 9, as shown below:—

*Subjects to be omitted.*

1. The cold-weather tour.
2. The weather and crops.
3. Emigration, &c.
4. Prices of food.
5. Land revenue.
6. Excise, license-tax, &c.
7. Railways, irrigation works, &c.
8. Schools, dispensaries, &c.
9. Road cess committees, education committees, municipalities, &c.
10. The Court of Wards' estates.
11. The management of zemindary dāk.
12. Civil justice.
13. Police.
14. Public health.
15. Model farms.

*Subjects to be treated.*

1. State of public feeling.
2. The public press: its tone and influence.
3. Effect of administrative changes.
4. Conduct of zemindars.
5. Material condition of the people.
6. Manufactures.
7. Trade and commerce.
8. Statistical inquiries.
9. General state of communications.

The last five subjects, viz. those marked 5, 6, 7, 8, and 9, will hardly afford fresh materials every year for report.

It may be objected that as thus modified the annual General Administration Report will no longer deserve its name, as it will not present, as it now does, a synoptic view of the administration in all its branches, as well as of the general, political, and social condition of the tract of country dealt with. But it is obvious that such a general view can only be afforded by an officer who holds the reins in all departments of the Government. The Deputy Commissioner in a Non-Regulation Province is such an officer, and can therefore write such a report, but in the Regulation Provinces of Bengal no single officer holds so comprehensive a position. There are very many matters with which a Collector-Magistrate has no concern, and over which he exercises no authority whatever. Indeed, his interference in them would be resented by

the officer under whose charge they are. It may therefore well be asked, What is the good of trying to get out of one officer information which is only to be had in trustworthy form from six or eight? In what way is Government in the General Department benefited by the Collector filling his report with meagre scraps of information got at second hand from the Judge or other officers, who themselves submit the same information direct to the proper authorities? The report, as cut down by us, would supply Government with information on all points on which the Collectors and Commissioners' opinions could be given with confidence; and if submitted annually, as we think it should continue to be, would be available for use in the compilation of the provincial administration report. This point is, as far as we can see, one on which the local Government is competent to pass orders without reference to higher authority.

#### 8.—*Report on the Working of Municipalities.*

**110.** This report is at present submitted in accordance with the instructions of the Government of India, conveyed in Resolution No. 255, dated 7th March 1871. A skeleton form of annual report was prescribed by the Government of Bengal in Municipal Department circular No. 26, dated 26th November 1881, and to this some additions were made by circular No. 10, dated 4th April 1882. Since the passing of the new Municipal Act [III (B.C.) of 1884], by which the position of municipal bodies has been radically altered, no definite instructions have been issued beyond those contained in circular No. 3T—M, dated 28th April 1885, by which Commissioners are directed to submit annually by the 31st July a consolidated report for all the municipalities in their divisions. But under section 81 of the Act the Municipal Commissioners are to “furnish annually a report of their proceedings and statements of the works executed by them, and of all sums received and expended by them.” This report is to be submitted “at such time and in such form as the local Government shall direct,” but it cannot, we think, be held that the instructions to Commissioners of divisions conveyed in circular No. 3 above referred to amount to such a direction to Municipal Commissioners as is contemplated by the Act. It remains therefore for Government to prescribe both the time of submission and the form of the reports to be submitted by the Municipal Commissioners. Moreover, as by the same section the report and the orders of Government on it are to be open to inspection of the public, it is obvious that the report itself must go up to Government in original, and not merely in the form of an abstract of its contents made by the Magistrate or Commissioner. If Government wishes that the report should be submitted through the Magistrate and the Commissioner, then those officers must merely make remarks and comments on it as it passes through their hands, and such remarks being of a confidential nature should not be open to the inspection of the public.

There are at present 133 municipalities in Bengal, and as under the law each of these must submit a report to Government once a year, it will be quite impossible for the Municipal Department of the Secretariat to read and review them all if they are at all lengthy. The list of subjects laid down by circular No. 26 is far too elaborate, and would lead to the submission of very voluminous reports. Many of the headings refer to matters which may be reported on once for all, and need not be repeated every year. They should be given in full next year, and should then be printed in the form of a manual of information which could be kept for reference, in the same way as the red letter headings in the provincial administration report, and rewritten or revised once in ten years. These headings are those marked I, II, “incidence of taxation” in III, V, VI, VII, VIII, IX, (e) and (e), X, and XI. In circular No. 10, paragraph 4 has become obsolete, and only the number of meetings and attendance of Commissioners at each of them need be reported. Paragraph 7 would go into the manual, as would also the first sentence of paragraph 8. By these means the length of the reports would be greatly diminished without losing sight of any important matter. Some further remarks on this subject will be found below under the head of “Sanitary Report.”

9.—*License-tax Administration Report.*

111. This report will cease to exist, but as an Income-tax Administration Report has been substituted for it by the Government of India, we have provided for it in the list at the end of this section.

10.—*The Road and Public Works Cess Administration Report.*

112. This report merely treats of the collections and arrears on account of cesses, with explanations of the causes of the arrears. This seems to be unnecessary: no object is gained by knowing six months after the year closes how much of the demand on account of road cess was collected during the year and what remained unrealised. If this information is necessary for any statistical purpose, it might be furnished in the form of an annual return showing the demand, collections, and arrears, with explanatory notes on points requiring elucidation. But this concerns more the road cess committees, of which the Collector is *ex-officio* Chairman, than revenue officers, whose only duty is to take proceedings under the Certificate Act for the recovery of arrears at the instance of the Committee. Under any circumstances, an annual report like that now submitted by the Collector and Commissioner is uncalled for.

11.—*Annual Report on the Road Fund.*

113. This report is prepared by the road cess committee and submitted to the Divisional Commissioner for transmission to Government and publication in the *Calcutta Gazette* under the provisions of sections 178 and 179 of the Road Cess Act. This report cannot therefore be dispensed with, but in our opinion nothing further is required from the Commissioner than a brief covering memorandum.

The report is chiefly intended for the information of the public, and all that they need know about the administration of the fund can be gathered from the Committee's report. This report and the one last mentioned will perhaps be materially modified when the Local Self-Government Act comes into operation.

12.—*The Dispensary Report.*

114. The present practice is that the Civil Surgeon prepares a report of each dispensary and submits it to the Magistrate, who again transmits it to the Commissioner for submission to the Surgeon-General.

The object of submitting these reports through the Magistrate and Commissioner is to afford them an opportunity of recording any remarks that they may deem necessary. So far as our experience extends, such remarks are seldom, if ever, made. As both the Commissioner and the Magistrate are members of the Dispensary Committees, and can be present at meetings, and also as visitors can record their remarks in the Visitors' Book, there is no necessity for the report passing through their hands.

13.—*The Sanitary Report.*

115. This is compiled partly by the Civil Surgeon and partly by the Magistrate, and submitted direct to the Sanitary Commissioner. The list of subjects to be reported on is very lengthy, and several have to be treated twice over—once by the Magistrate and once by the Civil Surgeon. Since the introduction of the new Municipal Act a great deal of the information hitherto required from the Magistrate, such as "sanitary improvements in towns," "disposal of municipal income," "vaccination in municipalities," "registration of births and deaths in municipalities," will have to be obtained from the Municipal Commissioners. In a preceding section of this chapter we have adverted to the still unsettled state of orders under section 81 of Act III of 1884 relating to annual reports by municipalities; and as these reports will be both too long and too numerous to be reviewed in the Secretariat, we would suggest that the report should contain the headings prescribed in the Sanitary Commissioner's circular No. 80, dated October 1882, in addition to any others that may be required by Government. The report should be

written in two separate parts; that part containing the information wanted by the Sanitary Commissioner can be detached in the Magistrate's office and sent to the Civil Surgeon to be incorporated by him in his report, while the other portion can go to Government through the Commissioner. Thus the portion of the annual reports on municipalities which reaches Government direct would be much reduced and be brought within such limits that it might be reviewed in the Secretariat without much labour; while the sanitary state of each municipality would come under the notice and review of Government in the Sanitary Commissioner's report. The Magistrate would then only have to contribute to the Civil Surgeon's report sanitary information concerning rural tracts, which is, as a rule, scanty, and does not take much time to prepare. It would further be a relief to the Magistrate if the Civil Surgeon submitted his report direct to the Sanitary Commissioner.

#### 14.—*The Trade Report.*

**116.** This was first prescribed in Government circular No. 5, dated 27th June 1879. The Government of India having asked for information regarding the trade in piece-goods and other important articles, district officers were desired to include remarks on this subject in the trade section of the Annual General Administration Report. It appeared, however, that the general report was thus burdened with unnecessary details, and by Financial circular No. 13, dated 18th March 1881, district officers were instructed to submit direct to the Statistical Department of the Secretariat such information as they could procure. The trade section of the general report was, however, retained, and was intended to give only a general review of the trade of each division. We do not think much reliance can be placed on the information supplied in the separate trade report. Collectors have not been brought up to commercial pursuits, and understand very little about such matters. The collection of the figures is therefore handed over to the nazir or a police inspector, who in their turn hand it over to a subordinate, who picks up what information he can from traders in the various bazars. Moreover, as the direction of lines of commerce does not vary every year, it is hardly necessary that this information, of questionable authenticity, should be supplied every year. If it were supplied once in three years, it would be often enough to afford timely notice of any change in the distribution of imported and local goods, and it would be possible for the Collector to depute a sub-deputy or canoongoe once in three years to make a proper inquiry, though he could not perhaps spare a man every year. For the two intermediate years such brief statistical statements as might be held to be indispensably necessary might be submitted, though we doubt if they will be in any way trustworthy.

**117.** This completes the list of regular reports submitted from all districts in the Lower Provinces. As regards the reports which are only submitted from certain districts, a list of which is given in paragraph 16 of this report, our sources of information are not so complete as could be desired, and Government would probably prefer to consult the officers in charge of the special departments to which they refer before arriving at a final decision in respect of them. The following suggestions must be taken as tentative only:—

#### *The Salt Report.*

**118.** Considerable alterations will probably have to be made in the working of the Salt Department in Bengal, owing to the impending transfer of the salt administration in Orissa to the Madras Presidency.

When this transfer has been effected, there will remain comparatively little to be done in salt matters in Bengal, and it will not be necessary to have an annual report for this department. The measures taken to prevent illicit manufacture in the coast districts, the punishments inflicted for breach of the law and rules, and the effect of these measures on the consumption of licit and imported salt, may appropriately be treated of in the annual Police Report, and whatever further information is required can be adequately provided for by simple forms of statistical returns, such as are at present submitted to the Board of Revenue.

Besides the yearly salt report there is a quarterly salt report, which gives information regarding the sale of manufactured salt and the clearances of imported salt. It was submitted for the first time by the Board\* in 1862, with the special object of observing the effect which the state of the salt market had on Government manufacture, and at the Board's instance was continued as a periodical report. The only use made of it is to publish it in the Gazette; but as the publication usually takes place some two or three months after the expiry of the quarter to which the return relates, it cannot be said to serve any useful purpose. It is not consulted by the salt merchants, who have the daily published transactions to refer to, and it possesses no interest to the general public or to Government officials. On one occasion its submission and publication were accidentally omitted for some two or three quarters without provoking a single complaint from any quarter. As the preparation of the report gives a great deal of trouble, we recommend that it be dispensed with.

\* Board's No. 916, dated 19th August 1862.

#### *The Irrigation Report.*

**119.** This report is usually submitted in the Public Works Department. All that is required is that the Collector or Canal Revenue Superintendent should furnish the Executive Engineer, for incorporation in his report, with figures and other information regarding the collections of water-rates and other miscellaneous income. This could be done in a letter of moderate length.

**120.** Of the rest, Nos. 3 and 4, being reports on the working of ports in Chittagong and Orissa, must, we think, continue to be submitted annually, as changes and improvements are constantly taking place in them, and the trade of some at least of these ports is constantly increasing and requires watchful care and the fostering hand of Government. Nos. 5 and 6, the reports on the Chittagong Hill Tracts and on Hill Tipperah, have considerable political importance, and could hardly be submitted at a less interval than once a year, and the same consideration applies to Nos. 11 and 12—the reports on the Orissa and Chota Nagpore Tributary Mehals. No. 7, the report on Lock-hospitals, is in reality not a provincial report at all, being merely submitted to the Government of India through the local Government by Cantonment Committees. The practice of submitting these reports through the Magistrate of the district and the Commissioner causes much delay, and should, we think, be discontinued. A proposal to this effect was made by the Government of India in its No. 414, dated 17th July 1872, to the address of the Government of Bengal. The then Lieutenant-Governor, Sir G. Campbell, expressed an opinion that “to pass over the Magistrate of the district and the Commissioner would be highly objectionable,”† and the proposal was therefore waived. We think that the time has now come when this point should be reconsidered. As regards the Magistrate of the district, we would observe that he is *ex officio* a member of the Cantonment Committee, and has full opportunity of expressing any views he may happen to hold on the subject in that capacity. It is very rarely that either he or the Commissioner can have anything particular to say on this subject, which is one of purely military discipline and sanitation. No practical benefit can result from calling on the Commissioner to review and comment on this report; and as the present practice causes delay, it should, we think, be abandoned.

† Government No. 3355, dated 8th August 1872.

Nos. 8 and 9, reports on the working of the Lodging House Act IV (B.C.) of 1871 in Pooree and Gya, as well as similar reports on the same subject from several small towns in the Burdwan and Bhagulpore Divisions into which the law has been introduced by Act II (B.C.) of 1879, might well be made triennial with statistical returns for the two intermediate years. The same course might without harm be taken with No. 10, which refers to the Nuddea rivers and other minor canals on which tolls are levied. In all these matters there are no serious political considerations involved, nor are the fluctuations in income or the method of management questions of sufficient importance to demand a yearly report and review by Government. If once in a way any really important question should arise, it would, in the usual course of official routine, be



referred to Government for orders. No. 13, the report on civil justice in the Sonthal Pergunnahs, possesses, we believe, some political significance, as the relations between the Sonthal cultivators and Bengalce money-lenders require to be carefully watched. Government would probably prefer that this report should be continued to be submitted annually.

No. 14 is a report prescribed by the Government of Bengal in paragraph 6 of the rules of 22nd December 1883 made under section 143 of the Inland Emigration Act (I of 1882). It was submitted for the year 1884 by the Magistrate of Chittagong, who is *ex-officio* Inspector of Labourers under section 8 of the Act. The report is "based on the information supplied by the returns of employers of labour under section 113, and on his personal inspections of labourers." In 1885 the Joint-Magistrate of Chittagong was appointed Assistant Inspector of Labourers, and the report for that year was submitted by

\* A similar report for the one garden in his district is also submitted by the Deputy Commissioner, Chittagong Hill Tracts.

him.\* The report contains information on the following points: the number of labourers of different classes on each plantation during the year, distinguishing between old labourers and fresh

arrivals; those imported and those locally engaged; also those who are labourers as defined by the Act, and those otherwise employed; the extent to which employers avail themselves of local labour contracts under sections 111 and 112, particularly in the case of newly-imported labourers; the extent and causes of sickness and mortality among labourers; the number of births; the average amount of earnings of contract and other labourers; the number of convictions for crime and nature of crimes committed; the number of arrests under section 172, and the manner in which the law has operated; treatment and condition of labourers both in health and in sickness; hospital arrangements; and generally the working of the Act and position of labourers. In spite of the number of subjects treated of, the reports are very brief, but they are accompanied by very voluminous statements. The Magistrate considers that as local labour is freely procurable, it was unnecessary to introduce the Act into that district—an opinion which Mr. Beames also expressed when he was Commissioner of Chittagong, and which he is not surprised to see confirmed by recent experience. It appears also that the present Commissioner has, on the suggestion of the Magistrate, recommended considerable simplifications in the forms, which are at present so bulky and intricate that they can with difficulty be filled up. Looking to the condition of the labour market in Chittagong and the opinion of the local officers, we consider that this report is one that may be treated on the system of a brief report for two years and a full one every third year. The brief reports might merely state that the Act is working smoothly, and that no complaints have been made and no illtreatment or neglect of labourers discovered. The few indispensably necessary figures might be thrown into one simple return. Columns 1, 2, 3, 14, 27, and 28 of return I would suffice, and return II might be dispensed with altogether.

DEPARTMENTAL REPORTS.

121. Concerning these reports we cannot offer an opinion based on personal experience such as we have endeavoured to express in the case of those reports which are drawn up by district officers. We have, however, considered carefully the orders which have from time to time been issued on the subject, and have, as far as was possible within the time at our disposal, consulted the heads of departments concerned.

From the printed list attached to General Department circular No. 54, dated 30th December 1878, corrected up to date, we find that the following reports are submitted to the various departments of the Secretariat in addition to those already discussed :—

*Revenue Department.*

TITLE OF REPORT.	By whom submitted, with date.	
1. Opium ... ..	...	Board, 1st February.
2. Customs ... ..	...	Ditto, 31st July.
3. Survey (preliminary) ... ..	...	Ditto, 5th August.
4. Forests ... ..	...	Conservator of Forests, 1st August.
5. Economic Museum ... ..	...	Museum Committee, 31st May.
6. Meteorology ... ..	...	Meteorological Reporter, 31st May.
7. Zoological Gardens ... ..	...	Gardens Committee, 31st May.

*General Department.*

TITLE OF REPORT.	By whom submitted, with date.
8. Native papers ...	... } Bengali Translator, 1st May.
9. Review of publications ...	... }
10. Working of Act XXV of 1867 ...	... } Inspector-General of Registration,
11. Brahma Marriage Act ...	... } 1st May.
12. Sanitation of Calcutta Port ...	... Sanitary Commissioner, 1st May.
13. Calcutta Port Trust ...	... Port Commissioners, 31st May.
14. Marine ...	... Port Officer, Calcutta, 31st July.
15. Light-house and Light-ships ...	... Ditto, 31st May.
16. Calcutta Shipping Office ...	... Board, 31st July.
17. Scientific and Literary Societies ...	... Director, Public Instruction, 31st July.
18. Nizamut College ...	... Agent to Governor-General, Moorshedabad, 1st June.
19. Third-year Students, Patna School. Medical	Surgeon-General, 1st May.
20. Antiscorbutic Report ...	... Board, 31st July.
21. Colonial Emigration ...	... Protector of Emigrants, 31st July.
22. Inland ditto ...	... Superintendent of Emigration, 31st July.

*Financial Department.*

23. Stationery ...	... Board, 31st July.
24. Calcutta Municipality ...	... Chairman, 1st July.
25. Sanitary Commissioner's ...	... Sanitary Commissioner, 15th June.
26. Botanical Gardens ...	... Superintendent, Gardens, 15th May.
27. Cinchona ...	... Government Quinologist, 15th May.
28. Cinchona Plantations ...	... Superintendent, Botanical Gardens, 15th May.
29. Imperial Revenue and Expenditure ...	... Accountant-General, 15th August.
30. Paper currency ...	... Ditto, 1st July.
31. Calcutta Medical Institutions ...	... Surgeon-General, 30th April.
32. Vaccination ...	... Ditto, ditto.
33. Lunatic Asylums ...	... Ditto, 31st July.
34. Contagious Diseases Act, Calcutta ...	... Commissioner of Police, Calcutta, 31st March.
35. Chemical Examiner ...	... Surgeon-General, 31st May.

*Judicial.*

36. Report on Calcutta Small Cause Court ...	... Judges, Small Cause Court, 1st April.
37. Legal Affairs ...	... Legal Remembrancer, 30th June.
38. Registration ...	... Inspector-General, Registration, 31st July.
39. Calcutta Town Police ...	... Commissioner of Police, 30th April.
40. Vernacular Newspapers ...	... Director, Public Instruction, 31st March.
41. Indian Companies Act X of 1866 ...	... Inspector-General, Registration, 31st May.
42. Inspection of Steam Boilers ...	... Commissioner of Police, Calcutta, 1st March.
43. Jails ...	... Inspector-General, Jails, 15th April.
44. Alipore Reformatory School ...	... Vice-President of Board of Managers, through Inspector-General, Jails. Date not given.
45. Hazaribagh Reformatory School ...	... Inspector-General, Jails. Date not given.

122. On such a miscellaneous list of reports as this, most of which refer to subjects lying beyond the scope of our present inquiry, it is hardly possible for us to formulate any definite recommendations. We would, however, invite attention to one or two general principles which we think might with advantage be followed in reducing and classifying them. In the first place we observe that there are several groups of minor reports on closely allied subjects which are at present submitted by the same officer on different dates. Thus, numbers 14 "Marine," 15 "Light-houses," 16 "Calcutta Shipping Office," 20 "Antiscorbutic," might probably with advantage all be treated of in one report—"Marine." When a subject on which there is not very much to be said has a report all to itself, the writer of the report is strongly tempted to be prolix and verbose, in order to give his report a respectable size; whereas if he is only expected to devote to the subject one or two paragraphs, he says no more than is absolutely necessary.

Acting on this principle, the Inspector-General of Registration might include in the annual report of his department paragraphs on the minor subjects of working of Act XXV of 1867 (No. 10), Brahma Marriage Act (No. 11), and Indian Companies Act (No. 41). The Sanitary Commissioner might do the same, as might also the Surgeon-General and several other heads of departments. This measure would perhaps involve some rearrangement of reports among the various departments of the Secretariat, and this would on other grounds be desirable, for at present, as will be seen from the above list, the reports are very unequally distributed, the Revenue and General Departments having a great many more reports to dispose of than either the Financial or Judicial Departments.

Not having been in the habit of receiving copies of these reports in our former appointments, we are not sufficiently well acquainted with their contents, or the circumstances which render their submission necessary, to be able to advise as to which of them should be annually, and which less frequently, submitted. But we consider that the principle by which the question should be decided is clearly this, that when a department is by its nature *progressive*, that is to say, when the matters with which it deals are subject to constant change and attempts at improvement, annual reports should be submitted; when it is by its nature *stationary*, that is, when its duty is only to watch over the punctual discharge of well-defined and settled functions, a full report once in three years is sufficient, brief reports or statistical tables only being submitted in the two intermediate years. The Government of India in paragraph 10 of its resolution appears to consider that all the reports

Education.		Police.
Jails.		Sanitation.
		Forests.

mentioned by the Punjab Government, except those noted in margin, might be triennial; but it will be observed that the Punjab reports are not

precisely of the same nature as the Bengal reports. Some reports are submitted by the Punjab which are not submitted by Bengal, and, on the other hand, the Bengal Government receives from its subordinates many more reports than the Punjab Government, so that the Government of India's expression of opinion is not a complete guide for Bengal, and it must rest with the latter Government to decide, in consultation with the officers concerned, which reports can be abolished or submitted less frequently than at present. Probably a reduction in the bulk and a less frequent submission of most of these reports would be possible, and by this measure there would be a great saving in the printing charges of Government.

We believe that the Inspector-General of Jails is of opinion that his report might be a triennial one, brief reports being submitted during the two intermediate years. The Government of India, however, apparently requires this report annually, but in that case it might probably be much reduced in size. The Inspector-General of Registration, who, as above remarked, also submits several minor reports, informs us that he has already reported direct to Government that the reports of his department might be made triennial without any inconvenience.

**123.** In conclusion, we subjoin a list of the reports submitted by or through district officers, divided according to the fivefold classification suggested in paragraph 16 of this report—

I.

*To be abolished.*

- |                  |  |                      |
|------------------|--|----------------------|
| 1. Stamp Report. |  | 6. Municipal Report. |
| 2. Wards' "      |  | 7. Dispensary "      |
| 3. Irrigation "  |  | 8. Salt "            |
| 4. Road Cess "   |  | 9. Lock hospital "   |
| 5. Road Fund "   |  |                      |

II.

*To be treated under the system of Statistical Returns for two intermediate years and a report in the third year.*

- |                   |  |                              |
|-------------------|--|------------------------------|
| 1. Excise.        |  | 3. Pooree Lodging House Act. |
| 2. Nuddea Rivers. |  | 4. Gya ditto.                |

## III.

*To be retained under the system of brief reports for two years and full report the third year.*

- |                  |  |                               |
|------------------|--|-------------------------------|
| 1. Land Revenue. |  | 4. Inspection of Tea Gardens. |
| 2. Jails.        |  | 5. Trade Report.              |
| 3. Registration. |  |                               |

## IV.

*To be retained unchanged.*

- |                            |  |   |
|----------------------------|--|---|
| 1. The Income-tax Report.  |  | 6. Hill Tipperah.                           |
| 2. The Education        ,, |  | 7. Tributary Mehals in Orissa.              |
| 3. Chittagong Hill Tracts. |  | 8.       Ditto        in Chota Nagpore.     |
| 4.     Ditto     Ports.    |  | 9. Civil Justice in the Sonthal Pergunnahs. |
| 5. Orissa        ,,        |  |   |

## V.

*To be retained in a modified form.*

- |                                       |  |                     |
|---------------------------------------|--|---------------------|
| 1. The Police Report.                 |  | 3. Sanitary Report. |
| 2. The General Administration Report. |  |                     |

## II.—OCCASIONAL REPORTS.

**124.** Under this head are included those reports which have to be submitted from time to time by district officers, as the occasion for them may arise. It is difficult here to draw the line between reports, returns, and applications for sanction, as some of these might be equally well described by any one of these three designations. The following, however, are more correctly classed as reports, and we shall confine our remarks to them :—

1. Special report of heinous crime.
2. Report on cases of opium-smuggling.
3.   ,,       on escape of a prisoner.
4.   ,,       on recapture of ditto.
5.   ,,       on municipal elections.
6.   ,,       on railway accidents.
7.   ,,       on inspection of factories.
8.   ,,       ,,       of jails and sub-jails.
9.   ,,       ,,       of distilleries.
10.   ,,       on extradition.
11.   ,,       on defalcations of public money.
12.   ,,       on epidemics.
13.   ,,       on treasure trove.
14.   ,,       on inspection of registration offices.
15.   ,,       ,,       of treasuries and sub-treasuries.

1.—*Special Report of Heinous Crime.*

This report is prescribed in section 14 of Police Circular N (Police Manual, page 411). On receipt of information of the commission of certain heinous offences,\* a report is submitted by the District Superintendent of Police in duplicate to the Magistrate, who sends one copy to the Commissioner. Further reports are submitted from time to time as the inquiry proceeds, until the case is finally disposed of. A copy of the report is also sent to the Inspector-General of Police. In most cases these reports call for no instructions or remarks from either officer, and a good deal of stationery and time is wasted in sending both of them. As the reading of these reports forms a principal part of the Inspector-General's work, while the Commissioner has a great deal of other work to do, we recommend that the special reports should be sent to the Inspector-General only and not to the Commissioner. Although the Commissioner is by law vested with authority over the police, yet it cannot be expected that he should follow every heinous case in every district of his Division through every step from its occurrence to its disposal; and as a matter of fact Commissioners very seldom make any remarks on these reports. When

\* Murder.  
Dacoity and highway robbery.  
Affrays and riotous assemblies.  
Large thefts and house-breaking.  
Cases in which Europeans are accused of heinous offences.  
Cases in which police-officers are so accused.  
Counterfeiting coin and stamps.

they do, the unpleasant reply is sometimes received that the Inspector-General has already issued orders which are being carried out. We take it that the Commissioner's control over the police should rather be exercised in respect of matters affecting the general efficiency of the force, and in seeing that the declared policy of Government is carried out, than in interfering in petty matters of detail, such as the conduct of individual cases. It will suffice if Magistrates are instructed to submit special reports to the Commissioner only in cases of very peculiar importance, and if the Commissioner retains the power of calling for a report in any case which may come to his notice.

### 2.—*Report on Opium-smuggling Cases.*

This is prescribed by the Board (Board's Rules, volume II, chapter II, section 4, clause 10). It is inordinately lengthy and intricate, and might well be reduced if not abolished altogether. It does not appear to serve any practical purpose, and takes up a great deal of time in preparing. In the case of a prisoner being transferred to the Patna Jail, a brief report might be sent to the Opium Agent direct by the Magistrate of the district in which the case was tried, leaving it to the Opium Agent to report to the Board if the case present any unusual or remarkable features. The columns 1 to 4 and 8 are the only ones that are likely to be useful to the Opium Agent, and the information in column 4, which often spreads over six or eight sheets of foolscap, may be reduced to a few lines giving merely an outline of the history of the case. In most cases a copy of the judgment would contain all the necessary information.

### 3 and 4.—*Escape and Recapture of Prisoners.*

These reports are submitted by the Jail Superintendent to the Magistrate, and also to the Inspector-General, under sections 79, 392, and 394 of the Jail Code. They are in prescribed forms (Miscellaneous Nos. 13 and 14, page cii, Jail Code). While we think that these forms with their 16 and 15 columns respectively might well be condensed, we cannot recommend that they should be discontinued. A simple letter containing the necessary information would however do as well, and give less clerical work.

### 5.—*Municipal Elections.*

By Municipal Department circular No. 1 of 15th January 1885 Commissioners of Divisions were asked to report on all the municipal elections held in their Divisions, giving information concerning the proportion of persons who voted to the whole number of rate-payers, the class of men elected, and the working of the system of *viva voce* voting, with any other matters of general interest. It is possible that Government may wish to have a similar report on the occasion of the next elections. If so, we recommend that it should be furnished by the Chairman of each municipality through the Magistrate of the district and the Commissioner. Each of these officers might make any remarks he wished on the report as it passed through his hands. The remarks which we have made in part I of this chapter regarding the "report on the working of municipalities" are applicable to the election reports also.

### 6.—*Reports on Railway Accidents.*

The rules regarding these reports are contained in the Government of India's resolution, Home Department, Nos. 3—317—25, dated 20th December 1880, and we do not see any reason for suggesting alterations in them. The procedure is not very intricate or troublesome; and even if it were, the matter is one of so much importance, both to the Government and the public, as to admit of no relaxation of vigilance on the part of district officers.

### 7.—*Reports on Inspection of Factories.*

These inspections are held under Act XV of 1881, "the Indian Factories Act," by District Magistrates in mofussil districts, by the Deputy Commissioner of Police in Calcutta, and by the Joint-Magistrate in the district of the 24-Pergunnahs. The procedure is laid down in Bengal Government Resolution dated 17th June 1881, to which are appended the rules and forms. It is only

in force in those few districts in which there are mills or factories. The report is embodied in a very brief form, and is not susceptible of any further curtailment. We would, however, recommend that it be not submitted to the Commissioner in cases where nothing calling for notice has been brought to light by the inspection. This would result in a very great saving of clerical work in districts near Calcutta, where large numbers of these reports are sent up needlessly twice a year.

#### 8.—*Reports on Inspection of Jails and Sub-Jails.*

A Visitors' Book is kept at all jails and sub-jails, in which official visitors record their remarks and suggestions, and a copy thereof is sent to the Inspector-General of Jails for such orders as may be necessary. In the case of a sub-jail the copy is sent through the Magistrate of the district, who is bound to visit the District Jail once a week (Jail Code, sections 51, 62). It is perhaps unnecessary to submit a copy of every remark made by visitors to the Inspector-General, especially in the case of weekly visits by the Magistrate. There cannot be, and as a matter of fact is not, on every occasion matter calling for orders. When, for instance, as frequently happens, the visitor merely writes "Found everything in good order," there is no need to take up time in copying this and sending it to the Inspector-General. The Jail Department has become of late years one of the most strictly centralised of all. It would be a step in the right direction if Magistrates of districts were allowed to pass orders to remedy anything that was amiss instead of merely recording an opinion to be submitted to the Inspector-General, who cannot possibly attend to such an immense mass of reports as he must receive. The Jail Code lays down with microscopic minuteness the course to be pursued in every conceivable circumstance, and there seems to be no reason why the Superintendent in consultation with the Magistrate should not manage his jail in accordance with the principles so minutely expounded without referring to the Inspector-General at every turn. The Inspector-General makes frequent inspections, and on those occasions is able to correct any mistakes that may have been made since his last inspection.

#### 9.—*Reports on Inspections of Distilleries.*

Inspections of distilleries by Collectors or Deputies are very necessary, but we do not think that a report should be submitted to the Commissioner on each inspection. It would suffice if the Collector or Deputy Collector's inspection notes were recorded in a note-book, which should be brought up for the Commissioner to look at on his annual inspection. If any very serious abuse were discovered by the Collector or Deputy, it would of course be reported to the Commissioner at once; but when, as happens in most cases, there is nothing particular to report about, there is no use in reporting.

#### 10.—*Extradition Report.*

This question generally arises with regard to the French settlement at Chandernagore and the State of Nepal. With both these territories our Government has extradition treaties, the provisions of which have been fully explained to all magisterial officers in the British possessions. No alteration is possible in the present practice, which, though it gives rise to a great deal of trouble and delay, is from the nature of the case unavoidable.

#### 11.—*Defalcations of Public Money.*

A report has to be submitted to Government whenever any embezzlement or defalcation is found out. This is an essential step, and we cannot recommend its abolition.

#### 12.—*Report on Epidemics.*

This is prescribed by Government circular No. 46, Judicial, dated 19th August 1879, in which the substance of previous orders is embodied. It is only when an epidemic is of sufficient gravity to require the deputation of additional medical officers that this report need be submitted. It is addressed by the Magistrate after consulting the Civil Surgeon to the Surgeon-General,

and a copy is sent through the Commissioner to Government. This procedure is necessary, and should remain unaltered.

### 13.—*Treasure Trove.*

Prescribed by Government notification of 29th October 1886, issued under the provisions of Act VI of 1878. It cannot be dispensed with.

### 14.—*Report on Inspection of Registration Offices.*

This is contained in a printed form (Registration form No. 108), which contains 72 questions and enters very minutely into the condition of every office. There are two Inspectors of Registration Offices, who are supposed to inspect between them every office in the Lower Provinces once a year. For them, as they have nothing whatever to do but inspect, and as many of the offices they inspect are conducted by persons of limited official knowledge, who require to be closely looked after, these questions are not too numerous or too searching; but we think that when the District Registrar (*i.e.* the Collector) inspects an office, he should not be required to fill up this voluminous report. There is no necessity, for instance, for him to count up and report the number of documents registered, or of copies made and other petty details. This form should be reserved for the use of the Inspectors, and when the District Registrar inspects an office, it should suffice if he makes such inquiry as will satisfy him that the work is being properly conducted in all respects, and there is no necessity for him to report the result of each such inspection to the Inspector-General.

### 15.—*Report of Inspection of District and Subdivisional Treasuries.*

These are prescribed by the Accountant-General. The former contains no less than 166 questions, the latter 122. The former has to be filled up by Commissioners and Collectors, the latter by Collectors only. The questions go into such minute detail that in the case of a district treasury it takes usually the whole of the office hours of one day to work through them. Many of the questions refer to extremely petty and unimportant matters, and a great deal of valuable time is wasted in eliciting answers to them. We strongly recommend that these two reports be cut down to less than half their present size. All questions relating to the Accounts Department should be excluded, and the report confined to treasury work proper. The inspection of the Accounts Department might perhaps form part of the Commissioner's general inspection of the district, but it would be preferable to treat it in the manner mentioned in Chapter III, paragraph 42. The questions referring to this department now included in the Treasury Inspection Form will always be valuable as a guide to the Commissioner in making his inspection, but it is quite unnecessary to insist on his recording an answer to every one of them. As we remarked in Chapter III when writing of inspection manuals, this over precise laying down of questions to be asked and answered inevitably leads to the inspection being conducted in a mechanical, unintelligent fashion, and to the exclusion of all matters which do not happen to be mentioned in the manual. The remark that no manual can possibly include everything that ought to be inquired into is confirmed by the case of these treasury questions, the first edition of which contained only some 50 questions, which have now by gradual additions risen to 166, and will probably go on still further increasing if not put a stop to.

125. In addition to the occasional reports discussed above, there are several others of a more or less formal nature, which may be mentioned here, though they are either such as cannot be dispensed with or fall more strictly under other heads. These are—

1. Report on half-yearly inspection of his office by the Collector.
2. Report on half-yearly inspection of stamps in store.
3. Annual report on survey operations.
4. Report on release of ward's estate.
5. Report on excise settlements.
6. Report on escheats.

7. Report on establishment of central distilleries.
8. Report on qualifications of officers attending half-yearly examinations.
9. Report on rates of rent in settlement cases.
10. Report on completion of a settlement.
11. Report on settlement of ferries.
12. Report on settlement of pounds.

Of these, Nos. 2, 3, 4, 6, 8 are indispensable, and we do not propose any change in respect of them. No. 1 will be superseded by the system of inspection proposed in paragraph 43, Chapter III of this report; No. 5 will, as pointed out in paragraph 52, Chapter III, be retained, but as under arrangements now being carried out by the Board the number and sites of excise shops will not in future be liable to so much variation as formerly, this report will be much reduced in size, and may, we think, be submitted only to the Commissioner and not to the Board. No. 7, which is prescribed in volume I of Board's Rules, Chapter XV, section XI, clause 6, will now also cease to be required, as in accordance with the Excise Commission's recommendations the establishment of central distilleries has been fixed once for all, and it is not probable that any new distilleries will be established for a long time to come.

*Nos. 9 and 10.*—The first of these will, if the suggestions in paragraph 90, Chapter III, be accepted, not often be required; and when it is required should, we think, take the form of a letter, as in this form reasons can be given, and matters of detail be discussed, better than in a formal report. As regards the latter, though we think that it is very lengthy (see Board's Rules, volume II, Chapter V, Appendix XVIII, page 133), yet we are unwilling to curtail it, as almost every heading is necessary for the proper comprehension of the facts by the sanctioning officer. Under the system proposed by us, however, these reports will not have to be submitted so often as at present.

*Nos. 11 and 12* are unnecessary, and may be discontinued. Even now they are not submitted from all districts.



## PART III.

### REFORMS IN PROCEDURE.

#### CHAPTER VI.

REGISTERS.—I—REVENUE REGISTERS PRESCRIBED BY LAW.—II—REVENUE REGISTERS PRESCRIBED BY EXECUTIVE AUTHORITY.—III—MAGISTERIAL REGISTERS.

**126.** Appendix No. VIII contains a list of the registers maintained in the Collector's office for the purpose of revenue administration, with the exception of those prescribed in the Civil Account Code and by the Legal Remembrancer, which do not fall within the scope of our inquiry. The list comprises two classes of registers—(i) seventeen prescribed by law, and (ii) one hundred and forty-nine prescribed by executive authority. The whole of the first class and sixty-nine of the second are the registers enumerated in Chapter XII, volume I of the Board's Rules; the remaining eighty registers relate to special subjects, such as opium, stamps, road cess, &c., and the authority for them is to be found in various rules and orders of the Government and the Board, as mentioned in the Appendix.

#### I.—REGISTERS PRESCRIBED BY LAW.

**127.** The following account of the registers relating to land is chiefly derived from the sources indicated in the margin.

Mr. D. J. McNeile's memorandum on the revenue administration of the Lower Provinces of Bengal, 1873.

Mr. W. H. Grimley's memorandum on the land revenue system of Bengal and Behar, 1883.

A primary object of the framers of the permanent settlement was to record all rights in the land. Regulation XLVIII of 1793 prescribed the preparation of a general register of estates paying revenue to Government to be arranged in alphabetical order, and further directed that a register of intermediate mutations should also be kept up in the manner therein detailed. In the previous Regulations, XIX and XXXVII of the same year, the revenue officials had been directed to prepare a periodical register of land held exempt from the payment of revenue under grants made before the 1st December 1790. The intention was that every fifth year the general register should be rewritten, and all the mutations entered intermediately in the mutation register embodied in it. The names of villages comprised in each estate were directed to be specified, but this method was found to be defective, in the first place because it "occasioned," to quote the words of Regulation VIII of 1800, "a voluminous detail productive of delay in keeping up the original registers," and secondly because the arrangement of the registers, according to the estates and tenures included therein, was such that it did not show, in a connected view, the state of the parganahs or other local divisions of the country. To remedy these defects Regulation VIII of 1800 enacted certain rules providing for the maintenance of *parganah registers*. This alteration raised the number of registers to four, as specified below:—

- (a) General register of estates paying revenue to Government.
- (b) Parganah register (part I) of lands assessed with the public revenue.
- (c) Parganah register (part II) of lands exempt from the public assessment.
- (d) Register of intermediate mutations.

In the year 1810 another register was prescribed—the register of partitions, confirmed under section 8, Regulation V of 1810. The next batwara

law, Regulation XIX of 1814, provided for the retention of this register, but the present law, Act VIII (B.C.) of 1876, does not, so that it is now obsolete.

The list of registers remained unchanged till 1859, when the Sale Law added to it six registers, E to K, as described in the Appendix, thus raising the total number of registers to eleven.

Though the law provided means for registration, it was found in the course of years that the registers were never kept up in such a manner as to be really useful in any district in Bengal. Section 21 of Regulation VIII of 1800 imposed the obligation on zemindars of reporting their succession, which was to be enforced by such fine as might be directed by the Governor-General in Council on a report of all the circumstances of the case being submitted to him; but as this was a very cumbrous procedure, the provisions of the law were very laxly acted upon, and were practically inoperative; in fact, registration was only effected whenever it suited the parties to observe the law. The registers furnished no information regarding under-holders or ryots. As a partial remedy for this evil, the registers of the returns of estates and tenures for purposes of valuation under the Road Cess Act of 1871 afforded valuable information, which might have served as a basis for the preparation of fresh general and parganah registers in nearly all the districts of Bengal. But the question of framing and maintaining a complete record of possessory titles in landed estates was not taken up till the year 1876, when a Bill was introduced into the Bengal Legislative Council to provide for the compulsory registration of possessory titles in landed estates. The Bill underwent much discussion both before the Select Committee and the Council, and was passed into law as Act VII (B.C.) of 1876 in July of that year. This law requires the registration of all lands, whether revenue-paying or revenue-free, and every person in possession, as owner or manager, of such lands, or of any share in such lands, is required within a certain period, and under heavy penalties, to register full particulars of the property in his possession. Registration is optional only in the case of those who, though not in possession as owners, have a lien on the proprietary right as mortgagees. The Act has been extended to all districts excepting certain special localities, such as the Doars in Julpigoree and the Kolhan and political estates in Singbhoom. The object of the Act is not to make inquisition into titles, but to identify all individuals on whom the Legislature has imposed certain duties, and the fulfilment of certain obligations in virtue of their being in possession of land as proprietors. Eventually the registers should account for every acre of land in the Lower Provinces.

Act VII (B.C.) of 1876 introduced eight registers\* in lieu of four prescribed by Regulation VIII of 1800. Besides the land registers, the list of registers prescribed by law includes two others, M and N. The former shows the nominal roll of peons appointed under Act V (B.C.) of 1863, while the latter was prescribed in 1868,† with reference to clause 2, section 17 of Act X of 1862, in order to show the payment of stamp duty on unstamped or insufficiently stamped documents.

From the above outline it will be seen that the number of registers prescribed by law, originally limited to 3 in 1793, has since risen to 17; but of these, three, viz. registers L, M, and N, have become obsolete, though M is still maintained, and N also in some few instances. Of the remaining 14, two, namely E and F, are finally closed, leaving 12 in use. Out of these again four, viz. G, H, I, K, are very seldom used, so that there remain practically only eight, all of which are important and must continue to be maintained, as they refer to land registration, and are in fact a leading feature of the revenue system. Register C (mouzawar), however, is practically useless, and indeed has never been written up in many districts; but as it is prescribed by law, we cannot well recommend its abolition.

#### CONDITION OF THE REGISTERS PRESCRIBED BY LAW.

**128.** Although we cannot recommend the abolition of any of the registers prescribed by law, we have still felt it incumbent upon us to inquire into the

manner in which they are kept, with the view of ascertaining whether the system is susceptible of improvement in any respects. The following extracts from our inspection notes relating to different districts show that the condition of the general registers is in places very unsatisfactory owing to causes which fall under one or more of the following heads:—

- (i) Untrustworthy data.
- (ii) Careless work, such as errors in copying.
- (iii) Slovenly work, such as bad writing.
- (iv) Faulty folding of sheets.
- (v) Faulty arrangements of sheets in binding.
- (vi) Delay in binding.
- (vii) Want of care in preservation of sheets.
- (viii) Want of information.
- (ix) Delay in work in consequence of irregular employment of special establishments.
- (x) Passing of inaccurate decrees by Deputy Collectors.

**129.** REGISTER A.—*General Register of revenue-paying lands, Part I, in estates borne on the revenue roll, and Part II, appertaining to estates borne on the revenue roll of other districts.\**  
Sections 6, 7, and 8, Act VII (B.C.) of 1876.

PART I—

- (a) This register is kept in the vernacular in 1,800 volumes; it is incomplete as regards columns 5 and 6, which are intended to give particulars of the mouzahs comprised in the estates and their areas as ascertained by survey. These columns cannot be filled in till Register C has been completed, which in its turn is awaiting the completion of the survey. At present materials for Register C exist for two parganahs only, which were surveyed with another district. The register is being rewritten on stout paper; 1,185 estates have been partially copied. The copying began under the Commissioner's orders in 1883, went on for a year, but was stopped by the Collector, because it was found that most of the entries regarding the extent of the registered proprietor's interests were incorrect and required to be revised by comparison with the decrees of the Deputy Collector who ordered registration to be effected. The work of comparison is going on, and the present registers are being altered according to the result of the inquiries; and when the revision is complete, the work of re-copying the registers will proceed. It is apparent that the work of registration in the first instance was so badly done as to be untrustworthy.
- (b) We found that the total number of entries in this register amounted to 2,090, while according to the revenue roll or taujih there were 1,755 estates, or 335 less than this number. This difference could not be accounted for by the *amla*, and it was after considerable difficulty discovered that 356 estates were transferred to \* \* \* so far back as April 1883, but that the transfer had not yet been noted in the general register. This discovery, while it cleared up one difficulty to a great extent, left another to be solved, namely, the difference of 21 between 1,755, the number shown in the taujih, and 1,734 left after the transfer of 356 estates to \* \* \*. In other words, the taujih showed 21 estates in excess of the number borne on the general register of revenue-paying estates. No one could account for this difference, and it was after a fortnight discovered that when the general register was bound some detached sheets of the register, containing entries of 21 estates, had through an oversight been left behind in the office—an oversight which has only now been discovered, though the register was bound up in the year 1878.

\* The names of the districts are purposely omitted.

- (c) This register is kept on separate sheets, which are folded with eight folds. It is only half finished, as the mauzahwar register is incomplete. The result of folding the sheets is that they become frayed at the edges. The way of keeping the register must delay answers to references. The forms used were probably not intended for binding. What is required is that the sheets should be copied into bound books.
- (d) A special establishment, consisting of a clerk on Rs. 20 and three muharrirs on Rs. 15 each, is employed in this department for rewriting the register. This establishment was originally sanctioned for eight months in April 1884; the term was subsequently extended to August 1885, or for another eight months; but as the work has not yet been completed, an application has been made to the Commissioner, though the sanctioned term has long since expired, for sanction to retain the establishment for a further period of six months. The total number of estates to be entered in the new register is 4,931, of which 1,500 only, or less than a third, remain yet to be entered, the special establishment having already been at work for nearly 18 months. The progress has been anything but satisfactory, and we have no doubt that another application will be made for the retention of this establishment for a further period of five or six months. This case aptly illustrates how extra establishments are at first entertained and then kept on for periods amounting to considerably longer than that for which they were originally sanctioned.
- (e) Four thiká muharrirs have been employed since April 1884 in writing Part I, consisting of 34 volumes. Their employment was originally sanctioned for eight months, but the period has been extended until August 1885. There are 6,259 estates. On the 1st June 2,289 items remained to be written. By item is meant the information received as regards a single recorded proprietor in an estate. During the month of June 3,550 items were copied, which gives 35 items per man per diem—a very inadequate outturn of work, considering how very small many of the items are. The record-keeper states that delay occurs in the comparison and correction of mistakes, which should be dealt with by the ordinary establishment. It is to be feared that the employment of special establishments leads to abuse. There are very few instances within our experience in which a special establishment has completed its work within the appointed time, the reason of this being a proneness on the part of the serishtadar and head clerks to utilise the services of the special clerks on ordinary duties of the office, and a natural desire on the part of the clerks themselves to make their duties spread over a long time. Nay, often an establishment is kept on without any fresh application being made for sanction. There should be a rule that an officer who allows an establishment to be employed after the period of sanction has expired renders himself personally liable for its pay.
- (f) The entries in respect of estates Nos. 609, 748, and 804 were, according to the register, complete, a total of 16 annas having been struck in each case; but the extent of interest owned by some of the proprietors, though ordered to be registered so far back as July 1880 and September 1881, had not been inserted in the register through an oversight.
- (g) The work connected with the Land Registration Act was originally badly done. There are many cases (about 200) in which the extent of shares registered exceeds 16 annas, while there are some in which it falls short of 16 annas.
- (h) The state of the general Registers is exceedingly unsatisfactory. Register A, Part I, which consists of 29 volumes, is not yet complete, though operations began *nine* years ago, in 1877, and though the number of estates is small, being only 2,382. The

entries throughout have been wrongly numbered; thus 2,303 follows 2,180, and 864 follows 2,303. Though these registers are kept in English, there is nothing to show that they have ever been inspected by any Collector.

REGISTER A, Part II—

- (a) Complete, but not bound. This part of the register consists of a collection of loose sheets, which are torn and ragged, and will require to be rewritten before being bound into a volume.
- (b) Incomplete, particulars for filling up column 5 not having been received from the other districts concerned. It is in one volume, which is unbound.
- (c) Incomplete as regards information from other districts.
- (d) Kept in eight distinct books, one for each district, instead of in one book for all districts, as should be the case.

**130.** REGISTER B.—*General Register of revenue-free lands, Part I showing lands held exempt from revenue in perpetuity, Part II showing lands occupied for public purposes without payment of revenue, and Part III showing unassessed, waste, and other lands not included in Parts I and II.*

- (a) Part I is kept in folded sheets, which are frayed and torn. It requires to be rewritten.
- (b) This register is incomplete.
- (c) There are 17 volumes of this register. It is incomplete as regards columns 5 and 6, and in many cases as regards date of grant, name of grantor and original grantee.
- (d) In column 1 has been entered the number of the *case*, instead of the serial number of *estates* or tenures. Column 3 has been invariably left blank, while columns 5, 6, 7, and 8 have in many cases not yet been filled up. In several cases the full 16 annas shares have not yet been registered.
- (e) Incomplete as regards columns 5 and 6.
- (f) Is kept in two sets—one in the vernacular, and the other in English—thus unnecessarily increasing clerical work.
- (g) Part I is incomplete and full of interpolations, none of which have been attested by the Collector or Deputy Collector. In one place several leaves have been interpolated without any attestation.

Part II is very badly kept; the numbers are not consecutive in one place: they run thus—1877, 1883, 1879, 1877, 1881, &c.

**131.** REGISTER C.—*Mauzahwar register of thanas.*—This register is rarely in a finished state, and when it purports to be so, there is no security that it contains a complete record of all the mauzahs that ought to be entered. Its preparation is a task of enormous labour, and the utility of the register even when it is prepared is questionable. Before the passing of Act VII (B.C.) of 1876 there was no such register, except the old survey mauzahwari register, which merely gave the name and area of the mauzah and the number and name of the mehal to which it appertained. The present form of register includes elaborate details which could not be given in many districts with any approach to accuracy without a fresh survey. The register was prescribed by Act VII (B.C.) of 1876, more for general administrative than purely revenue purposes, as will be evident from the following extract from the Proceedings in the Bengal Council when the Bill was under consideration:—

“The mauzahwar register was prescribed in section 21 and the following sections. Such a register already existed. But the difference introduced by the Bill was this: mauzahs were now registered according to pergunnahs. It has been suggested by more than one officer that this mode of classification was now useless for any practical purpose. The pergunnah had ceased to be a unit for any practical purpose. It might consist of patches of land situated here and there and surrounded by lands of other pergunnahs. The suggestion was that the mauzahwar register should be so prepared as to be useful for all purposes of general administration, for police and census purposes for instance, as well as revenue and fiscal purposes. This seemed to be a practical suggestion. But there was one difficulty.

The pergunnah was an established unit, of which the Government did not change or alter the limits, whereas the jurisdictions of thanas, as would be seen from the Gazettes, were constantly being extended or reduced, or changed, and it would certainly cause much inconvenience if the jurisdictions of thanas were changed immediately after a mauzahwar register had been prepared under this Act, classified according to thana jurisdictions. Mr. Dampier had thought it would be best that the Bill should leave the arrangement of the mauzahwar register elastic, to be adapted to circumstances by the executive."

So far as our experience goes, there has been considerable practical difficulty everywhere in keeping such an elaborate register, and we fail to see how it would, even if it could be kept in its integrity, meet effectually the object with which it was prescribed. Under any circumstances, it is not of much use as a record of statistics for revenue purposes, and the instances are rare of any person, either official or non-official, desiring to make use of it. We should not object to the abolition of this register, but as it is prescribed by law, the simpler plan will be to tacitly allow it to be dropped. This is what is really being done in several districts of Lower Bengal.

**132.** REGISTER D.—*Of intermediate mutations of lands, Part I, shown in general register of revenue-paying lands in the mauzahwar register, Part II, shown in the general register of revenue-free lands, Parts I, II, and III, and of revenue-free lands in the mauzahwar register.*

Sections 17, 18, and 19, Act VII (B.C.) of 1876.

One of the drawbacks to the proper keeping of this register is that frequently the entries are made long after the decrees in mutation cases have been passed. The record-keeper makes the entries, and as the records are made over to him not earlier than a month after the disposal of the cases, delay is inevitable. But apart from the delay, this practice is likely to cause serious mistakes. If the record of a case happens to be mislaid, or is accidentally left behind, or surreptitiously withheld, the decree cannot be entered in the register, and the object sought for by the parties interested, and that which the Land Registration Act provides for, is frustrated. The proper course is to make the requisite entries as soon as the order for registry is passed.

**133.** REGISTER E.—*Special register of istimrari tenures held at a fixed rent from time of permanent settlement.*

Section 44, Act XI of 1859.

Section 44, Act XI of 1859.

REGISTER F.—*Special register of tenures existing at time of settlement which have not been held at a fixed rent.*

These registers are finally closed.

**REGISTER G.**—*Common register of talukdari and other similar tenures and farms created since the time of the settlement and held immediately from the proprietors of estates.*

Section 41, Act XI of 1859.

The registers examined contained very few entries,—only two or three each year. It usually takes about four months to complete registration, counting from the date of application. The cause of this delay is mainly attributable to the applicants not paying the fees for service of notices with sufficient promptitude.

The usual procedure in dealing with applications is as follows:—

- (1) The application is entered in Register No. 15.
- (2) It is then forwarded to the record-keeper for examination and report.
- (3) If the report shows that the particulars are correct, the applicant is required to pay the fees for service of the notice required by section 41 of Act XI of 1859 and to file a copy of his application, which is to be attached to the notice.
- (4) When the fees are paid and the copy is produced, the notice issues.
- (5) On expiry of the prescribed period of 30 days from the issue of the notice, if no objection is made, the Collector's order is taken to "register."
- (6) A vernacular proceeding is then drawn up at some length, reciting the particulars of the case and the forms observed, and afterwards
- (7) The necessary entries are made in Register G.

Much of this is superfluous or lost labour. The record-keeper's report is unnecessarily long, and the vernacular proceeding is not required. The entries in the register are practically verbatim copies of the particulars contained in the application, which is in the form prescribed by section 40 of Act XI of 1859. If the record-keeper finds these particulars correct, his report need only say that such is the case; and when the order of the Collector to "register" has been obtained, registration should follow without any rubakári. Where the particulars are incorrect, the applicant should be required to amend the application, or to submit a fresh one, or to clear up the discrepancy, and this being done, the same procedure as is above described should follow.

REGISTER H.—*Special register of talukdari and other similar tenures and farms created since the time of the settlement and held immediately from the proprietors of estates.*  
Section 42, Act XI of 1859.

REGISTER I.—*Common register of leases of lands whereon dwelling-houses, &c., have been erected.*  
Section 43, Act XI of 1859.

REGISTER K.—*Special register of leases of lands whereon dwelling-houses, &c., have been created.*  
Section 43, Act XI of 1859.

REGISTER L.—*Confirmed partitions.*—These registers are finally closed in some districts, while in others the entries each year are very few in number.  
Section 31, Regulation XIX of 1814.

REGISTER M.—*Register of peons.*—This register was originally prescribed by section 5 of Act V (B.C.) of 1863, but that Act having been repealed it has ceased to be a register prescribed by law. The existing authority for this register is Board's rule 8, page 230, volume I. The practice is in some places to rewrite it every year, and sometimes twice a year, the reason alleged being that changes are necessary in the entries whenever an occasional peon becomes converted into a salaried peon; but it is quite unnecessary to rewrite the register on each such occasion, as a note of the change in the column of remarks would be sufficient. In fact the retention of this register is not absolutely necessary, as the service-books contain sufficient information for purposes of identification. It is, however, no doubt convenient to have a list of the peons on the establishment, and as the preparation of the list gives but little trouble, we would retain the register, at the same time leaving it optional to a Collector to keep it according as he finds it useful or not. But it should be removed from the list of registers prescribed by law and placed among those prescribed by executive authority.

REGISTER N.—*Payment of stamp duty and penalty.*—This register was opened under the Stamp Act of 1862, in accordance with the instructions contained in Board's circular No. 8 of March 1868, in which the object of this register was thus explained:—

"As it is usually necessary for revenue officers acting judicially to order the payment of stamp duty under clause I, section 17, Act X of 1862, and as a book must be kept under clause 2 of the same section, the following addition should be made after register M:—

"Register N of Stamp Duty and Penalty."

This register was subsequently cancelled by the Board in their circular No. 14 of October 1878, which runs thus:—

"The High Court, in their circular No. 16 of 14th December 1876, having prescribed, under section 21 (b) of the General Stamp Act XVIII of 1869, a special form of statement to be used by civil courts in making returns to Collectors of districts on account of stamp duties imposed and realised by such courts, the Board think it expedient to cancel Register N, which the Collectors keep up when they act as *revenue courts*."

Notwithstanding these orders, this register is retained in the list of registers prescribed by law, and is also kept up in some districts. The present Stamp Act does not provide for such a register, and it should therefore be expunged from the list.

## II.—REGISTERS PRESCRIBED BY EXECUTIVE AUTHORITY.

134. The number of this class of registers depends on the subjects which come within the scope of a Collector's duties. There is a distinct register for each

class of cases, as also for every subject-matter which the Collector has to deal with, and as these are varied and manifold, the registers are necessarily numerous, their number fluctuating from time to time according to administrative and legislative requirements.

What the number of these registers was at an early stage of the administration we have not been able to ascertain, but we find that in 1850 the Board discovered that the "same registers were not kept up in all offices, and that different forms were used for registers which were identical." They accordingly prescribed a series of registers (35 in number), directing that, should any local peculiarities make other registers necessary, they should be styled "local registers."

In 1852 five new registers were added to the list,\* and in 1853 the list of registers as well as the quarterly statement of business underwent a complete revision, and the registers were increased to 44. The object in view in making the revision was to introduce "correspondence between the registers and the headings in the quarterly business statements, by which greater perspicuity as to the nature and state of the business in each office might be obtained, and much trouble saved.†" This passage recites a principle the importance of which cannot be overestimated, but which is frequently lost sight of in central offices of control when prescribing periodical returns of work done, in disregard of the fact that whenever a return is called for containing information which is not already recorded in some prescribed register much additional labour is thrown upon district offices. Between 1853 and 1861, when the first edition of the Board's Rules was published, the number of registers increased to 90. This number included 20 registers kept under the rent law. The present number of registers amounts to 130 (exclusive of the registers kept up under the rent law). These, together with the 20 registers kept under the rent law in districts where rent-suits are disposed of by the revenue authorities, raise the total number of registers prescribed by executive authority to 150, or sixty more than the number kept up in 1866. In addition to these, the following three registers are kept under the orders of the Legal Remembrancer:—

- i.—Register of civil suits in which Government is concerned, original and appeal, in all civil courts.
- ii.—Register of civil suit decrees passed in favour of Government, realised and outstanding.
- iii.—Register of stamp fees due to Government in pauper suits.

The total number of registers prescribed by executive authorities amounts thus to 146, of which 118 relate to special subjects of administration regulated by law, such as settlements, land acquisition, revenue sales, stamps, &c., while the remaining 28 are connected with the general working of district offices.

If to this number be added the 39 registers of the Civil Account Code, the total number of registers which a district officer is required to maintain is no less than 185. Of these, 167 are kept in the revenue offices of all regulation districts, while the full number is kept up in the non-regulation districts and in Orissa, where rent-suits are tried by revenue officers.

The object which registers fulfil may be thus stated:—By bringing into one focus certain incidents of cases, they enable the Collector to ascertain at any time what the state of his business file is and how each case is progressing, and they further perform the very important functions of a check on irresponsible subordinate officials, who, it can be readily conceived, in the absence of any check, would have abundant temptations to mislay or make away with important papers and records of cases. The amount of clerical work which the maintenance of so large a number of registers involves needs no description. To what extent it can be diminished by means of reduction, amalgamation, and simplification of registers without impairing the efficiency of control which the present system affords, or causing administrative inconvenience, is a question which requires careful and patient consideration. In the succeeding paragraphs each register regarding which we have any suggestions to offer will be discussed in turn. Where a register is not mentioned, it will be understood that no change is recommended with regard to it.



In the course of one of our inspections, in order to ascertain the procedure observed in land registration cases and the time occupied in their disposal, we examined the records of three cases selected at hazard. None of these were difficult cases. The peculiarity about the first was that the name and address of the proprietor, who had neglected to apply for registration, were unknown. This case occupied altogether nearly two years, the second nearly ten months, while the third had already taken nearly three months and was still undisposed of. A feature common to each case was the length of time which it took to obtain information from the record-keeper, more than a month being occupied in each case. There was a long delay of ten months in one case, and fourteen in another, which was unexplained in the record. Doubtless the papers remained in the office until such time as the peshkar, or officer in charge, thought proper to submit them for orders. We have noted these delays, both of the record-keeper and of the peshkar, because we think they are indications of radical defects in the present system, which our Commission should devise some means of remedying. Our proposals on this subject will be discussed in Chapter X.

**135. REGISTER No. 1.—*Estates under settlement.***—Of the three last columns, 12, 13, and 14,\* two are frequently blank. It would reduce the size of the register and save waste of paper to substitute a single column for these three, with the heading “Authority confirming the settlement and dates of confirmation.”

\* 12. Date of confirmation by Commissioner.

13. Ditto by Board.

14. Ditto by Government.

**REGISTER No. 2.—*Cases under the Estates' Partition Act, Regulation XIX of 1814.*** Has been superseded by Register No. 2A.

**REGISTER No. 3.—*Resumptions.***—This is practically obsolete, as no resumption suits are carried on now except occasionally in Government estates under settlement. There should be no reprint of the register.

**REGISTER No. 4.—*Mutations.***—The register may be reduced in size when reprinted by the omission of columns 6 and 8, which serve no useful purpose.

**REGISTER No. 7.—*Excise cases.***—This register is apparently prescribed in order to supply a check on the prompt granting of rewards in excise cases. We do not think this an appropriate time for diminishing any of these checks, but we see no necessity for maintaining the register. The examining officer, who looks to see if the rewards are paid promptly, would naturally refer to the record for cases in the Sadr subdivision and to a brief return from other subdivisions which it is the practice to submit at the close of the month. The payment of rewards is sometimes ordered by the Collector on monthly statements submitted to him showing rewards recommended by the Magistrate trying the case. This is incorrect. The reward should be paid as soon as possible after the case is disposed of. In some districts the record is submitted as soon as the Magistrate's judgment is given; in others a form is sent up giving particulars of the cases. The former plan is preferable.

**REGISTER No. 10.—*General Register of applications under sections 10, 11, and 15, Act XI of 1859, and under section 70 of Act VII (B.C.) of 1876.***—These applications, besides being entered in this register, are in the first instance entered in Register No. 27, and are once more entered in the register to which they belong, 11, 12, 12A, or 13. For the reasons given at length under Register No. 27, this triple entry is unnecessary, and may be abandoned. Register No. 10 may be abolished, and the applications as received may be entered in their appropriate case register without being entered in Register No. 27.

**REGISTER No. 11.—*Separate accounts opened under section 10, Act XI of 1859.***

**REGISTER No. 12.—*Separate accounts opened under section 11, Act XI of 1859.***

**REGISTER No. 12A.—*Separate accounts opened under section 70, Act VII (B.C.) of 1876.***—These three registers may be combined into a single register with the following headings. Under column 5 will be entered the different specifications as required by the sections of the law under which the application is made. It will suffice to state the share and the amount of Government revenue. The boundaries and area of each plot need not be given, as the applications to open separate accounts are kept for ever (*vide* page 260, Board's Rules, volume I).

*Form of Register proposed.*

Separate accounts opened under sections 10 and 11, Act XI of 1859, and section 70, Act VII (B.C.) of 1876, as follows:—

1. Serial number.
2. Name of applicant and date of application.
3. Section and Act under which application is made.
4. Name of estate and parganah, its number on the roll, and Government revenue.
5. Specification of share as mentioned in the application, and its proportionate amount of Government revenue.
6. Date and purport of Collector's order.
7. Amount of fees realised.
8. Date of realisation.
9. Signature of the treasurer.

The addition of the last three columns will enable Register No. 37 to be dispensed with, as will be explained in our remarks with reference to that register.

The following is the procedure observed in a certain district in regard to opening separate accounts. The application is first entered in Register No. 10. If it is granted, the necessary entry is made in Register 11, 12, or 12A, as the case may be. Intimation is conveyed to the taujih navis by means of a parwánah in the following form:—

“ No.

Separate account  
of 18

To

Collector's Office.

Whereas a separate account of the following share of the estate specified below has been ordered to be opened under section of Act XI of 18 , on the day of 18 , you are directed to give effect to the order from that date and make necessary entries in the proper register:—”

“ Name of applicant and date of application.	Name of estate and pergunnah, its number on the roll, and Government revenue.	Specification of share and proportional amount of Government revenue.”
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The parwánah is copied into three books, and the taujih navis enters against it the number assigned to the account in his book.

It would save time and labour if the original order of the Collector be circulated to the officers whose business it is to carry it out, and their signature be taken thereon.

REGISTER NO. 13.—*Deposits for protection of estates from sale.*—This register is prescribed with reference to section 15 of Act XI of 1859, but is not much in request. The addition of three columns, “ Amount of fees realised,” “ Date of realisation,” and “ Signature of the treasurer,” will enable Register No. 37 to be dispensed with.

REGISTER NO. 14.—*Applications for registry, common or special, under sections 40 to 44, Act XI of 1859.*—The addition of three columns—“ Amount of fees realised,” “ Date of realisation,” and “ Signature of the treasurer ”—will enable Register No. 37 to be dispensed with.

REGISTER NO. 15.—*Appeals.*—This register occupies too much space, and can be reduced to half its present size. For columns 3, 4, and 5 may be substituted a single column, “ Date of institution of appeal.”

REGISTER NO. 17.—*Waste lands available for sale.*

REGISTER NO. 18.—*Waste lands not available for sale.*—These two registers may be dispensed with by noting in column of remarks in Register B, Part III, whether the land is, or is not, available for sale.

136. REGISTER NO. 19.—*Sales for arrears of revenue.*—In connection with this register the Commissioner of a certain Division directed a new register to be kept, showing the reasons for sale, and in consequence of this a register is

kept in ten columns, eight of which correspond with columns in Register 19. The remaining two are—

(1) Area. | (2) Remarks.

In column of remarks the reasons for sale are entered. Some catch-word is given, such as "jungle," "dispute," "debt." This register is quite unnecessary, and may be dispensed with. The information about area was apparently intended to throw light on the price at which the estate is sold, as the reasons for sale are required for the annual report. This latter information can be entered in the column of remarks in Register 19. Columns 6 and 9 may, however, be expunged. The signature of the purchaser would be more properly taken on the sale record which is signed by the Collector and less likely to be tampered with than the register.

REGISTER No. 24.—*Arrears due from defaulting proprietors and bidders.*—From the different practices which obtain in the mode of filling up this register, there seems to be some uncertainty as to its precise object, and the title is perhaps a little ambiguous; but, as we understand the case, it is kept with reference to Act XI of 1859, and is apparently intended to serve as a check on the recovery (1) of arrears due from defaulting proprietors when an estate has been sold and the sale proceeds are insufficient to liquidate the same, and (2) of amounts due from defaulting bidders under section 23 of Act XI of 1859. When there is any balance after adjustment of sale proceeds, the usual order is "file certificate," whereupon the case is entered in Register No. 24 and a certificate is made out and sent to the Certificate Deputy Collector, who enters it in Register No. 61. In some districts the costs are added to the amount entered in Register No. 24, in others they are not. Looking to section 6 of Act VII (B.C.) of 1868, we deem the former practice to be correct. In a certain district we found every case of original default entered in the register, including estates sold and estates exempted from sale, which is quite irregular and unnecessarily swells the number of entries. It is questionable whether the register is required at all together with Register No. 61. If any check is required on the Certificate Department, it may be provided for by two additional columns to Register No. 19, one showing amounts still due from defaulting proprietors and bidders, with costs, and the other showing date of forwardal to the Certificate Department. With this addition to Register No. 19, Register No. 24 may be abolished. Even if this addition be not made, Register 24 might still be abolished, as column 2 of Register 61 provides for the entry of the necessary information.

REGISTER No. 25.—*Claims to money in deposit.*—This register may be printed on paper of smaller size at next reprint.

REGISTER No. 26.—*Stamp cases.*—There are so few instances in which it is necessary to make an entry in column 2, "Name of applicant," that this column may be amalgamated with column 6, which would then become "Designation of officer forwarding the document, or name of applicant." Column 4, "Amount value," is unnecessary; column 8 might be shortened, thus, "Value of stamp chargeable under Act I of 1879"—

(a) amount,

(b) according to what article and schedule chargeable.

Column 10.—We would omit the two columns "section" and "clause," as practically section 37 (b) is the only section under which penalties are imposed by the Collector. A civil court may impose penalties under section 34, but they are not entered in this register. The rubakaris from different offices are kept in a file, and are compared with the quarterly returns sent by the civil court. An additional column is required, giving the name of the executing party. This is necessary in order to enable the document to be traced out.

REGISTER No. 27.—*Petitions.*—This register is intended to show all petitions presented to the Collector.\* The object of this is to ensure that no petition shall be lost sight of before it is ripe to be made into a case, but it must not be forgotten that it entails double entry of every petition which

\* Board's circular order No. 26, dated 6th October 1853.

initiates a case, since after being first entered in Register 27 it is again entered in the register to which it belongs as a case. For example, claims to money in deposit are entered in Register No. 25, and petitions to open separate accounts in Register No. 10, after having been previously entered in Register No. 27. Similarly, applications for refund of stamp duty are entered in Register No. 27, and again in the register prescribed in rule 5, page 200 of the Board's Rules, volume II; and applications relating to excise are entered in the excise registers as well as in Register No. 27. Sometimes the register entails triple entry, as in the case of applications for (1) registry, common or special, under sections 40 to 44, Act XI of 1859; (2) mutations; (3) compensation for lands taken up for public purposes; and (5) separation of accounts under sections 10, 11, and 15, Act XI of 1859, and section 70, Act VII (B.C.) of 1876, which are entered first in Register 27 and then again entered in registers 14, 4, 5, and 10 respectively. There are many classes of petition which find double entry, and as our object is to reduce work as far as possible, we propose to examine whether the system of double entry is absolutely necessary for the purpose of check. If a petition were left unregistered, there would be no means of tracing it, and the public would be at the mercy of any unscrupulous clerk who chose to make away with a petition after it had been presented. Registration is therefore necessary, but the real check is the first entry, which is made in the office as soon as the Collector's order is obtained on the petition, so that any one who wished to cause a petition to disappear without leaving any trace would have to make away with it before it was entered in Register No. 27. The petitions are entered by a muharrir. It would amount to the same thing if the petitions were distributed to the different departments to which they belonged, or entered at once in their appropriate case registers. No. 27 could then be restricted to petitions which do not initiate any case and to petitions which refer to a case already instituted. This mode of dealing with petitions obtains in certain districts, and it does not appear that it is attended with any inconvenience, while there is a very appreciable saving of labour. We therefore propose that the system of double entry shall cease, and that petitions shall be entered in the case register to which they belong. It will suffice to add an instruction to Register 27 to the effect that petitions for which any other register is provided need not be entered in this register.

REGISTER No. 28.—*All other papers except English letters.*—This register is intended for papers which cannot be assigned to any other register, such as proceedings, vernacular letters, and reports, &c. In some districts we have found it the practice to enter processes before being made over to the nazir for service, but as the nazir enters them in his register, this double entry is a pure waste of labour. It is alleged that in this respect No. 28 serves as a check on the nazir and prevents his making away with notices, but the check can be secured by examining the nazir's registers. Register 28 is intended, as its heading shows, only for papers "received into the office," and was never meant to include processes.

REGISTER No. 29.—*Precepts.*—This may be abolished and the information entered in Register 28.

REGISTER No. 30.—*General powers-of-attorney.*—It is a long and tedious business copying the whole powers-of-attorney into this register, and we would recommend that parties should be compelled to file an attested copy of such powers, which could be attached in the Collector's office to a counterfoil in a book, a brief description of the power being given in the counterfoil—such as names of parties, date of execution—so as to enable the power to be identified. The powers could be gummed to the counterfoil. This would save the cost and labour of copying. The copies should be furnished on paper of a particular size and quality, such as that for copies sold in the treasury; and when a sufficient number had been filed, they could be bound together into a single volume, indexed, and a fresh file commenced. In case where the powers-of-attorney are registered, the submission of copies of such powers seems to be unnecessary.

REGISTER No. 31.—*Pensions.*—As the treasury officer has a register giving the same information, this register may be abolished as useless.

137. REGISTER No. 32.—*Estates held under direct management.*—In one of the districts which we inspected, it was customary to rewrite this register every

year, notwithstanding the clear directions on this point in rule 5, page 270 of the Board's Rules, volume I, and also in spite of the fact that the only alteration was the striking off of one estate and the addition of a new one. We call attention to this practice of making unnecessary work, in order that it may be prohibited. In another district we find that all Government estates held under direct management are entered in the General Register A, Part I, "The Queen-Empress" being put down as proprietor in the column "Names and addresses of the proprietors." The correctness of this practice seems questionable. Register A is intended to show all estates *paying revenue to Government*; and as khas mehals pay no such revenue, it is not clear how they can find entry in it. An "estate," as defined in section 3 of the Land Registration Act, includes, among other things, "any land being the property of Government of which the Board shall have directed the separate entry on the General Register." The proper register for such estates to be entered appears to be one we are now discussing. The form may be printed on sheets of smaller size.

REGISTER No. 34.—*Estates managed by the revenue authorities under Acts XXXV of 1858, XL of 1858, or IV (B.C.) of 1870.*—

\* Board's circular order No. 26 of October 1853. See Board's circular order No. 59, 27th August 1850.

the several classes of estates the property of individuals coming under the

† Board's circular order No. 1, of July 1875.

management of the revenue authorities, wrongly describing them all alike as 'wards' estates,' the form of register was changed in 1875.† For Act IV (B.C.) of 1870 should now be substituted IX (B.C.) of 1879.

REGISTER No. 35.—*Attached estates.*—This register was prescribed at the same time as Register No. 34. There does not appear to be a clear understanding as to what estates should be entered in this register. The general rule appears to be to enter those attached estates placed under the Collector's management which do not find entry in Register No. 34, while estates attached by order of a judicial authority, which are not managed by the Collector, are not entered in any register. There is no doubt that the omission to enter the latter class of estates is incorrect, as the Collector, if left in ignorance of the fact of attachment, might not carry out the procedure of section 5, Act XI of 1859.

REGISTER No. 37.—*Register of fees.*—This register occupies much unnecessary space, and if retained may be reduced in size. Column 3 has seven subdivisions, but one column with two subdivisions might be conveniently substituted with a heading as follows:—"Amount of fee and section of Act XI of 1859 under which realised, viz. 10, 11, 15, 16, 40, 43, or 44."

But we think this register may be conveniently amalgamated with the combined form of register which we have proposed to substitute for registers Nos. 11, 12, and 12A, and with Registers Nos. 13 and 14. Our reasons are these:—The return is utilised in filling up heading of fees under Act XI of 1859 of Table V of the Board's Quarterly Return X, from which the figures are taken for Appendix IV of the Board's Land Revenue Administration Report (*collections, remissions, and balances of miscellaneous revenue*) after comparison with the figures supplied by the Accountant-General. Table V gives the miscellaneous receipts from various sources, of which fees under Act XI of 1859 are one. The Accountant-General's return gives the figures under two headings—miscellaneous and revenue record receipts. The totals of Table V are compared in the Board's office with the total of the two headings in the Accountant-General's return, and if they agree no questions are asked, but if they disagree district officers are called on to reconcile the discrepancy. This proceeding purports to be a check on the receipts, but a little examination will show that it is not a check in the strictest sense; it merely is a check that the total receipts in the accountant's books correspond with the total in the Collector's register, but it is not a means of satisfying the Board that all payments of fees have been made that ought to have been made. The record-keeper is supposed to exercise this check, being required to refuse to take over records unless they contain the treasury receipt for Government dues recoverable in connection therewith. But who is to see that the record-keeper performs

this duty? The comparison of the return in the Board's office affords no check. The check could be imposed in the Collector's office by a comparison of Register 37 with Registers 11, 12, 13, and 14; but we have reason to apprehend that this check is not made uniformly. It will become a simple matter to impose this check if the realisation of fees is shown in the registers in which the application is entered. These registers show both the demand and realisation, and an examination will at once show whether the two agree. In paragraph 135 we have recommended the amalgamation of Registers 11, 12, 12A, and 37.

REGISTER No. 38.—*Prisoners*.—May be printed on paper of smaller size.

REGISTER No. 39.—*New estates*.—It has been represented to us that the entry of new estates, first in this and afterwards in Register A and the revenue roll is an unnecessary process of treble entry, as the entry in the latter serves as a check on the former. We recommend that it be dispensed with.

REGISTER No. 42.—*Survey records*.—The form occupies too much space, and may be printed on smaller paper.

REGISTER No. 43.—*Processes*.—The maintenance of this register causes an amount of labour altogether incommensurate with the object attained. It appears to be intended as a check on the movement of the peons as well as on the receipts of process fees. As a check on the movement of peons it is quite useless, as no officer can spare time for checking such minute details as the register contains. In districts where process-serving is heavy, it is necessary to keep many registers,—one for each class of work. In one district we found ten registers, as, "Certificate general," "Certificate Road Cess," "Mutation," "Precepts," &c. The following account of the procedure adopted in this district will give some idea of the enormous work entailed by a voluminous register like this. When the fee is levied, the amount is entered in a subsidiary register, which the nazir keeps under clause 4, Board's circular order No. 1 of November 1879, and the court-fee is affixed to the process (the nazir receives both money and stamps), and at the same time the nazir enters in a book each item with a daily total. This book is taken to the serishtadar with the processes, and the serishtadar, after punching and initialling them, checks the entries by the entries in the sub-register and the cash-book. The nazir or his clerks then enter payment in column 8, Register 43. When the peon returns, columns 6, 7, 9, 10, and 11 of the register are filled in. The process is then given to the muharrir of the department to which it belongs, who attaches it to the record. As a check on the receipts of talabana or process fees, the register is useless, for we find nazirs forced to keep separate registers for this purpose. In one district the nazir kept a record of receipts in the following form:—

- (1) Serial number.
- (2) Taujih number of estate.
- (3) Name of party from whom leviable.
- (4) Ditto at whose instance process was issued.
- (5) Amount of process fee.
- (6) Date of realisation.
- (7) Person from whom realised.
- (8) Total.
- (9) Remarks.

The necessity for this subsidiary register is thus explained. A person comes and pays in talabana; to look through the various registers 43 (there are as many as five kept) for the particular entry on which the amount is due would take time, and the payer would grumble at being kept waiting. To avoid this the nazir keeps the day-book above described. The five registers mentioned above are—

- (1) For General Department.
- (2) ,, butwara.
- (3) ,, road cess (1) certificates.
- (4) ,, ditto (2) valuation roll.
- (5) ,, zemindari dāk cess.

It would be less cumbrous if for these five registers one register were kept in a form similar to Register 61B with the necessary modifications to suit different classes of cases.

**138.** REGISTER No. 44.—*Occupation of peons.*—It is doubtful whether this register is worth the great labour which its preparation involves. It is intended as a check on the peons, and to enable the Collector to see that each peon renders his proper amount of service, but it never satisfactorily fulfils this object, as it is not written until some time after the close of the month, when it is too late to take peons to task for shortcomings. The nazir prepares it, and its compilation occupies several days. He utilises the information given in Register No. 43 in its preparation, and keeps a subsidiary register, containing nearly as many entries as the register itself. The Collector never checks it. The serishtadar is supposed to check it, but there is nothing in the register or on record elsewhere to show that he ever does so. The following is a specimen form of a subsidiary register we found in use for the purpose of making the minute entries in the register:—

- (1) Name of peon.
- (2) Number of processes made over to him at one time.
- (3) Nature of processes.
- (4) Police thana.
- (5) Date of departure.
- (6) Date of return.
- (7) Time allowed.
- (8) Number of days in excess.
- (9) Signature of peon.
- (10) Remarks.

There are separate entries in the subsidiary register for each journey made by each peon. It would be a sufficient check if the serishtadar once a month were to examine three or four selected cases, to see whether a peon had travelled sufficiently. This would be a far more substantial check than the present elaborate system of check imposed by the register. What should we say if the post-office were to keep a similar register to record the journeys of postmen! It would be a far better plan to abolish Register No. 44 altogether and to make peons enter in their diary a more correct account of their movements than at present, and to insist upon the nazir, with his general knowledge of how the men are employed, seeing that each man rendered his full tale of work.

REGISTER No. 45.—*Lands and houses owned by ministerial officers.*—It is the practice in some districts to rewrite this register every year, no matter how few the alterations may be. This is a most useless piece of work. Corrections could be made in red ink and additions be inserted in the old register. Board's rule 13, page 35, volume I, directs that the register should be revised each year, not rewritten. Again, it is the practice, for which there is no authority, to send a copy of this register each year to the Commissioner—a quite unnecessary proceeding.

REGISTERS Nos. 46, 47, AND 49.—*Leave to ministerial officers.*—All leave is shewn in the leave statement which goes with the pay bill to the Accountant-General, and copy of which is kept in the Collector's office. Registers 46, 47, and 49 can be cancelled.

REGISTER No. 53.—*The Revenue-roll.*—There is much difference in practice as to the mode of keeping the revenue-roll, both as regards the language in which it is kept and the department of the office responsible for its preparation. It is sometimes in English, but oftener in the vernacular. According to the Board's rule (page 159, volume I), "it is the duty of the Taujih Department carefully to preserve and maintain the integrity and correctness of the revenue-roll;" but this rule is not always observed, as the roll is sometimes kept in the record-room or in the vernacular office. The division into two departments, fixed and fluctuating, and the subdivision of the former into five classes (*vide* page 154, Board's Rules, volume I), are not always maintained, as we have found the estates entered in consecutive order, regardless of the prescribed classification, although the classification has been followed in the zemindari accounts, on which it is apparently intended to serve as a check. It has been suggested that as the revenue-roll is merely a counterpart of the General Register A, Part I, and as a detailed zemindari account is kept of each estate, showing the instalments in which the revenue is paid and

the amount paid in each kist, there is no necessity for keeping a separate revenue-roll. But an objection to this is that the estates not being numbered consecutively in the zemindari accounts, there would be some danger of an estate being lost sight of. Instead of abolishing the revenue-roll, we think it may be simplified by merely entering the total amount of the revenue instead of the separate instalments, if such an operation should again be necessary, which in our opinion is more than doubtful since the introduction of Register A, Part I. This change would considerably reduce the labour of writing up the register. It would facilitate references if the "number in Register A" were also inserted in the zemindari account at the head: thus—"No.  $\frac{48}{1097A}$  pergunnah Bhagulpore, kismut Dashipore"—48 being the number on the revenue-roll as now entered, and 1097A the number in Register A. The heading of the account might be—

" $\frac{\text{Number in zemindari account}}{\text{Number in Register A.}}$ "

REGISTER No. 59.—*Application for leave to be examined for the office of revenue agent.*—This register is intended for purposes of identification of the candidates for examination as revenue agents, but it is seldom or never brought into use. Some of the particulars which it gives are contained in the application which is filed, and the rest are entered in Register 66 after the candidate is admitted and enrolled. There seems to be no necessity for maintaining this register, and it may be dispensed with.

REGISTER No. 64.—*Notices of enhancement.*

REGISTER No. 65.—*Notices of relinquishment.*

The forms may be printed on smaller paper.

**139.** *Register of imports of ganja into a warehouse* (Form 37, Excise Manual).

*Register of weighments on delivery of ganja* (Form 40, Excise Manual).

The first of these registers is prescribed in rule 43, and the second in rule 51 of section 17 of the Board's Excise Manual. From the materials thus collected, a fortnightly abstract is prepared (Form 41, Excise Manual) of the receipts and expenditure of ganja at each registered warehouse. Rule 43 provides for the levy of duty on any deficiency ascertained at the time of storage, and Form 37, though showing the amounts of the deficiency, has no column for entry of the duty levied. Again, Form 40, while showing the quantity delivered, does not show the duty paid on delivery. There is in fact no register kept by the darogah in which he enters the duty as received. In considering how these defects in the forms can be remedied, we have come to the conclusion that it will be convenient to amalgamate Forms 37 and 40 into a single register. A specimen form of register proposed is given in Appendix No. IX. There is no apparent necessity for submitting the abstract of receipts and expenditure of ganja, Form 41, fortnightly, and with the introduction of the combined register which will be written up monthly we propose that from 41 be made a monthly return.

*Stamps.—Store-book.*—There is a separate register maintained in every treasury for court-fee stamps, non-judicial stamps, postage and telegraph stamps, and whenever stamps are taken out of the store under double lock and delivered to the treasurer, the practice is to strike a balance for each value of stamps. Thus, if a single court-fee stamp be taken out, it is necessary to bring down the balances in 101 columns, that being the number of columns in the store-book, excluding the column for totals. The number of columns in the registers of other descriptions of stamps is also large, and the result is that there is a great deal of unnecessary writing in connection with the store-books. There are two ways by which this might be avoided. One is by keeping two store-books for each description of stamps—one for stamps of small amounts, and the other for stamps of larger values, which are given out less frequently than the former. Rs. 50 might be fixed as the limit of the smaller values in the case of non-judicial stamps, and Rs. 75 in the case of court-fee stamps. The second proposal, however, will simplify work to a much greater extent than this. It consists in only striking a balance for the stamps actually taken out and for the gross total, leaving the other columns unaltered, it being



understood that the balance last entered in the store-book for any particular value of stamp is the balance to be taken into account, provided, however, that a balance should be entered for each value when the bottom of the page of the store-book is reached, and on the last day of each month.

**140. Road Cess Registers.**—The 17 registers prescribed by the Board are given in Appendix VIII.

*Registers Nos. I and II*—Are important, as they form the basis of the valuation work. The following columns may, however, be omitted :—

*Register I* :—

- Column 5.—Date of issue of notice, under section 16 of the Act.
  - ” 6.—Date of service of notice.
  - ” 7.—Date when return is due.
  - ” 8.—Date of submission of return in form of schedule A, under section 16 of the Act.
  - ” 9.—Ditto, under sections 31 and 32 of the Act.
  - ” 14.—Date of order on appeal.
  - ” 15.—Date of issue of notice, under section 24.
  - ” 16.—Date of service of notice, under section 24.
  - ” 17.—Date of receipt of return, under section 24.
- Columns 11, 18, and 19.—Dates of commencement and completion.

The information required for the above columns is always available from the records, and it seems to us that the entries under these heads serve no practical purpose, except that they enable the Road Cess Collector to see at a glance how the operations are progressing; but the object may be equally gained if the records be regularly submitted to and examined by that officer, which he certainly ought to do without waiting for the entries to be made in the register. When the Road Cess Act was first introduced it was perhaps necessary to watch the progress of operations closely; but now that the system has been in operation for the last 15 years, the necessity for maintaining the registers in the elaborate form introduced in 1870 no longer exists. The modification suggested by us, if adopted, would considerably reduce clerical work. The size of the register will be materially curtailed, the columns being reduced from 20 to 8.

*Register No. II.*—The same remarks apply to those columns in this register which are similar to those in Register I.

*Register No. III.*—This may well be amalgamated with No. I, with an additional column in the latter to indicate the character of the estate. We do not see the necessity of keeping a separate register for Government estates, &c., which may, as in the case of General Register A, Part I, be entered in one register with the other estates.

*Register No. IV.*—May for the same reasons be likewise amalgamated with No. II.

*Register No. V.*—Is a record of fines imposed under the Cess Act for non-submission of returns. It seems to us that there is no necessity for keeping a separate register of the fines imposed under the Road Cess Act. These fines may, with all other fines, be entered in Register No. 37A (Register of revenue fines).

*Register No. VI.*—May also be abolished. It contains the following information :—

1. Thannah.
2. Name of estate and tenures subordinate thereto, with their numbers in Registers Nos. I to IV and IX.
3. Annual value.
4. Amount of revenue payable to Government on which deduction is to be made under section 41 of the Act.

All these particulars are entered in the valuation rolls, which are bound up in the form of a register. The object of this register (No. VI) is that a copy of the valuation roll may be published under section 35 of the Act; but this object might be equally attained if an extract from the valuation statement were published.

*Register No. VII.*—We do not see any reason why a separate register should be kept in the Collector's office of appeals preferred to the Commissioner.

No such register is kept in the Collector's office as regards appeals to the Commissioner in ordinary revenue cases. If any alterations in the valuation or assessments are made by the Commissioner on appeal, such alterations need simply be noted in red ink in the several valuation statements and registers, with a note in the column of "Remarks," indicating the date of the order.

*Registers Nos. VIII and IX*—Are important, as forming the basis of the road cess taujih accounts. No. VIII shows in separate columns the rate of cess fixed, the date from which the cess becomes due, the instalments, the date on which the cess is payable, &c. No. IX contains similar particulars as regards the payment of the cess direct to the Collector in respect of lands held free of rent.

*Registers Nos. X to XV*—Are necessary for the purposes of Chapter V, Part II of the Cess Act, and for compliance with the requirements of sections 52, 59, 66, 67, 78, and 80 of the Cess Act. The entries in these registers are few, and in most of the districts they remain blank.

*Registers XVI and XVII*—Are also necessary for the preparation of separate accounts opened under Acts XI and VII (B.C.) of 1876.

We would thus recommend the abolition of Registers Nos. III, IV, V, VI, and VII (five registers), and the simplification of Registers Nos. I and II.

In addition to the registers enumerated above, a mass of books is kept to show the demand and collections on account of road cess for every quarter in the same form, and with the same details as those in the land revenue taujih accounts.\* The keeping up of these books entails a considerable amount of work. It is a question for consideration whether these road cess taujih books cannot be dispensed with and amalgamated with the land revenue books.

If this could be done, there would be a vast reduction in the amount of clerical work, inasmuch as it would obviate the necessity of keeping two different sets of taujih accounts for the same purpose, while it would be very convenient to the public, as it would save them the trouble of going to different offices to obtain the necessary information for the payment of their dues. But it seems to us that this amalgamation, however desirable it may be, is not feasible for the following reasons:—

- (i) The road cess taujih is far more comprehensive than the land revenue taujih, in that it embraces not only revenue-paying estates, but also revenue-free and rent-free tenures, as well as mines, railway lands, &c., which the land revenue taujih does not.
- (ii) The instalments for the payment of the road cess are regulated on different principles from those of the land revenue. The road cess year begins with October, while the land revenue year begins with April. The instalments for the payment of the land revenue and road cess are noted below:—

	Land Revenue.	Road Cess.
1st instalment	... 28th June.	12th January.
2nd ditto	... 28th September.	20th March.
3rd ditto	... 12th January.	20th June.
4th ditto	... 20th March.	28th September.

- (iii) The road cess is not recoverable till 15 days from the date on which it is due (section 45 of the Cess Act), while the procedure is quite different in respect of land revenue.
- (iv) Interest is payable on road cess, but not on land revenue.
- (v) The forms of the road cess returns of demand and collections (Returns Nos. V to XII) vary widely from those relating to land revenue (Nos. X and XLI).

For these reasons an amalgamation of the two taujih accounts may lead to confusion, and we are therefore not prepared to recommend it.

## III.—MAGISTERIAL REGISTERS.

141. There is considerable diversity of practice in respect of registers kept both by District and Subdivisional Magistrates. This arises probably from the fact that there is not in magisterial, as in revenue matters, one single controlling authority. The orders prescribing the maintenance of registers are to be found scattered in a variety of circulars of different authorities. The list given in Appendix X may be regarded as a fair average specimen of the number of registers kept in an ordinary district, and may be thus analysed:—

	District Magistrate.	Deputy Magistrates.	Court Sub-Inspector.
Prescribed by law ...	2	...	...
"  "  High Court ...	25	9	7
"  "  Accountant-General ...	5	...	...
"  "  executive authority ...	5	...	13
Not prescribed, but kept for convenience	24	3	8
Total	61	12	28

In districts where there is a large amount of special work under any particular Act more registers are kept. After carefully considering the subject, we do not propose any alterations in respect to these registers for the following reasons, which apply to a very great extent to the registers kept in Collectors' offices also. In the first place it is impossible to prevent the *amla* from keeping registers. If there is no prescribed register for any subject they will open one on their own account, and so far are they from feeling the task of keeping up registers as a disagreeable burden that their tendency is on the contrary to multiply them, and to keep a mass of dirty ragged paper books, which for the most part no one but the man who keeps them can understand. Their own explanation of this custom, and a very reasonable one too, is that they have to prepare such a mass of returns, and are so constantly called upon to submit explanations concerning various cases or proceedings, that without these registers, which act as note-books or pocket-books with us, they would either be unable to give the required information or would have to spend much time in hunting for it through the records in the office. If European officers attempt to reduce these registers or simplify them as the President of our Commission has often done when a Collector, the result in a majority of instances is that the simplified form does not suit the native method of working; and though it may be kept up out of deference to the Collector or Magistrate, it will generally be found that there is a *khasra* or rough note-book also kept, on which, and not on the Collector's register, the *amla* really rely for supplying the information they want. Interference with these registers therefore merely leads to multiplying work. In the second place, as one of the chief reasons for keeping up registers not prescribed by authority is to enable the clerks and *amla* to prepare returns and supply information, if the proposals relative to reducing the number of returns and calling for information less frequently, which we have made in Chapters III, IV, and V are accepted, the necessity for keeping up so many registers will be very much diminished, and the number of registers will decrease accordingly. Thirdly, as undoubtedly in the absence of registers much time would be wasted in hunting up facts from the records, and there would be a risk of important matters being lost sight of, and as these registers do not give much trouble to maintain, an entry being merely made here and there as occasion arises, we think it better to refrain from suggesting any great alterations, leaving the matter to adjust itself by the natural working of the other suggestions for reduction of routine work which we have made in this report. The only precaution which we would recommend is that all registers kept by *amla*, whether prescribed or kept for their own convenience, should be of a uniform size and paper, and should be regarded as the property of Government and be deposited in the office when filled up. They need not be preserved for any length of time: probably one year would suffice. We are led to make this suggestion by recollection of instances in our own experience, in which the loose, ragged *khasra* books kept by *amla* have been put to improper uses, as, for instance, some years ago in Noakholly, where the

nazir kept a book in which he noted the payments made by farmers of khas mehals, which money he lent on usury to other *amla*. This book being regarded as his private note-book was taken away by him on his retirement from service, and it was only by the accident of a few leaves being accidentally left behind that his misconduct was discovered. Private note-books of this sort may be also used for copying extracts from papers the property of Government, and so conveying to private parties information which it was not proper they should have, and which they used in litigation in which they were opposing Government. If small books in Bally paper or other paper in local use were made up of uniform size, and stamped with the Government arms or the Collector's seal, issued on receipt to *amla*, and taken back again from them when full; if also they were looked at from time to time by the Personal Assistant,\* not only would misuse of them be to a great extent prevented, but the unnecessary multiplication of subsidiary registers would be checked.

Even making every allowance for the necessity of such registers, and for the peculiar method of working preferred by native *amla*, we have no doubt that registers not prescribed by law or authority are kept to a much greater extent than is at all necessary. Two striking instances of this kind came to our notice while inspecting the nazir's offices in the Patna and Shahabad Collectorates. The Patna nazir keeps up no less than 34, and the Shahabad nazir keeps 37. Much of this is owing, it is true, to the nazirs of those districts being charged with duties which do not properly belong to their office; but even after abstracting all these, there still remains a number of registers which are wholly unnecessary on any supposition. A more correct distribution of duties in these two offices would probably result in its being found possible to dispense with many of them. But this is a matter which must be left to the Collectors to arrange, as the number and nature of the registers maintained differ in every district.

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\* See Chapter IX, paragraph 178.

## CHAPTER VII.

SIMPLIFICATIONS IN TREATMENT OF CORRESPONDENCE—RECORD-ROOMS—GAZETTES—  
MODES OF PUBLICATION OF NOTICES—OTHER SUGGESTIONS FOR SIMPLIFYING WORK.

### I.—TREATMENT OF ENGLISH CORRESPONDENCE.

**142.** The rules for the classification of correspondence are contained in Chapter XI of the Board's Rules, volume I, and no one conversant with the working of a large office can fail to admire the state of theoretic perfection to which the system has been brought. But after observing the practical working of the rules in mofussil offices, we feel constrained to remark that wherever faulty arrangements exist they may in some measure be traced to this very perfection which is above commended. The fact is the rules, however well suited to large central offices of control and to other offices which have to deal with important subjects necessitating lengthy discussion, are too perfect and too elaborate when applied in their entirety and without any distinction to smaller offices. They possess this disadvantage that under the rigid system prescribed they are indiscriminately applied to every sort of correspondence—to important letters as well as to those which are trivial or ephemeral. Where a letter is lengthy, the advantage of a docket cover containing an abstract of the contents is obvious, as enabling the reader to take in at a glance the substance of the letter and the points on which his attention should be fixed; but there are numerous short letters, which constitute a large portion of the daily business of a district officer, and it is a sad waste of time and stationery to place such letters within a docket cover on which a laboured abstract is recorded often as long as the letter itself, and sometimes it is absolute waste of labour even to register the letter. In this direction we think it possible to improve the system, and shall now consider whether the desired improvement can be best brought about by a revision and simplification of the present rules, by the substitution for them of an entirely new system, or by combining with them systems which we have had the advantage of observing in departments not belonging to the Government of Bengal.

**143.** We propose in the first place to notice certain matters which have come under our observation in the working of the present rules. The division of the correspondence into departments and collections is fairly well understood and properly worked, though there is a tendency to multiply collections, which leads to unnecessary consumption of stationery, as when a collection is once opened several pages must be set apart for it in the register, though eventually during the year the entries may not fill a single page. There is also a want of uniformity about the titles of departments and collections in different districts, which has very materially complicated and retarded our task when we have attempted to tabulate and compare the amount of work in several districts, and we therefore think it desirable to introduce a uniform series of departments and collections. The departments should be—

- i.—General.
- ii.—Account and Treasury.
- iii.—Excise.
- iv.—Road Cess.
- v.—Wards.
- vi.—Irrigation.
- vii.—Income-tax.

For collections we propose to adopt the classification in the Board's circular order No. 3 of January 1881, which regulates the period for which papers are to be kept before they are destroyed. The appropriate letter A, B, or C, denoting the period for which the papers are to be retained, should be noted on each letter as it is filed, instead of this being left till a later period. The advantage of making the collections under these three distinct branches is that it saves the trouble of rearrangement when the

time comes for carrying out the classification prescribed in the above-mentioned circular of the Board. If this rule were observed, it would be only necessary from time to time to remove from branch A the unimportant papers which should be transferred to branch B or C. The importance of making a rule of this kind cannot be too urgently pressed. We must not, however, be understood as saying that the Board's list is complete. No doubt it will require to be added to, or revised from time to time, but what we desire to see enforced is a uniform plan of making and naming collections.

Rules 10 to 12, pages 237 and 238, describe the treatment of fresh letters received and the replies issued. When the date of receipt has been noted and the letter classed under its proper department and collection, it is docketed and entered in the register of letters received. There are several entries to be made on the docket cover, but the only one that requires time and thought is the abstract of the letter. The register of letters received contains ten columns, and the first eight are filled up at this stage. These entries take time, but do not require the expenditure of much thought, as the entry under "Subject" is generally word for word the same as the abstract on the docket cover. These abstracts attempt too much, and are far too long. Instead of merely giving a catchword as a keynote to the correspondence, they aim at giving the whole purport of the letter, and as only a junior routine clerk can be spared for this work, the abstracts as a rule are very badly done. The following extracts from district registers will suffice to show how time is wasted in this respect:—

(1) Referring to the office No. 1540 of 5th July last, encloses the specimen forms as noted herein, in which he proposes to keep accounts of receipts and disbursements of Dorchal estate.

(2) In forwarding herewith copy of a letter, No. 3 of 12th instant, from the Moon-siff of Ranchee, requests to furnish him with the information referred to herein in respect of the service of peon Bhemah Rai.

(3) Referring to the office No. 1094 of the 4th instant, states that as the records of the case *Munshee Mewa Lal versus Ranchee Municipality* and others are in the Court of the Deputy Commissioner, Hazaribagh, the Government Pleader of that district may be requested to take back the papers alluded to and to send them to this office.

(4) Draws attention to Bengal Government circular No. 7 of 20th February 1883, forwarded with his office No. 1277 of 3rd March 1884, and requests to submit the statement of the estimate of the probable quantity of stores required from England for use during 1884-85, and the statement of expenditure on stores for the official year 1883-84.

(5) Referring to this office order dated 19th ultimo, forwards herewith a draft form of conveyance regarding the sale of Mr. Ritchie's bungalow at Chyebassa, and returns the sketch map, with the request to send him back the draft form after giving clearly the boundaries in sketch map, in order to mention the same in the draft form of conveyance.

(6) Referring to this office No. 1478CR, dated 2nd instant, forwards explanation of head-constable Ghasi Ram, from which it appears that he impounded a pony on the night in question and recommended to remit the fine imposed on the head-constable, and that the constable be punished with double musket drill for four days instead of being fined.

**144.** It is a mere accident that the extracts, selected at random, happen to be taken from the registers in use in some of the Chota Nagpore districts, and it must not be supposed that these districts are worse than others. The evil of lengthy abstracting is common to most districts. Not only is time wasted, but there is an unnecessary expenditure of stationery, as page after page of the register is taken up with useless details, which no one ever reads when referring to the register, and the close of each year sees a long array of these registers added to the catalogues of correspondence of former years. Worse than this, it is the practice in most districts to open fresh registers each year regardless of the fact that those for the previous year are not filled up, and this leads to an immense waste of paper. In a certain district, and this a small one, we found in a single year 872 blank pages in 8 volumes of registers in the Collector's office, and 437 blank pages in 6 out of 12 registers in the Magistrate's office, making in all 1,309 blank pages wasted, and as this waste occurs in nearly every district every year, the loss to Government is very considerable. The weight of the twenty registers which we examined was 92lbs, which will give some idea of the almira space required each year to contain the registers. We here call these registers catalogues in order to emphasise the object for which they are really intended—an object which is apt to be lost sight of; for the chief purpose which the register serves is that of a catalogue of titles of correspondence, and the briefer a catalogue can be, the better. This fact is recognised in the

form of register in use in the Revenue Department at Somerset House, of which the following is a specimen:—

Reference to former papers.	Number.	Name of party.	Residence.	Subject.
	9976			
	77			
	78			
	79			

The serial numbers are printed, and as only one line is assigned to each letter, the abstracting clerk must perforce make a very brief entry in column 5. There should be a rule forbidding long abstracts, and only requiring a few words to be given, sufficient to indicate the nature of the correspondence. Thus in place of the abstracts above cited, the following entries would suffice:—

- (1) Dorchal estate: proposed form of accounts.
- (2) Services of peon Bhemah Rai.
- (3) Records of case Munshee Mewa Lal *vs.* Ranchee Municipality.
- (4) Government circular No. 7, dated 20th February 1883 (estimate of stores).
- (5) Conveyance of Mr. Ritchie's bungalow at Chyebassa.
- (6) Punishment of Ghasi Ram, head constable.

Brief abstracts of this kind should be entered on the docket cover as well as in the register.

Rule C, page 237, provides for the consecutive serial numbering of the letters belonging to each file as they are received, but under the plea of pressure of work is not always observed. The rule affords a ready means of detecting whether a letter has been abstracted from the file or lost or mislaid, and it becomes all the more necessary to observe it, inasmuch as the entry on the fly-list mentioned in Rule 15 is not invariably made. We call this list the fly-list, because, as regards English correspondence, it is made to serve the same purpose as the fly-sheet prescribed by Rule 3, page 243, in the case of vernacular records. In fact the fly-list is sometimes wanting in the collections of the current year, its preparation being deferred until the following year, and then only carried out as regards important correspondence. The fly-list, to be of use, should be prepared at the time the letters are received, and entries should be made daily, but it might be of advantage to exempt unimportant correspondence from the operation of the rule.

Rule 12, page 238, is not everywhere strictly observed in the manner intended. The object of this rule was to save labour, but the way in which it is carried out sometimes has the opposite effect. For example, we found in one instance as many as 28 files in the miscellaneous collection, of which one, No. 6, was headed "Correspondence of transient importance." This correspondence was arranged chronologically, but each subject was tied up separately, and placed within file No. 6. At the close of the year the file was examined, and the correspondence, which happened to consist of a single letter and its reply, was separated from the rest of the file and tied up together. As full advantage was not taken of the rule at the time of the receipt of the letter, it was clear labour lost to go through the form of applying the rule a year later. What should we think of a traveller who, having to choose between a long and a short road, were first to take the long road, and on arrival at his destination were to retrace his footsteps and take the short journey? We think that this rule may be improved on, and its application very much extended. We would not limit the collection to letters beginning and ending with one letter and its reply, but allow all unimportant letters (unless forming a link in more important correspondence) to be placed within the miscellaneous collection; nor would we confine the collection, as is now done, to letters which do not fall under any special collections, as in special collections there are frequently interlocutory letters of very small importance and not affecting the main subject of the correspondence, which might well be relegated to the miscellaneous collection. We would neither docket nor register some of the letters belonging to the miscellaneous collection; but if in the course of the correspondence any letter

hitherto deemed unimportant should become important in itself, or by reason of its giving rise to important correspondence, then it should be removed from the "miscellaneous collection," docketed, registered, and placed in the collection to which it appertained. The letters need not even be folded, but can be laid on a sheet of mill millboard of half foolscap size, and two or more letters connected with each other might be pinned together, and the whole collection should be tied up by means of two stout pieces of tape securely let into the millboard, one on each side.

145. Rule 13, page 238, provides that the correspondence of one, two, or three years should be treated as current correspondence, and kept in the clerks' room for ready reference; and that at the close of each year the correspondence which passes out of the category of current correspondence should be transferred to the record-room, while under Rule 17, page 239, clerks are prohibited from keeping files on their desks except when they are actually in use. This rule is by no means uniformly observed, and sometimes the arrangements are very faulty and careless, as the following extract from our inspection notes will show:—

Owing to want of space no correspondence has been transferred to the record-room since 1860. The correspondence since that year has undergone remarkable treatment, and it is a matter of surprise that letters can ever be traced out under the existing arrangements. It appears that in 1882, when the office was under repair, the coolies who were carrying the almirahs containing the correspondence let them fall, and the bundies became untied and the papers got mixed up. On the matter being reported by the Collector to higher authority, a clerk was appointed on Rs. 15 a month to rearrange the correspondence, and the matter placed in charge of the Assistant Collector. The clerk has been employed for 17 months, and has succeeded in arranging a large number of papers, but in a very unmethodical and disorderly way. The results do not show 17 months' steady work, or anything like it. The papers from 1860 to 1879 are lying—

- (1) On the top of an almirah and on open shelves;
- (2) On an office table;
- (3) In almirahs.

Those on the office table and in the almirahs are tied up in bundles according to subjects and years, but there is no attempt to keep the years separate, so that if the papers for any particular year are wanted it may be necessary to turn over bundles extending from 1860 to 1879. The papers on the top of the almirah and on open shelves have not yet been sorted. Until this is done and the papers of different years kept separate, no sort of order and method will be possible. There are three boxes of papers which were sent in from a subdivision in 1882, but the boxes, which are standing in the court-room of one of the Deputy Collectors, have remained unopened to this day.

It seems to be the case that the clerks prefer to have the records in the room in which they work instead of transferring them to the record-room; but this plan leads to untidiness, and to the accumulation of a mass of papers on the clerks' tables, which must necessarily lead to the loss or mislaying of papers, as well as to delay in work. In contrast with the state of things just described, we may refer to the condition of the Bhagulpore and Monghyr offices, in which an admirable system of arranging correspondence obtains. The correspondence for the last three years in these districts is kept on racks in the office-room, while that for previous years is placed in the record-room, in which the Collectorate correspondence is kept. The record-room is arranged on a plan which may serve as a model for other districts. The racks are placed against the wall from the floor to the ceiling, and the several portions of the racks are marked with the description of papers they contain, painted or printed in large letters. It is thus possible to see where to find papers without any trouble, while the centre of the room is left free for office tables, instead of being choked up with almirahs and shelves.

Sometimes the English records are kept on racks in the vernacular record-room, and sometimes in a separate room by themselves. Where they are kept in a separate room, almirahs or racks placed against the wall are used; but sometimes the almirahs and racks are placed not only against the walls, but in the body of the room, which is thus choked up with almirahs and shelves, and where this is the case the appearance of the room suffers from the accumulation of dust which the shelves harbour. We much prefer to see the records kept in a room which is in daily use, as in Monghyr and Bhagulpore, as then there is the chance of their being dusted, if not



daily, at any rate at frequent intervals. We shall propose later on a remedy for the overcrowded state of the record-rooms.

146. We have compared the Board's system of the treatment of correspondence with the systems which obtain in the Revenue Department of Somerset House, in the Office of the Agent of the East Indian Railway Company, Calcutta, and in the Custom House, Calcutta. In Somerset House a register is kept in the form given in paragraph 144 above, and on the receipt of a letter it is entered in the register under the first serial number available, which numbers, it will be observed, are printed in column 2 of the register. This number is marked on the letter by a stamp. In column 1 is entered the office number of the last letter on the subject, and if any reference is required to any further correspondence the number is given in the column of remarks. There is a separate register for each department. The letters are not docketed or folded, but pinned together, and are put away in boxes of a uniform size, which are placed on shelves round the wall of the room, the letter bearing the highest number being placed at the bottom. The boxes are open at the back, so that on being removed from the shelves the papers can be easily removed. When one box is filled, another is commenced. Each is labelled in print with the highest and lowest numbers of the letters which it contains. Thus a label 8,000 to 8,500 means that letters bearing registered numbers from 8,000 to 8,500 are in the box. When a letter is sent to an office for report, it is not copied, but forwarded in original, with a form attached to it, technically called a "skin," and on this skin the points are noted on which a report is required. In oft-recurring matters these points are printed. This mode of procedure might with advantage be adopted in several matters, as we shall show in another place.

147. The system which is followed in the Office of the Agent of the East Indian Railway Company may be thus described:—

Letters are opened in the office by a receiving clerk, who enters them in a register in the following form (Appendix No. XI, Part I):—

- (1) Number.
- (2) From.
- (3) To.
- (4) Date.
- (5) Substance.

The number in the register is the serial number of letters received, while below it the number of the letter in the despatching office is given—thus  $\frac{123}{354}$ , the upper figures being the number assigned to the letter in the Railway Office, and the lower figures denoting the actual number of the letter.

After the letter is entered in the register, it is stamped with the office seal, and within this seal the serial number is written, thus—



A similar register (Appendix No. XI, Part II) is kept for letters despatched. Both these registers are kept, month by month, in loose sheets, and at the end of the month they are bound up with an Index Register (Appendix No. XI, Part III), which is arranged alphabetically and also prepared on loose sheets.

This Index Register has two headings only:—

- (1) Received.
- (2) Despatched.

Under each head the subject of the letter referred to is given, the name or official designation of the writer, the number and date, and the page of the register in which its receipt or despatch is entered.

After the letter is registered and numbered, it is submitted to the Secretary, who notes on it the order, or, if necessary, obtains the Agent's orders thereon. If the business is a matter of routine, or such that the correspondence clerk can be entrusted with the duty of drafting a reply without the necessity of submitting the draft for the Secretary's revision, the reply in terms of the order given is written on copying press paper, and a copy taken by means of the press. One copy is issued after the Secretary has signed it, while the other is retained in the office and placed underneath the letter to which it is a reply; and subsequent letters on the same subject are placed below in the order of receipt and despatch. The number and date of the reply are recorded on the face of the letter received. A stout sheet of paper or card-board is placed at the beginning of this collection of papers, and the whole is called a bundle and tied together at the cover with a piece of round cord, which, we observed, is not apt to tear paper to the same extent as red tape or thread.

A number is given to the bundle, to the outer cover of which a descriptive form (Appendix No. XI, Part IV) is attached, showing the number of the bundle and the subject of the correspondence.

When the bundles are not required in the office, they are sent to the record-room, and two Index Registers are kept to enable bundles to be traced. These Index Registers are very simple, containing only two headings, number and subject. In one (Appendix No. XI, Part V), the numbers of the bundles are entered consecutively; in the other (Appendix No. XI, Part V) the subjects are arranged alphabetically.

**148.** In the Custom House the letters require prompt disposal, and it would be useless to attempt an elaborate docketing system. The plan pursued a few years ago, when a member of this Commission was Collector of Customs, was to pin letters relating to the same subject together, and they were laid before the Collector for orders. If the order was brief, the Collector wrote it on the face of the letter, otherwise on a separate sheet, which he pinned to the letter. When the papers were disposed of, or when the papers had reached an inconvenient bulk, they were threaded together and placed within a single docket cover, on which the subject of the correspondence was noted in a few words. A number, called the "bundle number," was given to this docket, and this was entered in a register, called the "bundle register." An alphabetical index to this register was made as the cases were disposed of, which enabled each case to be readily traced out in the register. This is a mode of treating correspondence which might be adopted in any office. It expedites work and yet enables papers to be traced out readily. The number and date of each letter within the docket fold should be recorded on the docket, though this is not done in the Custom House. It might also be applied to letters coming from a number of officers on the same subject.

The following are the forms of the registers used in the Custom House:—

Register of Receipts.	Register of Issues.	Bundle Register.	Alphabetical index.
1. Serial number.	1. Serial number.	1. Date.	1. Reference to sub-
2. Date.	2. Date.	2. Number of bundle.	ject.
3. Number of letter.	3. Address.	3. Name (here is en-	2. Number of bundle.
4. Date.	4. Subject.	tered some prom-	3. Year.
5. Name of party.		inent name in	
6. Subject.		the case).	
		4. Subject.	

As a practical illustration of the working of the system, the Commissioner of Income-tax, in lately dealing with nominations to assessorship coming from district officers, did not docket each letter separately, but by divisions. He treated in the same way applications for copies of rules, Acts, and returns. No evil has resulted, or is likely to result, from this mode of treatment, while there has been a distinct saving in time of clerks and in cost of stationery.

**149.** Our object in describing the three systems above discussed is to give prominence to the fact that it is possible to manage large offices efficiently

without the aid of such an elaborate method of treating records as is laid down in the Board's rules, and we consider that any one of the three systems could be worked side by side with the Board's system. Let the latter system be applied as heretofore to important correspondence, but let the Collector have the option of applying any one of the other systems as he may think best suited to correspondence which is unimportant. For example, the correspondence in the Accounts Department chiefly relates to matters of routine, and there is no need of docketing many of the letters: they might be treated under the Somerset House system or the Railway system. In the Excise Department, correspondence relating to principles and to special cases might be treated under the Board's rules, while all routine matters might be dealt with under the Custom House system.

But if it be thought undesirable to employ two or more different systems in the same office, we would propose the following modification of the Board's system. As a general rule, in all departments we would divide correspondence into three classes :—

I.—Letters which should be registered and docketed.

II.—Letters which should be registered but not docketed.

III.—Letters which should not be registered or docketed.

All important letters would of course be treated in the first class, and the rest under one or other of the remaining classes. It should be the business of the head ministerial officer, under the general instructions of the Collector, to decide at the time of its receipt or despatch how a letter should be treated. By marking the letter in Roman characters with the class to which it belonged, the office would know how to treat it. As a guide in this matter we would provisionally place in class III the following correspondence :—

Reminders.

Returns.

Bills.

Formal receipts or acknowledgments on account of articles supplied, such as furniture, seals, copies of Acts, &c.

Applications for appointments.

Reports of petty accidents in factories, mills, &c.

Indents for stationery and forms.

Applications for leave.

Diaries.

Impounded documents and covering memos. thereof.

Acknowledgments of records, processes, bills, spoilt stamps.

Requisition for issue of processes.

Returns of issue of processes.

Notices of meetings.

Applications for making awards in excise, Arms Act, opium, and salt cases.

Certificates of balances at credit of funds.

Letters from Superintendent of Stationery requesting to depute some one to receive forms, stationery, and stamps.

Daily police reports of all occurrences.

Acknowledgment of receipt of prisoners.

Notice and correspondence with Honorary Magistrates regarding non-attendance at Bench meetings.

Correspondence as to the willingness of persons nominated to serve as Municipal Commissioners and Honorary Magistrates.

Estimate for repairs of zemindari dâk huts and pounds.

Estimate for furniture and other articles.

Applications for licenses under the Arms Act, Petroleum Act, &c.

Reports of cholera, small-pox, and cattle disease.

Kabuliats or agreements executed by farmers.

Reports and explanations of officers on unimportant matters.

This is by no means intended to be an exhaustive list of subjects that may be assigned to class III, but is merely given by way of illustration of the kind of correspondence that can ordinarily be so treated; and it will be understood that any letters on the subjects indicated, whenever they may appear to be of an

important nature, may be transferred to class I or class II. The necessity of a rule of this kind is apparent from the fact that in some districts it is the practice to register and enclose in docket covers bills, reminders, and returns, and this notwithstanding the fact that many returns are already supplied with a printed docket cover. We would place in class II the following subjects:—

- Resolutions on returns.
- Explanations in reply to Resolutions.
- Inspection memoranda or orders.
- Accountant-General's objection statements.
- Advice letters forwarding articles.
- Acknowledgments of money, cheques, &c., received.
- Correspondence relating to bills and returns.
- Requisition for articles or records.
- Requisition for information regarding correspondence in class III, and replies thereto.
- Calls for special returns.
- Credit orders on treasuries.
- Correspondence relating to adjustment of accounts.
- Advice of remittance of money.
- Correspondence relating to cancellation, alteration of sites, and settlement of excise shops.
- Information relating to deceased persons.
- Correspondence with the Government Pleader for appearing in cases.
- Replies to reminders, not being final reply.
- Replies to circulars addressed to owners of factories, industries, &c.
- Proceedings of municipal and other committees.
- Correspondence relating to lunatics.
- Report of cases of opium-smuggling.
- Commitment reports.
- Applications for refund of lapsed deposits.
- Correspondence relating to good-conduct stripes.
- Correspondence relating to transfers, fines, rewards, promotions, and punishments of police and other officers.

Letters of classes II and III should be kept with the file to which they belong in proper chronological order with the rest of the letters contained in the file, and will thus be mixed up with letters of class I. Letters of class III may be tied together in the same file with letters of class I and II, but placed below them in a separate sub-file.

**150.** Much saving would result from the adoption of a practice which has long been in force in the Punjab and North-Western Provinces. Communications of a brief and unimportant kind are written upon a docket slip, signed and despatched. This slip has merely to be filed in the office of receipt, thus saving a great deal of trouble. In Bengal a letter with full headings and the usual ceremonial commencement and ending "I have the honour to," and the like, is written about the smallest matter, and in the office of receipt is formally registered and docketed, and an abstract of the contents nearly, if not quite, as long as the letter itself is written on the docket face. All this is waste of time and labour. It would be much simpler merely to send a docket form—

"From the Collector of  
To  
Dated  
Acknowledges receipt of

(Sd.)

*Collector."*

This plan might be adopted for most of the communications in class III and several of those in class II, printed docket slips, both single and double, being supplied by the Superintendent of Stationery.

We would also do away with the present system of keeping yearly registers of files or index registers, as they complicate matters instead of facilitating prompt reference to records. A chain of correspondence extending over ten years is entered in ten different registers, and a new record-keeper may have to search all the ten registers in order to find out in what year's almirah the correspondence has been placed. A single index register for ten years would answer the same purpose, and much facilitate the finding of records, and further economise space in the record-room, as there is a tendency in some districts to make use of an almirah for each year's records. A specimen of the index register proposed is given below. The clerk in charge of the current records of three years need only put in the column of remarks the letters R. D., and the date, against the files which have been made over to the Record Department.

*Index Register of English Correspondence.*

- Department.  
 Number and title of collection.  
 1. Number of file.  
 2. File subject.  
 3. Remarks.

Each collection should have a separate series of numbers, and a sufficient number of blank pages. The pages of the register should be numbered, and at the beginning of the register there should be an index sheet, which may be in the following form:—

1. Department.
2. Number and title of collection.
3. Pages in which the files of the collection are entered.

II.—RECORD-ROOMS.

**151.** During our district inspection our attention has been drawn to the amount of space taken up in record-rooms by large accumulations of useless letters, accounts, and books. The preservation of these records not only requires space, but necessitates the use of almirahs and book-shelves, which could be employed for a more useful purpose. There is an ever-increasing demand for almirahs and shelves, which the record grant is insufficient to meet; and frequently when almirahs are purchased, there is no place to put them without overcrowding the office. The want of space and of racks or shelves leads to the untidy practice of clerks keeping records piled up on the tables at which they write. This practice is very objectionable, as it causes papers to be placed in the wrong bundle, mislaid, and lost, and is entirely adverse to the formation of neat and methodical habits of work. We made a searching examination of the old records in one instance, and found they chiefly consisted of the following unimportant papers:—

- (1) Old Gazettes from 1798 to the present time.
- (2) Files of military letters from 1809 to 1836.
- (3) Letters to Accountant-General, 1836 to 1864.
- (4) Monthly statement of Treasury accounts from 1836 to 1874.
- (5) Monthly and quarterly hal taujih from December 1829 to April 1832.
- (6) Quarterly comparative statement and jama wasil baki from June 1834.
- (7) List of reports of renters' deaths.
- (8) Ward's table of retrenchment.
- (9) List of khas and farmed mehals.
- (10) List of mehals under Court of Wards.
- (11) List of sunries who have been furnished with pottahs in the year 1785-86.
- (12) Besides the above, many volumes of—  
     Stamp accounts.  
     Cash accounts.

Statements of civil suits.

Operation reports.

List of zemindars and talukdars' jama wasil bakis, pulbandis, charges and collections in various estates.

The room in which these papers and books were kept was choked up with shelves, on which the dust of years had accumulated; and although the description of the documents applies to one office only, we believe that a search on the shelves of other record-rooms would show that similar documents of useless antiquity are as carefully preserved. It is perfectly useless keeping these papers, and we recommend that they should be destroyed. We further think that the volumes of old correspondence should be examined, which under

\* Board's circular No. 3, of existing rules are required to be retained for ever.\*  
January 1881.

Looking through several volumes, we found that the letters were mostly about accounts. We noticed the same thing in another district, where many of these volumes were kept on shelves in the vernacular record-room; their contents being accounts, registers of letters, and unimportant correspondence. It would be a simple matter to go through the books one by one and mark with a red pencil all letters worth preserving, and then to extract them from the volumes and bind them up separately, selling the rest as waste paper. This might be done in every district.

### III.—CALCUTTA GAZETTE.

152. The *Calcutta Gazettes* are required to be retained for ever, though the old copies are seldom or never referred to, and if they were sold as waste paper would set free a considerable space. The present practice is to supply each district office and each subdivision with a copy in English and another in vernacular. All these are bound up in yearly volumes, at a cost which may be approximately estimated as follows:—

#### (COPIES.)

##### (a) Cost of binding—

	Vols.
45 districts × 2 = ...	90
90 subdivisions (excluding Sudder) = ...	90
	180 vols., at Re. 1-4
	per vol. = Rs. 225 yearly.

#### (ALMIRAHs.)

##### (b) Cost of almirahs—

	Rs.
45 × 4 = ...	180
90 × 2 = ...	180
	360, at Rs. 20 =
	Rs. 7,200 to date,
	and which may be said to represent a future saving under the head “Furniture.”

(c) *Cost of space.*—Cannot be estimated in figures, but if the present system continues it is certain that new rooms will have to be built in most district and subdivisional offices.

We propose—

1. At Commissioners' offices to keep the English Gazettes for 20 years, and to discontinue the supply of the vernacular Gazettes.
2. At district offices to keep the English copy for twelve years in bound form, and the vernacular copy in file form, but unbound, for three years.
3. At subdivisions to keep the English copy for six years in bound form, and the vernacular copy in file form for three years.

4. To sell by auction as waste paper the rest of the volumes and files and the existing vernacular Gazette in Commissioners' offices.
5. Before destroying the vernacular copies, such copies of Acts and rules as were of permanent use as spare copies might be taken out.

The above system would not lead to any practical inconvenience. If any reference is required to old back volumes not later than twenty years, the information would be available in the Commissioner's office, and for previous years it could be obtained in the Bengal Secretariat in Calcutta, but such references will be of very rare occurrence.

**153.** In addition to the proposals which we have made for curtailing the period for which Gazettes should be kept in offices, we have some further suggestions to offer. The *Calcutta Gazette* is published in several parts. Taking, for example, the Gazette of April 14th, 1886, the contents are as follows :—

	Pages.
Part I.—Orders and Notifications by the Lieutenant-Governor of Bengal, the High Court, Government Treasury, &c.	425-48
Part IA.—Orders and Notifications by the Government of India	45-46
Part IB.—Orders by the Lieutenant-Governor of Bengal	... 101-2
Part II.—Advertisements	... 571-600
Part III.—Acts of the Bengal Council	... Nil.
Part IV.—Bills of the Bengal Council—	
A Bill to consolidate and amend the law relating to the municipal affairs of the town and suburbs of Calcutta	... 19-67
Preliminary report and the Bill to provide for the registration of permanent tenures	... 67-77
Part V.—Acts of the Governor-General's Council assented to by the Governor-General	... Nil.
Part VI.—Bills introduced into the Council of the Governor-General for making Laws and Regulations or published under Rule 22	... Nil.
Appendices—	
General Jury List	... 1-104
Schedule of estates under charge of the Administrator-General of Bengal	... 1-90
Supplement No. 15	... 615-728

The Gazette is circulated in the mofussil as well as in Calcutta, except that Parts IA, V, and VI are omitted from the copies issued to private subscribers. The present issue is 1,043 copies, but the number is liable to variation.

	Pages.
In Part I is included notices to Mariners, which occupy about	... 1½
Part II includes the Auditor's reports on Port Trust Accounts for the half-year ending 30th September, which occupies	... 4
The Appendix includes the General Jury List, occupying	... 104
Schedule of estates under charge of the Administrator-General of Bengal under section 44 of Act II of 1874, occupying	... 90
The Supplement contains a report on the system of engaging native seamen in the port of Calcutta, which occupies	... 66

The same jury list was again published in the Gazette of the 28th April.

The notifications and reports noted above are never taken notice of in mofussil districts, and, with the exception of the schedule of estates, they possess no interest to officials or the public generally who reside in the mofussil. Thus there is a large waste of stationery, besides unnecessary cost and labour in printing. It would effect considerable saving in stationery and in the cost of printing if notifications, reports, &c., which concern Calcutta or special districts or towns only were printed separately and supplied only to the districts or towns concerned. Section 314, Act X of 1882, requires that the jury list shall be published once in the local official Gazette; and as the list only refers to the High Court, it will be a sufficient compliance with the law, and give sufficient information to the public concerned, to circulate the list in Calcutta, its suburbs, and Howrah only. The notices to mariners, and the report on the system of engaging native seamen in the port of Calcutta, possess an interest in the case of persons residing at shipping ports, and it would have sufficed to publish them in the Gazettes circulated at Calcutta, Chittagong, Dacca, Pooree, and Balasore.

Under section 44, Act II of 1874, the schedule of estates is required to be published in the Presidency Gazette, and as the information which it contains may possibly concern persons residing in the mofussil, we are unable to recommend any restriction of its circulation, though we doubt whether the schedule is much referred to. Section 53 of Act V of 1870 requires that the auditor's report upon the accounts of the Port Commissioners shall be published in the *Calcutta Gazette*. It will be a sufficient compliance with this provision if the report merely appears in the copies which are circulated in Calcutta, its suburbs, and Howrah. Each district officer is supplied with two copies of the Gazette. This seems to be unnecessary, and as both the Collectorate and Magistracy are proposed to be amalgamated into one office, one copy of the Gazette will be found sufficient for the requirements of each district office. In Moorshedabad three copies are supplied, one being intended for the Nizamat Department. This extra copy is not required, as the Nizamat Department is a portion of the Collector's office.

The same remark applies to the vernacular Gazette. In order to economise expenditure in connection with this publication, an elaborate list\* has recently been drawn up of the matters which should appear in the vernacular Gazettes. The list does not cover every possible notification, rule, or order, &c., and in the absence of precise instructions the translator is required to refer to the Departments of Government concerned. It will only be necessary to see that this rule is strictly observed, and with these precautions the arrangements cannot fail of their object.

\* Government order No. 364-65, dated 5th March 1886.

#### IV.—MODES OF PUBLICATION OF NOTICES.

**154.** *General revenue notices.*—Notices play a very important part in the administration of the country, and much of the routine work in a district office consists in preparing them and making proper arrangements for their service. A notice may be said to be the voice of Government,—the official channel through which the public are instructed and informed regarding sanctions and prohibitions, the things which they may do, or are enjoined to do, or are forbidden to do. It is the motive power or lever by which the machinery of administration is set in motion. It is therefore necessary that it should be certain in its action; and as an exponent of the intentions of the Government official entrusted with the duty of giving effect to the provisions of an Act of the legislature, its result will be infructuous unless the information contained in a notice is made to reach the persons for whom it is intended. It is with this object that specific modes of publication are usually enjoined in the various Regulations and Acts which prescribe the issue of notices. In the earlier Regulations, when the notices had principally reference to some interest in land paying revenue to Government, the usual mode of publication prescribed is by affixing them on the land referred to, or at the zemindar's cutchery, and sometimes at the Collector's cutchery. With the advance of administration and the increase of courts and offices, the zilla or Judge's court, the moonsiff's court, and the thana or police-station, were added as places for publication. The latter, however, does not appear to have come into general use as a place of publication of notices until 1856 and succeeding years. In more recent Acts this mode of publication has become very general, and the police-station is now a depository of all official notices of any importance. In reviewing the subject generally, we may say that the ordinary mode of publishing notices prescribed by revenue Regulations and Acts is by affixing them at the Collector's office, in the Judge's and Moonsiff's and subdivisional cutcherries, at the police-station, at the zemindar's cutchery, and at some conspicuous place in the village, or on the land or estate referred to in the notice, and sometimes, in addition to the above forms, by proclamation made by beat of drum. The first three modes of publication are unobjectionable, though it can be only said for them that the notices may possibly attract the attention of persons who frequent the court and are in the habit of studying notice-boards; but the outside public rarely visit courts and offices for the purpose of observing notices, and, as to police-stations, they studiously avoid and invariably give them a wide berth. The thana officer usually fixes up the notice in the



verandah of the office or in the office itself, which is shunned by all save those whom hard fate compels to enter the police-station either as complainants or accused, and the notices therefore can be rarely of use to the general public. In fact, there are obvious reasons why the police should have nothing to do with revenue notices. In regard to notices affixed to the zemindar's cutchery and in the village, there are two difficulties to be overcome—(1) of getting a proper receipt, and (2) of ensuring that the notice shall remain where it has been placed; while as regards all these forms of publication there is the expense and trouble to be considered. Publication, to be effective, must be what its name implies, and we propose to consider how this can be best accomplished. A great defect in the administration of the Lower Provinces has always been the absence of official centres in the interior of districts, at which information affecting the interests of the public generally or particular classes of individuals can be readily communicated to them. The North-Western Provinces have their tehsildars, Bombay the mamludars, Madras the village moonsiffs, while in Bengal there is no office corresponding with any of these centres of communication except subdivisinal offices, and they are too few and far between to suffice for the same purposes as the official centres in other provinces. The rapid extension of the postal system to outlying villages in every district of Bengal seems, however, to offer a simple and practical solution of the difficulty, and we propose to extend the usefulness of the village post-office by making it a medium of communication with the people in official matters. On the principle that all branches of the administration ought to work readily and heartily together, the Postal Department may fairly be asked to allow its numerous post-offices to be utilised as places of publication of notices, seeing how numerous they are, and how conveniently they are dotted about all over the country. In England the post-office has long been regarded as a most suitable place for affixing revenue notices, and we have no doubt that if a proper beginning be made, it will come to be similarly recognised in India. In fact, the rules of some of the revenue departments enjoin that "officers must furnish post-masters, stamp-distributors, and sub-distributors with copies of the notices, and request that they may be kept exhibited for at least six weeks for the information of the public." The publication of notices at the post-office possesses several advantages over many of the prescribed modes of publication; it is simple, self-working, cheap, and effective. The Collector will merely have to send the notices in duplicate in a registered cover addressed to the village post-master, with a request that he will affix one to the notice board at the post-office and return the other with an endorsement stating the date of publication. There will be no need to send out peons with duplicate notices to be signed by unwilling witnesses to the publication. The post-office is so much frequented that the notice is not likely to be destroyed or torn down. Should it be necessary to have recourse to legislation in order to give effect to this proposal, the use of duplicate notices might be avoided by enacting that if a notice is sent to the post-master in a registered cover, it shall be presumed to have been published at the time when the cover would be delivered in the ordinary course of post, and proof that the cover was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly published at the time. It would then be unnecessary for the post-master to make any return to the Collector of the date of publication. The co-operation of the Post Office Department will be necessary, and this might be obtained by offering to pay one anna per notice, which the Collector could affix to each notice, the stamp to be used having the word "notice" printed across it.

In Appendix No. XII we give a compendium of all general revenue notices as distinct from notices which require to be served on individuals mentioned in the Regulations and Acts in force in the Lower Provinces. In column 4 we have described the mode of publication enjoined by the law, and in the last column have specified in what cases publication at the post-office shall be enjoined in lieu of, or in addition to, the already prescribed modes of publication. In order to give effect to this proposal, it will be necessary to pass a short Act with a schedule annexed corresponding to this compendium, sanctioning the suggested addition to the modes of publication. Even if nothing comes of this proposal, the digest of notice we have prepared is likely to be of use in Collectors' offices as showing, without the necessity of referring to the Regulations

and Acts, in what manner every revenue notice of a general kind requires to be served.

**155.** *Special notice or notices on individuals.*—We have not attempted to prepare a complete compendium showing the modes of service of notice on individuals enjoined in the various revenue Regulations and Acts, as it will suffice for our purpose to specify a few of the modes mentioned, and these we give by way of examples in Appendix No. XIII. The modes of service enjoined make it necessary to maintain a large army of process-servers, whose notorious untrustworthiness prevents notices from being promptly served or strictly enforced, and is one of the chief hindrances to the speedy despatch of business in a Collector's office. It is the delay in the service of processes and the consequent non-attendance of parties, and adjournments with fresh notices that unduly prolong cases, occasion extra work, and materially increase the cost of administration. The option given in some of the more recent Acts to serve notices by means of registered letters will effect an immense improvement in this respect. The first instance of the adoption of this mode of service appears in section 135 of the Partition Act, VIII (B.C.) of 1876. It occurs again in the Embankment Act, II (B.C.) of 1882, and in the recent Income-tax Act of the Government of India, II of 1886. The Cesses Act, IX (B.C.) of 1880, provides that notices may be sent by post, and there is a similar provision in the License-tax Act, II (B.C.) of 1880, but in these Acts it is not a condition that the notices should be sent in a registered cover. In the history, then, of process-serving, we have arrived at two fresh stages in the course of the last ten years—

- (1) Service by post.
- (2) Service by means of registered letters.

We consider that both these methods of service are susceptible of improvement. Both in the Cesses Act and the License-tax Act we are left in the dark as to how the service by post is to be proved, and again the Partition and Embankment Acts are silent as to the legal effect of registration. This deficiency is supplied in the Income-tax Act, which provides that "if a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post; and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time."

From this it will be seen that the legal effect of service by means of a registered letter is to create a presumption that the notice was duly served. This is no doubt correct, but it is instructive to notice that an English statute goes much further, and states that service by registered letter amounts to *proof* of service. Among the working rules at Somerset House we observed the following extract from the Act 43 and 44 Vic., Sec. 16, Taxes Management, 1880:—

A notice to a person to be given by a surveyor may be served and sent by post by a prepaid registered letter, and in proving such service or sending it shall be sufficient to prove that the letter containing the order or notice or document was properly addressed, registered, prepaid, and posted.

We suggest for consideration whether the effect of registration should not be similarly enunciated in the Indian Acts.

We think that in every case of service of notice on individuals an option should be given to the Collector of serving it (1) by the ordinary post, (2) by means of a registered prepaid letter. The provision in the Income-tax Act is defective, in that it fails to distinguish between cases in which compliance with the notice is optional and no consequences ensue from non-compliance, and those in which a penalty or other injury to interests attaches to non-compliance. It is patent that where it is optional to a person to comply with a notice, and where no consequences attach to non-compliance, no necessity can arise for proving the service, and therefore it is mere waste of time and money to go through the form of registration; and in such cases it will be sufficient to send the notice by the ordinary post. The cases in which consequences attach to non-compliance with the notice may be considered in two distinct classes—those in which the parties are not likely to question the service of the notice, and those in which they would be likely to dispute the fact. In the former

class of cases, though it may not be necessary to prove the service, yet the Collector desires to be morally convinced of the service before taking further action in the matter. The parties are not likely to dispute the service, and so long as the Collector feels certain that the notice has been served, he can rest secure in his subsequent action. For this class of cases the rules of the Postal Department afford a simple and cheap method of procedure. We refer to rules 15—17, section I, of the Indian Postal Guide, on the subject of “Certificates of posting,” and here reproduce them for reference :—

15. *Object of certificate.*—The object in granting certificates of posting is to afford the public an assurance that letters and other articles entrusted to servants and messengers for posting have actually been posted.

16. *Articles for which certificates of posting can be obtained.*—Certificates of posting can be obtained with regard to letters, post-cards, and packets, provided that they are not registered or insured. A post-office receipt is given in any case for registered and insured articles and for parcels.

17. *Manner of obtaining certificates.*—Any one who wishes to obtain a certificate of posting must send, with the article for which the certificate is required, an exact transcript of the address on the article written in ink on a slip of paper or in a book, with a half-anna postage stamp affixed to the entry. The post-master or clerk to whom it is presented will compare the addresses, and, if there is no discrepancy, will obliterate the postage stamp and impress the post-office dated stamp on the slip of paper or book, which will then be returned as a certificate that the letter or other article has been posted.

Under these rules a Collector having a large number of notices to serve has but to enclose them in covers, enter the addresses of the covers in a despatch-book, affix a half-anna stamp to each address, present the despatch-book with the covers at the post-office, when the post-office date stamp will be impressed on each stamp; and furnished with this receipt, the Collector has some ground for presuming that the notice will reach its destination. In certain cases this form of service will be found more suitable than the more expensive form by means of registered letters, and therefore we recommend its adoption.

The remaining class of cases are those in which the Collector is interested in knowing that the service has been effectual, and where the parties are likely to take full advantage of every opportunity or excuse that may present itself for objecting to the Collector’s action. For these, service by means of registered letters is well suited. We propose, then, that an Act be passed providing that in addition to, or in lieu of, the modes of service of special notices or orders as enjoined in the Regulations and Acts in force in the Lower Provinces, it shall be lawful to serve the notices—

- (1) through the post by unregistered letter;
- (2) through the post by observing the certificate of postage procedure as laid down in the Indian Postal Guide, rules 15 to 17, section I;
- (3) by means of registered prepaid letters.

To this provision might be added a clause similar to that quoted above from the English statute, to the effect that proof of registration shall be deemed to be proof of service; and a carefully prepared schedule should be attached to the Act showing which notices might be served in each of the above ways.

#### V.—OTHER SUGGESTIONS.

##### HIDE SALT REPORTS.

156. There seems to be an unnecessary amount of correspondence on this subject. On examining the papers in the Burdwan Collector’s office, we found that the number of letters received in 1884-85 amounted to 189, and those issued to 164. The correspondence always takes the same form, of which the following is a specimen :—

1. The Board write to the Commissioner forwarding an extract received from the Goods Superintendent of Howrah, showing the quantity of hide salt despatched. (There is a separate report for each consignment.) This statement is forwarded fortnightly.

2. The Commissioner sends copy to the Collector.

3. Collector calls for a report from the District Superintendent of Police.

4. In course of time the District Superintendent reports that so much salt has been used in curing hides, leaving a balance of so much to be accounted for.

5. The Collector reports to the Board (through Commissioner).

6. The Board send a "reminder letter" about the balance.
7. The District Superintendent of Police is again communicated with.
8. If the balance is all used, he replies to that effect; if not, he states how much has been used, and what the new balance is.
9. Fresh letters to Board, and ditto from Board, about remaining balance, until the whole is accounted for.

It seems to us that all this useless correspondence might be dropped if the Board simply sent a statement to the Collector showing the name and address of consignee, the quantity of salt, and date of despatch, with additional columns to be filled in by the Collector when the salt was reported to have been used in curing hides, showing the quantity so used and the balance to be accounted for. The return might be forwarded to the Board after the expiry of three months from the date of receipt, or, to have a uniform plan, all the returns received in January might be sent back on the 1st or 2nd May, those in February on the 1st or 2nd June, and so on.

But we feel bound to say that the practical utility of the procedure is questionable. It is doubtful if any case of any improper use being made of the salt has ever been detected by its means. The President of this Commission has not had a single case reported him during the five years he has been Commissioner of Burdwan. It would be sufficient if the statement of despatches were forwarded to the District Superintendent of Police through the Collector, as is now done, leaving it to the police to detect abuses without making it necessary for them to submit returns of cases in which no irregularity occurred.

#### DIGEST OF GOVERNMENT ORDERS.

**157.** We strongly recommend that a digest be prepared of important orders of Government on a similar plan to the Board's Rules. A digest of this kind promotes the despatch of business, prevents orders being forgotten, maintains proper continuity of procedure in the Government Secretariat offices, and possesses other advantages too obvious to require particular mention. Without such a digest there is always the possibility of orders issued during one *régime* being lost sight of or disregarded in the next. For the preparation of a digest it will be necessary to collect together all such orders of Government as are still in force in all branches of administration, and, after arranging them according to departments and subjects, to prune them and get rid of all unnecessary matter, and having thus formulated them into definite rules, to issue them in the shape of a manual. From time to time such additions or revisions as might become necessary should be communicated to the officers concerned by means of circular orders and slips according to the practice followed in the Board. The preparation of such a digest would be beneficial in another way. It would, we feel no doubt, bring to light the existence of orders, which, though obsolete, are still observed because they have never been countermanded, and orders which though still in force remain a dead letter because they have been lost sight of.

#### SUPPLY OF PRINTED COPIES OF CORRESPONDENCE TO DISTRICT OFFICES.

**158.** We have been invited to consider whether it would not be useful to Commissioners and Collectors to be supplied with printed copies of letters which have passed between them and Government. We had intended proposing this. As an auxiliary to the digest, we suggest that copies of all important letters of general application which are printed in the Government Secretariat Press should be sent to district officers. The cost would be very slight, as these letters have already to be printed for record in the A. Proceedings of the Government of Bengal, and there would only be the cost of the small additional amount of paper used. Undoubtedly there would be many advantages in this proceeding: the printed copies would be easier to read than written ones, and they could be circulated to officers to whom the Collector or Commissioner might wish to show them, and so save the trouble of making written copies. At present the supply of printed letters is but casual, and the care which is taken of them nominal. There is every

danger of important orders of Government and of the Board of Revenue being forgotten owing to the manner in which the papers are treated. The orders are as a rule contained in a printed letter, which is docketed and placed in the file to which it belongs, and if there is a spare copy this is also placed there. After remaining with the file in the clerks' room, it is in course of time transferred to the record-room, and is only brought out again whenever it may happen to be referred to in correspondence. If the matter is one requiring frequent reference, the printed letter in the course of a few years becomes ragged and divided at the folds from much handling, and eventually it is only possible to produce it in torn and mutilated fragments, and the spare copy shares the same fate. We propose that spare copies received in a Magistrate-Collector's office should be treated as follows. They should be placed on a mill-board file in the order of their receipt without being folded, and without respect of subjects or departments, the number, date, and subject being entered on an index sheet to be placed at the beginning of the file. At the close of each year, or whenever the file has grown to an inconvenient size, it should be broken up, and the letter arranged in separate files according to departments and subjects, a separate index being prepared for each file. When breaking up the original file, any letters that are of an ephemeral nature should be discarded. The senior member of this Commission instituted a plan of this kind when he was Collector of Rajshahye, but the difficulty which he experienced in obtaining spare copies of printed letters will disappear if our proposal is carried out.

ABRIDGMENT OF PROCEDURE IN DEALING WITH PETITIONS ON  
VARIOUS SUBJECTS.

**159.** There can be no doubt that a radical defect in the system of administration is the great delay which occurs in the transaction of business, and especially of matters initiated by means of a vernacular petition. We have already alluded to this in several parts of this report, in several places in chapters III, VI, and VIII. A person applies for permission to open a separate account, to have his estate exempted from sale, for entry of his name in the land registers, or for payment of money in deposit, and frequently has to wait months before any final order is passed; and if while the case is pending he seeks to know the cause of the delay, he can only ascertain it at personal inconvenience, and probably expense, by running the gauntlet of every clerk through whose hands the petition passes in its transit through the office. A primary cause of delay is the practice of recording indefinite orders in the vernacular, and the omission to specify a date by which the order is to be carried out. The single expression "*kaifyat talab*" is made to do duty for a multiplicity of orders of different purports, and being recorded on the petition in the vernacular, there is nothing to impress on the Collector's mind the existence or real purport of the order, and he is at the mercy of the amla as regards its execution and the resubmission of the petition within a reasonable time. In the course of our inspection we have noticed many instances of these delays. A person applied to open a separate account, but the application remained pending for a year on account of the delay of the office in answering references and submitting the papers, meanwhile the entire estate was sold for arrears,—the very thing which the applicant wished to protect himself against by means of the separation of accounts. It frequently takes some five or six weeks to report the simple fact that a sum of money claimed is in deposit, or that the petitioner is the recorded proprietor of an estate. There are several ways by which these delays can be lessened. By constant reference to the registers of cases the Collector would be able to see what papers were being kept back; but this would be a tedious process, and the Collector would not have time for it. Another plan would be for the clerk in charge of each department to lay a list of all pending petitions before the Personal Assistant once a week; but this would increase work in the office. The best plan is to make a rule that all petitions sent into the office for reference should be returnable within a certain period, say seven days, with the order carried out; and it should be the duty of the Personal Assistant to see that this rule is properly complied with. We have said that the call for a *kaifyat* is intended to convey

several different orders. For example, in the case of an application for the exemption of an estate from sale, it means that the taujih navis is to report whether the applicant is the recorded proprietor, what is the amount of arrear, and whether there has been any previous instance of default by the petitioner, that the road-cess clerk shall report whether there are any arrears of cess, and the zemindari dāk clerk make a similar report regarding the dāk-cess. In a case of this kind the petition is usually passed on from one department to another, and a clerk in each department makes a report; but instead of confining himself to the simple statement of the fact of the existence or non-existence of arrears, he makes a recital extending over four or five lines where one line would have sufficed. This waste of words could be avoided by the adoption of a printed form enumerating the several points on which each department is required to furnish a note, and it would then be the duty of the clerk concerned to fill up the column appertaining to his department, and to pass on the papers to the next department. There should be a column for the date and purport of the Collector's order, and another showing the date on which the petition was returnable to the Collector with the order carried out. There are numerous petitions which are dealt with in precisely the same way, *e.g.*, petitions for opening separate accounts and claims to money in deposit. In these oft-recurring cases it would be a decided advantage if the printed form for orders could be printed on the back of the petition; but as this plan would necessitate the use of a special form of paper for petitions to be sold in the treasury, we do not recommend it, because of the trouble it would entail on treasury officers in keeping an account of the receipts and issues of the different kinds of forms. We would introduce a plan, which was suggested by a form we observed in use at Somerset House. Let the Collector or officer who takes the petitions keep on his table a number of the printed forms on which the office kaifiyats are to be written, applicable to the various classes of petitions presented to him, and to each petition let the appropriate form be attached at the time the order is given. We give below some instances of petitions of frequent occurrence, with a description of the procedure ordinarily observed in dealing with them, and we further give specimen forms which we propose to use with each class of petition.

*Petitions to open separate accounts.*—On presentation the first order recorded is to the effect that the record-keeper and the *amla* concerned give kaifiyats, the former as to the share in which the petitioner is a registered proprietor, and the latter as to whether the Government fees prescribed under section 4 of Act III (B.C.) of 1862 have been correctly calculated and have been actually paid into the treasury. On the submission of the above kaifiyats, notices, together with copies of petitions given by the parties, are published at the places prescribed by law. On the expiry of six weeks from the date of publication the cases are put up before the Collector, who, if there be no objection, disposes of them. If there be any objection as to extent of share, sadar jamma, &c., the Collector refers the parties to the civil court for proper adjudication. On the disposal of these cases a printed form of rubakari is filled in and kept with the record, and parwanahs issued to the taujih navis and road-cess clerk.

The procedure thus described will in our opinion be much facilitated by the use of a form of the following description. The italicised portion represents the entries that would be made in the Collector's office as the case proceeded, and the advantage of the form is that while it abridges the amount of office writing the occurrence of delay in the disposal of the case is at once disclosed by the dates of the several orders passed:—

*Application to open Separate Accounts under sections 10 and 11 of Act XI of 1859, and section 70, Act VII (B.C.) of 1876.*

Serial number in register— 23.	Name of petitioner— <i>Ram Lall Ghose.</i>
<i>Purport of Collector's Order.</i>	
Office to report.	A. B., Collector.
<i>Date of order.</i>	
<i>Date on which returnable.</i>	

Serial number in register— 23	Name of petitioner— <i>Ram Lall Ghose.</i>
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*Report of Record-Keeper whether Petitioner is a recorded Proprietor, and as to the extent of his Share.*

Yes ; three annas.

A. B.,  
*Record-keeper.*

*Date*

*Report of Office as to Payment of Fees under Act III (B.C.) of 1866.*

Paid.

A. B.,  
*Signature of reporting officer.*

*Date*

*Nazir's Report of Publication of Notices.*

Notices duly published.

A. B.,  
*Nazir.*

*Date*

*Report of Office whether any Objection has been made by a Recorded Sharer.*

No objection.

A. B.,  
*Signature.*

*Date*

**160.** *Petitions for exemption from sale of estates under section 18 of Act XI of 1859.*—On presentation an order is passed to the effect that the taujih navis, road-cess clerk, and dāk-tax clerk give the usual kaifiyats. The petition is then entered in Register No. 27 and sent first of all to the taujih navis, who gives a receipt in the register for the paper received by him, and states the amount of arrears and the number of times the mehal had previously been in arrear. The taujih navis then returns the petition with his kaifiyat to the sarishtadar, by whom it is made over to the road-cess clerk, who in his kaifiyat mentions the amount of road and public works cesses in arrear. The road-cess clerk then hands it over to the zemindary dāk clerk, who in his kaifiyat mentions the amount of dāk-tax in arrear. The petition on coming back to the sarishtadar is put up before the Collector, who gives an order to the effect that on payment of revenue and all other demands due to Government the estate be exempted from sale. Sometimes the Collector makes this order on the presentation of the petition without first ascertaining the amount of arrears. The record is then sent to the taujih navis of each department concerned, who sees that all the arrears with costs are paid up. If the payment ordered be not made up to date of sale, the mehal in arrears is put up to sale on the date fixed for revenue sales.

The following is a specimen of the form we propose to adopt :—

*Application for Exemption from Sale of Estate under section 18 of Act XI of 1859.*

Serial number in register—	Name of petitioner—
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*Purport of Collector's Order.*

Amla concerned to report.

*Date of order.*

*Date on which returnable.*

*Collector.*

*Report of taujih navis as to—*

Arrears.  
Costs.  
Total.  
Date of payment.  
Previous defaults.

*Date*

*Taujih Navis.*

*Report of road-cess head clerk as to—*

Arrears.  
Costs and penalties.  
Total.  
Date of payment.

*Date*

*Road-cess head-clerk.*

*Report of zemindari dâk clerk as to—*

Arrears.  
Costs.  
Total.  
Date of payment.

*Date*

*Zemindari Dâk clerk.*

**161.** *Petitions for claims to money in deposit.*—On presentation, the order passed is to the effect that the amla concerned give the usual kaifiyat. The petition is then entered in Register No. 27, and afterwards in register No. 25. The kaifiyats are given by the record-keeper, if the record be with him, and if not, by the amla in charge, and by the accountant. On receipt of the kaifiyats referred to, the petitions with Register No. 25 are put up before the Collector, who on going through them passes orders of payment both on the back of the petition and in column 7 of Register No. 25.



The following is a specimen of the proposed form :—

*Application claiming Money in Deposit.*

Serial number in register—	Name of petitioner—
<i>Purport of Collector's Order.</i>	
Amla concerned to report.	
<i>Date of order.</i>	
<i>Date on which returnable.</i>	<i>Collector.</i>

*Report of Record-Keeper or Clerk in Charge of the Papers as to whether the Claim is correct or not.*

<i>Date</i>	<i>Record-keeper or clerk in charge of the papers.</i>
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*Report of the Accountant.*

It appears that a sum of Rs. \_\_\_\_\_ in deposit No. \_\_\_\_\_ of \_\_\_\_\_ 18\_\_ and Rs. \_\_\_\_\_ of \_\_\_\_\_ 18\_\_, in all Rs. \_\_\_\_\_, have been deposited on account of \_\_\_\_\_. Out of this sum Rs. \_\_\_\_\_ have been paid away and Rs. \_\_\_\_\_ are still in deposit.

<i>Date</i>	<i>Accountant.</i>
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We would not limit these forms to the three cases mentioned, but, as above stated, would apply similar forms to all petitions of frequent recurrence, such as petitions relating to mutation, partition, enhancement, relinquishment, refund of the value of spoilt stamps, common or special registry, and the like.

RUBBER SEALS.

**162.** Considerable use is made of rubber seals in some of the departments in Somerset House, and we consider that a judicious employment of them will result in a saving of labour. We do not think much saving of labour results from their use for dates or initials and for brief orders, which can be inscribed much faster than the seal can be worked; but for orders and endorsements contained in a few lines, which have to be repeated frequently, a rubber seal will be found economical, and especially in the case of orders for payment of money, for endorsements in countersignature of bills, and endorsements forwarding copies for information. We give in Appendix No. XIV some specimen cases in which rubber seals could be used with advantage.

THE CHROMOGRAPH.

**163.** An extensive use is made in some of the departments in Somerset House of type-writers, copying-presses, manifold writing machines, and other appliances for reducing the labour of copying. As a matter of economy in working the type-writers young ladies are employed, and from our own observation they appeared to manipulate the instrument with dexterity and rapidity, and we were assured that its use had considerably reduced

the cost of copying. Looking to the small salaries which copying clerks in India receive as compared with the prices of similar labour in England, we doubt whether the same result could be attained by the employment of type-writers here, especially as only a few copies—three or four at the most—can be struck off in the time that it takes to make a manuscript copy. We do not therefore recommend the general use of these machines in mofussil offices, though they might be employed with advantage in some of the large offices in Calcutta. There is a machine, however, which could be profitably introduced into the mofussil offices, namely, the chromograph, which is used for the instantaneous reproduction of manuscript documents, plans, &c. It is employed in Somerset House with very successful results, and it possesses this advantage over the ordinary printing-press, that any kind of paper can be used. We were informed by the officer in charge of the machine that he had found it most useful, and that he had been able to take as many as 80 copies from a single impression. The following description of the chromograph, which can be obtained at No. 36, Faringdon Street, London, was supplied to us at Somerset House. We recommend the purchase of a No. 3 machine, and that it be first tried in the Board of Revenue before being introduced generally. We understand that it is already in use in the office of the Registrar of the Calcutta University.

The invention of the chromograph has reduced the means of copying to its very simplest form.

1. The apparatus is composed of two zinc boxes, half inch in depth, in which a composition having the appearance of, and feeling like, India-rubber has been cast.

2. These boxes are separable, so that both can be worked on, and each of them takes the place of a lithographic stone; they are placed one over the other in the shape of a book.

The chromograph is used without either press inking, or steeping, and with any description of paper.

3. The writing is done in the ordinary way on any paper, using the ink supplied with the apparatus; it is then allowed to dry.

4. The said writing is then placed on the composition, face downward, the hand being lightly passed over it. It is left for a minute, and the negative of the original is thus obtained with absolute precision.

5. A sheet of paper of any kind is then placed on the negative and smoothed down lightly with the hand. In two or three seconds the impression is completed and comes out perfectly clear; the operation is then repeated in the same manner.

From eight to ten minutes suffice to obtain 40 to 50 copies.

6. To take off the writing from the composition, it is sufficient to wash the apparatus with a soft sponge in clear water immediately after having taken the last impression.

#### PRICES.

	Inches.	Inches.		Package.
No. 1. Octavo boxes,	10	by 6 $\frac{1}{4}$ ,	with a bottle of ink 10/- ...	-/9 each.
„ 2. Quarto „	12 $\frac{1}{2}$	by 10, „ „ „	18/- ...	1/- „
„ 3. Foolscap „	14 $\frac{1}{4}$	by 10, „ „ „	25/- ...	1/3 „
„ 4. Folio „	19 $\frac{1}{4}$	by 12 $\frac{1}{4}$ , „ „ „	34/- ...	1/6 „

Extra bottles of ink, 1/- per bottle.

Composition, 3/- per lb.

#### STAMPING DOCUMENTS WITH IMPRESSED LABELS UNDER ACT I OF 1879.

**164.** The procedure now observed in the Calcutta Collector's office is as follows:—

The document to be stamped is presented over the counter to an assistant, accompanied by a memorandum signed by the applicant, stating the total value of duty he wishes to pay and particulars of cash tendered. The assistant enters in a register the name of the applicant, the nature of the deed, and the amount of duty tendered. He sees that the document can be properly stamped with impressed labels, but does not in any way indicate the amount of duty payable, which is left for the applicant to decide. He then gives to this memorandum his register number, and passes it on to the cashier, and the deed to the head of his department. The cashier receives the money, signs the slip in acknowledgment of its receipt, enters the amount in his cash register, and passes the slip on to his assistant, who delivers the stamp at once to the head of the Stamp Department together with the slip. Another assistant at the

same time records in a sale book the particular denomination of stamps issued to make up the required amount.

The head of the Stamp Department then sees the stamps affixed and the deed delivered to the applicant. The processes above described, which, besides occupying the time of the public and five officials, necessitate the keeping up of several registers, might be much simplified by the adoption of a novel arrangement which is employed at Somerset House for expediting the stamping of executed documents, under which the duty can be paid direct over the counter to the officer entrusted with the working of the stamping machine. The instrument used registers its own work, *i.e.*, it records automatically by mechanical appliances the number of stamps impressed at it, and thus dispenses with the necessity for clerical checks upon the receipt of money for stamping. A document can thus be stamped in the presence of the person presenting it. We are indebted to Mr. Purcell, the Controller of Stamps at Somerset House, for the following description of the machine and its working arrangements:—

With each stamping machine is connected a counting-machine (having a dial) working automatically, which with every stamp impressed records an addition of one to the number shown on the dial. The dial of the counting-machine is enclosed in a case under lock, which can only be opened by the officer of the Accountant-General's Department, who has the custody of the key. This officer also has the power, by means of a lock and key, to prevent the machine from being used after the recognised hour each day. At the commencement of business each day this officer attends to unlock the machines for use, and at the close of the day to take account from the dial of the number of impressions taken during the day. It is ascertained by deducting the last number of the previous day from the number then exhibited by the dial, the difference showing the number to be accounted for in cash by the stamper who has had charge of the machine during the day. The receipts of the day are then paid over in a lump sum to the Receiver-General. So far as the public are concerned, the system of stamping at self-recording machines as compared with those which are not self-recording affords in regard to small quantities of stamps the greatest possible convenience, inasmuch as upon the payment of the duty to the stamper in charge of the machine, which is done without any filling up of a warrant, the stamp is impressed, and the transaction thereupon completed, the whole process occupying only two or three minutes.

It is considered expedient to limit the application of this system to the impressing of those rates of duty for which there is a considerable demand, inasmuch as a separate machine is required for each rate of duty. The rates of duty with which self-recording presses are filled are those generally in demand, from 6*d.* to £5: but by a combination of stamps certain duties above £5, and also every intermediate amount up to that rate, may be so impressed.

## CHAPTER VIII.

ANOMALOUS AND IRREGULAR PRACTICES—PRÉCIS-WRITING—NOTES BY MINISTERIAL OFFICERS ON CASES—PETITIONS—OPENING LETTERS—DRAFTING LETTERS—ISSUE OF ORDERS BY ANLA—DEPUTY COLLECTORS' ESTABLISHMENTS—VERNACULAR PROCEEDINGS—CORRESPONDENCE BETWEEN OFFICERS IN THE SAME STATION—APPEAL PETITIONS.

165. In this chapter we have to discuss certain objectionable practices and injudicious arrangements, the existence of which has been brought to light by our inspections of district and divisional offices. We have felt it our duty to include this subject in our inquiry because when Commissioners and Collectors complain of the heavy pressure of official work it becomes necessary to point out that in many instances that pressure is due in a great measure to faulty arrangements, which have the effect of creating additional work both for themselves and their subordinates. Decentralisation of control, reductions in routine work, simplification of procedure, and the other recommendations which we have made, however useful in themselves, will not afford the desired relief unless supplemented by a rational method of performing the business that will still remain to be done. It is not enough to modify and condense the procedure prescribed by law and rules: unauthorised or badly organised methods of working, which increase clerical labour and cause delay and loss of efficiency, must also be rectified and revised. Viewed in this light, a consideration of abuses and irregularities will be seen to be an essential part of our inquiry, and one from which as much benefit may be expected to result as from the other suggestions that we have to offer. But in dealing with this subject we shall not confine ourselves to reporting on practices which cause delay: we shall also notice others which are objectionable on other grounds, as, for instance, arrangements which throw too much influence into the hands of ministerial officers and other subordinates—methods of procedure not justified by law or rules, or which prevent the district officer from having a proper grasp of his district, or cause loss or inconvenience to the public. In some cases we have pointed out these matters to Collectors, and it is therefore possible that the errors mentioned by us may have been rectified by the time this report reaches Government. It is nevertheless necessary to notice them, because they may not be rectified in all districts, but only in those visited by us; and if they are now stamped with the disapprobation of Government, there is the better chance of their not being again introduced. In many cases also it is highly probable that Collectors are not aware of the existence of such irregularities. There are Collectors who never inquire into the way in which their ministerial staff performs its duties, being satisfied if cases and correspondence are put up promptly and intelligently, and their inquiries and calls for information properly answered. Such an inquiry into the dark places of district offices has probably never been made before; and though we are fully conscious that our researches are incomplete and purposely so (for we did not set to work with the intention of picking holes), yet it may be hoped that much good will result from the reform of such abuses as we have been able to bring to light, and that the change of system thus introduced will carry away any other objectionable practices which may have escaped our observation. Under the pressure of more weighty business, Collectors too often leave the less important matters to be dealt with wholly by their ministerial subordinates; but we hope that our suggestion of appointing a Personal Assistant to the Collector (*see* Chapter IX, paragraph 178) will have the effect of securing proper attention to more important and less important matters alike, while the suggestions we make in this chapter will result in economy of time and labour to officers of all grades.

166. The first practice we have to notice prevails both in Commissioners' and district offices. In some of these offices it appears to be a standing rule that no bundle, however small or trifling, is ever put up before the Commissioner or Collector without a note or précis of the contents of all the letters in the bundle. This

Notes and précis-writing.

is prepared by one or other of the clerks, and often revised or entirely rewritten by the Personal Assistant or head clerk. To such an excess is this practice carried in one Commissioner's office inspected by us, that it doubles or trebles the work of the whole establishment. It is easy to conceive that in the various departments of the Government Secretariat, or in the head offices of large departments, such as those of the Inspector-General of Police or Jails, where reports and letters come in from all the districts in Bengal at once, it would be impossible for the head of the office to read them all through himself: a précis or abstract is in such cases absolutely necessary if the work is to be got through within a reasonable time. It is also conceivable that in the office of a Divisional Commissioner, though much smaller than those of the Secretariat or the larger departments, there may still occasionally arise cases in which a précis is required. But such cases are comparatively few in number, as is proved by the fact that in several Commissioners' offices which we have inspected précis-writing is very rare, there being perhaps only half a dozen instances during the year in which the Commissioner has called for a note from his office on the subject-matter of a bundle. Even in the Secretariat the practice is far from universal, for we have seen many bundles—large and important ones too—in which there has not been a single office note or précis; many others, also, in which there has been only one note just at the close, when the question was ripe for decision and a number of scattered facts had to be marshalled and focussed. If précis-writing were confined to such cases as these, there would be no great objection to it. It would not make immoderate demands on the time of the clerks, while it would considerably facilitate the Commissioner's work and enable him to get through it quicker. But in the particular Commissioner's office alluded to above, the practice is carried to an unnecessary length. On inspecting a large number of bundles with reference to this particular point, we found that in nearly all of them the précis was a word for word copy of the Collector's letter, the clerk who wrote it having in fact no other source of information than the Collector's letter. A précis of this kind would take on an average an hour to write, and as it is put up with the bundle, the Commissioner had only to turn to the Collector's letter to read the very same words as were contained in the précis. It seems to us that the writing of such a précis is mere waste of time. It is, moreover, very hard on the clerks, whose other work falls into arrears while they are occupied in making these elaborate notes.

The system cannot be defended on the ground that it saves the Commissioner's time, because it would take him no longer to read the Collector's letter itself than to read the précis. It is very seldom the case that the note is more concisely worded than the letter, and where it is so, there is the risk of misconception, because it may, and does, often happen that the Collector has taken pains to express his views in carefully selected language, and all this is lost by the substitution of an abstract couched in other words. It is most unfair to the Collector or other officer who addresses the Commissioner that the actual words he employs after much thought and care should never be seen or read by the Commissioner, who reads instead only an abstract drawn up by a clerk who cannot have the same knowledge of the force and meaning of English words as the Collector or other high official, and who undoubtedly often distorts the meaning of the letter in consequence. It comes in fact to this, that where the précis is an exact reproduction of the Collector's words it is useless: where it is an abstract of them, it is dangerous.

If unnecessary, except on rare occasions, in Commissioners' offices, this practice is still more so in Collectors' offices. It, however, prevails very extensively in some Collectorates, more particularly in those where the tendency to imitate Secretariat and Commissioners' procedure is strongest. That there is no real necessity for it is shown by the fact that the custom of each district varies with every new Collector. Some officers, certainly not the most successful or efficient, indulge in this custom to an excessive extent: others never call for a note except under very unusual circumstances. When an officer who does, is succeeded by one who does not call for notes, the practice stops at once with no perceptible detriment, and much perceptible gain, to the district work.

On a consideration of the whole matter, guided by the knowledge and experience of the working of a Commissioner's office possessed by two members of the Commission, and of the Board's office by the third, we are of opinion that there are only three classes of cases in which it is legitimate and necessary to have a précis or abstract made :—

- I.—Cases in which reports are received on the same subject from all the Collectors in a division, expressing their opinions on some subject of general application, or replying to some circular of Government or other higher authority.
- II.—Cases which have gone on for a long time, and in which the information contained in the bundle has to be supplemented by a reference to old office records or previous correspondence.
- III.—Cases in which large masses of figures or intricate calculations have to be checked, rates tested and verified, and similar mechanical or routine work has to be done.

In the first class it should be a rule that clerks should always use the Collector or other officer's own words as much as possible. And we beg most strongly to recommend that stringent orders should be issued limiting the practice of note or précis-writing in Commissioners' and Collectors' offices to the three classes named above, which may be briefly described as circulars, references, and calculations. Obedience to this rule could be enforced by the Board and Commissioner on their tours of inspection.

**167.** Closely connected with, and in our judgment even more objectionable than, the practice just mentioned is another that prevails in many Collectors' offices, of allowing the head-clerk, sarishtadar, or other ministerial officer to put up long notes in English on pending cases. This, too, like the preceding custom, is specially prevalent in districts near the Presidency, and is in force also in respect to petitions presented to the Collector, which, instead of being read to him and having orders passed on them, are made over to the sarishtadar, who writes an abstract of the contents in English, which is laid before the Collector for orders. The following description of the arrangements which we found to exist in a certain district will serve to show the abuses to which this system gives rise.

The sarishtadar prepares reports and notes and drafts letters in the following classes of cases :—

- (a) Settlements.
- (b) Partitions.
- (c) Applications for opening separate accounts, and common and special registry.
- (d) Escheats.
- (e) Stamp cases.
- (f) Claims to money in deposit.

In none of these cases is a note in English by the sarishtadar really necessary. The requisite *kaifyats* having been obtained from the *amla*, the vernacular record should be put up before the Collector and read to him by the peshkar, and he should then pass orders himself at once. A Collector ought not to allow his sarishtadar to decide points of law or practice for him, or to suggest what orders he ought to pass; yet this is virtually what happens in more than one Collectorate. Thus, in the district referred to we found that in settlement cases the final reports are, as usual, drawn up by the settlement officer, a Deputy Collector, and when received the sarishtadar has to examine them and put up notes or drafts, as the case may be, for the Collector's approval. In one case we noticed that the sarishtadar had to put up two notes and twenty-three drafts, some of which were very lengthy, being replies to references made to the Collector for instructions by the Deputy Collector while making the settlement. These references were thus virtually answered and instructions given to the Deputy Collector by the sarishtadar, the Collector merely initialling the draft prepared by that officer, with perhaps a verbal correction here and there. The settlement reports are not read by the Collector before they are submitted to him by the sarishtadar with his note. The result of this practice is very great delay and the acquisition of undue influence by the sarishtadar.

In partition cases the petition instituting the case is sent to the sarishtadar, who reports on it in English. His report states what order ought to be passed, and the Collector passes it accordingly. Throughout the whole course of the proceedings every one of the numerous petitions which are naturally filed in this class of cases, down to an application for leave from an amin, have all to have abstracts of their contents made in English and put up. In doing so the peshkar (in this case) also suggests the order to be given, as "The leave may be granted," and so on, and the Collector, as far as we could see, invariably acquiesces.

In cases of application for opening separate accounts and other proceedings under Act XI of 1859, when the formalities have been gone through and the case is ready for disposal, the sarishtadar drafts a resolution in English reviewing the facts of the case and recording the final order. This he signs himself, and the Collector countersigns. There is nothing to show that the Collector has given the least personal attention to the matter.

In the matter of claims to money in deposit, also, the decision is practically left to the sarishtadar, who, after the usual *kaifyats* have been furnished by the accountant and muharrir, drafts a resolution, in English, deciding the matter and recording the final order. This is signed by him and countersigned by the Collector. These cases, especially those concerning compensation for land acquisition, are often very important, referring to large sums of money, for the possession of which several claimants are contending. Matters of such gravity should surely not be left to an official of the rank of sarishtadar to decide. And yet in some cases we looked into sums of many thousand rupees had been distributed among eight or nine persons interested, by a resolution written and signed by the sarishtadar, and containing nothing beyond the Collector's countersignature to show that he had ever seen it.

The sarishtadar also decides all stamp questions. Cases of insufficiently stamped documents impounded and sent to the Collector under section 33 of Act I of 1879 are made over to him, and he writes and signs an order deciding the heading under which the documents fall, the proper stamp, and the amount of deficiency and fine to be levied. This order is countersigned by the stamp officer, and then by the Collector. That these officers both rely implicitly on the sarishtadar is shown by the fact that his opinion, as though it were that of an expert expounding the law to laymen, is sought even in cases pending before Deputy Collectors. A case came to our notice in one lower Bengal district, in which a Deputy Collector had to decide the stamp duty leviable on a kabuliati. The amount of duty depended on whether the kabuliati was a counterpart of the pottah or not. The officer in question was a native of Bengal, and presumably able to read his mother-tongue; yet, instead of comparing the two short documents himself, which would not have taken him many minutes, he recorded an order, "Sarishtadar to report whether the kabuliati is a counterpart of the pottah." This is a good example of the reckless way in which time is wasted. And then officers complain that they and their establishments are overworked! We also saw instances in which a Deputy Collector referred to the peshkar, "for report," objection petitions in cases under the Public Demands Act. The peshkar, after reciting at great length the facts of the case (which the Deputy Collector could easily have found out for himself), proceeded to give his opinion on the merits of the case, and stated what order ought to be passed, and the Deputy Collector passed the order accordingly. In another case under the Land Registration Act which we examined, the peshkar expressed an opinion that a certain document was insufficiently stamped, and thereupon recorded an order impounding it and sending it to the Collector. But the sarishtadar held that it was sufficiently stamped, and recorded an order to that effect, which the Collector simply signed, and the document was returned to the Deputy Collector. We have found this kind of thing going on in many districts. Some Officers, both European and native, will not take the trouble to turn to the Stamp Act and exercise their own judgment in applying it; but, either from indolence or some other reason, cause the necessary brain work to be done by a ministerial officer, and confine themselves to signing whatever he may write for them. This they do also in still more important matters. In the course of our investigations we came across a case under section 38 of Act VIII (B.C.) of 1869, in which the Civil Court

had directed the Collector to measure a certain tenure. The order in this case is very long, and goes into minute and intricate questions of standard measuring poles, shares and interests, record of rights, rates of rent, and the like. The whole of this important order is written by the peshkar, and there is no doubt whatever that it was entirely compiled by him and expresses his views, and not those of the Collector. There is here, again, nothing to show that the Collector took any intelligent part in the matter beyond signing his name at foot of the peshkar's resolution.

In another district we found that the sarishtadar has to put up notes in English in all cases of the following classes :—

- (a) Settlements.
- (b) Partitions.
- (c) Claims to money in deposit.
- (d) Stamp cases.
- (e) Opening of separate accounts.
- (f) Civil suits in which Government is a party.

The list, it will be seen, is nearly the same as in the first-mentioned district, and includes several kinds of work which are far too important to be left to be virtually decided by any ministerial officer. The sarishtadar of this district is a very old and experienced officer, and even native opinion holds him to be exceptionally free from corrupt practices. He, however, writes very imperfect English and takes a long time to compose his notes. The present Collector records his own order on the notes, and does not merely countersign, as in the other district. But the evil, though less in this case, still exists. So much of the sarishtadar's time is taken up in laboriously preparing his elaborate notes in broken English that he has no time to supervise the office, and it is doubtful whether the Collector always understands the case when put before him in the sarishtadar's English. He would certainly understand it better if the original Bengali papers were read to him, and this proceeding would effect an immense saving of time.

The following is an extract from the inspection notes of one of our colleagues on a district not far from Calcutta :—“The sarishtadar, at whose table I am sitting, is seated opposite me and engaged upon a piece of work which I have had the curiosity to examine. The Collector, it appears, has inquired why the land registration registers are not complete. The peshkar has written an explanation in Bengali, which occupies more than one side of a sheet of foolscap, and the sarishtadar is engaged in preparing an explanation in English based on the peshkar's note, and intended for submission to the Collector. This explanation is in reality a laboured translation of the peshkar's remarks.” This is a good instance of the ridiculous waste of time and labour that goes on. In this particular case, if the Collector had merely questioned the peshkar for ten minutes and examined the registers himself, he would have found out all he wanted to know, and the whole of this elaborate writing might have been spared. It really almost seems as if Collectors and Deputy Collectors had forgotten that they are expected to be able to understand Bengali and Hindustani when they insist on everything being put into English for them.

**168.** We have given these instances, all taken from actual practice in various Collectorates, as typical of the wrong method of doing business which is unfortunately prevalent in some districts. It would occupy too much space if we were to review in detail the practice in all the districts in these provinces; but from a fairly complete return which we have compiled regarding this matter, we are able to classify districts approximately in the following manner :—

*1st.*—Districts in which what we consider to be the correct practice is followed. In these districts the Collector or Deputy Commissioner receives petitions in open court, has them read to him in the vernacular, or reads them himself if in English, and passes orders on them at once. So also throughout the progress of each case the vernacular papers are brought before the Collector, Deputy Commissioner, or Deputy Collector in charge at each stage, and orders passed by him. Neither the sarishtadar nor any other ministerial officer is allowed to interfere by putting up notes or suggestions, abstracts or drafts. The conduct and decision of cases are kept in the hands of responsible gazetted officers throughout, and the influence of the amla is reduced to a very low ebb.



2nd.—Districts in which the same course as in the 1st class is followed except in important or intricate cases, in which abstracts, drafts, or notes are occasionally put up and the orders to be passed suggested by Deputy Collectors or other responsible gazetted officers.

3rd.—Districts in which the procedure is similar to that followed in the 2nd class, but the notes and abstracts are written, and the orders to be passed suggested, by the sarishtadar, or even by inferior ministerial officers.

4th.—Districts such as those from which our illustrations in the preceding paragraph are taken, in which the conduct of cases is left almost, if not entirely, to the sarishtadar and ministerial officers, and notes, abstracts, translations of petitions, and drafts are the rule, the ministerial officers not only suggesting, but writing and signing, the orders to be passed.

5th.—A lower depth even than the fourth class, in which not only are the practices of that class prevalent, but the time of the sarishtadar is taken up to the neglect of his proper functions, by his having to attend for some hours every day on the Collector to explain and discuss the orders he has drafted, the Collector apparently seldom or never passing orders on any subject till the sarishtadar or head-clerk has made up his mind for him. In the districts of this and the fourth class the sarishtadar is allowed to criticise the proceedings of Deputy Collectors, officers superior to him in rank and presumably also in knowledge and judgment, and not unfrequently induces the Collector to prefer his views to those of the Deputy Collectors. If in such districts as this the sarishtadar occupies a position of paramount importance and influence, if the office is filled with his relations and dependants, and if he is found to be in very easy circumstances, it is not to be wondered at. A striking instance of the influence wielded by some sarishtadars occurred on the occasion of the inspection of a district in Lower Bengal by a member of our Commission. The sarishtadar excused himself from attending on our colleague as he had to be present in the Collector's court owing to sales for arrears of revenue taking place that day. Asked why his presence was necessary at sales, he replied that he had to discuss with the Collector in each case the propriety of exempting estates from sale on the petition of the proprietors. The Collector apparently could not decide this point himself!

We do not think it expedient to state the names of the districts falling under each of these classes, not only because we wish to avoid any personal attacks on district officers, but because the objectionable practices we refer to are due to the individual idiosyncracies of officers, and vary in every district with the frequent transfers that take place. Even while we are writing, Mr. A, whose practice is that of class 4, may be moved from a particular district and succeeded by Mr. B, whose practice is that of class 1, and simultaneously the method of doing work in that district will alter, and a correct system will supersede an incorrect one. Under these circumstances, a statement of existing practices in all districts would run the risk of not being correct by the time our report reaches Government. We therefore confine ourselves to stating our recommendations on this subject, which are as follows:—District officers should have all but mere routine petitions read to them as soon as they are presented in the vernacular, and should pass orders on them then and there. Seeing that every officer is bound by his position to be acquainted with the vernacular languages, there is no excuse whatever for having petitions translated. Inasmuch as the first order passed on a petition is in a vast majority of instances one calling for a statement or *kaifiyat* from some branch of the office, the *kaifiyat*, when ready, should be also read, if in vernacular to, or if in English by, the Collector or other gazetted officer to whom the case has been made over for disposal; and this practice should be followed through all the stages of the case, the decision being finally written by the deciding officer himself after a consideration of the papers, and, where necessary, recording evidence and hearing pleadings. The *kaifiyats* or other information furnished by the clerks or ministerial officers should be strictly confined to a statement of facts, and should not expound the law applicable to the case, or contain any opinions as to its merits or as to the order that should be passed in it.

It seems to us to be so obvious as to need no argument, that when Government entertains highly-paid and highly-trained officers to administer a district, both it and the public have a right to expect that the laws will be

applied and decisions written by those officers themselves as the result of their personal study and consideration of each case. It is to little purpose that so much care and pains are expended on providing administrators of a high stamp if the justice dealt out to the public is not the outcome of their intellect, but of that of an inferior ministerial officer, on whose training no pains whatever have been bestowed. That it is possible for a Collector, and also for his Deputy Collectors, to conduct their work in the way we have indicated, is proved by the fact that among the districts to which the description of class I applies are some of the heaviest in Bengal.

Nor is it only in respect of the quality of the justice administered that these practices are so deleterious. They react for evil upon the district work by taking up so much of the sarishtadar's time that he is unable to attend to his proper duty of supervising the office establishments and seeing that the ministerial part of the work is properly carried out. In more than one district, when we have asked the sarishtadar why the office was in such a state of confusion, he has replied that so much of his time was spent in preparing translations of petitions, compiling notes on cases, and drafting orders—in short, in doing the Collector's work for him—that he had no time to look after his office. Very great delay is also caused in the disposal of cases by this practice. We found delays of six months or more, in cases such as claims to money in deposit, caused by the fact that the sarishtadar had so many notes to write on cases of all kinds that he was always in arrears. The public were kept waiting for their money because the Collector would not dispose of the matter by hearing the vernacular papers read to him, which he could do in a few minutes, but preferred to wait weeks and weeks for the sarishtadar's note. It need hardly be pointed out, in addition, how very great is the temptation to enrich himself by corrupt practices to which a sarishtadar in whom such implicit confidence is placed finds himself exposed, and how very rare must be the instances in which he resists that temptation.

**169.** The next point we have to mention is the practice in regard to taking petitions. The rule regarding revenue petitions is that they are to be received by the Collector in open court daily (Board's Rules, volume I, page 234, section 2), but the actual practice diverges from this rule in some districts. It depends of course upon the habits of the individual officer, and varies in each district from time to time as officers are changed and transferred. But at the time when we compiled the statement on which these remarks are based (January–February 1886), the state of affairs was that in 32 out of 47 districts petitions were taken daily by the Collector in person except when absent from head-quarters, on which occasions they were taken by the Deputy Collector in charge. This at least is what the Collectors themselves reported to us; but we were on one or two occasions surprised to find that Collectors were not really aware of the practice in force in their districts. One gentleman asserted to us personally that he took all petitions daily, and when our inquiries led to the discovery that a large number were taken by the sarishtadar and subsequently laid before him with an English abstract, he was very much astonished. It is fair to this officer to state that he had only been a short time in the district, and had probably not had leisure to inquire into the matter, as the district in question was a very heavy one. We mention this incident to show that the reports of Collectors on this point must be received with some caution, not only because some of them may be under a wrong impression, but because, as we have shown above, some of them may have sent us letters drafted by their head-clerk or sarishtadar, and not properly considered by themselves before signing.

Probably if these gentlemen were to inquire more carefully into the subject they might discover that all petitions did not actually reach them. It is no reproach to them to say this, because it is practically impossible for a Collector to secure that all petitions shall be received by him. It is easy to imagine numerous cases in which the parties or their agents are interested in getting something done in an underhand way, and it is not difficult in such a case for them to smuggle in a petition through a ministerial officer. We have known such things done in our own individual experience.

But assuming for the present that the practice is as reported to us in those 32 districts, there still remain 15 districts in which the Board's rule is more or less neglected. The practice may be classified as follows:—

In some districts the Collector takes all important petitions, the routine petitions being received by a subordinate. Sometimes the subordinate is a Deputy Collector: in others, the sarishtadar or other ministerial officer.

In other districts all petitions are taken by a Deputy Collector or other subordinate, who sends those which are important to the Collector. There is a divergence of practice, however, in this matter. In one or two districts the Collector takes care that the important petitions are brought to him the same day: in others he does not; and in these latter we found that the petitions often did not reach the Collector for some days after they were presented. In one large district we find the following remark in our inspection notes: "The Collector does occasionally take petitions, though mostly this is done by a Deputy Collector, who submits all petitions beyond his power to decide to the Collector for orders. They are then sent into the office for the necessary *kaisiyats*, and often have to go round from one muharrir to another, so that, as the sarishtadar admitted, it was often more than a month, and sometimes even two months, before they actually reached the Collector."

On the magisterial side petitions are in some cases taken by the Magistrate of the district himself: in others by the Joint-Magistrate. In a few districts, chiefly in Behar, the custom prevails that the criminal work is divided by thanas, each Magistrate taking the cases of one or more thanas and receiving the petitions. To this we see no objection, though we think that petitions referring to executive matters should be taken by, or promptly laid before, the Magistrate of the district.

It does not seem to us advisable that the time of the Magistrate and Collector should be taken up in receiving routine petitions, but we consider it a matter of the greatest importance that all petitions should be received by a gazetted officer in order to prevent fraud and jugglery of various sorts. In a subsequent chapter we have provided for petitions being taken by the Personal Assistant where necessary; but we would leave to Collectors the option of either taking all petitions themselves or allowing the Personal Assistant to take them. In the latter case the Personal Assistant should be held responsible for all important petitions being sent to the Collector at once, and the Collector should in no case refuse to take a petition himself if the petitioner desire it.

**170.** In respect of opening official letters there is very general uniformity of practice. Collectors mostly open their letters themselves daily. It is highly essential that they

Opening letters. should do so, as if they allow them to be opened by subordinates there is a risk of the Collector not seeing them for some time, if at all. The following extract from our inspection notes shows the practice in one district which we inspected:—"The daily *dak* is received and opened by a Deputy Collector. It is not delivered at the Collector's house or office, nor does he see any of the letters the day they arrive. This is an exceedingly bad system, and I wonder how any Collector who takes an interest in his work can endure to run the risk of being kept in ignorance of orders from Government or the Board for days together. This system also prevents the Collector from seeing reminders and so of finding out whether his office work is in arrears or not. The Deputy Collector opens the letters, dates, and initials, and sends them into the office. The head-clerk then, after they have been docketed and registered and put up to him in their proper bundles, makes a note for the Collector's orders, or, if possible, a draft for the Collector's signature. If the Collector would only give himself the trouble of opening his own letters every day, he would be able to pass orders at once on two-thirds of them, and thus save his head-clerk many hours daily of unnecessary work." Most Collectors confine themselves to opening English letters and leaving the vernacular ones to be opened by the sarishtadar, and to this there is no objection. A practice, however, exists in some four or five districts which causes great and needless waste of time. The Collector does not open his letters himself, but sends for his head-clerk, who opens them in his presence, and is kept away from his work for an hour or so every day to do this. If the Collector is afraid of soiling his fingers by tearing open covers, he can employ his chaprassy to do this, as is done in

one district; but to take the head-clerk away from his work to open letters merely for the Collector to put date and initials to them is an absurd waste of time. In one district the letters are opened by the Joint-Magistrate, who, in this as in most other matters, appears to be the real ruler of the district, and in one district they are opened by the head-clerk, apparently not in the Collector's presence.

**171.** In the matter of drafting letters the present practice in many offices calls urgently for reform. Some Commissioners and Collectors never write a single letter themselves. They make notes in the blank space on the docket face or on the top of the letter which has to be answered, and the clerks then have to draft a reply in accordance with the instructions contained in the note. We have even seen instances in which, the instructions not being sufficiently precise or detailed, the clerk has not been able to understand them, and has in consequence not drafted the sort of letter the Commissioner wanted, in which case the draft has been returned to be written again, and the clerk has to torture his wits to find out how to do it. This is perhaps an extreme case; but even in the very common case where an officer corrects the draft and revises it, an immense amount of time is lost by the practice. It does not seem to occur to officers who adopt this method that it would not take them many minutes longer to draft a letter than it does to write a long note of instructions, while, on the other hand, it would save the time of the clerks. There are of course, as we have shown in the earlier part of this chapter, some officers who prefer to be told by their sarishtadars what orders they ought to pass in cases, and such men probably also prefer to be told by their head-clerks what answers they ought to give to letters, for we find in some districts that even though the Collector opens his letters himself, he merely puts the date and his initials on them, and sends them into the office. When he next sees these letters they come before him with a draft reply prepared in the office and ready for his signature. Such a procedure needs no comment; it is on a par with the other arrangements we have noticed, such as *précis*-writing, notes on cases by the sarishtadar, and the like. It should, we think, be a rule that Collectors and Commissioners should draft replies with their own hands to all letters except those of mere routine, and the practice of occupying the time of clerks in drafting letters should be absolutely prohibited. Such a rule as this would facilitate materially the task of effecting reductions in Collectors' English offices.

**172.** It is only natural that where the Collector hands over so much of his work to his sarishtadar and head-clerk they in their turn should hand over a good deal of the work they ought to do to the subordinate muharrirs. But we were surprised to see the length to which this practice is carried in some districts, where orders which ought not to be passed by any official lower in rank than a Deputy Collector are actually written by muharrirs on their own authority and carried out. A few extracts from our inspection notes will illustrate this matter better than any general remarks. We omit the names of the districts:—

“Summary valuations of estates and tenures under sections 27 and 28 of the Cess Act are made by the clerks and not by the Deputy Collector. How carelessly the valuations are made will be evident from the facts of one case. A tenure-holder was assessed at Rs. 3 in November 1882, the tenure being summarily valued at Rs. 48. An objection was filed against this valuation, but was struck off on 11th August 1883. The order striking off the objection was recorded by a clerk. Then a certificate under the Public Demands Act was filed for recovery of the arrears of cess based on the original valuation. The petition of objection to the certificate was sent by the certificate officer to the Road Cess Deputy Collector with the remark,—‘I fear this is a hard case, and hope the Road Cess Deputy Collector will look into it carefully.’ Thus addressed, the Road Cess Deputy Collector did at last what he ought to have done at the beginning by inquiring into the case, with the result that the valuation was reduced from Rs. 48 to Rs. 5-8.”

In another district “certificates are prepared by the muharrir in charge without any orders from the Collector. The muharrir stated that on looking over the old records he found that certain fees had not been paid, and that he had therefore filed the certificates.”

From another district, where also the amla are left to their own discretion in issuing certificates, two typical cases may be cited:—“*First case.*—A certificate was filed against Shekh P— for Rs. 4-15-6. The man put in an objection to the effect that he had been exempted by the Road Cess Deputy Collector from paying cess. A reference was made to the office clerk, who reported that the man’s statement was correct. On this the certificate officer, Mr.—, recorded the order,—“Case will be cancelled on payment of costs.” Why an unhappy man, who had been needlessly harassed, should have to pay the costs, it is difficult to say.

“*Second case.*—A certificate was filed against G. C. for Rs. 43-1-3, being arrears of road cess for three years. He put in an objection to the effect that the sum due from him was much less than that demanded. On this his accounts were examined in the office, and it was found that he only owed Re. 1-14-9.”

Another instance from a neighbouring district: “When formal proceedings are instituted under the Land Acquisition Act, the muharrir in charge draws up a statement in vernacular, suggesting the amount of compensation to be awarded to the parties concerned. The statement is then laid before the Deputy Collector, who, though a native, orders it to be translated into English, and, when this is done, merely approves of the award suggested by the muharrir, making no attempt to determine the compensation in the manner prescribed by law. In cases on the Collector’s own file the sarishtadar records the award in English, the Collector merely signing it.”

Not to multiply instances, it is sufficiently clear from our inquiries that in many districts the amla are allowed to do very many things which they have no legal authority to do, and that the public are put to much trouble and expense thereby. Orders issued by unauthorised persons of this class are not only frequently wrong, but, as the instances quoted prove, they are also injudicious and ill-considered. There is, however, no need of much discussion on this point: the practice is so obviously illegal and improper that it has only to be mentioned to be at once condemned.

The practice of issuing certificates for the realisation of small sums below one rupee is sometimes carried to an absurd extent, and in the case of different demands there is no uniform rule on the subject; for example, in examining the register of certificates issued in the Embankment Department in a certain district in the course of 60 or 70 pages we found 19 cases in which the amounts were between three pies and four annas, 15 cases where the amount was between four annas and eight annas, and 19 cases between eight annas and a rupee. It is an absurd waste of power to put in force the elaborate certificate procedure for the recovery of such small sums, and to issue a certificate for six pies brings the system into ridicule. In the Road Cess Department several instances were noticed in which the amount was below one rupee, while in the Irrigation, Wards’, and General Department it appeared to be the rule not to make certificates for sums below one rupee. The difficulty of foregoing the small amounts is that the Public Works Department must be kept in funds, and it may be argued that as the costs are distributed among all sorts of petty lakhirajdars, the amount due from each is necessarily small and cannot be allowed to lie over. We think, however, that some discretion should be allowed the Collector in the matter of refraining from issuing processes where the cost of realisation must necessarily be considerably more than the amount of the demand. There is this to be said, however, that sending processes through the post will considerably reduce the cost of service.

**173.** The next point we have to notice is one of some difficulty. The present practice involves Government in considerable expense, much of which, as far as we can judge, is unnecessary, though the system out of which it arises is itself so faulty that it is hard to say whether the proper or improper application of it leads to the worse abuse. Under the Board of Revenue’s rule (volume I, page 39, section VI, clause 1) whenever a Deputy Collector and Deputy Magistrate is appointed to a district, the Collector may sanction an establishment of muharrirs or clerks for him within a sanctioned scale. This establishment is intended for the Deputy Collector’s own court, and when he leaves the district and is not replaced it is discharged. The scale varies according to the

Deputy Collectors’ establishments.

manner in which the Deputy Collector is employed; but as in most cases Deputy Collectors are also Deputy Magistrates, the scale provided for such cases is that most generally in use. It consists of four clerks or muharrirs at Rs. 20 rising to Rs. 30 each, and a chaprassy at Rs. 5. The first anomaly in this system is that although each uncovenanted Deputy Collector and Deputy Magistrate is allowed a separate establishment of clerks to help him in his work, no such establishment is allowed to Joint-Magistrates, who are also Deputy Collectors on the revenue side, or to Assistant Magistrates and Collectors, although various branches of district work and numerous cases for trial are made over to them, quite as much as to the uncovenanted Deputies. As a matter of fact the work does not increase because a Deputy Collector is appointed or diminish because he is removed. In the case of the covenanted officers, the Collector is obliged to place at their disposal muharrirs from his own establishment, which at times makes it difficult for the Collector himself to get his own work done. It is not easy to account for this strange rule. Probably it is only one out of many instances of anomalies growing up unperceived and remaining in existence because no one has called attention to them. On several occasions Mr. Beames has found that this arrangement has had a distinctly injurious effect, Collectors having objected to give revenue work to their Joint-Magistrates on the ground that they could not spare any of the collectorate amla to attend on them, whereas they would give them any amount of criminal work because the magisterial amla could be spared, the District Magistrate himself seldom or never trying cases. Thus an officer in the position of Joint-Magistrate, though also a Covenanted Deputy Collector, loses many opportunities of becoming acquainted with revenue work.

But the great hardship of the system falls upon the Deputy Collectors' establishments. In the present day the great bulk of the revenue work of the country is done by Deputy Collectors. The Collector directs operations, issues instructions, and sets things going, but the task of carrying out the orders and doing the business, the collection of information, the trial of cases, the assessment of taxes, the issue of notices, preparation of statements and reports—all the actual executive work—is performed by the Deputy Collector. The establishments attached to the Deputy Collectors' courts have consequently far more arduous and important duties to perform than those of the Collectors' office. It is therefore a startling anomaly that the prospects and position of these most important officials should be distinctly inferior to those of all other classes of public servants. They live from day to day on the verge of being thrown out of employ: the Deputy Collector whom they serve may be transferred to another district at any moment and not replaced, in which case these unfortunate men lose their posts. They have no recognised claim to be re-appointed if, after an interval of some months, another Deputy Collector should be attached to the district. On the contrary, we can point to many instances in which the claim of men of this class to be re-employed has been rejected by Collectors as likely to form an inconvenient precedent. We believe it to be the universal practice that when a new Deputy Collector is appointed to a district, an immense amount of intrigue and canvassing goes on among the unemployed muharrirs, the sarishtadar, the head-clerk, and other principal amla—all interest themselves in the scramble for places that goes on, and the persons ultimately selected are generally not those who by their past services have acquired a claim to the posts, but those who obtain the most influential support. Moreover, the clerks or muharrirs on a Deputy Collector's establishment, being liable to remain out of employ for long periods at a time, have no chance whatever of obtaining pensions when they retire, and in fact their service is not of the kind which, according to existing rules, qualifies for pension. Under these circumstances it is not surprising that persons appointed to a Deputy Collector's establishment should take every possible opportunity of getting away from it into posts in the Collectorate, where they have lighter work, permanence of employment, and certainty of pension on retirement. It is thus difficult for Deputy Collectors to retain a good man on their staff, and the greater part of the real executive work of the country is carried out by inferior men, holding temporary posts, with no prospects of pension, and consequently always discontented and striving to get away from their present appointments.

In addition to the objectionable features of the present arrangement even when worked in accordance with the obvious intention of the Board's rule, a still greater anomaly is caused by it when worked, as is the practice in a very large number of districts, in a way which we feel sure was never intended by Government. The practice is to entertain as many muharrirs as the rules allow, at the rate of four for each Deputy Collector and Deputy Magistrate in the Sadar station, and then not to attach them to the court of the officer for whom they are entertained, but to distribute them all over the various branches of the Collector's office to assist the permanent *amla*. In fact in many districts the tendency is to regard the Deputy Collector's establishments as an elastic portion of the Collector's, available for employment in any branch of the office where there may be pressure of work. We give a few instances to show the actual state of things in the present day. In a certain district there were at the time of our inspection, and probably still are, six Deputy Collectors in the sadar. Their establishments are as follows:—

Number.	Name of officer.	Number of muharrirs entertained.	How actually employed.
1	Babu A. B. ... ..	3	{ 1 in English office of the Wards' Department. 1 in English office of the Collectorate. 1 in Certificate Department.
2	Babu C. D. ... ..	4	{ 2 in land registration under Babu A. B. 1 in Certificate Department. 1 as clerk under the accountant.
3	Babu E. F. ... ..	3	{ 1 in English office Magistracy. 1 in Certificate Department under Babu G. H. 1 as bench clerk to Babu E. F. for criminal work.
4	Babu G. H. ... ..	4	{ 1 as clerk in License-tax Department. 1 clerk in Excise Department. 1 clerk in Wards' Department.
5	Babu I. J. ... ..	4	{ 1 in Certificate Department under Babu G. H. 2 in Certificate Department under Babu E. F. 2 in Khas Mehal Department.
6	Babu K. L. ... ..	1	{ As bench clerk to Babu K. L. for criminal work.

Arrangements more or less similar to these were found by us to prevail in almost every Bengal district, and in some Behar districts also. In the districts of the Patna Division, however, no special establishments are entertained for Deputies. Each of them has charge of some branch of the work, and muharrirs or clerks are told off from the Collector's establishment to attend on them and conduct the work. This involves, of course, having a larger number of men on the Collector's staff of ministerial officers; but there are so many and such strong reasons for preferring the Patna system, that we have no hesitation in recommending its adoption. Under the system prescribed in the Board's rules, we have one of those makeshift arrangements which satisfy nobody and injure the persons concerned.

In Chapter IX, paragraph 176 of this report, we urge upon Government very strongly the necessity for supplying a fixed and unvarying number of gazetted officers to each district; and if this is done, there will be no necessity for keeping up the present unsatisfactory system of temporary establishments for each individual Deputy Collector. The number of officers which each district actually requires being known, and the amount of work likely to fall in being also approximately known, a ministerial staff should be appointed strong enough to perform all the duties, and to attend all the courts and offices sitting at one time. We should thus get rid of the highly objectionable practice by which the greater part of the public business of these provinces is transacted by men of inferior calibre, always changing, always discontented with their position, and trying to get away from it because they have neither hope of promotion nor prospect of provision for their declining years. We should get rid of the constant friction between the Collector's *amla* and those of the Deputy Collectors which so frequently occurs, and leads in many cases to ill-feeling between the *sarishtadar* and the Deputy, as a result of which the former not unfrequently prejudices the Collector against the latter; and we should get rid of a false and indefensible system by which officials ostensibly

entertained for one work are really employed on another, and the Collector is thus prevented from really knowing whether every member of his establishment does a fair tale of work or not, and a door is opened for the employment of those large numbers of extra clerks, ticca muharrirs, and the like, who are the bane of our revenue and magisterial offices, and involve Government in so much expense.

174. Another practice by which much time is wasted is that of recording vernacular proceedings or "*rubakarīs*." This is a survival of the procedure of former times, when a knowledge of English was rare or non-existent among men of the *amla* class. In those days Collectors communicated with Judges, Magistrates, and other officers by means of long Persian *rubakarīs*; their final judgments in cases were also recorded in this form. At a later period Hindustani, Bengali, and Oriya were substituted for Persian, with the effect in the two last languages of taking up still more time than formerly. The practice has been authoritatively put a stop to for many years past by the Board of Revenue, whose order is as follows:—"All correspondence between English officers, and native officers qualified to write and understand English, is to be in English; the practice of corresponding by vernacular proceeding is forbidden" (Board's Rules, volume 1, page 203, clause 13). This order, however, has apparently been interpreted in some districts as applying only to correspondence between gazetted officers, for we find that the practice of writing *rubakarīs* is by no means extinct, as the following instances from our inspection notes will prove:—

"The outdoor work of these settlements is done by sub-deputies and canoongoes, but the final reports are prepared by the sarishtadar from the materials furnished by those officers.\* A vernacular proceeding or *rubakari* is also recorded, being a translation of the English report. When the Commissioner's sanction to the settlement is received a second *rubakari* is recorded, repeating the facts stated in the first one and embodying the Commissioner's orders" Again in applications for opening separate accounts under sections 10 and 11 of Act XI of 1859, when the Collector has decided the case, "a *rubakari* is recorded stating the facts, and then three *parwanahs* are issued, one to the taujih navis, another to the record-keeper, and a third to the road-cess head-clerk, embodying the purport of the order." It is hardly necessary to point out how useless all this is. The Collector's final order is recorded on the back of the petition or some other paper in the *nathi* in vernacular. The *nathi* should be shown to the three officials abovenamed in turn, and they should make a note at foot and sign it, showing that they have made the necessary entries in their registers.

When despatching records from one office to another, it is the practice to forward with them a lengthy *rubakari*, and when the records are acknowledged or returned, to forward another *rubakari*. This is unnecessary. A printed form of letter or memorandum of advice should be adopted, such as is used in the High Court.

In some districts we found that the Magistrate-Collector was in the habit of having letters drafted and fair copied and sent to Deputy Collectors sitting only a few rooms off from him, to the District Superintendent, to the Road Cess Engineer, and to other officers in the same station. These officers in their turn replied by official letter duly drafted and fair-copied. An enormous amount of time is wasted in this way, and an erroneous impression is made as to the amount of work in the English office of the district. The practice of communication by letter between the Magistrate and District Superintendent has been prohibited by Government many years ago, and it is surprising to see it still in force. We recommend that the prohibition should be repeated and extended to the case of correspondence between the Collector and his subordinate officers in the same station. As a general rule, officers sitting in the same building with the district officer should go and speak to him in his own room when they want instructions, or he should send for them if he wants to ask them anything. In cases where the communication is not sufficiently important to justify an officer's being called away from his own to the Collector's room, we would recommend the introduction of a system, adopted with success by the

Correspondence between officers in the same station.

\* This of course is quite unnecessary. The sub-deputy or canoongo, as the case may be, should send in a final report in the form prescribed by the Board direct to the Collector.



President in several districts where he was Collector, of having an "order book." This is a plain foolscap book, the pages of which are divided lengthways, either by folding or ruling. On one side the Magistrate-Collector writes his remarks, and the officer addressed writes his reply opposite. Specimen entries would be something of this kind—

Land Acquisition Deputy Collector—

Please let me have the final report of the acquisition of land for the X canal at once, as Board require it urgently.

A. B.,  
Collector.

D. S. P.—

There have been no reports about the Y dacoity case for the last four days. What is the Sub-Inspector about?

A. B.,  
Magistrate.

To Collector—

It is being drafted now. I hope to be able to submit it to-morrow.

C. D.,  
Deputy Collector.

To Magistrate—

Reports were sent to me in camp. I only came in this morning, and am sending them to you now by Court Sub-Inspector.

C. D.,  
District Superintendent, Police.

Similarly, each officer might keep a book in which to insert matters on which he wished the Collector's instructions. Whenever it was essential that the instructions should be filed with a case, the Deputy Collector or other officer might send up a slip of paper with his question on it, and the Collector would write his reply below and send it back. It could then be treated as a "keep-with," and filed with the record.

175. Another practice prevails both in Commissioners' offices and also, we believe, in the Board and Secretariat, which, though not precisely irregular in the sense of being opposed to rule, is productive of much unnecessary work. When an appeal petition is submitted to an appellate authority, it must by rule be accompanied by a copy of the order appealed against. The object of this rule is apparently to enable the appellate authority, by comparing the order with the petition of appeal, to see at once whether there is any reason for interference, and in a large number of instances such a comparison would show that the appeal was groundless. The simple course under such circumstances would be to dismiss it without further question. Instead of this, however, the ordinary course is to send the petition to the officer whose order is appealed against, with instructions to submit an explanation, replying categorically to each allegation in the appeal petition. This gives much labour to the officer concerned, and causes considerable delay, and when the petition of appeal is in the vernacular, an English translation has to be prepared, and every ground of appeal entered in the reply paragraph by paragraph, with the district officer's remarks thereon in juxtaposition. This work falls on the ministerial officers, whose time is much taken up in translating, drafting, and copying the necessary papers. When, after some weeks, the reply is received together with the record, a date is fixed for hearing the appeal, parties are summoned, and then—and not till then—the case is gone into, and it is discovered that the appeal petition discloses no valid grounds for interference, and it is dismissed. Some of the appeal cases are so clear that a report is quite unnecessary, but the practice is that no Commissioner (or his office) looks at the case before getting a report of the nature stated above. This is especially the case in appeals to Commissioners against sales for arrears of revenue under Act XI of 1859, which are filed in considerable numbers in Chittagong and other places after every sale day. These appeals are all couched in almost the same set phrases, and bring forward the same stock objections, none of which have any legal validity. It is a serious waste of time to send all these to the Collector for report, and there seems no reason why they should not at once be rejected without further proceedings. Such a course would not only save the Collector or his office a great deal of useless labour, but would tend to discourage the practice of filing groundless appeals, which is so prevalent in the present day.

## CHAPTER IX.

ALLOTMENT OF GAZETTED OFFICERS TO DISTRICTS—DISTRIBUTION OF WORK AMONG OFFICERS AT SADR STATIONS—APPOINTMENT OF PERSONAL ASSISTANTS TO COLLECTORS—APPLICATIONS FOR EXTRA ESTABLISHMENTS—ENQUIRY OFFICE—AMALGAMATION OF ENGLISH AND VERNACULAR ESTABLISHMENTS.

**176.** By the measures of decentralisation and the reforms in procedure suggested by us in the foregoing chapters, great reductions in routine work will be brought about. But in order that these reductions may have their full effect, it will be necessary to make certain changes in the system at present followed in allotting gazetted officers to districts, and in distributing the work among them. The task of distributing the current work of a district evenly between the various Assistants and Deputies is a difficult one in itself, and is made still more so by the frequent transfer of officers from one district to another. Very often also when an officer is removed no one is sent in his place, and the Collector is consequently obliged to revise the whole of the existing arrangements and transfer departments of work to other officers who are perhaps already fully occupied. We venture to express an opinion, forced on us by long experience, that Government, in the Appointment Department, is not fully acquainted with the requirements of individual districts, and is thus led at times into an unequal distribution of officers.

There are many reasons for this state of things as matters stand at present. None of them are, however, in our opinion beyond the reach of remedy. This will be clearly brought out by a brief *resumé* of the causes which now lead to Government being misled in this matter. In the first place it often happens that a Collector who clamours loudly for help gets a larger number of Assistants and Deputies than he really requires, while one who is more modest and tries to get on with the number allowed him by Government is left with a very weak staff. It is true that from time to time a confidential circular is issued asking Commissioners and Collectors to report how many officers they really require for each district, but this plan does not produce the required result, partly because the information is not called for frequently enough, and partly because all Collectors naturally, when they get the chance, place their requirements at the highest figure; and if, as must often happen, the Commissioner is new to the district, he is unable to check the Collector's demands, and a larger number of Deputy Collectors and Magistrates than is really required is asked for. Then, again, there is a sort of tradition in the Secretariat that certain districts are heavy and others light, and there is a tendency to underman the traditionally light districts, and not to give sufficient weight to the fact that circumstances, such as the opening of a railway, the occurrence of heavy settlement work, or the like, may suddenly change a light district into a heavy one. Moreover, the climate of the Lower Provinces being on the whole unhealthy, and the really good districts being few, there is a constant struggle on the part of all officers, both European and native, to get into the good districts or to get out of the bad ones, and Government is subjected to an amount of pressure in this respect which it must be very difficult to resist. Thus it often happens that the very unhealthiest districts are left undermanned at the unhealthiest season of the year, when those officers who remain have more than their fair share of work to do, at a time when, if not actually ill, they can with difficulty struggle against the depressing influences of a malarious climate. At the same time the natives of the district, not being affected by the climate, continue to institute cases with undiminished activity, and as from some cause, as yet undiscovered, the natives of the unhealthiest districts are also the most litigious, it results that very heavy work falls on a district staff numerically weakened by removal of officers and physically unfitted by the climate for arduous exertions. The Collector of an Eastern Bengal district in the rainy season, with half his Deputies absent on leave and the other half constantly prostrated

with fever, can hardly be expected to keep his office in a high state of efficiency, or to dispose of work satisfactorily to himself or his superiors. This is no imaginary picture; on the contrary, it is a state of things that very frequently occurs. Lastly, owing to the very heavy pressure of official work and the large number of officers who are always absent on leave, there are not at all times gazetted officers enough to fill all the posts for which they are required, and Government not unfrequently has, in reply to a demand for more officers, to state that there are none available. From all these causes it results that the supply of officers to districts is at present very unequal and liable to constant change, and that in consequence Collectors are much hampered in the task of properly distributing work among their subordinates.

Fixity in the supply of officers to a district is, in our opinion, a matter of the greatest importance. Upon it depends the proper working of all branches of the district administration. It is for this reason that we have placed an inquiry into the way work is distributed, and the sufficiency or insufficiency of the district staff at the head of the matters to be inquired into by the Commissioner on his annual inspection. (See Chapter III, paragraph 42.) Where the staff is sufficient for the work, it will not be necessary for the Commissioner to take any action; but where it is insufficient, as well as in cases where it is larger than necessary, he should report the matter to Government in the Appointment Department, so that an additional officer or officers may be supplied or the superfluous officers removed. The considerable reductions in routine suggested by us will lighten the work of Deputy Collectors quite as much as that of Collectors, and it will no longer be difficult for Government to supply every district with as many officers as are wanted. But Commissioners must be made clearly to understand that Government looks to them to hold the balance scrupulously even in this matter, not, on the one hand, allowing Collectors to persuade them into asking for or retaining more officers than are really wanted, nor, on the other hand, disregarding applications from Collectors whose staff is insufficient. It is impossible, of course, to prevent officers of all grades from taking furlough, sick leave, and privilege leave, nor do we wish to see any restrictions imposed upon this practice. But we have long felt that the custom of transferring officers frequently from one district to another, and of leaving unhealthy districts under-officered, is one of the most fertile causes of bad work and inconvenience to the public. We earnestly hope that this very important subject will receive the most serious consideration of Government, and that advantage will be taken of the reductions in work caused by our proposals to keep the staff of gazetted officers in each district at a fixed and unvarying strength.

It would also be in our opinion a decided gain to the service if uncovenanted officers were less liable to be suddenly transferred from one district to another than they are at present. The Government of India, in its resolution of the 7th September 1882, paragraph 4, expressed the opinion that "the local knowledge which a district officer is expected to possess cannot be acquired unless he remains for a reasonable period in the same appointment." This is quite as true of Deputy Collectors as of Collectors, in some respects even more so; for the former, from the nature of their work, have to go more into details than the latter, and are therefore even more in need of local knowledge.

**177.** With a staff of gazetted officers strong enough to dispose of all the work that arises, and not liable to constant transfer, the system would be that each Deputy Magistrate and Collector would have charge of one or more of the main branches of the district work. While the Collector would hold the reins, and in smaller districts take several departments himself, the Joint-Magistrate would ordinarily dispose of the heavy criminal cases, each Deputy Magistrate would also do more or less criminal work, and one Deputy Collector would be in charge of excise, another of road cess, a third of certificate work, and so on. For many years past Collectors have been with more or less success aiming at such an arrangement as this in an informal way, the Deputies in charge of departments performing a great deal of the routine work, and being held by the Collector responsible for the preparation of returns, which

Distribution of work among officers at Sadr stations.

the Collector often signs without examining them, provided they bear the Deputy Collector's initials. But this system is defective in several respects. The Collector is still held responsible by his own superiors for the accuracy of the returns, and the other routine work is scattered over three or four offices, and is not done with equal regularity or uniformity. The clerks have half a dozen masters to look to, which breeds confusion and loss of time; the *amla*, specially the *sarishtadar*, are saddled with work which not only does not legitimately belong to them, but which the public interests demand should be performed by responsible executive officers; the Collectorate *sarishtadar*, on whom devolves the task of seeing that returns, notes, and reports are duly prepared, is encouraged by the confidence reposed in him by the Collector to assume an air of superiority to the Deputy Collectors, to make disrespectful comments on their work, and even to argue against them in a tone of equality. All this is subversive of discipline, unfair to the Deputy Collectors, and productive of much ill-feeling and consequent injury to business. In Chapter VIII of this report we have mentioned other irregularities and abuses caused by the way in which the higher ministerial officers, especially the *sarishtadars* and *peshkars*, are at present in some districts treated as confidential advisers and implicitly trusted by Collectors. All of these abuses would be swept away by the system we now propose, which would substitute order, method, and economy of power for the present system of divided responsibility, misplaced confidence, and ill-organised control.

**178.** The scheme we propose is that one of the Deputy Collectors attached to the Sadr station of each district should be appointed to the Sadr station of each district should be nominated, gazetted (if necessary), and officially recognised, as Personal Assistant to the Magistrate and Collector of the district. His duties would be—

Appointment of Personal Assistant to Magistrate-Collector.

- I.—To supervise the preparation of all returns, statements, explanations, and regular periodical reports, and submit them to the proper authority under his own signature. The periodical reports would of course be laid before the Collector in draft, and revised, curtailed, or added to by him as he might desire.
- II.—To see that all explanations and “*kaifiyats*” are punctually given by the record-keeper, *nazir*, or other *amla* from whom they are due to the officers who have called for them, not merely to the Collector, but also to the Deputy Collectors in charge of the departments to which the *kaifiyat* refers.
- III.—To receive all petitions on the revenue side of the office (unless the district officer should prefer to do this himself, as he perhaps usually would in the lighter districts), submitting the important ones to the Collector for orders, making over those referring to any particular department to the Deputy Collector in charge of that department, and passing orders himself on all petitions in the General Department which he is competent to deal with.
- IV.—To see that all cases are promptly brought up for orders before the officer on whose file they are pending.
- V.—To issue reminders to subdivisional officers and others subordinate to the Collector-Magistrate; to issue routine orders to Sub-Deputies, *canoongoes*, *ameens*, and other officers in charge of field-work and local inquiries, and to see that they submit their reports without undue delay, bringing to the Collector's notice all instances of persistent negligence or procrastination.
- VI.—To submit under his own signature replies to all routine letters and communications.
- VII.—To supervise the distribution of current work among the *amla*, and to see that each man does a proper amount of work, thus guarding against the tendency to ask for special establishments and temporary clerks whenever any extra work has to be done.
- VIII.—To see that all registers and records are properly kept up and entries punctually made, and specially to guard against delays

on the part of the record-room *amla* in furnishing copies or returning documents to the public, and in producing records for the inspection of the courts.

IX.—To sign all contingent, travelling allowance and other bills.

X.—To submit to the Collector notes when required on stamp cases, claims to money in deposit, opening of separate accounts, and similar matters.

Thus the Personal Assistant will be the recognised head of the office, responsible for the proper working of all its parts, and the medium of communication between the District Officer and his ministerial staff. There will be a centralisation of the current duties in the hands of an officer whose standing and authority will command the respect of his subordinates and the confidence of his superiors, and who may fairly be expected to be above the dishonourable practices which it is to be feared are too common under the sway of *sarishtadars*, *peshkars*, and men of that stamp.

179. Certain details of this proposal have now to be considered. First, it has been asked which Deputy Collector should be the Personal Assistant. The simplest arrangement would doubtless be that the Deputy Collector who, under existing rules, holds the post of Treasury Officer should perform these duties. The special advantage of this arrangement is that as the Treasury Officer cannot, from the nature of his work, leave the Sadr station, he would be always at hand to superintend the office; there would be no risk of his having to go into camp; and as, under orders of Government,\*

\* Government Resolution, 28th March 1883, paragraph 2.

Treasury Officers are less liable to transfer than other Deputy Collectors, there will be less danger of the management of the office being upset by frequently changing hands. From inquiries we have made, it appears that in most, if not in all, districts, even the heaviest, the treasury work does not occupy an officer's whole time, and he would be able to combine the duties of Personal Assistant with those of Treasury Officer without being overworked. There is, however, this difficulty, that the Treasury Officer is sometimes a Deputy Collector of very junior standing, who would probably not have the experience and acquaintance with office details necessary for the post of Personal Assistant. This latter post should, wherever practicable, be held by a Deputy Collector of the higher grades. There are at present 138 Deputy Collectors in the first five grades, of whom 20 are in charge of subdivisions and 13 engaged on special duties of a more or less permanent nature, leaving 108 available for work at Sadr stations, or an average of something over two for each station. Almost all of these are acquainted with English and experienced in official work. There would, it seems to us, under a carefully regulated system of distribution of officers to districts, be no difficulty in securing that at least one Deputy Collector out of the five higher grades should be attached to each Sadr station. In cases where the Treasury Officer was sufficiently experienced, he should be the Personal Assistant; where he was not so, the post should be held by one of the Deputy Collectors of the higher grades; and where there happened to be more than one officer so qualified, the selection should rest with the Collector. It is not probable that there would be any very great difficulty in making the Treasury Officer Personal Assistant, for apart from the fact that under the Government Resolution quoted above no officer of less than three years' standing, or who has not passed the higher standard of examination, is eligible for the post, we observe that out of the 42 district treasuries in Bengal 23 are at present in charge of Deputy Collectors of the higher grades. It is true that the tenure of the post is now so temporary that an argument can hardly be based upon the above figures; they do, however, show this much, that among the senior Deputies a very fair proportion have accepted the treasury line, probably because the comparatively sedentary nature of the post presents attractions to elderly men. If, then, we deduct the small districts named in the margin, and possibly a few others in which there is hardly any necessity for the Collector to have a Personal Assistant, it seems that

Chumparun, Maldah, Bankoora,  
Beerbhoom, Balasore, Pooree,  
Bogra, Khoolna, Singbhoom,  
Darjeeling.

there would be in most of the remaining districts no difficulty in entrusting the work to the Treasury Officer. In one or two very heavy districts it might

be necessary to have one officer for Personal Assistant and another for the treasury ; but as the Collector of Midnapore (one of the heaviest districts) assures us that his Treasury Officer would have ample leisure to take up the work of Personal Assistant, this arrangement would only be necessary in one or two districts at most.

Another question that arises is regarding the relations between the Joint-Magistrate and the Personal Assistant when the Collector is out in camp. On such occasions it is usual to place the Joint-Magistrate in charge of the current duties of the office, and it has been thought that, when the Joint-Magistrate is an officer of comparatively junior standing, the Personal Assistant would not work under him without some amount of friction, and that even if the two officers did work well together, it would not conduce to the proper disposal of work to subject an experienced officer to the guidance and control of an inexperienced one. We mention this objection more because we consider it necessary to lay both sides of the question before Government, and to sift every argument for and against our proposals, than because we attach much weight to it. In fact under the present system the experienced Deputy Collectors in charge of special departments are placed for the time under the orders of the Joint-Magistrate when the Collector goes into camp, and we are not aware that any friction has ever resulted. Nay more, it is an every-day occurrence for a Collector to be considerably junior and less experienced than some at least of his Deputy Collectors, and in such cases the Collector usually has the good sense to allow himself to be advised and guided by these officers. Whether he were a young officiating Collector or a Joint-Magistrate in charge, any officer fit for his post would, we feel sure, adopt such an attitude towards his subordinates as to utilise to the full their experience and wisdom, without in any way assuming an offensive air of superiority. The arrangement might be safely left to the mutual good feeling of the officers concerned.

It might very probably happen that even with treasury work and Personal Assistant's work an officer would not find his time fully occupied. In such a case there would be no objection to his having in addition charge of some department, such as road-cess, settlements, or certificates. In fact some such arrangement as this would be necessary to secure an equal distribution of work ; for if one Deputy out of a district staff were restricted to treasury and Personal Assistant's work only, too much work would be thrown upon the other officers. Our proposal, moreover, would make no change in the present system, by which each Deputy Collector who has charge of a department submits his reports to, and takes instructions from, the District Officer direct. The Personal Assistant's work will lie with the office and in routine matters, and will not in any way interfere with the relation between the Collector and his subordinates in respect of administrative or judicial work. The only proviso we would make is that, unless under great stress of work, the Personal Assistant should not be employed in trying criminal or revenue cases, as this would take up so much of his time as not to leave him leisure for looking after the office and keeping the *amla* up to their duties.

By this system the Collector will be entirely relieved of all routine work, and it will no longer be correct to say, in the words of the Government Resolution, that no Collector is "able to devote to any one of the larger questions connected with his charge the care and attention which it deserves." He will have ample leisure for all the more serious branches of his work, while there will be no risk of routine work or office detail being lost sight of, for we have provided (Chapter III, paragraph 43) that he should hold a quarterly inspection of his office for the special purpose of satisfying himself that everything is properly conducted.

180. We hope also that by this system it may be found possible to put a stop to the constantly recurring demand for extra establishments, which is such a serious expense at present. As matters stand now, it is virtually impossible to exercise any check upon applications for extra establishments. The theory among the *amla* class is that they are only required to perform the ordinary current duties of a Collector or Magistrate's office, and whenever any extra or unusual duty falls to be performed, they assert that they have already so much to do that they can do no more and extra hands must be

Applications for extra establishments.

taken on. The sarishtadar or head-clerk (as the case may be) naturally favours this view, as it affords him an opportunity for providing for some of the large army of hungry relations which is dependent on him. The Collector really knows very little about the matter, and readily adopts the suggestion. An application is drafted and sent to the Commissioner, who, equally ignorant of the facts, passes it on to the Board, by whom it is almost, as a matter of course, sanctioned. The sanction is usually for a definite period—six months or a year; but we find that the original period is very often exceeded, and sanction to the retention of the extra establishment is applied for and granted two or three times over, so that it is not uncommon to see an extra establishment which was originally sanctioned for six months retained for two or three years. We have even come across cases in which a small establishment of one or two clerks, originally entertained only for a limited period, has been kept on so long as almost to have grown permanent. This danger has not escaped the notice of the Board of Revenue, and steps have been taken with a view to check it. The Collector is expected to estimate accurately the amount of work to be done and the time that it will take to do it, and he has to submit explanations if the work is not done within the time originally estimated. It is also prescribed that one-fourth of the pay of any person entertained on a temporary establishment shall be kept back till the work is completed, or till sufficient cause is shown to satisfy the Commissioner that the failure to complete the work within time has not

\* Board's Rules, volume I, page 44, clause 2.

been due to negligence on the part of the employé.\* But in practice neither of these checks is effectual.

The work for which temporary establishments are chiefly sanctioned is either rearranging records, copying damaged papers, rewriting land registration registers, settlement papers, or other documents; and it is not only very difficult for a Collector accurately to estimate the time such work will take, but it is also very easy for him to find excuses for failure. He is told by his sarishtadar that the work turned out more complicated, or the papers were more damaged, than was at first supposed, or that fresh work has come in during the period of rewriting; and however conscientiously he may endeavour to sound the truth of these excuses, the varied and indefinite nature of the work itself makes it almost impossible for him to do so. There is no doubt that *amla* writing in the vernacular do their work very slowly, and with many of them, especially the young and inexperienced, it would not be safe to insist on greater speed, as that would infallibly lead to inaccuracy. The expedient has at times been tried of fixing a certain number of entries to be written daily by each man and cutting his pay if he falls short of the prescribed number; but this is a plan which, from its very nature, can only be carried out in cases of a peculiar kind, such as copying settlement jamabandies or registers with a definite number of lines in each page. In other kinds of work such a test is not applicable.

In order to check the practice of applying for extra establishments when the permanent staff is able to perform the work, we at first considered whether it would not be advisable to require each ministerial officer to keep a diary, in which he should enter all the work done by him every day. This system is, we believe, in force in the Public Works Department and in some other departments. Diaries are also kept by the police, by the canoongoes of Orissa, and in some cases by ameens engaged in survey and field-work. But it appears to us that this system could not be applied with success to the kind of work done by ministerial officers, which consists principally of a multitude of petty tasks, such as making entries in registers, arranging the papers in the records of cases, posting up fly-leaves and dockets, filling in the blanks left for names and dates in printed forms of processes and notifications, and the like. It would be quite impossible to tell how many of such tasks a man ought to perform in a day, and there would be no security that the diary contained a true record of the day's work. But as, under the system suggested by us, the Personal Assistant will be required to pay frequent visits to the rooms in which the ministerial officers sit, and keep himself acquainted with what they are doing, he will soon acquire sufficient familiarity with the work of the office to be able to say on any given date whether the establishment is doing a full amount of work or not; and it should be made a principal part of his duties to satisfy himself on this point. When any new or extra item of work fell in to be done, it should be his business first to decide on the

particular *amla* to do it, and to make the best provision he could for having it done by members of the existing staff; and from his intimate acquaintance with the state of the district work and the *amla* employed in the office, he would be able to resist and expose any attempts at getting extra establishments put on unnecessarily. He would also, by his constant visits to the rooms where the *amla* work, be able to see that the extra establishment, when appointed, did a fair tale of work every day, so that there might be no necessity for applying for extension of time for them when the period for which they were originally sanctioned had expired.

181. In connection with this appointment we have had under our consideration another matter of very great importance, but unfortunately one very difficult to deal with. One of the most crying abuses of our courts and offices is the extortion and delay to which ignorant persons—and sometimes even well-educated ones—are subjected when coming to transact business. For a fairly educated man, who has some acquaintance with business matters, it is not difficult to get a petition written and presented to the Collector or other officer empowered to receive it, and the necessary orders are, as a rule, passed with promptitude. For an ignorant rustic, however, even this preliminary stage is not reached without much trouble. He is bandied about from one place to another, money is extorted from him by mukhtárs and touts on all sorts of frivolous pretexts, and it is not till he has gone through this ordeal that his petition reaches the proper authority. Sometimes even he cannot get a petition written at all, because he cannot give figures, names, dates, and all the *minutiae* of his case; and his ignorance is often taken advantage of by touts, who will introduce him to one of the subordinate muharrirs, who joins with the tout in fleecing the unhappy countryman under pretence of getting his business done for him. If, however, after at last surmounting all the preliminary pitfalls and snares, he succeeds in getting his petition written and presented, he has not got to the end of his difficulties. We have known cases—and we believe they are not uncommon—where the record-keeper will have his fee before he gives the necessary “*kaifiyat*” or returns the document wanted, where the *názir* also must be feed for issuing processes, the *peshkár* for bringing the case before the Collector, and every petty official about the court must be satisfied before the petitioner can get his business done. If all these men are not duly bribed all sorts of difficulties are thrown in the way of his getting what he wants. The record-keeper will report that the indications given are insufficient, and that he is in consequence unable to trace out the record or document; and one *amla* after another, each in his own department, will make excuses and objections of such a nature that even the most determined and active Collector cannot insist upon immediate compliance with his orders. It is quite possible, indeed it is generally the case, that the very document which the record-keeper says he cannot trace is at that moment lying in his desk ready to be produced as soon as he is paid for so doing; but the Collector or Deputy Collector cannot leave his bench at every moment to go and test by personal inspection the truth of the excuse. Even the rich and influential are not exempt from these difficulties. Nor it is only with reference to cases pending before the Collector or his subordinates that these difficulties arise. There are very many occasions when a private person requires information on some point from the Collector’s office. He wants to know the *tauji*h number of his or or some one else’s estate; or the names of the recorded proprietors; what amount is due from him or those whom he represents on account of land revenue, road-cess, partition fees, or any other Government demand; he wants to recover a deed which he filed in a particular case, or a copy of some document in the record-room; he wants to know the date fixed for the hearing of some case in which he is interested, or for the sale of an estate,—a thousand things which a population chiefly engaged in tilling the land requires to know from the office of the Collector of Land Revenue. There is no place where he can apply to have the information given to him quickly and without payment, and he is in consequence subjected to all the harassment and annoyance we have described above.

It seems an almost hopeless task to devise a remedy for this discreditable state of things, so long as the ministerial officers are as a body so notoriously corrupt as they are at present. But the evil is so great, and it has obtruded



itself on our notice so constantly during our past service, as well as during our present enquiries, that we do not feel justified in omitting to try at least to suggest some plan which may mitigate, if it does not altogether remove, it. We would call attention to the consideration that, in the first place, if our suggestions be acted upon, there will in future be a smaller number of persons employed in a Collector's office than at present, and that they will be better paid; also that they will have a Personal Assistant constantly supervising them. With fewer men to look after, and with some one specially told off to look after them, the opportunities for corrupt practices will, we hope, be fewer; and we are not entirely without some hope that by increased pay one at least of the temptations to have recourse to such practices will be removed. If we are at all right in these anticipations, the establishment of an Enquiry Office at each Collectorate and Subdivisional cutcherry would, we think, be of material assistance to the public; and even if the old habits of corruption should still cling to that class whose badge they have been for centuries, the opportunities for exercising them would be very much diminished.

We propose, then, that there should be set aside a room in each cutcherry, easily accessible from the outside, having over the door a placard with the words "Enquiry Office" in English and vernacular. In this office should sit daily at certain fixed hours a gazetted officer, whose duty it would be to answer enquiries, direct persons where to go and what steps to take to get their business done, send for (when necessary) and enquire into complaints of delay, extortion, or neglect of duty on the part of any employé, and see that copies were promptly given, documents returned, searches made, and the business of the public disposed of without delay. The revised rules for the supply of copies and information published by the Board in their circular No. 2 of July 1885 will make some improvement in the position of the public in this respect. But we would transfer the duty of receiving applications from the sarishtadar or other ministerial officer to the gazetted officer appointed to the charge of the Enquiry Office, under whom the copyists should work, and to whom the record-keeper should be made directly subordinate. In districts where the Personal Assistant had time for this work it might advantageously be entrusted to him; where he had not, it might be given to some other officer. We can imagine no more efficacious way of teaching a young officer his work down to the minutest details than putting him in charge of the Enquiry Office.

Of course we do not claim for our suggestion that it would have immediate and entire success in saving ignorant ryots from being robbed and sent away unsatisfied. The suggestion is to a great extent a new one, and, like all new things, it will take time to get known and to reach its full measure of usefulness. Too much should not be expected from it at first, but as people get to know about it, they will have recourse to it more and more, and in a few years' time, if well conducted, it will, we are convinced, be an immense boon to the public at large. Much must naturally depend on the way such an institution as this is handled by the Collector and the enquiry officer; but it is no argument against the institution itself to say that in the hands of a careless or very busy officer it may not be successful. Every branch of the administration is open to the same objection, and it is too well known to need mention that the best devised plans are often inefficient when worked by officers who will not take pains to carry them out properly. If the Collector took some little trouble about the matter at the outset, and had the nature and advantages of the Enquiry Office made thoroughly well known, it would not be long before people would flock to it for information; and the knowledge that any delay or attempt at taking bribes might at any moment be brought to the notice of the enquiry officer would have a powerful tendency to put a stop to abuses. At any rate the system is worth trying, and we feel confident that if once properly tried and earnestly worked in any district, both the officials and the public will be deeply interested in not letting it drop.

**182.** We now come to one of the most important features of our scheme—the amalgamation of the English and vernacular establishments in Commissioner's and Collectors' offices. Taking the latter first as the more important, it may be generally stated, in the words of the Government resolution (paragraph 3), that "in the

offices of Collectors and Commissioners there now exist side by side two establishments, which too often regard themselves as separate offices." This state of things, like so many other details of our present administrative system, has grown up by degrees during the lapse of years without its real character having been perceived. At first nearly all the work of Collectors was carried on in the vernacular; even returns and reports to higher authority being submitted in that form. The natives were almost entirely ignorant of English, and it seems to have been the custom to employ Eurasians to perform such small portions of the work as required to be done in that language. These men, though able to speak the native languages, were not, as a general rule, able to read Persian and Bengali documents or accounts with the necessary fluency. There thus arose a sort of tacit understanding that it was necessary to keep up two sets of officials: one for the English work, the other for the vernacular; and among the men themselves it got to be a fixed idea that those entertained for the one class of work were not expected, or in fact authorised, to know anything about the other. As the years went on and the number of natives acquainted with English increased rapidly, the old type of Eurasian clerk got by degrees elbowed out, and there are not now many men of this class employed in mofussil offices in these provinces. When the English-speaking Bengalis took their place, the theory that the clerks in the English office were not expected to know anything about the vernacular became practically untenable. It is nevertheless clung to by many of them, as well as by the *amla* of the vernacular establishment, and the President of this Commission remembers more than one instance during his service of Bengali clerks objecting to take up and translate papers in their own vernacular, on the ground that it was not the work for which they had been engaged. There is also some, but not much, weight in the argument which has been urged on us from certain quarters that educated Bengalis in the present day devote themselves chiefly to the acquisition of English and neglect their own language. However true this may be—and we admit that there is some truth in it—we do not suppose that any of them would find any practical difficulty in reading Bengali documents, or that, if they had to choose between working in the vernacular and losing their appointments, they would hesitate to accept the former alternative.

Then, again, owing to this same cause—the spread of English education—a very large number of the men employed in the vernacular branch of Collectors' offices are now acquainted with English, and among the large and ever-increasing masses of candidates who are always seeking for employment, a knowledge of English is almost universal, so that if in any district all the *amla* do not already know English, they will do so in a few years. Many Collectors have stated to us that they are steadily pursuing the object of having no men in their office except such as know English, so that candidates not possessing that qualification have very little chance of getting appointments. In districts where the number of *amla* who know English is large, the old distinction between the two classes of "English clerks" and "vernacular *amla*" is already being obliterated, and we have found in several districts men who held the post of muharrirs sitting in the English office writing letters with the other clerks. The practice of requiring the sarishtadar or peshkar to put up English notes and abstracts in cases, which we have noticed with disapprobation in so many districts, also shows that the distinction is no longer observed. Thus in Hooghly, not only does the sarishtadar put up English notes in cases, but the peshkar, as reported by the Collector, "notes corrections in Board's rules; translates all complaints, written statements, &c., in civil suits; drafts all English letters arising out of cases . . . ; has charge of the office library; works in connection with the supply of rations to troops, &c." The assistant record-keeper "receives, classifies, and arranges all English maps and correspondence; explains to the record-keeper anything required from English into vernacular; makes copies of such general powers-of-attorney as are written in English; gives out and replaces the English records and maps when required." In Midnapore the peshkar "collects materials for plaint and defence in civil suits, drafts briefs, corresponds with Government pleader, drafts letters to Commissioner and Legal Remembrancer regarding civil suits, brings up correspondence relating to settlements, miscellaneous cases, and English correspondence generally." The

record-keeper "submits reports on all matters relating to records, English letters, &c."

In the 24-Pergunnahs all the muharrirs know English, and many of them put up notes on cases in that language and carry on a large percentage of the English correspondence. One of the Munshikhana muharrirs assists the head clerk in drafting and fair-copying English letters. This remark is true to a great extent of a majority of districts.

We give these few instances, which might be considerably increased, to show that in many cases vernacular *amla* are employed in doing work in English. In most parts of Bengal the number of these men acquainted with English is considerable. We have already stated that all the muharrirs in the 24-Pergunnahs Collectorate know it; in other Collectorates in Bengal Proper the number is as follows:—

Hooghly	...	...	...	...	17 out of 24*
Burdwan	...	...	...	...	12 " 21
Bankoora	...	...	...	...	10 " 15
Midnapore	...	...	...	...	12 " 32
Beerbhoom	...	...	...	...	5 " 16
Howrah	...	...	...	...	7 " 13†
Nuddea	...	...	...	...	9 " 19
Jessore	...	...	...	...	† " 22
Khulna	...	...	...	...	23 " 25†
Moorshedabad	...	...	...	...	8 " 27
Dinagepore	...	...	...	...	19 " 34†
Rajshahye	...	...	...	...	21 " 33†
Rungpore	...	...	...	...	6 " 17
Bogra	...	...	...	...	12 " 23†
Pubna	...	...	...	...	8 " 16
Dacca	...	...	...	...	19 " 38
Furreedpore	...	...	...	...	17 " 28
Backergunge	...	...	...	...	10 " 29
Mymensingh	...	...	...	...	17 " 29
Tipperah	...	...	...	...	12 " 24
Chittagong	...	...	...	...	† " 55
Noakhally	...	...	...	...	5 " 24

We do not vouch for the absolute accuracy of these figures, because apparently Collectors have not all followed the same system in making their returns to us, some having included the sarishtadar, treasurer, &c., while others have excluded them, and in some cases men have been entered as knowing English whose knowledge does not extend beyond what is necessary for compiling returns and routine reports; but even if only approximately correct, the figures show how large a proportion of the *amla* know English well enough for all practical purposes.

183. In Behar the position is somewhat different. There the rustic language is a form of Hindi, while that of the educated classes is Hindustani. Those clerks in the English office who are Bengalis do not all know the vernacular of the province, and cannot perhaps be expected to know it,—at any rate not to such an extent as the Bengali clerks in Bengal Proper. A few years ago the Persian character, which is used for writing Urdu in all other parts of India, was abandoned by order of Government in the provinces of Behar and Chota Nagpore in favour of a rustic form of Hindi, called Kaithi. Of the many inconveniences that have resulted from this step, we may perhaps have an opportunity of speaking in another place. Here our object in mentioning the matter is to draw attention to the fact that Bengali clerks in Behar districts lie under the double disadvantage of having had to learn one foreign character—Persian; and having now to learn a second—Kaithi; and that even those clerks who are natives of Behar were not necessarily acquainted with this character, which has hitherto been used only by peasants and

\* Exclusive of Excise and Road Cess Departments, temporary establishments, and Salt and Customs establishments which exist only in a few districts.

† In these districts the establishments of Deputy Collectors have been included; in all the other the have been excluded.

‡ Figures not received from Collectors.

village officials. The number of clerks who can and cannot read Kaithi, respectively, is as follows :—

	Can.	Cannot.
Patna	4	4
Shahabad	4	1
Gya	3	2
Mozufferpore	4	1
Durbhunga	3	1
Sarun	5	3
Chumparun	4	...
Bhagulpore	4	...
Monghyr	1	3
Purneah	?	...

It will be seen that a majority of the clerks can already read Kaithi, and we have good reason for believing that those who do not know it are making great efforts to learn it. In the Chota Nagpore Division most, if not all, of the clerks are able to read and write Kaithi or Nagari. As regards the knowledge of English possessed by the *amla* in Behar, there is considerable diversity. In Bhagulpore 14 of them, including all the principal *amla*, spoke it fluently; while in Monghyr, though the majority of them were acquainted with the language, some spoke it so imperfectly that the President, on the occasion of his inspection of the office, had to fall back on Hindustani when any intricate matter was under discussion. In Purneah only two *amla* know English, but this was always a backward district. In Sarun the Collector reports 21 of his *amla* as knowing English, while in Chumparun only one—the sarishtadar—knows it well enough to prepare returns.

In Patna	...	...	...	...	...	only	5
Gya	...	...	...	...	...	"	5
Shahabad	...	...	...	...	...	"	7
Mozufferpore	...	...	...	...	...	"	14
Durbhunga	...	...	...	...	...	"	3

possess more or less acquaintance with English. In Chota Nagpore only a very few have any knowledge of English; in Singhbhoom, in fact, none.

As regards Orissa, there is not the same difficulty as in Behar, for the clerks in the English offices are all either Oriyas or belong to Bengali families long settled in that province, and are all well acquainted with the language. Among the *amla* also a very large proportion know English fairly well.

It results from the above remarks that in districts where Bengali is the vernacular and the language of the courts, we have, on the one hand, all the clerks in the English offices acquainted with the local language, and on the other hand a large proportion of the *amla* acquainted with English, besides an immense reserve of candidates for employment, all of whom know English. In Behar we have a considerable number of the English office clerks acquainted with Kaithi, and the rest of them learning it, but a much smaller proportion than in Bengal of *amla* knowing English, and probably also (though this is a point concerning which we could not obtain accurate information) a smaller reserve of educated candidates to fall back upon. The policy of Government being to give the preference in filling up appointments to natives of Behar, the large numbers of candidates from Bengal who would otherwise offer themselves are excluded. In Chota Nagpore the situation is somewhat similar to that in Behar, the English office clerks generally knowing the vernacular, while the *amla* are not, as a rule, acquainted with English. In Orissa the clerks know the vernacular, and a large number of the *amla* know English. On the whole therefore, bearing in mind that our other recommendations, if adopted, will have the effect of greatly reducing work in district offices, we do not think Collectors will find it very difficult to compose for themselves by selection from their existing establishments a joint establishment, every member of which will be able to conduct business both in English and vernacular; and in filling up vacancies in future it might, in the present state of education throughout these provinces, even in the most backward parts, be made an absolute rule that no person should be appointed who was not acquainted with both languages.

184. In the Magistrates' offices the same proportion of clerks who know the vernacular and *amla* who know English exists as in Collectorate, and there is the same confusion of duties as in Collectors' offices; men engaged as muharrirs drafting English letters and working in that language indiscriminately with the English clerks. There seems, therefore, here also to be no reason why the two establishments should not be amalgamated. We further think that the work of amalgamation will be but half completed so long as two offices—one for magisterial and one for collectorate work—are left standing side by side. Although it is true that the work done by the magisterial establishments is different from that done by the collectorate, the general principles of business are the same in both; so much so that training received in one forms very good preparation for the other, and it is far from uncommon to see both clerks and *amla* transferred from one to the other; while in subdivisional offices one set of officials performs both duties. There are also many classes of work, such as pounds, ferries, emigration, education, and others, now performed by the district officer in his character as Magistrate, which he could do equally well as Collector. In short, the distinction of magisterial and collectorate now kept up between two branches of executive work in the same district is a purely artificial one, dating from the days when the post of Magistrate was held by a different officer from that of Collector; and now that the two offices are, and have long been, held by one and the same public servant, there is no practical utility in maintaining it. There are, on the contrary, strong reasons for abolishing all distinctions between employés working in English and those working in vernacular, as well as between those who perform magisterial and those who perform revenue duties, and for having in the *sadr* office of each district only one staff of ministerial officers.

One of the strongest of these reasons is the double work that goes on under the present system. All the numerous returns now submitted by district officers to Government, the High Court, and the Board, are in many districts first prepared in the vernacular by extracting the necessary facts and figures from registers and the records of cases. When the return, together with the necessary explanations, has been thus prepared, it is read out to one of the clerks in the English office by the muharrir, and he writes it down in English. The same process is followed in many districts in respect of *kaifyats* or reports, which are first drawn up in vernacular from the original materials by the record-keeper, *taujih navis*, or their assistants, and then taken into the English office to be translated. The reverse process also takes place. When an order comes from higher authority in English, or when the Collector himself writes an order in that language, it is often taken into the English office to be translated into vernacular theoretically for the information of *amla*, who, though they in many instances understand English, still keep up the old fiction of being expected officially to understand only their own vernacular. In making these remarks we would not be understood to say that translations are never required to be made; on the contrary, all orders intended to be understood and acted upon by the general public will of course still require to be translated. What we object to is merely translations from one branch of the office to another, which result in everything having to be done twice over at great waste of time and money, much of which might be avoided by the introduction of a simpler and more economical system. Numerous examples have come under our notice of the evil effects of the dual system, all tending to show how it multiplies work, causes delay, and enhances the difficulty, at all times great in a district office, of fixing responsibility for mistakes. For illustrations of the way in which the double system works in the preparation of the revenue returns, we would refer to our remarks on that subject in Chapter III of this report. A similar description applies to the High Court crime returns and other miscellaneous returns which issue from the Magistrate's office, such as Statement Q, the coinage return, and the return of opium-smuggling—all of which are in the first instance prepared in the vernacular, and are then translated by the head-clerk into English. In some districts the muharrirs entrusted with the preparation of the materials for the High Court returns have never taken the trouble to master the rules on the subject and to see the connection between each return. A careful study of the whole system of these returns would enable the muharrirs to see in what manner the returns are related

to, and interdependent on, each other. These returns are based upon the Khataín registers Nos. 31, 32, and 33 in Appendix X, but many muharrirs fail to see this, and prepare elaborate subsidiary registers and memoranda, from which the High Court returns are afterwards compiled. In fact, in several places they still keep up, in addition to the High Courts returns, the old monthly statements—*maskabar*—which were in use years ago before the present system of returns was devised. All this represents so much waste of labour, which would be avoided if the muharrirs were sufficiently acquainted with English to understand the High Court rules and returns, or if those who do understand English were prohibited from keeping up the pretence of not doing so. Again, on the Collectorate side of the office there are several matters of business which at certain stages cannot be proceeded with by the Collector until he is supplied with information from various departments of the office. The requisition for information is technically termed calling for a *kaiifyat*. As cases in point, we may mention the items of business discussed in paragraph 159, chapter VII. It almost invariably happens that the disposal of these cases takes very much longer time than is justified by the simplicity of the transaction, as will be seen from the instances given in the above-quoted paragraph. There are several circumstances at work to cause this delay, but one undoubted cause is the practice of calling for *kaiifyats* and receiving them in the vernacular instead of in English. When the Collector signs a vernacular order, he may not know what he is signing, and there is nothing to impress it on his recollection, and the record remains in the office until it suits the clerk responsible for it to lay it before the Collector for further orders. There are several remedies for this state of things, which have been discussed in Chapter VII; but we consider that there would be less chance of the delay escaping notice if the orders on petitions, and the *kaiifyats*, were written in English. The following are fair examples of many cases which have come under our personal notice during this inquiry showing the extra work entailed by the double system:—

1. The Collector had inquired why the land registers were not complete, and the peshkar, at the request of the sarishtadar, had prepared a lengthy explanation in the vernacular. With the aid of this the sarishtadar, who works in the same room with the peshkar, and only a few feet from him, and was engaged during our inspection of the office in writing a note in English, which was nothing more than a translation of the peshkar's note, with a few preliminary remarks by the sarishtadar. It was a very simple matter, and the sarishtadar could have easily noted it in English from information verbally supplied to him by the peshkar; or the Collector could have sent for the peshkar with the registers, and by ten minutes' verbal inquiry have found out the whole matter and brought home the responsibility to the person in fault.

2. In a certain district the following is the procedure usually observed in cases under section 35, Act I of 1879:—

The impounding officer forwards a copy of the document to the Collector with a covering letter announcing that the penalty has been realised and paid into the treasury. The stamp muharrir drafts an order, which the sarishtadar signs, to the accountant to report if the money has been paid and credited. The accountant submits his report.

In the case which came under our observation in which the above procedure was followed, the accountant's report was in the vernacular, although he knew English. This was followed by a note in English prepared by the stamp muharrir, giving the purport of the accountant's reply. The Collector's order was then obtained to "file" the papers.

The accountant's note that the amount had been paid should have been written in English, and the stamp muharrir should then have submitted the paper to the Collector for final orders without any note of his own.

Another evil that arises out of the present system is divided responsibility. The clerks in the English office look up to the head-clerk as their chief, and obey only his orders. The vernacular *amla* are subordinate to the sarishtadar, as is also the record-keeper, and to a certain extent the nazir, though in some districts this official assumes somewhat of the position of an independent potentate. The accountant and treasurer owe no allegiance to the sarishtadar, and the *taujih navis* is a sort of "medicine man," with whom no one likes to

interfere on account of the mysterious character of his performances, which only he and his satellites understand.

185. In the Magistrate's office the posts of sarishtadar and head-clerk were amalgamated in 1862, but from the inquiries we have made in this subject we find that in many districts the result has been that the holder of the joint post considers himself, and is considered only, as head-clerk, and confines his attention to the English work, so that the supervision of the vernacular work is practically left to the head-muharrir or peshkar, an official of lower standing, and in many cases of less experience, than the head-clerk. Thus in Hooghly the head-clerk and sarishtadar, on a salary of Rs. 120 rising to Rs. 200, "distributes dāk and bundles to the several offices under the district officer, docket letters received, drafts replies to current letters, puts up bundles with notes and explanations, prepares bills, returns, and indents, checks bills and returns received from subdivisions, keeps contingent and other registers, supervises copyists, collects materials for annual reports, and drafts portions thereof, and *has general supervision over the whole office.*" It will be seen that with the exception of the vaguely-expressed duty in italics the whole of this officer's work lies in the English department. The peshkar or head-muharrir, on a salary of Rs. 50 rising to Rs. 70, "reads petitions, and puts up all vernacular, general, and miscellaneous appeals and reports before the District Magistrate, attends the Joint-Magistrate's court, and does all the work of a court-muharrir; superintends the work of all the other muharrirs in the vernacular department, keeps register of sessions cases, and is chief fine-muharrir." This officer, it will be seen, is the real head of the vernacular department, the so-called "sarishtadar's" interference being purely nominal.

In Bhagulpore the head-clerk and sarishtadar "drafts letters and reports, prepares and tests periodical returns, keeps correspondence registers of all departments, signs chalans, and copies arms licenses and warrants for release of persons on payment of fines, keeps register of mukhtears, and examines fine-register and all account-books." The head-muharrir, on the other hand, "attends both the Magistrate's and Joint-Magistrate's courts during the trial of cases, and puts up papers for orders, writes examination of accused persons in vernacular, orders on police reports and records and warrants, keeps the registers, and *supervises the work of the other muharrirs.*"

In other districts the head-clerk does perhaps exercise some control over the vernacular *amla*, but we are justified by our inquiries in saying that this is the exception and not the rule.

It is obvious that under such arrangements as these both in the Collector's and the Magistrate's office, it must be very difficult for the district officer to bring home to any individual on his staff the responsibility for mistakes or neglect of duty; and with so many persons considering themselves as heads of independent branches of the office, jealousies and ill feelings spring up, which not only lead one man to refuse to help another, but too often give rise to bitter feuds, mutual accusations, and a general shifting of burdens from one to another, which is in the highest degree detrimental to business. Moreover, there is often no means of finding out by what authority any given clerk or *amla* has charge of any particular class of work. In no two districts throughout the Lower Provinces is the distribution of work exactly the same. Collectors who have had charge of several districts will, we are confident, agree with us in saying that this diversity is a fertile source of confusion. A Collector taking charge of a new district is constantly surprised to find the peshkar, for instance, doing duties which in his last district were done by the sarishtadar, and so on. No definite duties have ever been assigned by the Board or Government to each officer in a Magistrate-Collector's ministerial establishment. It is true that certain head officials have more or less clearly defined functions, such as the sarishtadar, whose business is general supervision; the nazir, who issues processes; the record-keeper, who keeps the records, and the like. But for the great mass of employés no such definition has ever been made, and the result is that there is in each office a constant contest going on—sometimes quiet, sometimes violent—as to what work each man shall do. In this struggle the strong-minded, or high-caste, or influential *amla* secure those classes of work which are most sought after, such as light work, if they are idle, or work which gives them power, if they are ambitious, and leave the less favourite duties to the others. We have made a very careful and elaborate

analysis of the functions performed by each clerk and *amla* in all the districts of Bengal, and have come to the conclusion that the whole matter is in a state of absolute chaos. It would be almost impossible, from a comparison of these voluminous returns, to say what was the typical or, strictly speaking, proper duty of any but one or two of the head officials, and even in their case there are wide and startling divergencies in different districts. One or two typical cases are printed in Appendix XV.

If there were one sole office for all kinds of district work much, if not all, of this confusion would disappear. Without taking away from district officers the power of distributing work among their subordinates in such a way as they might consider most conducive to efficiency—a power without which they could not be expected to manage their districts properly—it would be perfectly practicable to allot to each of the *amla* or clerks, or whatever they may be called, certain general duties, and thus to prepare a scheme to which Collector-Magistrates might be required as far as possible to adhere. Thus there must be —

Supervisors,  
Accountants,  
Keepers of records,  
,, registers,

Bench-clerks,  
Process and order writers,  
Process-issuers,  
Letter-copyers,

and so on. A certain number of men in each of these classes being allotted to each district, the work would naturally divide itself among them according to its nature, and all confusion and contest would be at an end.

**186.** In Chapter XI of this report we consider the desirability of introducing a graded system of appointments throughout the office, which may be expected to operate with greater fairness and consistency than the present method of regulating appointments. A man may work for years in a department and prove himself a thoroughly efficient officer, and may deserve promotion, yet, as matters now stand, he can only obtain it by being transferred to a branch of the office in which he would be of no use, and thus a district officer is frequently tempted to give promotion in this way in order to reward a meritorious officer. Sometimes the difficulty is avoided by a device which is altogether irregular, and which it is open to the Accountant-General to object to at any moment. The device consists in transferring an officer on paper to a more highly paid post in one department of the office and allowing him to work in another. This irregularity is commonly committed, and its frequent occurrence seems to show that there must be some necessity for it; but as the practice is contrary to rule, we must either condemn it as such or recommend that it receive official sanction. We prefer the latter course, and propose to give it the necessary sanction by means of the graded scheme, under which, in matters of pay and promotion, an officer will not be known by a title derived, as at present, from ancient prescription, or the nature of his duties, or the department in which he works, but will be designated as an officer belonging to a particular grade. This will enable the Magistrate-Collector to transfer an officer from one branch of the office to another, or to retain him in any particular department without detriment to his emoluments or prospects of promotion. At the same time there will be nothing in the system to prevent the officer from being known, for purposes of work, by any designation that may be assigned to him, whether he be called a *sarishtadar*, as under present nomenclature, or by some title such as supervisor, which more aptly describes his duties, as is above proposed. A graded system is fairer to the ministerial officer, because under it each clerk knows that seniority combined with approved service must inevitably lead to the desired promotion. It also tends to put an end to the practice, so disastrous and discouraging to the ministerial service, of introducing outsiders into an office in disregard of the claims of the existing establishment. If an outsider is brought in, the proper place for him, unless under very exceptional circumstances, will be at the bottom of the lowest grade. Another advantage will be that transfers of officers of the same grade from one district to another can be more readily effected where such transfers are desirable in the interests of work. We need not further allude to this scheme here: the details of it will be found in Chapter XI, where we deal with the financial results of our proposals.



187. Commissioners' offices are arranged in a different way from those of Collectors' and Magistrates'. In the former the bulk of the work is in English, and the establishments nominally entertained for vernacular work, though in reality employed upon English work quite as much as the rest, are comparatively small, varying much in different Divisions. The table in the margin, the figures in which, however, cannot be strictly vouched for, shows that in Bengal Proper, com-

Commissioners' offices.				
Division.		Number of English clerks.	Number of Vernacular clerks.	
Burdwan ...	...	23	2	
Presidency ...	...	20	5	
Rajshahye ...	...	16	3	
Dacca ...	...	22	4	
Chittagoug ...	...	15	4	
Patna ...	...	33	4	
Bhagulpore ...	...	18	4	
Orissa ...	...	17	2	
Chota Nagpore ...	...	11	5	

prising the Burdwan, Presidency, Rajshahye, Dacca, and Chittagoug Divisions, the vernacular offices are small, though they differ in each Division in the way the duties are assigned, as will be seen from the following description:—

*Burdwan.*—In Burdwan the head-clerk is also called sarishtadar, and is reckoned as belonging to the vernacular office. This, however, is a merely nominal arrangement, as he does no vernacular work at all; the strictly vernacular establishment consists of a peshkar and one muharrir. The former attends the Commissioner's court when appeals are being heard, and reads vernacular papers; the latter writes the few Bengali processes and notices that have to be issued. But the peshkar knows English well, and conducts all the work connected with appeals both in that language and in Bengali; makes the translations and abstracts of vernacular papers required by the Board and Commissioner; and takes care of the library. The muharrir keeps registers of letters issued and received, and copies letters relating to appeals. The amalgamation of this small (so-called) vernacular establishment with the English office is already half effected, and its complete assimilation would be a matter of no difficulty. It would only be necessary to discontinue the title of sarishtadar, which, as applied to the head-clerk, is now meaningless; to rate the peshkar and muharrir as clerks, and to take care that the latter know both languages. Indeed, the President, when Commissioner of Burdwan, never acknowledged any distinction between the vernacular and English branches of his office, and insisted upon every member of the staff reading Bengali papers and writing Bengali orders whenever it might be necessary.

*Presidency.*—The staff in the Presidency Division consists of a sarishtadar, peshkar, assistant record-keeper, and two muharrirs. All these titles, however, except perhaps that of peshkar, are misnomers. The sarishtadar is the head-clerk, and has charge of the Excise, Land Acquisition, and Pension Departments, and does the ordinary work of a head-clerk. The peshkar, though he attends the Commissioner's court during the hearing of appeals, does the work of an English clerk. The assistant record-keeper has charge of the Miscellaneous and Municipal Departments, keeps the registers, and puts up references, and the two muharrirs are employed as copyists. Here, also, the complete amalgamation of the two offices would be merely a matter of changing names.

*Rajshahye.*—In the Rajshahye Division the sarishtadar and head-clerk works chiefly in English, though he also has charge of vernacular petitions; the peshkar does the work of a record-keeper, librarian, and keeper of stationery and forms. He also translates vernacular petitions. There is also a muharrir, who acts as copyist. Amalgamation may be said to be already complete in this office, in which, as will be seen from the table given above, the amount of vernacular work is small.

*Dacca.*—In Dacca the head officer of the vernacular department is called sarishtadar in the return received by us, but he is really the head-clerk of the Revenue Department and works in English. He has served as Sub-Deputy Collector and license-tax assessor. The peshkar is in charge of the Appellate Department, and performs the same duties as the peshkar in Burdwan, with some English work in addition. At the time of our inspection he was absent on deputation as license-tax assessor in Backergunge. The record-keeper has charge of records, both English and vernacular. Appellate work appears to be exceptionally heavy in this Division. There are also two muharrirs, one of whom assists in the Appellate Department and the other in the record-room, and there is a third muharrir, who assists generally in the work. Here all that is wanted

is a change of titles, and as all the clerks know English as well as the vernacular, the amalgamation will be easy.

*Chittagong.*—In Chittagong the sarishtadar is a head-clerk, and does no vernacular work. The peshkar attends the court, has charge of the vernacular records, and also drafts English letters. Then there is an official, called the head munshi, who is really an assistant to the head-clerk, and keeps the registers of correspondence in all departments. The muharrir keeps the registers of appeal cases, which, however, are not so numerous now as they were formerly, and assists the sarishtadar in both English and vernacular work. A change of titles, and perhaps a little rearrangement of duties, is desirable in this office.

*Chota Nagpore.*—In Ranchee the vernacular and English branches of the Commissioner's office can be amalgamated with much advantage, as both departments are lightly worked. There are six clerks in the revenue side, who work in English. The head-clerk looks after correspondence, drafts letters, puts up notes, and checks returns. The correspondence is exceedingly light, and the head-clerk's drafts chiefly consist of covering letters to returns and inspection reports and papers forwarded for information, and are contained in a very few lines. We examined the drafts written in December and January, and in the first month in only two instances did the draft cover more than one side of a folded sheet of foolscap; while in the second month in only one instance did the draft cover more than one side of the docket cover. At the most, the head-clerk has no more than five or six of these routine drafts to prepare; and, except when reports begin to come in, he admits that he has not much to do. The second clerk deals with papers in the Excise, Stamps, Political, and Miscellaneous Departments, and is generally fully employed. The third clerk disposes of the medical, police, and educational matters; but in each of these departments there is not much original work, the Commissioner being merely a forwarding officer. The fourth clerk is in charge of the local fund bills and budgets, and checks returns and statements. He does a fair share of work. The fifth and sixth clerks assist the others, and have a comparatively easy time. The clerk who does road-cess and license-tax work has also very little to do. On the vernacular side the nazir keeps the contingent and cash accounts, and prepares establishment bills. He also keeps certain registers—seven termed the *Tartibi* registers of political states, four appeal registers, one for commercial cases, and one for copies of decisions. His most important work appears to be to look after the *russud* when the Commissioner goes into camp. He is very lightly worked. The sarishtadar knows Bengali, Hindi, and English, and has an imperfect knowledge of Urdu. The head-muharrir or peskhar in the Judicial Department is a native of Behar, and speaks Urdu and Hindi. There is also a muharrir who writes out parwanahs and rubakaris. The vernacular work principally has to do with the tributary states. In 1884-85 there were 18 original cases and 8 appeals disposed of, 80 rubakaris received and answered, 573 miscellaneous petitions received and disposed of, 282 perwanahs issued, and 252 returns examined. The head-clerk and sarishtadar's appointments could be very well amalgamated, and for purely vernacular work two clerks will suffice—one to perform the present duties of peshkar and record-keeper, and another to do the work of nazir and muharrir. One of the lowest clerks in the English Department might also be abolished.

**188.** In Behar the circumstances of the Commissioners' offices and the nature of their work are slightly different from those in Bengal, as will be seen from the following remarks:—

*Patna.*—In the Patna Commissioner's office there is a Vernacular Department, but it is not clear which of the clerks belong to it. Three statements have been received from this office: two in reply to our circulars, and one which was handed to the President of our Commission when he inspected the office. All three differ, and all attempts at reconciling them have proved unsuccessful. This fact of itself shows that no very clear distinction is maintained. This is further proved by the statement of the duties assigned to each officer: a good deal of the sarishtadar's work is done in English, the peshkar acts as reference clerk in the Revenue Department, while the peshkar's duties are performed by one called "butwara head-clerk," who is rated under the English Department. The "butwara third clerk," who is also included in

the English Department, has charge of the correspondence of the Vernacular Department. The only two men in the so-called Vernacular Department whose duties appear to be conducted entirely in vernacular, are one muharrir, who is described as "vernacular record-keeper," and another who reads vernacular papers to the Commissioner. In fact the designations attached to most of these men do not in any way describe their duties correctly. The inference to be drawn from this state of things is that it would not be difficult, or in any way disturb the work of the office, but rather facilitate it, if the now merely nominal distinction between the English and Vernacular Departments were abolished and the practice introduced of requiring all the members of the establishment to work either in English or the vernacular, as occasion might demand. The amount of vernacular work is so much greater in this Division than in others, chiefly owing to appeals and partition cases, that it would be an advantage if all the clerks in the office, without distinction, were qualified to assist in it as occasion might arise. It is true that there is rather a large proportion of Bengalis in this office, who are said to have been appointed before the issue of the Government order restricting appointments to Behris; but it is probable that they, like the men of the same class in Collectors' offices, would qualify themselves for work in the vernacular of the province, even if they have not already done so, rather than lose their appointments.

*Bhagulpore.*—The arrangement in force in the Bhagulpore Commissioner's office is somewhat analogous to that in Patna. The sarishtadar does a great deal of English as well as of vernacular work; the peshkar docket letters in the Revenue Department; of two muharrirs one copies letters, while the other registers petitions, writes orders, arranges *nathis*, and does other work in the vernacular; the record-keeper is in charge of records of both English and vernacular, and the assistant record-keeper copies, compares, and despatches letters. So that in this office also there is no very strict distinction kept up between English and vernacular work, except in respect to civil appellate cases from the Sonthal Pergunnahs, for which there is a clerk, most of whose work would seem to be done in vernacular, though he is borne on the roll of the English Department.

*Orissa.*—In the Orissa Commissioner's office the practice at present in force seems to be of recent introduction, as it differs considerably from what Mr. Beames remembers it to have been in 1877, when he held the post of Commissioner of Orissa. The sarishtadar now not only supervises all the vernacular appellate work, but "drafts letters and reports, and makes *précis*;" the peshkar prepares abstracts of cases in English, and keeps register of English letters connected with vernacular cases; the record-keeper has charge of the vernacular records, and keeps accounts of cash transactions. If the objectionable practice of *précis*-writing and making English abstracts of cases, introduced since 1877, were done away with, there would be no difficulty in carrying out amalgamation. We are not unmindful of the fact that the vernacular of this Division is Oriya—a language in which officers are not required to qualify, and that an officer who came to Orissa as Commissioner comparatively late in life might reasonably claim to be excused from learning a new language. But as a matter of fact, although colloquial Oriya differs considerably from Bengali, the written language, owing to the extensive employment of Sanskrit words, is so like Bengali that any man of average intelligence accustomed to the latter language would after the first few weeks have no difficulty in understanding it.



# PART IV.

## ESTABLISHMENTS OF THE FUTURE.

### CHAPTER X.

INCREASE OF SALARIES—REVIEW OF THE INCREASE IN COST OF LIVING SINCE THE DATE WHEN THE PRESENT RATES OF SALARY WERE FIXED—ITS CAUSES AND EFFECTS—RATES OF INCREASE PROPOSED TO SALARIES OF VARIOUS CLASSES OF OFFICERS.

189. In Chapter II we have given a concise account of the gradual increase of salaries of ministerial officers between 1793 and 1867. In the present Chapter we have to consider the economic and social changes which have taken place since the latter date, and which in the opinion of Government necessitate a "general and systematic revision of salaries." Although our own personal experience led us fully to confirm the opinion that such changes had taken place, and that they had operated to increase materially the cost of living, we have none the less felt it incumbent on us to institute a detailed inquiry into the whole subject with a view to ascertaining the extent to which ministerial officers as a class had been affected by the altered conditions of existence in which they now find themselves. It was also necessary to endeavour to determine as precisely as possible the difference between the state of things prevailing twenty years ago, when the last revision of salaries took place, and that now existing. With this object we drew up a series of questions (Appendix II), and sent them to a large number of native officials and private persons residing in various parts of the country, whom we considered both likely and competent to furnish us with information on which we could rely. The questions, as will be seen from the Appendix, were so framed as to include every detail of the social and domestic economy of native life. They may be classified as follows:—

- I.—The prices of grain and other articles of food about the year 1868 and at the present time.
- II.—The cost of ceremonies and social observances, such as marriage, shradh, puja, exchange of presents, entertainments.
- III.—The cost of servants.
- IV.— Ditto of dress.
- V.— Ditto of conveyances and travelling.
- VI.— Ditto of house-rent.
- VII.— Ditto of medical aid and medicines.
- VIII.— Ditto of education.
- IX.—The circumstances which have contributed to bring about the changes-

The replies we received were not altogether satisfactory. Those written by ministerial officers had to be regarded with some distrust, as being more the pleadings of interested persons than dispassionate statements of facts; while those furnished by private gentlemen showed in some cases signs of not having been considered with sufficient care to make them thoroughly trustworthy. In addition to the exaggeration of those interested and the mere guesses of those who were indifferent, a third source of distrust was supplied by the manifest contradictions in statements coming from the same place or neighbourhood, giving rise to the suspicion that the writers were endeavouring to conceal the real facts and mislead us as to their actual condition. Very great caution has therefore been needed in making use of these replies, and, as a test of their correctness, recourse was had to official and mercantile records, from which statistics regarding prices at various periods have been obtained. Although even these statistics are not absolutely trustworthy, yet taken with, and as corrections of, the statements received from our correspondents, they may be considered as furnishing as near an approximation to the actual facts as it is now possible to obtain.

Statistics and replies alike bear testimony to the general increase in the cost of articles of food, though such increase naturally varies in degree in each locality according to its importance and situation in reference to the chief trade routes and centres of commerce. We will now proceed to notice each of the above heads in succession.

#### I.—ARTICLES OF FOOD.

**190.** The food of the great bulk of the *amla* class, as in fact of all natives of Bengal, Behar, and Orissa, consists principally of rice, dâl, flour, milk, oil, ghee, and vegetables. The prices of all these articles have greatly increased, as will be seen from Appendix XVI, which contains three tabular statements: one showing the average prices, district by district, prevailing in 1868; another showing those for 1884; while the third is a comparative table exhibiting the average prices during those two years for each Division. The reason why the present prices are compared with those which prevailed in 1868 is that there was a general revision of salaries in that year. Though that revision was not based on an inquiry into the cost of living, yet it affords a fair starting point.

The figures for the whole province show the following prices, stated in terms of the number of seers and chittacks per rupee:—

	In 1868.		In 1884.		Percentage of increase.
	Srs.	Chs.	Srs.	Chs.	
Fine rice	21	9·7	11	8	91
Coarse rice	25	0	15	2·2	65·3
Dâl (prepared)	14	15·1	11	3·5	35·7
Ghee	1	6·5	1	2·2	24·7
Milk	17	6·2	11	4	57·1
Oil	3	5	3	1	8·2
Condiments	6	4·8	2	10·8	113·1
Flour	12	3	8	14	37·3
Sugar	4	2	3	6·2	36·5
Fish	7	8·4	4	5·3	82·6
Meat	6	2	3	9	72
Vegetables	34	2	18	11	83·6

It will be seen from the above statement that there has been an increase, more or less, in the prices of all the staples, the rise being marked in the cases of condiments, fine rice, fish, vegetables—all articles of every-day consumption. The total average rise is above 60 per cent. The Divisions which appear to be most affected are the Presidency (93 per cent.), Chittagong (86 per cent.), and Behar, including the Patna and Bhagulpore Divisions (80 per cent.); while the least affected is Chota Nagpore, which, from its isolated position, has been less influenced by economic changes than other parts of the country.

The case of Calcutta has been considered separately, because the circumstances of the capital are so different from those of country districts. Although, as will be seen from the following table, the total average increase is only a little over 50 per cent. as against 60 per cent. in the provinces, yet the present prices are in nearly every case higher. The fact is that living was dear in Calcutta long before 1867, and prices have consequently not increased since then in a proportionate ratio to those of the provincial towns:—

	In 1868.		In 1884.		Percentage of increase.
	Srs.	Chs.	Srs.	Chs.	
Fine rice	17	8	9	0	94·4
Coarse rice	20	0	11	8	73·8
Dâl (prepared)	17	0	13	0	30·7
Ghee	1	4	1	2	11·1
Milk	8	0	6	0	33·3
Oil*	3	0	3	3	...
Condiments	8	0	5	0	60
Flour	10	0	8	0	25
Sugar	4	0	3	0	33·3
Sweetmeats	2	8	1	8	66·6
Fish	4	8	2	12	63·6
Meat	4	0	2	0	100
Vegetables	30	0	16	0	87·5

\* 5·8 per cent. decrease in price.

## II.—CEREMONIES.

191. Almost every ceremony involves a certain amount of feasting; the cost of ceremonies is therefore greater than formerly, because all articles of food are dearer.

Probably the most expensive of all is marriage, which involves not only feasting, but presents, jewellery, and fine clothes.

Marriage.

We have endeavoured to find out whether the cost of marrying a son or daughter is greater now than formerly, but on this point our informants are divided in opinion. One gentleman of great experience, a well-known student of the habits of his countrymen, which he has depicted in several charming novels, considers that the cost of a son's marriage has not increased, whatever change has taken place having been in the direction of curtailing unnecessary expenditure; so that the only item in which there has been an increase is in jewellery for the bride. In respect of daughters' marriages, however, he considers that there has been an alarming increase, it being now from four to eight times what it was among Brahmins, Kayasths, and Baniyas. Another gentleman living near Calcutta, says—"My father married my sister to a first-class Kulin at an expenditure of Rs. 1,000 only, while I could not marry my daughter to a fourth-class Kulin for anything less than Rs. 5,000." Another gentleman considers that the average cost of marrying a son in his rank of life is from Rs. 500 to Rs. 1,000, and that of a daughter from Rs. 2,000 to Rs. 3,000. Twenty-five years ago only half of this amount would have been incurred. This calculation is probably exclusive of ornaments, the expense of which is very great.

We find it quite impossible to arrive at any definite conclusion as to the actual cost of marriages, because our informants' statements vary so much one from the other. It seems, however, that the marriage of a son does not, as a rule, cost so very much more than it did in old days; indeed, some people tell us that a father may even gain by his son's marriage. It is a strange but undoubted fact that academical distinctions command a very high price in the matrimonial market, a youth who has several "University passes" being regarded as a very desirable *parti* and having to be highly paid to induce him to bestow his hand in marriage. It would also seem that Kulinism, or the practice of marrying a daughter to a man of the very highest section of one's caste, and paying a large sum for the honour of having so exalted a son-in-law, is dying out in proportion as academical honours and the success in life to which they lead are more and more valued. In either case, however, the cost of getting a daughter married is very heavy, and at times even ruinous, to men of limited means, such as are most of the ministerial officers; and the spread of education, so far from having as yet led to more reasonable practices, seems rather to have exercised a contrary influence. In Behar the marriage system is somewhat different from that in force in Bengal, but it is there excessively costly, so much so that a movement has been set on foot with the object of curtailing marriage expenses. So far as we can learn, however, this movement has not as yet met with much success in that tradition-haunted province.

The question of the expenditure upon dress, jewellery, and ornaments at marriages has been merely alluded to above. It will be more fully discussed further on, under the general head of dress.

This is a ceremony performed immediately after, and on the anniversary of

Shradh.

the death of ancestors and parents. Here, again, opinions differ; but on a general review of those we have received, it would seem to be the case pretty generally that while these ceremonies are performed less frequently than formerly, the cost of them, when they are performed, is far greater than it used to be. For a gentleman of good position Rs. 5,000 would not be thought an unusually large sum to spend on the initial *shradh* of a father. While religious ceremonies are, as a rule, less attended to by men of the advanced school of thought, even by them the *shradh* is not wholly neglected; while for the orthodox Hindu it possesses peculiar importance, and is often made the excuse for lavish expenditure under the pretext of filial piety.

The number of religious ceremonies which an orthodox Hindu householder is required to celebrate during the year is about twelve or thirteen. Some of these are of course

Other religious ceremonies.

less important than others. In Bengal Proper the Durgá Pujá is the most costly, while in other provinces other festivals take the chief place. In this matter tradition has special force. If, as often happens, it has been the custom in any family for generations to celebrate a particular festival with more than usual splendour and solemnity, it is very difficult to abandon it. Much loss of social position and prestige would result; and it thus often happens that the head of a family, though himself a poor man, feels bound to celebrate the Durgá Pujá or other festival with great pomp, and at a cost far beyond his means. Some of our informants assert that the cost of these *pujás* is now double what it was twenty-five years ago; others say the cost has increased threefold, the offerings that have to be made to the idols, the priests and Brahmins, the fees to priests, and the feeding of Brahmins, which are all necessary concomitants of these acts of worship, being now so much larger than formerly. On the other hand, some gentlemen, mostly from Eastern Bengal, assert that these ceremonies do not cost more than formerly. This divergence of opinion can only be accounted for by supposing that the practice in that part of the country differs from that of other parts—an assumption which on other grounds also is highly probable. Much allowance also must be made, in weighing such a large number of replies, for the religious feelings of the writers. Those who are orthodox and conservative will be prone to lament the decay of religious sentiment, and to consider that less money is spent on worship than of yore; while the advanced party will be disposed to think that far too much is spent on ceremonies which have little attraction or significance for them.

In addition to the regularly recurring annual festivals, there are also others of a personal kind, such as the *Annaprásana*, a ceremony when a child takes ordinary food for the first time, or, as we should say, is weaned; *karnabedha*, when the ears are pierced for earrings; *upanayana*, the investiture of a young Brahmin with the sacrificial thread, which is the mark of his caste. On all these occasions expenditure has to be incurred, and we are assured that they are all more expensive now than formerly. These ceremonies cannot, like annual festivals, be neglected or omitted, as on the proper performance of them depends the religious and social *status* of the individual.

192. On the occasion of marriages, festivals, and ceremonies, it has always been customary among Hindus to send presents of

Exchange of presents.

clothes and utensils to their friends and relatives.

This is so firmly established a practice that it would be difficult for any one to neglect it. It is also, when practised in moderation, so pleasing and graceful that one would be sorry to see it go out of fashion. The expense, however, in this, as in so many other matters, has very largely increased of late years. It seems to be the result of a general improvement in taste, owing to greater freedom of communication with the outer world, that presents which would have been thought handsome by a good old gentleman of the last generation, would be despised by his descendants of the present day. As a good example of the increase of expenditure in this direction, we quote the statement of a head ministerial officer in a district very close to the metropolis:—"I give one instance in which the cost incurred in the interchange of presents on religious and social occasions has been more than quadrupled, viz. the Durgá Pujá presents to newly-married boys and girls. Formerly a fine Dacca *dhuti* and a fine *chadar*, a pair of shoes with gold embroidery, and a handkerchief, would suffice for a handsome present, but in these days such a present requires all these items—

- a fine Dacca *dhuti*, or waist cloth,
- a " " *chadar* or scarf,
- a shirt or coat (*piran*) made of satin or silk or any other rich stuff,
- a silk handkerchief,
- a pair of stockings,
- a pair of English shoes,
- a hair-brush and comb,
- a bottle of lavender water,
- a " " attar or English essence,
- a cake of toilet-soap,
- a bathing-towel,



and a number of *ahuties* and *sarees* for the male and female members of the boy's family."

The list is instructive and amusing, all the more so because the writer is evidently giving an instance in which he himself was a victim to social usages.

The very uncertainty and irregularity with which occasions for making such presents come round renders them peculiarly burdensome to clerks who are struggling to make both ends meet on an income already barely sufficient to provide them with the necessaries of life.

There has been a marked change in the style of entertainments. In former times a native dinner party was a very simple

Entertainments.

matter: the food was not costly, nor was there any great display or variety in the dishes. All this is now altered: articles of food formerly seen only in the houses of the rich are now considered necessary by the middle and lower classes.

To give a single instance. The principal articles of food given to Brahmins at a feast were previously parched grain (*chira*) and curds (*dahi*) with a few sweetmeats; but *chira* is now replaced, except among the labouring classes, by cakes and pastry (*luchi* and *kachuri*) and a variety of sweetmeats, and the difference of cost is about four-fold. The average cost incurred 20 or 25 years ago in entertaining 20 persons was Rs. 5 only, while it has now risen to Rs. 20, the increase being 300 per cent. Men with moderate means—as most of the ministeral officers are—may follow the example of the wise man and refrain from giving friendly or pleasure parties; but on the occasion of social or religious ceremonies, such as marriages, shradhs, &c., they cannot avoid feasting their relatives in some style, no matter what the cost may be.

III.—SERVANTS.

193. In former times it was not the custom to employ many servants in native households of the middle class. The men of the family did not object to take part in the work of the house, while the females drew water, swept the rooms, cleaned the utensils, and did all the cooking.

Now all this is changed: the elder women, especially if widows, continue to cook, but the younger ones look upon the occupation as degrading, and a paid cook has to be entertained, unless indeed there should happen to be some elderly female relative in poor circumstances who is willing to work as a cook in return for her food and clothing. Skill in cooking seems still to be regarded as an accomplishment by Hindu ladies, and some of them occasionally amuse themselves by preparing dainties for their husbands and sons; but the regular cooking of the daily meals of the household has to be done by servants. There is as yet, however, no fixed standard for establishments in native households, and the information supplied to us by different persons varies therefore considerably.

Two native gentlemen now living on their pensions in Calcutta—one of whom was a District Superintendent of Police and the other a Subordinate Judge, and who therefore represent the highest rank of officials—keep 17 servants each. In the former case the monthly cost of wages is Rs. 74; in the latter Rs. 68. In both cases there is, in addition, the cost of food and clothing given to some of the servants, the amounts of which cannot be precisely stated.

In a lower class of society, among sarishtadars, head-clerks, and the like, the cost is certainly much less. We should have liked to give definite figures on this subject had it been possible, but the statements made diverge so widely that hardly any quotation we might make from any of their replies could be taken as fairly representative. Thus the head-clerk of a suburban district estimates the usual establishment for men of his rank in life as follows:—

					Rs.	A.	
Cook	at	...	...	...	8	4	} including board.*
Darwán	"	...	...	...	7	0	
Man servant	"	...	...	...	6	0	
Boy ditto	"	...	...	...	5	0	
Maid	"	..	...	...	3	0	
Ditto	"	...	..	...	2	8	

\* We think it necessary again to state that we do not in any way vouch for the accuracy of these or any of the figures or rates quoted from the replies of our correspondents. We merely give them for what they may be worth, and because we think it only fair to allow those gentlemen to speak for themselves.

In addition, there is clothing for five servants, Rs. 2 a month. The sarishtadar of the same district, however, gives the following scale:—

	Rs.	A.	
Cook ... ..	9	8	{ including board
Two male and two female servants ...	30	4	{ and clothing.

Probably the differences observable are due in most cases to the difference in the size of the families, so that it is almost impossible to strike an average. On the whole, however, it seems clear that not only has the number of servants increased, but higher wages are now given. Our native colleague, Babu Durgagutty Banerjea, by whose experience we have been chiefly guided in this section of our inquiry, estimates the rise in wages at from 50 to 80 per cent. according to locality, and we have no reason to doubt the correctness of his judgment.

#### IV.—DRESS.

194. That in this respect also there has been a very marked change must have struck every one who has lived long in this country. The clothes worn by Bengali gentlemen in public are now far more costly than they used to be when we first came to India; and though they dress more simply in the privacy of their own homes, even there the growing taste for finer clothing has led to increased expenditure. In this matter two things have to be taken into consideration: the initial cost of articles, and the length of time they last. As a fair average estimate for Bengal Proper, we take the following, supplied by the treasurer of a Lower Bengal district, who is personally known to us, and who dresses neatly and in good taste, though not extravagantly.

He writes\*:—

“The office dress of an individual of my station in life 25 years ago consisted of—

	Rs.	A.
A plain dhuti (waist cloth) ... ..	1	8
A mirzai (jacket) ... ..	0	12
A scarf ... ..	0	12
A chapkan (tight fitting cassock) ... ..	1	8
Country slippers ... ..	0	10
Turban, a piece of muslin rolled round the head ... ..	0	6
Total ... ..	5	8

“In the winter season it was the practice to wear a pair of shawls in place of the scarf, the cost of which varied from Rs. 80 to Rs. 100. These were also used when attending social gatherings, and one pair of shawls lasted for about 10 to 15 years at the least. The dress now worn in office in the summer season consists of—

	Rs.	A.
Trousers ... ..	1	8
Shirt ... ..	1	4
Alpaca chapkan ... ..	5	0
Stockings ... ..	0	4
Belt ... ..	1	0
Made turban of silk or shawl ... ..	3	0
English boots ... ..	5	0
Handkerchief ... ..	0	4
Scarf ... ..	0	12
Total ... ..	18	0

\* The Babu's language has been slightly condensed; the substance, and in most cases the wording, of his remarks is carefully preserved.

“ A winter office suit is as follows :—

						Rs. A.
Cashmere or broadcloth chapkan and trousers	...	...	...	...	...	16 0
Shirt	...	...	...	...	...	1 12
Belt	...	...	...	...	...	1 0
Silk turban	...	...	...	...	...	3 0
English boots	...	...	...	...	...	5 0
Handkerchief	...	...	...	...	...	0 4
Stockings	...	...	...	...	...	0 6
Shawl in lieu of scarf	...	...	...	...	...	50 0
						78 0
				Total	...	78 0”

The shawl, of course, lasts for several years. Sometimes in place of the shawl a *chogha* or long cloak with sleeves (like a dressing-gown) is used. There is now-a-days a good deal of variety in the outdoor costume of men. Some adopt an almost entirely English dress, a small cloth or velvet cap is often worn instead of the turban, and a comforter round the neck in the cold weather is used by those who have to be much out of doors. Gold watches and chains, finger-rings, studs, and handsome canes are also common. The natives of Orissa have kept to the ancient Hindu dress more generally than Bengalis; but even there among the ministerial officers a large majority adopt the modern Bengali costume for office wear and for social gatherings. The head-clerk of an Orissa district gives us the following figures, which seem fairly correct :—

					years ago.	Now.
					Rs. A.	Rs. A.
Office dress	...	...	...	...	21 0	56 4
Home dress	...	...	...	...	5 8	18 8
Visiting dress	...	...	...	...	14 0	40 0
					50 8	114 12
				Total cost per annum	...	...

In Behar our impression is that the clerks and *amla* are less careful about their dress than those of Bengal. Even here, however, there has been a great increase in cost. The sarishtadar of a Behar district, himself a native of that province, supplies a statement, from which we take merely the totals, omitting the names of the various articles of dress :—

					5 years ago.	Now.
					Rs. A.	Rs. A.
Office dress	...	...	...	...	10 0	20 0
Home do.	...	...	...	...	3 8	3 8
					13 8	23 8

The simple home dress does not seem to have changed much in Behar, but the office or visiting dress has increased in cost, not so much by changes in the style or cut of garments, as by their being made of more costly materials, and by the substitution of English shoes or boots for those of native manufacture.

In addition to the increase of cost on account of the fashion of materials, the rise in the wages of tailors and washermen has to be taken into consideration. The greater part of the ancient native dress consisted of pieces of muslin or cotton cloth wound gracefully round the body; and although scholars have found a word in Sanskrit which is held to mean tailor, yet it is the generally received opinion that before the advent of the Mahomedans, tailor-made clothes were not much used in India. Even now only unsewn clothes can be worn in religious ceremonies. The tailor now plays as important a part in native as he does in European costume, and being more in demand than formerly, his prices have naturally risen. The unsewn clothes of old days also did not require (or at any rate did not get) as much washing as the tailor-made clothes of to day; and the washerman, like the tailor, is now an expensive item in the household accounts.

**195.** Native ladies and children also now wear more clothes than formerly. Although, for obvious reasons, we cannot go deeply into this delicate subject, we have ample evidence to show that both in material, fashion, and ornamentation, female clothing is more costly than before. Children also, who even in respectable families wore no clothes at all during their early years, are now often clothed in expensive garments. It must not, however, be forgotten that some articles of clothing are cheaper than formerly, such as those made of English piece-goods and the like. It is doubtful how far this cheapness counterbalances the increased outlay caused by a love of finery.

Under the head of dress comes also the important question of jewellery. This, we think, must always have formed a serious item in Indian domestic economy, because in days when life and property were unsafe a man usually invested his gains or his savings in jewellery and gold and silver ornaments for his women. These could be buried in the ground in time of danger, or sold to procure funds in time of distress. It seems therefore probable that the increase of expenditure under this head will be found to be rather in more exquisite workmanship, the greater use of precious stones, and more valuable materials generally, than in the greater number of articles of jewellery worn by native ladies. On this subject one of the gentlemen already quoted writes as follows:—"It would be tedious to enumerate the different items of jewellery. Simple gold is now despised, and a profusion of precious stones is considered indispensable. A lady in the class of society to which I belong would be considered poorly adorned on three thousand rupees. Five thousand would be nearer the mark. These remarks apply only to Calcutta and its neighbourhood. This insane waste of money is not, I believe, general in the outlying districts. Twenty-five years ago a lady belonging to a respectable family used to consider herself well-adorned on Rs. 1,000 to Rs. 2,000." Taking this as trustworthy evidence for Calcutta and the suburban districts, let us now see how the matter stands in the country.

The sarishtadar of an Eastern Bengal district states that a lady belonging to his class of society would, as a rule, have silver and gold ornaments worth about Rs. 1,500. In former times more silver was worn than gold: bracelets made of shell were commonly used, as also ornaments of brass and horn: and the total value of a complete *parure* would in those days not exceed Rs. 600. From Dacca one correspondent estimates the cost of jewellery in former times at Rs. 500, and in the present day at Rs. 2,000. We do not reproduce the long lists of articles given by our correspondents, as they would not be intelligible without illustrations; but it may be stated in a general way that they consist of chains for the neck and waist, ornaments for the head, earrings of many kinds, nose-rings, bracelets for the arms and wrists, finger-rings, ankle-rings, brooches and clasps of various sorts.

A head-clerk in a Northern Bengal district, himself a native of the place, estimates the cost of a set of jewellery in former times at Rs. 1,000; in the present day at a little over Rs. 2,000. From the same part of the country a writer of somewhat lower rank than the last named gives the figures as Rs. 300 and Rs. 1,000 respectively. A third, of more moderate ideas, mentions Rs. 370 and Rs. 600.

In Behar there does not seem to have been so great an increase in the cost or quantity of jewellery worn as in Bengal. Indeed, while some of our informants give figures which show only a very slight increase, others assert that there has been none at all.

#### V.—CONVEYANCES.

**196.** There is room for doubt on this subject. It is true that many ministerial officers who formerly walked to and from their offices now go in a conveyance of some sort, though a very large proportion still continue to walk; but the cost of all public conveyances is very small, and there must be set against it the saving by rapidity of transit which enables men to live further away from their place of business. Thus, men holding clerkships in Calcutta, where everything is dear, can live in the various towns and villages along the lines of railway, where living is much cheaper, and save the cost of their fare by railway,

steamer, tramway, or country boat many times over. Even where hackney carriages are used, it is customary for five, six, or more clerks to share one carriage between them, and by so doing, and by beating the coachman down to the lowest fare, the cost to each individual becomes very trifling. We do not think this an important item of expenditure.

In connection with this subject it has been suggested to us that the facilities for railway travelling now lead to ministerial officers visiting their homes more frequently than they used to do formerly. Men who used not to visit their homes oftener than once or twice a year, now run home whenever a public holiday occurs. It can hardly be urged that this custom leads to any very great expense, because a man cannot go home for one of these holidays if his house is more than about 12 hours' journey distant, and the cost of a 12 hours' journey by third class, or even by intermediate class, is very small. Besides, we have reason for believing that a much larger number of clerks and *amla* take their families with them wherever they are posted than was formerly the case. This practice of travelling frequently by rail cannot, therefore, be so common as to constitute a serious addition to the cost of living.

#### VI.—HOUSE-RENT.

197. It may be admitted that the rent of houses in the native part of Calcutta has risen considerably during the last quarter of a century, but it is difficult to decide the exact amount of increase. So much depends upon the situation, and so much upon the terms which the tenant is able to make, that it is only natural that there should be much diversity of statement. Of those gentlemen who write concerning Calcutta, some think the increase has not been more than 20 to 25 per cent., others again place it as high as 60 or even 100 per cent.; and one writer, of generally moderate views, holds the opinion that while the rents of large houses have not increased, those of small ones have doubled within the period under consideration. The increase in rates of house-rent undoubtedly contributes to induce so many clerks to live at Howrah, in the suburbs, or at the towns along the line of rail. In large towns, such as Dacca and Patna, there has apparently been a considerable rise in house-rent, though it is everywhere much less than in Calcutta. In many rural towns no houses are to be had for hire, and ministerial officers have to build for themselves. This involves some outlay at first, but in places such as Purneah, where the houses are built only of mat and thatch, the initial outlay is not very large, while there is considerable saving in the long run. In the matter of house accommodation, however, the desire for greater comfort and an increased attention to sanitary matters has led to ministerial officers taking larger and more expensive houses than they would have required years ago. This is one of those points in which it is rather taste or fashion than absolute necessity that has led to an increase in the cost of living of late years.

#### VII.—MEDICINE.

198. With the progress of knowledge and science, the old system of native medicine with its charms, incantations, and other superstitions is fast dying out, and resort is freely had to the European method of treatment. The good derived from the change is great and palpable, and no man begrudges even heavy expenditure to save the lives of himself or his family. Many, however, undoubtedly look back with some regret to the native system, which, whatever its failings, was remarkably cheap. There was no such thing as the settled daily fee of a physician, much less a fee for each visit. The remuneration of a native physician (*kabiraj*) generally depended on the pecuniary means of his patient. For ordinary cases requiring three or four days' treatment, a fee of a couple of rupees, including the price of medicine, was considered fair from a family man whose income was Rs. 20 or Rs. 30 per mensem. At the present time, and under the altered system, four times the sum would hardly meet the requirements of such a case. In mofussil stations the *amla* class suffer great distress owing to their inability, for want of means, to obtain good medical advice and medicine for their family and children. An ordinary Assistant Surgeon's fee within about a radius of two miles from his home is from Rs. 2 to Rs. 4 per visit, and three such visits would swallow up half the monthly salary

of an *amla* on Rs. 20. Under the old system the practitioners of medicine had not received an expensive education, and having generally to deal with comparatively cheap indigenous drugs, could afford to attend on the sick and supply them with medicines on terms compared with which the charges for medical treatment of the present day are enormously heavy. Even *kabirajés* now-a-days charge more than they used to, in imitation of their European rivals.

It is also confidently asserted by many of our informants—men who certainly ought to know—that sickness has increased among the class of Government employés very much of late years. This they ascribe to several causes, such as the greater prevalence of malarious fever, which some go so far as to describe as general deterioration of the climate; weakness of constitution induced by insufficient food; increased mental and physical exertion, and the like. It would carry us far beyond the limits of our inquiry to discuss all these points; but as regards the class of clerks and *amla* with whom we are specially concerned, our experience leads us to think it probable that many, if not all, of these causes have been at work of late years to produce enfeebled constitutions. But whether the Bengalis of to-day are less robust than those of former generations, is a question which we have no means of deciding; though we would call attention to the fact that it is only of late years that such close attention has been paid to the health of the people, or that observations have been made and statistics recorded. For all that we know, deaths from disease may have been as common in former times, or even more so, than now. In those days if men died, no one noticed it; now if mortality exceeds by ever so little the normal rate, it at once attracts attention and gives rise to inquiry. In many parts of the country so short a time as twenty years ago if a man fell ill he was left to die or recover as best he might; no medical aid was sought for. At most some incantations were made by the females of his family, and in the wilder parts of the country this state of things still prevails; while in more civilised parts the doctor is called in at once. Consequently we have no difficulty in believing that among the *amla* class more money is spent on medical men and medicine than formerly, and we think it unnecessary to inquire whether this arises from greater prevalence of ill health or from greater carefulness. The result is the same in either case.

#### VIII.—EDUCATION.

199. It is not necessary for us to say much on this head. The immense and rapid progress in education made by the upper and middle classes in Bengal during late years is a matter too well known to call for any long discussion. The class of Government employés especially has been forced by circumstances to contribute to this progress. Clerical work being their only means of earning a livelihood, they must perforce educate their sons, and educate them as highly as they can, if they are to succeed in life. It was only to be expected that the cost of education should gradually increase; and this has, we are assured, been the case everywhere in spite of the constant increase in the number of schools, whose competition might have been expected to render education cheaper.

The expense is not grudged,—nay, is considered as a profitable investment, but it swallows up an inconveniently large portion of the scanty income of men like the ministerial officers. The causes which have contributed to the increase are chiefly the following:—

- 1st.—Private tutors are now held to be absolutely necessary, and generally employed.
- 2nd.—Though books are cheaper now than formerly, yet a greater number and variety of them, in the shape of “keys,” “helps,” “abstracts,” and the like, are now required.
- 3rd.—Rates of tuition fees have risen with the increase in the number of pupils, and the consequent demand on the teaching power of schools.
- 4th.—The period of study lasts now much longer than before.

To a person who happens to be the guardian of a number of children—sons, nephews, cousins, &c.—the expense of supporting them at school forms a heavy burden.

To these considerations must be added the otherwise gratifying fact that female education is also progressing, and that a man of the *amla* class, especially in the more advanced districts, is often almost compelled to give his daughters some sort of education. It is true that the practice has not yet become very general, but where it has, it leads to some additional expense.

**200.** The foregoing remarks refer only to the Hindus, who constitute the majority of the ministerial officers in all districts. The Mahomedans, however, must also have been affected by the general increase in the cost of living, though not perhaps in quite the same way as the Hindus. The increased dearness of articles of food and clothing, of house-rent and medicines, tell of course just as much on them as on others, and they suffer equally from the more expensive fashions in eating, dress, and furniture. They also have recourse to English doctors and to native doctors trained on the European medical system. Even where they still consult Mahomedan *hakims*, they find that these men, like the Hindu *kabirajes*, have raised their prices. But, on the other hand, they do not incur so much expense for the education of their children, nor are their religious and social ceremonies so numerous, or necessarily so costly, as those of the Hindus. Feasting is not so unavoidable a concomitant of ceremonies with them, nor does public opinion or religious usage weigh so heavily on them in these matters. They have more liberty and independence of action both in religious and social matters. It is true that when they do entertain they do it often on a grander scale, and they are able to indulge in a larger range of viands; and in this respect we learn that there is more ostentation and outlay than in former times. Meat is more eaten than it used to be, and curries, *pilaos*, and other made dishes are more frequently introduced. In the matter of servants, judging from what our informants tell us, their expenses are comparatively light; they keep fewer servants than Hindus, and do not pay them so highly, and they do not, as a rule, keep a separate cook. Much the same is the condition of Native Christians, who, however, appear to have been led into increased expenditure by a partial adoption of European habits. The number of persons of this class in Government service is, however, so insignificant as not to affect perceptibly the general question.

**201.** From the above *resumé* of the information that we have been able to collect, it is clear that the increased cost of living in the present day, compared with that of twenty or twenty-five years ago, is attributable to two causes: first, the rise in price of all the necessaries of life; and secondly, a higher standard of comfort and refinement.

The first of these two causes has been established beyond a doubt by a comparison of price-lists: the increase has naturally not been the same in all parts of the country, nor for all descriptions of articles. The purchasing power of the rupee is, however, less than it was in respect of all articles of ordinary use. The opening of the country to foreign trade, and the rapid and vast extension of means of communication, have led to considerable exportation of food-grains. The population has increased immensely, and now presses far more heavily on the productive resources of the country than formerly. A great portion of the export trade is in the hands of foreigners, and that portion of it which is in the hands of natives, while it enriches the producing and trading classes, does not in any way benefit those who do not belong to either of those classes. On the contrary, with a steadily rising market, those who live on fixed incomes find their circumstances more and more straitened every year. It is true that there has been a great increase in the area under cultivation, but it is more than doubtful whether this increase is proportionate to the increase in population, which has more than doubled in the course of the last 80 years. It is believed that the population of the Lower Provinces at the beginning of the present century was not more than 30 millions; in 1835 it was estimated at 36 millions; while in 1872 it was found by census to be 63; and in 1881 as much as 70 millions. The frequent recurrence of years of scarcity and famine has also contributed to keep up prices of food-grains, and thus to make the position of ministerial officers one of increasing difficulty and hardship.

The second cause is more difficult to deal with, because here we are confronted not only with facts, but with opinions and states of feeling which it is not easy

to estimate at their proper value. The increased facilities for communication with foreign countries and between different parts of this country, while they have, on the one hand, stimulated the export of food stuffs, have, on the other, led to a more active import trade, and numerous articles of luxury and use which were unknown to their grandfathers have become familiar to the present generation. It might perhaps be argued that though ministerial officers are justified in asking for an increase of salary on the ground that the necessaries of life are now dearer than before, they are not justified in basing such a request on the ground that they live more comfortably and expensively than formerly. The homely proverb of cutting one's coat according to one's cloth might with justice be applied to them and they might be told that the number of young men qualified by education for the public service is now so great that Government would have no difficulty in obtaining any number of clerks at even lower salaries than are now paid. We might point to the fact that whereas a man holding a B. A. degree of the Calcutta University could command a salary of Rs. 100 a month, or even more, twenty-five years ago, one sees in the present day holders of the B.A., and even of the M.A., degree eagerly competing for posts of Rs. 20 and Rs. 30.

All this might undoubtedly be urged, but there are, we think, strong reasons why it would hardly be either wise or generous to press such an argument against the class of men we are dealing with. It would not be wise, because undoubtedly men encumbered with debt, distressed, and discontented, cannot be expected to make efficient public servants. They may be led to eke out their scanty salaries by dishonest means and underhand practices; and even if honest, they in many instances seek to add to their income by working out of office hours. Some act as private tutors; some keep under a feigned name small retail shops; others engage in commercial ventures, or take contracts for earthwork or building (also under feigned names); others, again, act as commission agents, or practise homœopathy or other systems of medicine. Such occupations necessarily distract their attention and divert their energies into other channels than the duties of their appointments. They do their work in a half-hearted way, and suffer from the overwork which they impose upon themselves to make both ends meet.

While it is not wise, therefore, to press the argument above suggested, it is also not generous. In a very great majority of cases these men cannot help themselves. There are doubtless many among them who, if they consulted merely their own wishes or tastes, would be perfectly satisfied with the simpler food, clothing, and lodging that were good enough for their fathers. But when even the more independent inhabitants of civilised countries in Europe are unable to resist the pressure of public opinion, and the temptation to "keep up appearances," how can we expect the Hindu to do so, bound as he is by the strict rules of a religion, which lays down laws for every action of life, and subject as he is to the restraints of a social system of extreme rigidity?

The cultivator and artisan classes have undoubtedly benefited by the rise in prices of agricultural produce and the higher wages paid for manual and skilled labour. They are better fed, clothed, and lodged than formerly, and they are not compelled to spend so much money on ceremonies, social observances, and the education of their children. Men of the classes from which our ministerial service is recruited have always held a higher position in native society than the peasant and the artisan, and in order to preserve that superiority in face of the rapidly-growing prosperity of these latter, they are to a certain extent driven to greater display and expense in dress, food, and other matters. The pressure upon the middle classes is severe. We are led to believe that it is more so in Behar than in Bengal; but it is very great everywhere, and it is the more felt because escape from it by adopting a reduced style of living seems impossible. A man who some twenty years ago, on the occasion of a social or religious ceremony, invited a hundred guests, cannot but feel that he has sunk in the world if he can now only afford to invite 50 or 60; and when it is the custom to set before the guests expensive delicacies, and to make presents of costly imported articles, the same feeling prevents him from adopting a cheaper style of entertainment or giving simpler presents. He would lose rank and prestige by so doing, and this would involve also the loss of many advantages which he derives from the esteem and respect of his



acquaintances. It is not, perhaps, easy for Englishmen to understand native feeling in these matters. The chains of society lie so much more lightly on us and the society in which we move, is so much more tolerant and reasonable, that we can hardly put ourselves in the place, or sympathise with the sentiments, of a man who ruins himself to give his daughter a splendid marriage or to celebrate the *pujá* for which his family has always been renowned. Even among us, however, it is not uncommon for people to keep up a display in excess of their means.

**202.** Assuming that on the grounds now set forth sufficient cause has been shown for increasing the salaries of ministerial officers, we have next to consider what should be the ratio and amount of such increase. That it should be, as far as possible, proportionate to the increase in the cost of living that has taken place since the last revision of salaries, is obvious; but from the nature of the case it is difficult to state precisely what that increase has been. In the item of articles of food, for which we have figures of a tolerably trustworthy kind, we have shown above that the increase ranges from 49 in Chota Nagpore to 93 per cent. in the Presidency, the total average rise for the whole Lower Provinces being above 60 per cent. When, however, other matters, such as clothing, house-rent, and the rest, are taken into consideration, the calculation becomes more intricate; and even those whom we have consulted, and who are naturally very deeply interested in the matter, are unable to agree on the point. An analysis of their replies and opinions reveals very startling discrepancies; one gentleman, for instance, estimating the total increase under all heads at 100 per cent., while another living in the same station puts it only at 50. The probability is that the increase varies, not only in different ranks of society, but also in different districts; so that any one rate of increased salary for the whole country would not afford the same relief everywhere. On the other hand, it would probably give rise to much discontent if we were to recommend a greater increase in some districts than in others. The best way to settle the matter will probably be to fix such a mean as will be fairly applicable all round. This will, it is true, afford more relief in some places than in others; but if we assume that there has been an all-round increase of 75 per cent. since 1867, and recommend a proportionate increase of salaries for the whole of the Lower Provinces, it will have the effect of granting sufficient relief even to the least favoured districts, and will thus remove all occasion for discontent. Our colleague Babu Durgagutty Banerjee points out that the Revision Committee of 1867 did not fix the salaries at that time with any reference to the cost of living, and that to make a fair comparison we ought to go back to the early years of British rule, when the ministerial establishments were first organised, and since when there has not been any increase of salaries at all proportionate to that which has taken place in the cost of living. We do not see the necessity for this, but, as our colleague desires it, we publish the figures he has collected, without admitting that they have any direct bearing on the present subject:—

A comparison with the prices which prevailed in the early years of British administration, when the ministerial establishments were mainly organised, shows the increase to be still more striking, as will be evident from the following comparative table:—

*Average Prices of Chief Staples*

	In the early period of British rule.*	At the present time.†	Percentage of increase.
Rice, wheat, and barley ...	12 as. per md.	Rs. 2-8 per md.	233·3
Bujra, jowar, and maize...	8        "        "	" 2        "        "	300
Pulses of all kinds ...	10       "        "	" 2-4       "        "	260
Ghee ...	3 as. per sr.	14 as. per seer.	366·6

It now remains for us to determine the scale of salaries in the light of the foregoing remarks. Finding, as we do, that the cost of living may fairly be taken to have risen, in the aggregate, to 75 per cent. as compared with 1867, when the present scale of salaries was fixed, and that there are unmistakeable

\* Colebrook's Husbandry of Bengal, p. xii.  
† Bengal Administration Report for 1884-85, p. 154.

indications on all sides of a tendency upwards, we consider it desirable, not only in the interest of the officers concerned, but also in the interests of the service and of the public at large, that the scale should be raised as much in reference to the present and prospective rise in the cost of living as the state of the finances may permit, though an increase to the full extent of 75 per cent. would be more than could possibly be conceded by Government. This is the more desirable, as the officers attached to the other departments, namely, the Subordinate Judicial, Executive, and Educational services, as also to the Police and Opium branches, have of late years had their position and prospects improved. Our proposals on this subject will be found in the next chapter.

## CHAPTER XI.

REVISION OF ESTABLISHMENTS—CLASSIFICATION OF DISTRICTS (i) ACCORDING TO WORK, (ii) ACCORDING TO PRESENT SCALE OF ESTABLISHMENTS—ESTIMATE OF ESTABLISHMENTS TO BE ENTERTAINED IN (i) THE GENERAL DEPARTMENT OF COLLECTOR-MAGISTRATES' OFFICE, (ii) THE ACCOUNT AND TAUJIH DEPARTMENT, (iii) THE TREASURY, (iv) THE RECORD DEPARTMENT, (v) THE NAZIR'S DEPARTMENT, (vi) NON-REGULATION DISTRICTS, (vii) SUBDIVISIONS, AND (viii) COMMISSIONERS' OFFICES.

**203.** In our introductory chapter (see paragraph 3) we indicated the line of inquiry which seemed best calculated to work out the points laid down in the Government resolution. We proposed first to ascertain what reductions were possible in the various branches of routine work, and next to estimate the reductions of ministerial establishments which would be thus rendered possible. The first part of this task we have accomplished to the best of our ability in the foregoing chapters, but when we find ourselves face to face with the second part, we are met by unexpected difficulties. After making calculations of a very elaborate and intricate character, and considering with the greatest care and attention the effect of reduction of work upon the strength of establishments, we are led to the conclusion that no definite assertion can be made. We might say that the effect of our proposals would be a reduction of one-fourth of the routine work of an office, or of one-fifth, or any other fraction; but such an assertion would at once be falsified by the facts of some particular district. Moreover, some of the classes of work in which we propose reduction are constantly varying in quantity. For instance, in the chapter on sanctions (Chapter IV) we propose to relieve Collectors from the necessity of applying for sanction for the performance of a considerable number of official acts, but it is from the nature of the case quite impossible to predict how much letter-writing will be saved by this proposal in any given district, or in the whole of the Lower Provinces. The occasions on which it is necessary to apply for sanction vary with the circumstances of the work of each district to such an extent as to place the matter wholly beyond the limits of an arithmetical calculation. The same consideration applies also, though in different degrees, to returns, registers, reports, and correspondence.

Nor is this the only source of uncertainty; the laws under which district officers work are constantly changing. Even while we have been engaged on the business of this Commission, three important measures have come into operation, which seriously affect the amount of work in district offices—we refer to the Tenancy Act, the Income Tax, and the Local Self-Government Act. The first-named has already caused a very considerable accession of work in certain districts, as will be seen from the fact that in the 24-Pergunnahs no less than 1,352 notices and Rs. 8,687 in fees have been received by the Collector under section 12 of the Act from the 1st December to the 31st April last. Additional registers have been opened, and a large extra staff of peons has been entertained. The nazir's work, and consequently that of the sarishtadar also, has very much increased. If this is the case in the 24-Pergunnahs, there is fair ground for believing that there will be a great increase of work in other districts also, and this would to a great extent vitiate any calculations based on the amount of work that had to be done in each district before these heavy additional kinds of work were introduced.

Under these circumstances, the only course open to us has been to measure the relative importance of districts by the information as to the amount of work in each supplied us by the district officers, allowing for such reduction of work in future as, according to the best estimate we could frame, would probably result from our proposals. Under this system each district has been treated separately—a method which is obviously more likely to result in

due consideration being given to each than if they had all been treated under some general, and perhaps arbitrary, system of classification.

204. We now enter on the consideration of establishments for the future. In the report of the Committee which determined a similar question in 1868, the districts were broadly divided into two classes, A and B, and a scale of salaries and establishments was fixed for each class. Subject to numerous modifications introduced from time to time to suit altered circumstances, this classification has been generally maintained up till the present; but in the years which have elapsed since the date of the last revision, legislation has brought about changes in procedure, and introduced fresh subjects and systems of administration, so that it is no wonder that the old scale and classification are in many places no longer suited to the new order of things. A further disturbing influence has been the rise in prices and the cost of living, and the natural consequence of these changes has been a demand for additional establishments and increased emoluments from the districts most affected; while other districts, in which the effects have been less marked, have not been slow to follow suit from time to time with similar claims, advanced with more or less persistency.

The main features of the scheme of revision in 1868 were these. The Committee made three classifications—

1st grade A	... from Rs. 120	to Rs. 200	(i) of districts, (ii) of salaries, and (iii) of ministerial officers. Districts were divided into two classes, A and B; salaries into the different grades specified in the margin; while the clerks were classified according to their official designation and the department, English or vernacular, in which they worked. Having adopted this three-fold classification, the next step in the Committee's scheme was to combine the classes, by distributing the officers among the various grades of salaries according to districts. This is a somewhat peculiar and intricate combination; and as it is confusing to find the same letters denoting at one time districts and at another grades of salaries, it will be convenient to illustrate by an example how the system worked. The sarishtadar in a Collector's office (or court, as it is termed in the report) in districts of class A was allowed a salary in the first grade (A) of salaries, while the same officer in districts of class B was placed in the second grade (B) of salaries; again, while a Collector's record-keeper in districts of class A is placed in the second grade (A) of salaries, the same officer in B districts is found in second grade (B) of salaries, and in all districts the record-keeper attached to Magistrates', Judges', and Commissioners' offices is relegated to a still lower grade, viz. second grade (C). The distribution of officers in the several grades is contained in Appendix H of the Committee's report, which is reproduced in Appendix No. XVII of this report for the sake of easy reference.
1st " B	... " 80	" 140	
2nd " A	... " 50	" 70	
2nd " B	... " 40	" 60	
2nd " C	... " 30	" 50	
3rd " A	... " 20	" 40	
3rd " B	... " 20	" 30	
Special grade	... " 70	" 100	

The considerations which guided the Committee in arranging the districts into two groups, and into two only, are thus described in their report: "We are not indeed unmindful of the fact that the extent and nature of the duties devolving upon the ministerial officers of all grades employed in the several district courts vary materially according to the circumstances of each district. But a precise adjustment of salaries in proportion to the amount and kind of work done would involve a somewhat minute classification of districts; and we have thought it undesirable to attempt the task. We know from experience that, having regard to the very uncertain criterion which published statistics of cases disposed of in any court afford as to the actual work which has to be performed by the ministerial officers attached to it, such an attempt is beset with much practical difficulty, and is unlikely to result in the attainment of the desired object. We think it, however, practicable and proper to distinguish a few districts in which the business is, beyond all doubt, lighter than in others. To the superior ministerial officers of those courts, therefore, we propose to assign a special rate of salary, lower than that which we recommend for the corresponding class of officers in the other districts. This distinction should not, we think, be applied to the lower ranks of ministerial officers, as the rates of salary which we have proposed for such officers admit, in our opinion, of no further reduction."

The districts to which the lower scale of salaries was assigned are the following. These were placed in class B, and the remaining districts in class A :—

## MAGISTRATES' COURTS.

Bankoora.		Furreedpore.		Pubna.		Balasore.
Beerbhoom.		Maldah.		Bogra.		Pooree.
Chumparun.						

## COLLECTORS' COURTS.

Beerbhoom.		Furreedpore.		Bogra.
Bankoora.		Maldah.		Balasore.
Howrah.		Pubna.		Pooree.
Chumparun.		Sunderbuns.		

This classification, it will be seen, was not the result of any searching inquiry, or made on a close consideration of the amount and kind of work done in each district, or of other factors which go to determine the relative importance of districts. The omission of these important elements was unfavourably commented on both by the High Court and the Government of India when they came to consider the scheme, and was characterised as a serious defect. For this reason, and also because no attempt had been made to reduce the numerical strength of establishments while providing for increased salaries, the Government of India at first demurred to accept the scheme without further inquiry; but eventually the Committee's proposals, with certain modifications, were sanctioned on a representation by the Government of Bengal that all the establishments had recently undergone a close and careful revision, and that no fresh general inquiry could possibly lead to any considerable reduction of numbers, while it would cause great further delay in carrying out a most necessary reform. The chief alteration made in the scheme by the Government of India was the exclusion of the clerks of the English offices from participation in the new scale of salaries proposed. This is a matter to which we shall have again occasion to refer.

**205.** In entering upon our inquiry, we were mindful of the adverse comments on the scheme of 1868, and therefore decided to take such measures as would avoid or lessen the possibility of our proposals becoming obnoxious to a like criticism. We began the inquiry by calling for information regarding the pay and strength of the establishments in each district office, and the nature of the duties performed by each clerk. In asking for the information on the last point, our object was to obtain an accurate idea of the daily work of each officer; and the information was asked for in such a form as would practically enable each clerk, subject to the correction of the head of his office, to make out the best case he could for himself. As the replies were extremely voluminous, we have not thought it necessary to reprint them all in the appendices. We, however, have given a specimen in Appendix No. XV. We further desired to obtain a comprehensive review of the condition of each office at stated periods separated by fixed intervals, and district officers were therefore required to furnish us with a comparative statement of the amount of English correspondence in certain years in all departments, on the Collectorate as well as on the Magisterial side of the office. We selected the years 1875, 1880, and 1884, and it may be well to state our reasons for making this selection. In calling for information on the many and various topics which came within the scope of the Commission, we had to avoid throwing an undue amount of work on establishments in answering our inquiries, and were therefore careful to cast our requisitions into such form and shape that they could be filled up from materials already at hand in district offices. To have required information as to facts and figures in a form different from that in which it already existed in the Collector's records would have caused an immense amount of labour, resulted in delay, and probably have given rise to demands for special establishments to prepare the materials we required. We therefore so regulated our call for information regarding correspondence that the figures had merely to be extracted from the registers maintained in each office under the Board's rules or similar rules of Government. We showed a like solicitude to avoid giving trouble in regard to the vernacular branches of work, and we may say that our requisitions have generally been answered promptly, and without any complaint of the trouble

involved in the compilation. The most convenient basis for comparison would undoubtedly have been the figures for 1869, when the last revised scheme of establishments in mofussil offices came into operation; but as a different system of classification of correspondence obtained then from what is now followed, it was thought that the diversity of practice would probably render a fair comparison impossible on the data so obtained. The present system of classification was prescribed in 1874, and for this reason the years 1875, 1880, and 1884 were selected for comparison.

We have used the information supplied in answer to our calls as tests for measuring the importance of districts. We do not pretend to say that the amount of work is greatest in precisely those districts which show the largest amount of correspondence. The test of correspondence is only one of many, and by itself might be fallacious, as it does not attempt to discriminate between the different quantities or qualities of work. It is, however, a valuable test as far as it goes, for every letter received or issued, whether important or not, causes a certain amount of labour to the office as regards registration, docketing, and despatching, the relative importance of the letter not being an item for consideration in these respects. Indeed, it may sometimes happen that where the correspondence relates to matters of trivial importance, the task imposed on the clerks is greater than where the letters deal with more important subjects, for it is precisely in the latter class of cases that the district officer relieves the clerks of a large share of work, which he expects them to do for him in routine matters; so that, generally speaking, we may accept the figures showing the extent of correspondence as a partial, though not a complete, index to the relative importance of districts. In addition to this test we have adopted several others, which will be considered in their proper place. For example, on the Collectorate side we have taken the main heads of business and have compiled statements for 1875-76, 1880-81, and 1884-85, showing the number of items of business under each head. On the Magistrate's side we have had similar statements drawn up for the same years, which include all the multifarious clerical work of ministerial officers, which, whether in English or the vernacular, does not fall under the head of English correspondence, or admit of being tabulated as such. Another test applied is the number of estates and the number of separate accounts opened in each district; while a further test is the number of treasury receipts and payments. Owing to the diversities of practice, and to difference in the kind of work in districts, the application of a single test cannot be expected to be decisive in fixing the relative importance of districts, but a combination of several tests tends to correct these inequalities and to give results more approaching accuracy. Then, again, our knowledge of local peculiarities, which make work heavier or lighter, enabled us further to correct such inequalities. By processes of this kind we have succeeded in preparing a table in which the districts are arranged according to their relative importance. Having thus generally indicated the nature of our tests, we proceed to discuss each one, at first separately, and afterwards in combination.

206. Appendix No. XVIII shows the order of the districts according (1) to the amount of correspondence in 1884-85 in the English General Department of Collectors' offices, and (2) to the cost of the clerks working in that department. It also gives the number of clerks. The results of these two tests may be thus compared:—

*Order of first group of ten districts.*

No.	According to correspondence.	According to cost.
1	24-Pergunnahs.	Patna.
2	Patna.	Chittagong.
3	Shahabad.	24-Pergunnahs.
4	Dacca.	Sarun.
5	Mymensingh.	Midnapore.
6	Chittagong.	Gya.
7	Midnapore.	Mozufferpore.
8	Gya.	Durbhanga.
9	Burdwan.	Backerganj.
10	Jessore.	Khulna.

*Order of last group of ten districts.*

1	Pubna.	Pooree.	
2	Rajshahye.	Dinagepore.	} Equal.
3	Noakholly.	Rajshahye.	
4	Tipperah.	Bankura.	} Equal.
5	Chumparun.	Chumparun.	
6	Bogra.	Balasore.	
7	Bankura.	Pubna.	
8	Howrah.	Maldah.	
9	Balasore.	Bogra.	
10	Dinagepore.	Howrah.	

We give the first ten and the last ten districts merely as a specimen to show general results. Full lists will be given further on.

The circumstances of Calcutta and the Sunderbuns being special, we have omitted them from the above comparison. We have also not included the non-regulation districts, as in them the establishments in the revenue, criminal, and civil departments are very much intermingled. The following points call for remark in connection with this statement. Burdwan and Gya are about on an equality as regards amount of correspondence, but the latter has an establishment costing 38 per cent. more than the former. Again, the 24-Pergunnahs has a much larger correspondence than Patna; but the establishment in Patna costs 12 per cent. above the expenditure in the 24-Pergunnahs. Khulna and Nuddea are nearly equal in point of correspondence, but the establishment of the former is 44 per cent. above the latter. There is the same difference between Rajshahye and Maldah and between Backerganj and Rungpore under similar circumstances. The existence of such inequalities as these clearly indicates the need for the revision of establishments which we are undertaking. A further source of error in this test is the fact that in many districts, as already explained in Chapter IX, sarishtadars and other *amla*, nominally entertained for the purpose of doing work in the vernacular, do as a matter of fact draft and copy letters in English and perform duties which more strictly belong to the clerks of the English Department.

207. Appendix No. XIX has been compiled for the sake of arranging the districts according to present gradation of importance based on an analysis of the returns of the principal heads of work, in the vernacular general department of Collectors' offices, in 1884-85, in comparison with the order as determined by the cost of the clerks entertained in that department. The items of business selected for this test are those enumerated in the margin. Miscellaneous business has been omitted, as it is a somewhat elastic term, owing to the diversity of practice of district officers; for while some officers will enumerate all the little odds and ends of work which do not strictly fall under a fixed head as miscellaneous, others

will take no note of them; further, it includes bills, items of interest and pension payment, and also English correspondence of all departments, some of which has already been taken note of in Appendix XVIII. For these reasons we regard the figures under miscellaneous business as a less sure test than the figures for special subjects which can be tabulated on a fairly uniform plan in the several districts. Taking, then, the totals of these special items for

1884-85, we obtain the following results. In two districts, viz. Midnapore and Chittagong, the items of business are above 30,000 ; in the single district of Cuttack they are above 20,000 ; in Sarun and Pooree they are above 15,000 ; in Mozufferpore, Shahabad, Patna, and Dacca they exceed 10,000. We have here specified the first nine districts in the order of importance according to the table which we are considering. Following these, there are 10 districts where the figures are above 5,000, while in the remaining 17 districts they are below 5,000. In determining the cost of establishments debitable to the vernacular department, we have taken the entire cost of the Collector's normal vernacular establishment, and have added to it half the cost of the establishment entertained for Deputy Magistrate-Collectors under the scale authorised in the Board's Rules, pages 39 and 60, volume I. The other half we have debited to the cost of the Magistrate's vernacular establishment. This seems a fair adjustment of the anomalous arrangement already described in paragraph 173, Chapter VIII. As there pointed out, the so-called Deputy Collector's establishment is often employed in the general work of the office, and has no connection with its nominal head.

The order of the first and last groups of ten districts in comparison with the cost is as follows:—

No.	According to Work.	According to Cost.
1	Midnapore.	Dacca.
2	Chittagong.	24-Pergunnahs.
3	Cuttack.	Cuttack.
4	Sarun.	Backerganj.
5	Pooree.	Furreedpore.
6	Mozufferpore.	Chittagong.
7	Shahabad.	Mymensingh.
8	Patna.	Midnapore.
9	Dacca.	Shahabad.
10	Hooghly.	Rungpore.

*Order of last group of ten districts.*

1	Rajshahye.	Gya.
2	Maldah.	Pubna.
3	Rungpore.	Maldah.
4	Nuddea.	Bogra.
5	Beerbhoom.	Khulna. } Equal.
6	Pubna.	Bhagulpore.
7	Khulna.	Beerbhoom.
8	Bankura.	Durbhanga.
9	Chumparun.	Chumparun.
10	Bogra.	Purneah.

It will be observed that while Midnapore, Chittagong, Patna, Mozufferpore, Sarun, and Pooree stand 1st, 2nd, 8th, 6th, 4th, and 5th in order of work, in point of cost of establishment they stand 8th, 6th, 22nd, 23rd, 16th, and 20th respectively ; while the 24-Pergunnahs, Dacca, Furreedpore, Backerganj, Mymensingh, and Rungpore stand 2nd, 1st, 5th, 4th, 7th, and 10th in point of establishment, and in order of business 17th, 9th, 13th, 18th, 16th, and 29th respectively. Such inequalities are also apparent as regards other districts. The difference may be expressed in another way. Taking for instance Sarun and Cuttack, it will be seen that although the difference in the amount of work is about 27 per cent., the difference in cost is about 53 per cent. Taking two other districts, viz. Dinagepore and Monghyr, it will appear that though the amount of work in the latter is about double of that in the former, yet the cost is nearly equal. Instances of similar disparities can be



multiplied. It is to be noted that out of 49,335 cases in Midnapore 44,566 are certificate cases for recovery of arrears of road cess, zemindari dāk cess, and other demands, and 2,191 are miscellaneous cases. In Chittagong 11,953 are mutation cases in charge of a special department, 15,786 certificate cases, and 6,202 are miscellaneous cases. In Mozufferpore and Sarun the number of certificate cases are 10,741 and 15,716 respectively, while in Patna the number of miscellaneous cases amounted to 2,470. In Purneah nearly half the number represents notices of relinquishment. In the districts of the Orissa Division the rent suits, applications under the rent laws, and executions of decrees under the rent laws, amount to 3,386 in Cuttack, 2,245 in Pooree, and 2,682 in Balasore. In Pooree there were 11,762 certificate cases, and in Cuttack 1,809 miscellaneous and 1,117 land acquisition cases. In the districts of the Dacca Division and in Monghyr the large proportion of certificate cases has tended to swell considerably the aggregate of vernacular business. These, however, are details which will require consideration when fixing the scale of establishments for each district.

**208. Magistrate's office.**—The amount of correspondence in the English Department of the Magistrate's office affords a reasonable test for measuring the work in that branch of the establishment; but as regards the vernacular office we have felt some difficulty in selecting a suitable basis for computation, as there is a large amount of work performed which is incapable of being reduced to a common standard for purpose of comparison. In an early stage of our inquiry we addressed a letter to each District Magistrate, calling for a statement showing the number of entries in his office and court registers, which it was thought would afford a fair indication of the amount of work done under certain heads; and from the statements supplied we have been able to compile the table given in Appendix No. XX, which shows, in addition to English correspondence, the amount of work in the vernacular, including such subjects as appeals, complaints, courts-fees, warrants, attendance of witnesses, applications for copies, emigration, licenses under the Arms Act, processes, confessions, parwanas, &c. In the columns which give the cost of the Magistrate's establishment, we have included half the cost of the Deputy Magistrate-Collectors' clerks, the other half being taken into account on the Collectorate side, as stated above in the last paragraph. The statement gives the following results as regards the order of districts:—

*Order of the first group of ten districts.*

No.	According to Work.	According to Cost.
1	Mymensingh.	24-Pergunnahs.
2	Patna.	Dacca.
3	Dacca.	Backerganj.
4	Monghyr.	Chittagong.
5	Jessore.	Mymensingh.
6	Backerganj.	Midnapore.
7	Shahabad.	Furcedpore.
8	Midnapore.	Hooghly.
9	Howrah.	Tipperah.
10	Rungpore.	Rungpore.

*Order of the last group of ten districts.*

No.	According to Work.	According to Cost.
1	Cuttack.	Bogra.
2	Bhagulpore.	Pubna.
3	Mozufferpore.	Sarun.
4	Durbhanga.	Pooree.
5	Tipperah.	Khulna.
6	Maldah.	Maldah.
7	Balasore.	Beerbhoom.
8	Chittagong.	Balasore.
9	Bogra.	Shahabad.
10	Bankura.	Durbhanga.

This statement is open to the following criticism. While in some instances a proper ratio is maintained between the cost and amount of work, in others there is a remarkable divergence. For example, the 24-Pergunnahs comes eleventh and Mymensingh first in order of work, yet the establishment of the former costs about 30 per cent. more than that of the latter; it also costs 45 per cent. more than it does in Patna, which is second on the list in work. Dacca and Monghyr are about equal as regards work, but there is a difference of 45 per cent. in respect of cost in favour of the former. Again, the 24-Pergunnahs occupies a middle place between Rungpore and Nuddea in point of work, yet the cost in the 24-Pergunnahs is as much as 44 and 63 per cent. in excess of the cost in the two latter districts respectively. Chittagong, Maldah, Balasore, Bogra, and Bankura are nearly on an equality as regards work, but in respect of cost there is a difference ranging from 36 to 72 per cent. in favour of the first-mentioned district, which cannot be entirely explained by the higher cost of living in Chittagong. The result on the Collectorate side has confirmed our impression that the revenue business in Chittagong is heavy, but in magisterial business this is not the case; and this is the result we should be led to expect when we consider its area, population, and subdivisions in comparison with those of large districts like Dacca, Backerganj, Mymensingh, Patna, and Midnapore. In fact, the establishment in Chittagong for magisterial purposes is unduly high. Noakholly and Purneah are on an equality as regards work, but in the cost of establishment there is a difference of about 35 per cent. in favour of the former. The large districts of Gya, Shahabad, and Sarun also have establishments inferior in cost to those of several districts where the work is lighter. All these inequalities, and others already pointed out, we shall endeavour to redress when providing the establishments for each district in the future.

209. So far, we have prepared for the English and Vernacular General Departments on the Collectorate side, with certain exceptions, a statement showing the order of districts according to work, and a similar statement embracing the same departments in the Magistrate's office. We must now combine these statements in order to ascertain into what order the districts will fall if the entire work of both offices in the departments in question be taken into consideration. We propose, as already explained, to amalgamate the Collector's and Magistrate's office, and for this reason have considered in the aggregate the work in both offices for the purpose of classifying districts. The departments included have much in common, and are susceptible of combination into a single office under one head. The departments excluded are the Accounts, Treasury, Taujih, Record, Excise, Road Cess, Khas Mehals, Zemindary Dâk, Irrigation and other special departments. The work in the Account and Treasury Department is of a special kind, and cannot be computed on the same basis as that of other departments. A similar remark to some extent applies to the Taujih and Record Departments. The Road Cess and Zemindary Dâk establishments are not paid for out of provincial funds, and the clerks engaged for any one of these departments must work in that department, and in that only, whereas under our amalgamation scheme it is intended that an officer of one department shall work in another as the exigencies of business may require. The Excise, Khas Mehal, Irrigation and other special establishments will also be omitted from our calculation. The first-mentioned establishment has lately been strengthened, and the others vary so much in strength in different districts that it would introduce a disturbing element to bring them into consideration in determining the relative importance of districts.

Appendix No. XXI shows the combined order of districts according to the total amount of work, and the result is as follows:—

1. Patna.		9. Gya.	
2. Mymensingh.		10. Jessore.	
3. Dacca.		11. Hooghly.	
4. Midnapore.		12. Furreedpore.	
5. Shahabad.		13. Backerganj.	
6. Monghyr.		14. Chittagong.	} Equal.
7. 24-Pergunnahs.		15. Nuddea.	
8. Sarun.		16. Rungpore.	

17. Mozufferpore.	} Equal.	28. Chumparun.	} Equal.
18. Cuttack.		29. Beerbhoom.	
19. Purneah.		30. Dinagepore.	
20. Pooree.	} Equal.	31. Rajshahye.	} Equal.
21. Moorshedabad.		32. Balasore.	
22. Burdwan.		33. Tipperah.	
23. Khulna.	} Equal.	34. Pubna.	} Equal.
24. Durbhanga.		35. Maldah.	
25. Noakholly.		36. Bankura.	
26. Bhagulpore.		37. Bogra.	
27. Howrah.			

210. Although this result has been arrived at by a careful compilation and comparison of materials, we must repeat the caution expressed some pages back against supposing that it has been attained by infallible tests, or that it is anything more than what it professes to be, an approximation. The very unexpected position occupied by certain districts is a good illustration of the extreme uncertainty of information based merely upon figures. Our own personal experience, and that of most officers who may study this list, cannot but lead to its rejection in some respects. We leave it here to show that we have carefully elaborated the replies furnished by Collectors and Magistrates, not because we feel able to accept it unreservedly as a final arrangement in respect of every district. That Monghyr, for instance, should be a heavier district than Backerganj is incredible to any one who knows the two districts. The same may be said regarding the position occupied by Pooree as contrasted with Moorshedabad or Durbhanga. One defect in the lists given up to this point is that they are based on the figures of the year 1884-85 only. In that year (or in fact in any single year) unusual circumstances, such as floods or scarcity, may largely increase the work of a particular district and give it, for that year, a place far higher up in the general lists than it is permanently entitled to.

Although we had collected figures for the three years 1875-76, 1880-81, and 1884-85, yet after studying them carefully we deliberately decided, for the following reasons, to base our calculations mainly on the figures of the last-mentioned year, as being more likely to represent the present amount of work in the General Department of district offices than the average of the years mentioned:—

- (1) On examination it appears that the figures for the year 1875-76 supplied from some districts are not confined to the General Department, but represent the total number of letters received and issued in all departments, including those relating to partition, wards, and other departments which are not being dealt with in this section of the report. This arose from the fact that the Board's system of classifying correspondence by departments and collections prescribed at the close of 1874 was not carried out on a uniform plan in every district in the following year.
- (2) There was an abnormal increase of correspondence in 1880-81 owing to census operations. In some districts the correspondence was much more than doubled owing to this cause.
- (3) Changes in jurisdiction during the last ten years are a disturbing element in some instances, such as 24-Pergunnahs, Nuddea, and Jessore, which have each been curtailed of some portion of their area within the period mentioned.
- (4) Even if the figures for 1875-76 could be generally relied upon, the average for the three years 1875-76, 1880-81, and 1884-85 would not in many instances adequately represent the extent of the correspondence at the present day, which has increased owing to a variety of causes. This is especially exemplified in the case of Midnapore, Howrah, Jessore, Rungpore, Dacca, Mymensingh, Chittagong, Patna, and Shahabad.
- (5) Similar objections apply, but in a more marked degree, to the figures showing vernacular business in the Collectorate.
- (6) In regard to criminal business, the figures for 1875 are incomplete, in many instances the old records having been destroyed.

But though, for the reasons given, the three years' figures do not adequately represent the state of business in each district at the present day, yet they afford a fair indication of the gradual growth of work in the decade to which they refer, and it was with this object that we collected them. It will also be instructive to compare the result which they give with the order of districts as obtained from one year's figures; and this result too may be employed as an additional test in combination with the other tests. We proceed to apply this test. Appendix No. XXII compares the correspondence of the three years in question, and shows the order of district according to the total result. Appendix No. XXIII contains the order according to vernacular business in a Collector's office for the same period; while Appendix No. XXIV shows the result obtained by combining the order in Appendix No. XXI with the order given in the two last-named appendices. The result is as follows:—

*Order of districts according to the amount of work in the English and Vernacular General Departments of Magistrate and Collector's office.*

No.	According to the figures of 1884-85. Appendix No. XXI.	According to the correspondence of 1875-76, 1880-81, and 1884-85. Appendix No. XXII.	According to the vernacular business of Collector's Office in 1875-76, 1880-81, and 1884-85. Appendix No. XXIII.	According to columns 2, 3, and 4 in combination. Appendix No. XXIV.
1	2	3	4	5
1	Patna.	24-Pergunnahs.	Chittagong.	Patna.
2	Mymensingh.	Patna.	Midnapore.	Midnapore.
3	Dacca.	Shahabad.	Cuttack.	Shahabad.
4	Midnapore.	Hooghly.	Pooree.	24-Pergunnahs. } Equal.
5	Shahabad.	Mymensingh.	Balasure.	Dacca.
6	Monghyr.	Nuddea.	Sarun.	Mymensingh.
7	24-Pergunnahs.	Midnapore.	Mozufferpore.	Monghyr.
8	Sarun.	Burdwan.	Shahabad.	Chittagong. } Equal.
9	Gya.	Dacca.	Patna.	Sarun.
10	Jessore.	Gya.	Dacca.	Hooghly.
11	Hooghly.	Moorshedabad.	Bakerganj.	Gya.
12	Furreedpore.	Monghyr.	Monghyr.	Nuddea.
13	Backergunge.	Bhagulpore.	Noakhally.	Backergunge. } Equal.
14	Chittagong. } Equal.	Jessore.	24-Pergunnahs.	Burdwan. } Equal.
15	Nuddea.	Khulna.	Burdwan.	Cuttack. } Equal.
16	Rungpore.	Chittagong.	Durbhanga.	Jessore.
17	Mozufferpore. } Equal.	Sarun.	Hooghly.	Mozufferpore.
18	Cuttack.	Rajshahye.	Mymensingh.	Pooree.
19	Purneah. } Equal.	Purneah.	Gya.	Moorshedabad.
20	Pooree.	Backerganj.	Tipperah.	Furreedpore. } Equal.
21	Moorshedabad. } Equal.	Rungpore.	Purneah.	Purneah.
22	Burdwan.	Durbhanga.	Furreedpore.	Durbhanga.
23	Khulna.	Furreedpore.	Jessore.	Rungpore.
24	Durbhanga. } Equal.	Mozufferpore.	Nuddea.	Khulna.
25	Noakhally.	Cuttack.	Moorshedabad.	Bhagulpore. } Equal.
26	Bhagulpore.	Howrah.	Rungpore.	Noakhally. } Equal.
27	Howrah.	Tipperah.	Rajshahye.	Balasure.
28	Chumparun.	Beerbhoom.	Pubna.	Rajshahye.
29	Dinagepore. } Equal.	Pooree.	Maldah.	Tipperah.
30	Beerbhoom. } Equal.	Bankura.	Khulna.	Beerbhoom. } Equal.
31	Rajshahye.	Maldah.	Bhagulpore.	Howrah. } Equal.
32	Balasure.	Chumparun.	Dinagepore.	Maldah.
33	Tipperah.	Noakhally.	Beerbhoom.	Chumparun. } Equal.
34	Pubna.	Balasure.	Bankura.	Dinagepore. } Equal.
35	Maldah.	Dinagepore.	Bogra.	Pubna.
36	Bankura. } Equal.	Pubna.	Chumparun.	Bankura.
37	Bogra.	Bogra.	Howrah.	Bogra.

These tables may not be free from defects, but it must be confessed that there are certain districts, and these by general consent the more important ones, which, by the application of any one of the tests, steadily appear in the first rank; while others, which it is the fashion to class among the least important, as invariably find their position in the lower groups.

Whatever may be thought of these lists—and we shall not be surprised if they are assailed by some officers—it must, we think, be at least conceded to us that we have examined the subject from every possible point of view and done all that lay in our power to arrive as near as possible to a definite conclusion on a subject beset with difficulties, and about which absolute certainty and permanent classification are almost unattainable. In fixing the strength of establishments, we shall, as already stated, consider each district separately with reference to its requirements; and in determining what grades of officers

are to be assigned to each district, and how many of each grade, we shall in addition consult the above order of districts, and also be guided by our knowledge of local peculiarities and of any special circumstances which ought to be taken into account.

**211.** The determination of the strength and scale of establishment to be assigned to each district necessarily depends upon the manner in which work will be distributed among the various departments; and in considering this part of the subject we take into account the large reduction in work which will result from the introduction of the several measures of reform discussed in the preceding chapters. We have also been guided in some measure by our individual experience in district work, supplemented by the information we have acquired from office inspections; and we have especially taken note of the elaborate synopsis which each clerk has drawn up of the duties on which he is engaged. The substitution of control by inspection for control by returns will bring about a considerable reduction in work in connection with the preparation of returns. More than half of the Board of Revenue's returns will be abolished, while those that remain will be simplified or submitted less frequently. It is also intended to dispense with several miscellaneous returns on both sides of the office, and there will also be a complete abolition of unauthorised returns. The officers who will be relieved from the labour of preparing returns will find themselves with leisure to perform other more important duties. In answer to our first circular (Appendix II), the clerks have described their several functions in great detail, and we find numerous entries to the following purport in the English and Vernacular Departments of both sides of the office, in the statement of work of the sarishtadars, head-clerks, peshkars, junior clerks of all degrees, and muharrirs:—“prepares periodical returns,” “assists head-clerk in the preparation of returns,” “compiles returns in the vernacular,” “submits information for returns,” “supervises the preparation of vernacular returns,” “examines registers,” “prepares explanations for returns,”—all of which remarks are evidence of the relief which will be afforded throughout the offices by the change in the system of returns which we advocate. The relief will come in the first instance to the muharrirs, who prepare the materials in the vernacular, from which the return is compiled; then to the peshkar or sarishtadar, who brings the materials together into a complete whole; next to the English clerk, who translates the return; and finally to the head-clerk or English-knowing sarishtadar, who is responsible to the Collector or Magistrate for the correctness of the return. In like manner the revision which we have proposed in the registers will cause a diminution in work, especially in the vernacular branch of the Collector's office. The important changes we have suggested in the matter of reports will be followed by a considerable reduction in work in every branch of both offices; while the correspondence in the English office will be lessened in consequence of the more extended powers which will be conferred upon Commissioners and Collectors in the matter of sanctions for the disbursement of money and the performance of official acts. The rules we propose for recording and keeping correspondence will set free for other duties several clerks who spend weary hours in filling registers and docket covers with laboured abstracts of the contents of the letters, which are seldom read or referred to; and our other suggestions for simplifying work may also be expected to bring about a reduction in the work of an office. If to these proposals we unite another, which is a very important part of our scheme, we may confidently expect that district officers will see their way to dispensing with no inconsiderable portion of their present establishments, and thus a means will be afforded for providing an increase to the salaries of those who remain. That part of our scheme here referred to is the amalgamation of the Magistrate and Collector's office, the details of which have been considered in paragraphs 182—185, Chapter IX, and which is commended to us by the following reasons:—

1. All the departments will be under the control of one officer.
2. The work of the several departments will be conducted on the same system.
3. Interdepartmental correspondence will be abolished.
4. Double sets of accounts—one in the Account Department Collectorate and another in the Magistracy—will be unnecessary.

5. There will be saving in the cost of establishment, as two heads on equal pay will not be required, a reduction in all grades of the establishments, and saving in postage and contingencies.

The fullest effect can be given to the scheme of amalgamation in those districts where all the clerks are already acquainted with English and the vernacular of the district. If clerks are retained who do not know English or the vernacular of the district, the advantages of the scheme will be *pro tanto* impaired. Under present arrangements, important orders and circulars require to be translated into the vernacular, and vernacular returns and reports require to be translated into English, and this portion of work will be reduced on amalgamation. The work of the two departments, though not of the same nature, can still be managed under the same head ministerial officer. The scheme has also this great advantage, that when there is a pressure of work on a particular clerk at one time, other hands can assist him in some way or other.

The post of Magistrate's accountant may be abolished, detailed accounts of deposit receipts and repayments, miscellaneous receipts, pounds, ferries, canals, and circuit-house accounts being kept by a clerk of the Account Department Collectorate, instead of abstract accounts, which that department keeps under the present system.

The Nizam establishment in Moorshedabad Collector's office, now paid by Government, may be amalgamated with the General Department of the office. The present establishment consists of a sarishtadar on Rs. 120, a clerk on Rs. 50, a muharrir on Rs. 20, an accountant on Rs. 80, an assistant accountant on Rs. 35,—in all five persons at a cost of Rs. 325, including an allowance of Rs. 20 to the Collectorate Accountant. The number of English letters dealt with in 1884-85 was 951, and the number of Persian letters 344. The Account Department has to draw out pension bills and pay more than 600 Nizam pensioners. One clerk acquainted with English and Persian may be added to the General Department, and one clerk to the Accountant Department. The pay of each need not exceed that of a second clerk or second accountant. The services of others may be dispensed with.

**212.** Appendix No. XXV shows the work in each branch of the offices which it is proposed to unite into one General Department, so tabulated as to serve as an index to the number of clerks required for the work to be done. In one column is entered the amount of English correspondence, which obviously admits of combination, while the work in connection with revenue cases, certificate cases, and vernacular business in the criminal courts, which are all judicial or quasi-judicial matters, is separately treated in another column.

We have already shown that it is impossible to fix upon any definite fraction to represent the exact extent to which work will be reduced when full effect is given to our proposals. The results will not always be uniform. In some districts it may be possible to show a reduction of one-third or one-fourth, while in others it may not be more than one-fifth or one-sixth. We must, however, choose some approximate proportion; and after full consideration we think we shall not be far wrong if we estimate that there will be a general reduction of work in connection with correspondence, revenue returns, and registers to the extent of one-fifth in every district. On this basis there are two modes by which we may determine the number of clerks that will be required in the future: one is to reduce the present number of clerks by one-fifth, and to provide suitable salaries for the remainder, and if there was a proper correlation between the present amount of work and establishments, we might be tempted to adopt this simple and equitable mode of proceeding; but having regard to the numerous instances of inequalities and disproportions, which we have already indicated in paragraphs 206—208, we feel bound to put it aside and have recourse to another plan, which, though more troublesome, will, it is hoped, have the effect of providing establishments for each district on a uniform system, having reference to the extent of the work to be done. The mode of calculation which we would adopt is to determine what should be a reasonable outturn of work for each clerk in respect of his chief duties, such as the disposal of letters and cases, and to base the requirements of each district on the result. Excluding 52 Sundays and 33 holidays, the number of working days may be taken to be 280. A reference to Appendix No. XVIII

shows that the average number of letters disposed of by each clerk in some Collectories is only three, while in many, such as the 24-Pergunnahs, Jessore, Rungpore, Burdwan, Bhagulpore, and Dacca, it is between four and five, and in some few, Hooghly, Nuddea, Mýmensingh, and Shahabad, for example, between five and six. Taking the districts named as typical districts, we estimate that five is a reasonable number of letters for each clerk to be expected to dispose of on the average daily, in addition to the performance of miscellaneous duties, such as making entries in registers, compiling and copying returns, putting up notes and abstracts, corrections of the Board's rules, &c. The disposal of five letters may not seem a large daily outturn, but it should be borne in mind that it includes every item of work in connection with a letter, such as registering, docketing, abstracting, noting, copying, and despatching and the like. Taking the amount of reduction of work at one-fifth, it will require a very complicated calculation, in which fractions will be introduced, to reduce by one-fifth the amount of correspondence as shown in Appendix No. XXV, and then on the result ascertained to calculate the number of clerks required, on the assumption that each clerk can dispose of five letters a day. It will give nearly the same result if we adopt the simpler method of adding a fifth to the average daily outturn of each clerk and making the calculation on the total amount of correspondence of 1884-85 without any deduction. We have therefore retained this amount in the statement, and have calculated the number of clerks required on the assumption that each can dispose of  $(5 + \frac{1}{5} \text{th of } 5 =)$  six letters per diem. By this method we avoid a large number of fractional calculations without vitiating the general result.

A similar calculation of the work in connection with revenue cases other than certificates gives six cases for each man daily, or 1,680 yearly, in addition to miscellaneous business, under which head is included entries in registers, process-writing, filling up fly sheets, &c. The number of cases dealt with in 1884-85 by each clerk in the districts of Chittagong, Mozufferpore, Bhagulpore, and Purneah was 1,277, 1,048, and 1,650 respectively; but we think that when the several departments are amalgamated, and reduction effected in the number of returns, parwanahs, and rubakaris, it will be quite possible for each clerk to dispose of six cases daily. As regards certificate cases, it is estimated that 15 cases for each man daily, or 4,200 per annum, will be a fair share of work. In Shahabad and Purneah, where there are special clerks for work in connection with certificates, the average number of cases disposed of in 1884-85 by each clerk was 4,354 and 3,195 respectively; and considering the nature of work in regard to these cases, 15 per man does not seem an excessive demand. Where no clerk is shown in the Appendix for the Certificate Department, it is to be inferred that the number of clerks assigned for general case work of the Revenue Department is considered sufficient for general revenue as well as certificate case work. The vernacular criminal business is calculated at 50 per man per diem, or 14,000 per annum. The present average in some of the districts is higher than this; but as the clerks in the establishment of Deputy Magistrates are also employed generally for vernacular business, the exact average cannot be ascertained. As regards entries in registers, writing of processes, &c., besides miscellaneous work, 50 items of business per man per diem is a fair amount of work. We have not tried to reduce the amount of vernacular work in the Criminal Department, as no such reduction or simplification can be made without the approval of the High Court, nor can the number of judicial returns, &c., of the Criminal Department be reduced.

**213.** It should be remembered that on amalgamation all the officers jointly and severally will be available for every kind of work. When, therefore, there is a pressure of work in one branch of the office, the clerks of the other can be employed, as they will be under the same Superintendent. Besides the number of clerks allotted for different kinds of work, as stated above, we have allowed for each district a record-keeper for current cases, who will also be librarian, a superintendent for general supervision, and a number of bench clerks for attending courts. The latter will also be employed on general duties when not required in court. In addition to this we have allowed a Mugh interpreter for Chittagong,

and a clerk for English and Persian correspondence in connection with the Nizamut Department in Moorshedabad. We would not give a separate establishment for the Salt Department in the 24-Pergunnahs or Khulna, it being intended that the work shall be done by the clerks of the General Department, as is the case in other districts. As regards the Salt and Customs establishments in the districts of the Orissa Division, they may be abolished entirely when the work in connection with those departments is transferred to Madras.

The special establishments now employed in certain districts for land registration and land acquisition work have not been considered, as they are temporary and will be abolished as soon as the work is finished.

The six clerks employed in Howrah for registration of inland traffic and traffic on the river Hooghly are shown at the foot of the Appendix. We think, however, they might well be dispensed with. We have not included the establishment required for work in connection with the inland emigration. There is one clerk employed on this work in Chittagong, and the district officers can apply for sanction of additional establishment under section 192, Act I of 1882, where the work is heavy and the fees realised are sufficient to cover the expenses of establishment. Where the work is light it can be done by the clerks of the General Department.

The number of emigrants registered in the districts named during the year 1884 was as follows:—

Burdwan	...	...	...	...	...	1,202
Bankura	...	...	...	...	...	1,691
Midnapore	...	...	...	...	...	1,879
24-Pergunnahs	...	...	...	...	...	5,588
Patna	...	...	...	...	...	1,260
Gya	...	...	...	...	...	4,298
Shahabad	...	...	...	...	...	1,741
Monghyr	...	...	...	...	...	7,422

The number of emigrants registered in Chittagong during the year 1884 is 446, while in Bhagulpore the number registered is 511. If, therefore, no special establishment is required for the work in Bhagulpore and the other eight districts mentioned above, it is reasonable to suppose that in Chittagong there is no absolute necessity for a clerk. In Beerbhoom 250, in Durbhanga 170, and in Sarun 127 emigrants were registered; in some five other districts a few cases of registration occurred, but none elsewhere.

The General Department thus formed will have no connection with the work of the Road Cess, Excise, Khas Mehal, Court of Wards, and Land Acquisition and Land Registration Departments, where there are special establishments for the purpose.

The certificates, however, issued for realisation of cesses under Act IX (B.C.) of 1880 have been taken into account in considering the establishment required, as under recent orders the working of the certificate procedure is placed under the control of one officer for the purpose of preserving uniformity in work.

In the districts of Midnapore, Hooghly, Dacca, Gya, Shahabad, Mozufferpore, Durbhanga, Sarun, and Cuttack, where the number of certificates for realisation of cesses is large, one clerk, and two in Cuttack, should be deputed from the Road Cess Department to help the General Department in writing out notices, &c., the pay of these clerks being debited to the Road Cess Fund. If this is done, there will be a saving in cost in the proposed scale of establishment, which may be utilised in granting increase of pay to clerks of other departments.

**214.** Having determined the number of clerks required for each district with reference to the nature and amount of work, it remains to consider the division into grades, the rate of pay to be attached to each grade, and whether the scale should be fixed or progressive. The grades and rates adopted by the Committee of 1867 are given in paragraph 204 of this report, and it will be observed that the rates are progressive, but owing to the exclusion of the clerks of the English offices from the benefits of the scheme their salaries have remained fixed. When the districts of Durbhanga and Mozufferpore



were formed in 1875 by the disintegration of the old district of Tirhoot, the scheme, while leaving the amla of the Vernacular Departments of the Magistrate-Collectors' offices in Mozufferpore in their old position as regards biennial increments, in the new district of Durbhanga provided a fixed scale of salaries instead of the progressive rates set forth in the Revision Committee's scheme, and the fixed scale, with a few exceptions, still obtains in that district. Furthermore, in districts generally, extra clerks employed in the Vernacular Departments since the date of the revision have sometimes been taken on at a fixed in preference to a progressive rate of pay. So that there are two modes of regulating salaries working side by side in district offices—the fixed and the progressive scales. In the English and Vernacular Departments of the Collector and Magistrate's offices in the 37 districts included in our scheme of amalgamation mentioned in Appendix XXV, the number of officers on fixed and graduated salaries is as follows:—

Number.	Minimum. Rs.	Maximum. Rs.	Fixed. Rs.	Number.	Minimum. Rs.	Maximum. Rs.	Fixed. Rs.
51	120	200	...	58	...	...	25
5	..	...	120	379	20	30	...
19	80	140	...	1	...	...	22
13	...	...	100	90	..	...	20
17	...	...	80	2	...	...	18
2	...	...	75	1	...	...	16
1	...	...	72	9	...	...	15
1	...	...	70	1	...	...	12
1	...	...	64	1	...	...	10
8	...	...	60	1	...	...	9
48	50	70	...	1	...	...	8
14	...	...	50	—	—	—	—
19	40	60	...	Total on progressive pay ... 831			
9	...	...	40	Ditto fixed pay ... 282			
6	30	50	...	GRAND TOTAL ... 1,113			
8	...	...	35				
35	...	...	30				
309*	20	40	...				
1	...	...	28				
2	...	...	26				

\* One of these clerks in Chittagong gets a personal allowance of Rs. 30 per mensem in addition to his pay.

**215.** In deciding between the conflicting claims of a fixed and progressive rate of pay, we unhesitatingly declare our preference for the former. The progression adopted on the recommendation of the Committee of Revision in 1868 was an increase every second year of one-tenth of the difference between the maximum and minimum salary of each grade, so that it takes an officer twenty years to rise from the lowest to the highest step in a grade. In the case of the higher grades, to which, as a rule, an officer can hardly hope to attain until middle age, he finds himself compelled to retire long before he reaches the maximum, and he suffers not only in pay, but also in respect of his pension, which is calculated on the average of the pay drawn for the last

Government order No. 464—157LR, dated 23rd February 1882, to the Board of Revenue, and connected papers.

five years immediately preceding the date of retirement. We may illustrate this by a reference to the case of the sarishtadars, which has been under consideration in the correspondence referred to in the margin.

Under orders of the Financial Department the cost of an establishment on progressive pay is taken to be the mean between the minimum and maximum rate, on the assumption that a clerk passes through each gradation of pay. But if he never reaches the higher grade, the mean is reduced, and there is a clear gain to the Financial Department, which professes to grant a certain scale of pay for an officer, whereas the actual rate allowed is much less. In this view the Government benefits at the expense of the district office. The sarishtadar is one of the highest paid officers in the district, and Government professes to remunerate his services at Rs. 160 a month, which was considered a very liberal allowance when the scale was fixed, but in reality Government has obtained his services for a lower sum, while getting he credit of giving a much higher rate of remuneration.

When a new office is created, it will generally be found that the head of the office, when proposing a scheme of salaries, prefers a fixed rate of pay. There are two reasons for this : first, he is able to estimate for an establishment at a less cost than if he prepared the estimate on the basis of progressive pay, and there is therefore a greater probability of its being favourably considered by the officer or department whose duty it is to sanction the scheme or recommend it for sanction ; secondly, the preparation of the proposition statement gives less trouble. The first point can be very well illustrated by the case of the Durbhanga establishments, which seem to have been deliberately put down at a fixed rate of pay, so as to avoid the appearance of costing a larger sum to Government. On the second point, in our experience it is a very rare occurrence for a proposition statement to be correctly prepared. We have known many instances of the return of proposition statements over and over again for fresh submission in consequence of mistakes in the mode of calculating the mean pay.

*Vide* paragraph 2 of Government order No. 479, dated 24th February 1882.

There could hardly be any more striking instance of the enormous trouble which the rule of biennial increments causes than the case of the Durbhanga establishments already alluded to. The Commissioner for the time being, solely from a desire to keep down the initial cost, as exhibited to the Financial Department, entailed by the division of Tirthoot into two districts, provided a fixed pay for the clerks of the Durbhanga district, whereby he not only got the credit of creating a new district at a moderate cost, but the clerks also benefited in the first instance, for the salaries assigned to them were at a higher rate than they would have got had they begun at the minimum rate of a progressive scale. The clerks were contented for a time, but bye and bye, when no biennial increments accrued, began to clamour for the system of progressive salaries. The discontent has been going on for years, and is not yet settled. The case began with the mistake of the Commissioner in 1875, and for eleven years a correspondence has been going on, in which high officers of the Government of India and of the Government of Bengal, as well as the Board of Revenue, Commissioners, and district officers, have taken part. A rule a breach of which entails such an enormous amount of labour when an attempt—and that an unsuccessful one—is made to close it, carries with it its own condemnation.

The system of annual or biennial increments to salaries is not looked upon with favour by the recipients. In the large majority of cases the increase does not amount to more than Rs. 2 a month after intervals of two years, and though an officer does not like being passed over, the small increase is no great incentive to careful and diligent performance of work. The reward is too trivial and too long deferred.

To sum up. The system of graduated rates of pay is not popular with the clerks; it causes a great deal of extra work in the preparation of proposition statements; it is frequently set aside whenever it suits an officer to disregard it; it very considerably increases the labour of preparing the budget statement; and lastly, it is extremely unfair in its incidence to a deserving class of officers. For these reasons we propose to provide fixed rates of pay for the several grades of officers included in our scheme. At the same time we are prepared to admit that some of the objections to a system of biennial increment do not apply with equal force to an annual increment. We shall therefore submit an alternative scheme based on the system of annual increments.

**216.** This seems to be the proper place to make reference to the clerks of the English office, who, as remarked in paragraph 204, and to our thinking most unreasonably, were excluded from participating in the higher salaries allowed in 1868. In the minute of Mr. Strachey, which struck the keynote of the scheme of revision, the following reason is given for this exclusion :—

“ In these propositions all reference is omitted to the so-called ‘English offices.’ These are, upon the whole, well-paid already. Bengal is an exception, but it is one which is provided for in the following proposals:—In Bengal the principal native official is very commonly the head of the English office, so that increasing the pay of the former increases the pay of the latter also. This is an arrangement which can be more easily carried in Bengal than in other parts of the Presidency, because in Bengal the knowledge of English is common, and therefore less highly remunerated.”

This view of the case did not commend itself to the Committee of Revision, who decided to include the clerks of the English departments in their scheme, recording in their report the following reasons for having so far deviated from their instructions:—

“Whatever may be the present comparative advantages of the English clerks as regards pay—and they are not very material—it is certain that on the introduction of the proposed increased rates some of these officers, if not included in the new arrangements, will be in a worse position than their co-labourers of equal rank in other departments of the same court or office, as will be seen by a reference to the proper column in Appendix K, showing the present rates of salary received by English clerks of all grades.

“We submit that it is not desirable to subordinate the junior English clerks to the lower ranks of ministerial officers in the Vernacular Department, in whose case even a superficial knowledge of English is not required, and thereby risk the discouragement of English education, which might not improbably be the result of excluding the clerks of the English departments of our courts and offices from participation in any general increase of the pay of establishments.

“We are unable to concur in Mr. Strachey’s view of the comparatively inferior ability and industry required generally for the efficient discharge of the duties of the English Department. We doubt whether, under the present system, any officer of the Collector’s ministerial establishment performs duties involving as much ability, labour, and responsibility as attach to the post of head-clerk in the English Department; and we think that we shall not be far wrong in asserting that, on a comparison of the relative grades of both departments in most of the courts and offices, the superiority in intelligence and ability will be found on the side of the English clerks. We have, therefore, in Appendix E, provided for the revision of the salaries of these officers also.”

The entire scheme met with the support of the Government of Bengal, but the Government of India rejected that portion which related to the English office, on grounds which were thus stated:—“The establishments attached to these offices have not received increase of pay in other provinces, and they were specially exempted from the revision ordered in the case of the vernacular establishments attached to the judicial and revenue courts.”

Whatever justification, or show of justification, there may have been in 1868 for this treatment of the English office, no such reason can exist now, especially under our scheme of amalgamation, of which it is an essential part that each officer, besides knowing the vernacular of the district, shall be well acquainted with English. It will therefore be understood that the entire office is intended to participate in the new scale of salaries proposed.

217. We have stated in paragraph 186, Chapter IX, that we intended to draw up a scheme of graded appointments. After careful consideration of the subject we propose to have twenty grades with the following rates of pay attached:—

Fixed salary.			Fixed salary.		
		Rs.			Rs.
1st grade	...	250	11th grade	...	65
2nd "	...	225	12th "	...	60
3rd "	...	200	13th "	...	50
4th "	...	175	14th "	...	45
5th "	...	150	15th "	...	40
6th "	...	125	16th "	...	30
7th "	...	100	17th "	...	20
8th "	...	80	18th "	...	15
9th "	...	75	19th "	...	12
10th "	...	70	20th "	...	10
			Special grades		
			for poddars,		
			&c.		

The number of clerks in each grade for each department will be fixed on a consideration of the nature and extent of the work and the total amount of expenditure previously sanctioned for the province.

A graded scheme cannot fail to offer attractions to the ministerial officers as a body, inasmuch as it will remove some of the causes of complaint which arise under the existing irregular system of appointments. The prospects of officers, especially those in the lower grades, are occasionally disturbed by the

caprice of the district officer, who fills up a vacancy by the introduction of an outsider into the office. When this happens, a sense of injury pervades the office, and the incentive to industry is considerably weakened. We consider that the rule governing promotion from one grade to another should be seniority tempered by merit, and that an outsider brought into the office should be placed at the bottom of the lowest or sixteenth grade. There should be a clear distinction between what may be termed the intelligence and routine branches of the office. When an officer has served in the lower grades for a time, it will become apparent whether he is fit for promotion to the higher grades, in which a higher degree of ability is required, and when an officer has distinctly proved his unfitness, he should be relegated to routine work, such as copying, despatching, filling registers and returns, &c., &c., and informed that he must not look for promotion beyond a certain grade throughout his service. In accordance with the recommendations made in paragraph 78, Chapter IV, we would leave the appointment of officers of all grades to the Collector of the district subject to the power already exercised by the Commissioners of Divisions of transferring officers from one district to another within the Division. There would of course be no objection, under exceptional circumstances, to a man in one of the three higher grades being transferred on promotion to another Division with the consent of the Commissioners concerned. By a system of this kind service in an inferior district to which first and second grade officers are not assigned will not be an obstacle, as it undoubtedly is under the present *régime*, to promotion. As deserving officers will be promoted in due course when their turn comes, complaints of favouritism or hardship may be expected to disappear, while the field of promotion will be very much widened. Under the present system an officer working a long time in a special department may lose all chance of acquiring the general training and experience which would fit him for duties in other branches of the office, and though he may be efficient and hardworking in his own line, may yet find promotion blocked to him by reason of the paucity of appointments in the department to which he belongs, and of his being unqualified for work outside of it. By way of illustration, we may refer to the case of the sarishtadar and peshkar of the Board of Revenue's office, who being specialists and not graded with the rest of the office, are denied a share in the promotion when steps become vacant by the transfer, retirement, or death of a senior officer. Under a graded system the hardship which is inseparable from cases of this kind will cease to exist. The number of grades selected is sixteen, and the salary attached to the highest is Rs. 250, and that to the lowest is Rs. 30. Below these grades are four extra grades which are intended for poddars and sub-divisional clerks.

**218.** Although we have gone into the question of the general rise in prices as affecting cost of living, and consider that a sufficient case has been made out for a general increase in salaries, we do not propose to make any attempt to discriminate between the cost of living in different districts and to regulate the pay of officers accordingly. No doubt officers living near the metropolis have to incur more expenses than their brethren elsewhere, but the former have many advantages, such as better communication, better means of educating their children, better medical advice, and in some respects a better climate, &c., and nearly every one likes to be close to the metropolis, notwithstanding that the expenses are greater. If, therefore, we make the pay of officers who serve in cheaper districts lower than the pay in Calcutta and the neighbouring districts, we merely add to the existing attractions of those districts that of a higher scale of pay. If, as will be discussed later on, we make the graded system provincial, there can be no question of transfer on the ground of increased pay. The climate of some districts, which are also expensive districts as regards cost of living, is proverbially bad; and although the cost of living may not be equal to that of Calcutta, the *amla* of these places have many disadvantages to suffer on account of bad health and illness of their wives and families. Any attempt to fix the pay of officers according to the advantages and disadvantages of each district would give rise to many perplexities and disputed points. We should have to make innumerable grades; the various circumstances to be taken into consideration would introduce many complications. The salary of officers of other departments

has not been made to fluctuate in each district with the price of food and cost of living, though doubtless these matters were considered when a general scale was adopted.

We have already described the method we have adopted for estimating the number of clerks to be assigned to the General Department, and it remains to fix the number required for each district and to determine how they are to be distributed among the several grades. This is virtually the conclusion to which all our efforts of reform have been directed, and after most careful deliberation on the subject we have decided to recommend the scale of establishments for each district which is included in Appendix No. XXVI.

#### ACCOUNT AND TOUJIH DEPARTMENTS.

**219.** The taujih office is practically a branch of the Account Department, though it is the fashion to treat it as a separate office under a muharrir termed the taujih-navis. We propose to combine the two offices, but before explaining how this can be effected it is necessary to discuss and dispose of a question with which it is intimately connected, namely, the possibility of simplifying the Board's quarterly Return No. X without impairing the efficiency of the check which the Board exercise by means of it over the revenue accounts. The taujih or detailed system of accounts dates from the early days of British rule in India. The accounts were at first prepared monthly, and afterwards rendered quarterly to the Commissioners and the Revenue Accountant, who was an officer subordinate to the Board, but employed in the Accountant-General's office. In 1854\* an entirely new system of accounts was

\* Board's circular order No. 4, dated 20th January 1854.

prescribed by the Board in accordance with the orders of Government based on the recommendations of the Committee for the abolition of judicial treasuries. The principle upon which the new forms of account were framed was the complete separation of the Cash from the Account Department, and this still continues, and rightly so, to be the guiding principle of the Account Department. All the accounts, including those of land revenue, were placed under the Accountant-General. This practice was continued till 1864,

† Government order No. 4350, dated 23rd December 1864.

when under the orders† of Government the duty of keeping the accounts of the Land Revenue Department was transferred from the Accountant-General to the Board. On assuming charge of this department, the Board dispensed with the submission of the Hal and Bakya taujihs and the Jumma Wasil Baki accounts which used to be forwarded by the Collectors

‡ Board's circular order No. 5, of December 1864.

Board's circular order No. 6, of January 1865.

to the Accountant-General, and substituted in their place the present Return No. X.‡ To make the remarks which follow more readily understood, a specimen of the form of return and of the test table by which it is checked in the Board's office is given in Appendix No. XXVII. The return, it will be observed, gives an account of the demands, collections, remissions, and balances of all land revenue of permanently-settled, temporarily-settled, and Government estates, rents of tributary mehals, malikana, forest receipts, and revenue of resumed police lands. It gives the same information regarding wards' and attached estates, and specifies the ten per cent. deductions for the management and improvement of Government estates. It gives figures for each quarter, and classifies balances as (1) bad and irrecoverable, (2) doubtful, and (3) good and under realisation, and assigns them to the class of estate to which they belong. By comparing the amounts shown in this return with the quarterly statement of treasury receipts submitted by the Accountant-General, the Board are enabled to check the realisation of land revenue demands of all kinds—a duty which the Board have always considered a necessary part of their functions, and the importance of which has been recently asserted in Government order No. 12T—F, dated the 22nd July 1884. This order contains a copy of a Resolution of the Government of India, No. 1604, dated 13th June 1884, which brings to a close a correspondence extending over some years, which had for its object the preparation of a scheme for extending and completing the check over receipts of Government dues with a view to ensure that all money ordered to be paid into the public treasury is actually paid in, and is properly brought to account, according to the nature of the

receipt, in the books of the treasury and of the officers of account. It is very clear, then, that the Board must continue to exercise the check which Return X enables them to employ; and the only question that admits of consideration in connection with the return is whether it is possible to simplify it or to provide that it shall be submitted less frequently. There is not the slightest doubt that the preparation of the return gives an enormous amount of trouble, and occupies the office for a considerable number of days at the close of each quarter. The following extracts from our inspection notes exemplify this:—

(1) The most important duty of this department is the preparation of Return X, which is submitted quarterly to the Board of Revenue, to enable the Board to prepare the land revenue account of the province. Besides the forms of account prescribed by the Board (page 159, Board's Rules, volume 1), the taujih-navis keeps up several subsidiary registers, which he finds necessary in order to compile the information required for Return X. I carefully examined this return with the taujih-navis, who explained the process by which each column of the return was filled in. Thus to ascertain the demand of each quarter (table II (2), a, b, c, d) a separate register, called the kistbandi, is kept with the following headings:—

1. Serial number		5. Second kist.
2. Taujih number.		6. Third do.
3. Sadr jumma.		7. Fourth do.
4. First kist.		Remarks.

*Table II (2), e. Arrears, past years.*—These figures are usually obtained from the return last submitted, but can be verified by reference to the account of each estate, termed the kharcha,—page 162, Board's Rules, volume 1.

*Tables 4, 5. Additions, reductions.*—Additions arise in consequence of fresh settlements; reductions, when estates are purchased by Government or are transferred from the fixed to the fluctuating branch of the taujih. The fact of an addition or reduction or remission being necessary is communicated to the Taujih Department by the General Department by means of a parwanah reciting in a narrative form the circumstances of the case. Now it seems to me that we might advantageously recommend the introduction of a change here from the antiquated parwanah proceeding to the use of a printed slip in tabular form with suitable headings. In this way all the particulars required by the Taujih Department could be given under its proper heading in the form, from which they could be easily abstracted for use, instead of having, as now, to be picked out of a parwanah.

In order to fill up the column showing collections, a subsidiary register is kept in the following headings:—

1. No. of estate.		5. Third instalment.
2. Net collection		6. Fourth ditto.
3. First instalment.		7. Advance.
4. Second ditto.		8. Total advance (after adding advance of previous quarter).

Similar registers are also kept up for the calculation of the 10 per cent. collection, malikana, balances, and the police demand collections.

All these subsidiary registers appear to be necessary, and might be brought into the list of prescribed registers; but before proposing this I should like to see how the Taujih Department is managed in other districts.

(2) The taujih-navis tells me that it takes ten days to prepare this return by working all day in office, and at home two hours at night and two hours in the morning before coming to office. The three muharrirs are engaged in the work. The taujih work is divided into three portions. There are 4,279 estates, of which—

About 1,700	are in charge of the	taujih-navis.
„ 1,300	ditto	1st muharrir.
„ 1,200	ditto	2nd ditto.

There are four subsidiary returns kept up. The head-clerk prepares the explanation from materials supplied by the taujih-navis. The labour of preparing Return X is, it will be seen, enormous.

(3) The preparation of the Hal taujih statement (Board's Miscellaneous 128) gives a great deal of trouble and occupies much time. It is said to be prescribed by the Board's No. 7A, dated 5th January 1873. Each estate is entered in it. The returns are kept in English as well as the taujih statements and accounts.

(4) There are 6,084 estates, and the mode of preparation of Return X is similar to that employed in \* \* \* with the difference that the khasrehs or mehalwari semahi are prepared in Hindustani, on lithographed forms printed at the local press at the expense of the clerks, the annual cost being about Rs. 30.

(5) It takes twenty days to prepare this return. The muharrirs assist the taujih-navis, and in order to fill up each column subsidiary returns have to be prepared. Last quarter as many as 118 sheets of elephant size of materials were prepared for the returns. If a discrepancy occurs, it takes one or two days to reconcile it.

(6) The Taujih Department consists of a taujih-navis and seven muharrirs, of whom two are employed in the Munshikhana. These clerks do not know English, and the taujih is not kept in English. The following registers are kept in the Taujih Department:—Nos. 32, 40, and 53, besides the zemindari accounts. The estates are divided among the muharrirs, each man having about 1,400. The following returns are prepared:—Nos. VI, X, XI, and XII, and the Road Cess Quarterly Return, Appendix C, No. 5 of Road Cess Rules. The Road Cess taujih is also kept in this office. The work of collecting materials for Return X occupies fifteen to twenty days. For the Road Cess return four thika men are employed, who are sent from the Road Cess Office. The chalans are kept in the Taujih Department after all entries have been made. More than one payment is allowed in one chalan. The only English-knowing clerks on the taujih are working in other departments, one by exchange in the Wards' Department, and the other by deputation in the Munshikhana. It is very clear that no attempt has been made to carry out the orders about keeping the taujih in English.

(7) Return X is prepared in the Taujih Office. This takes, as in other districts, a great deal of time, and gives much trouble. It is said to take the taujih-navis, his six muharrirs, and four apprentices a period of fifteen days every quarter working at night and in the morning before office. The system adopted in its preparation is very much the same as that described in my inspection notes on \* \* \* though not so neatly done as there, being worked out on innumerable loose sheets of paper. The taujih-navis keeps for his own convenience three separate registers in 19 volumes each, and makes the actual entries of payments at kist time in these books, filling up the zemindari account prescribed by the Board afterwards. In fact he only keeps this as a matter of form, but makes no use of it in preparing his returns.

(8) Return No. X is, as in other districts, prepared by the taujih-navis. There are 6,351 mehals on the taujih, divided among the taujih staff as follows:—

Taujih-navis keeps accounts of 1,171 estates.			
1st muharrir	„	„	1,303
2nd „	„	„	1,145
3rd „	„	„	1,207
4th „	„	„	1,525

The division is not so unequal as it looks, as each of these men has other work to do. The Return No. X is prepared much in the same way as in \* \* \* only not so neatly, the intermediate totals being made on loose sheets of paper, several tattered masses of which were shown me; and I noticed that the muharrirs had some difficulty in finding the figures I required in following a particular mehal through all its phases. The return takes the taujih establishment the same time as it does in other districts working day and night, and I should say that owing to the careless, unmethodical way in which it is prepared the chances of mistakes arising must be very great.

(9) Return X is prepared by the taujih-navis in English from rough accounts kept in vernacular by his assistants. These accounts have the following headings:—

- |                                   |  |                            |
|-----------------------------------|--|----------------------------|
| 1. Taujih number.                 |  | 5. Total collections,      |
| 2. Demand, quarter by quarter.    |  | 6. Excess payment, if any. |
| 3. Collection up to last quarter. |  | 7. Net balance.            |
| 4. Collected during the quarter.  |  |                            |

Such an account is kept for each estate, and as there are 2,383 estates on the revenue roll, the total number of accounts annually prepared in order to facilitate the preparation of the four quarterly returns is 9,532. This shows the magnitude of the work which the preparation of Return X entails on the Taujih Department. I was told that it took this Department three weeks every quarter to prepare these rough accounts. So that the time devoted by the Department to the preparation of Return X is 12 weeks, or 3 months during the year.

In former times twenty days\* were allowed to prepare the taujih accounts from the close of the period to which they referred, but 15 days† are now authorised for the preparation of Return X. It seems also to have been understood that it would be necessary to prepare subsidiary returns before Return X could be properly filled in, for we find the Board in 1873‡ allowing the use of a quarterly hal taujih (Board's Miscellaneous No. 128), a big statement of twenty columns which is intended to facilitate the filling up of some of the columns of table II of Return X. This statement, however, though authorised by the Board, is not employed in

\* Circular order No. 83, dated 25th July 1834.

† Clause 6, section 1, page 288 of the Board's Rules, volume I.

‡ Board's No. 59A, dated 25th January 1873.

every district, but, as will be seen from our inspection notes, a variety of forms are employed to suit the particular way of working of each office. So long as Return X is required, we think that the Board should recognise the fact that subsidiary statements are necessary for its preparation, and should sanction their use ; such statements should be printed and supplied to each office.

**220.** *Simplification of the forms.*—The most important part of the return is table II, and that will be considered first. By means of the entries in columns 3 to 6 the Board are enabled to watch every fluctuation in the demand of each quarter, and to know what is the whole annual fixed demand and the whole annual fluctuating demand. Columns 4 and 5 are for the purpose of showing every modification of the annual and quarterly revenue roll demand, whether by way of increase or decrease, and to whatever cause due, whether to transfer of estates to other districts, to abatements of revenue or removals of estates, to new settlements, resettlements, &c. Next come columns for collections, in which the demand of each quarter as entered in column 6 must be shown either to have been collected, or remitted, or to be in balance. Malikana is similarly treated.

The following suggestion has been made with regard to malikana :—

“Malikana in the ordinary Bengal sense of the term is an item of expenditure which is checked like any other, and it should not appear in a return of collections. If it is for any reason necessary to ascertain the net revenue after deducting malikana, this can be done by ascertaining the amount paid under this head and deducting it from the receipts. But from an administrative point of view there is no such necessity.

“The heading was probably introduced with reference to the peculiar malikana of Tirthoot, which, if I remember rightly, is an item of receipt, not of payment. If so, it need not appear in a return intended for general use in districts where the term malikana bears a different sense.”

The answer to this is that in the land revenue accounts malikana is treated not only as an item of expenditure, but also as an item of receipt. The term is used to denote the allowance which is paid by Government to the proprietor of an estate in the event of his refusal to accept settlement, and is usually calculated at 10 per cent. on the net farming jama or the net khas collections, according as the estate is let in farm or held khas. In certain cases, however, the allowance may be adjusted according to the amount of jama tendered by the proprietor (section 5, clause 3, Regulation VII of 1822). The system of malikana has been continued from the time of the permanent settlement, when the allowance was first made to those proprietors, who, through their own recusance or other causes, were deprived of the possession and management of their estates. But in Behar the system obtained long before the permanent settlement. Mr. Shore in paragraph 6 of his minute, dated 18th September 1789, thus writes :—

With respect to the malikana in Behar, I have in vain endeavoured to trace its origin. If the provincial council of Patna are correct in their information as to the antiquity of it, which is confirmed by Buseram, the darogah of the Amanut dufter in Behar, I should suppose it to have arisen from the custom established in that province of dividing the produce between the cultivator and Government in order to afford the proprietor of the soil a proportion of the produce, which, under such an usage strictly enforced, he could never receive without some authorised allowance in his favour. Instances have lately occurred, and are adverted to in the letters now before the Board for consideration, of zemindars who have obtained a separate grant for their malikana, and have subsisted upon that without any interference in the management of their zemindary lands.

From this it would appear that the principle of malikana payments is practically the same in Behar as in the rest of Bengal ; that everywhere it is an item of payment by the Collector to the proprietor. It is in fact a charge against the land revenue. But in order to ascertain how much is due to such proprietor, the authorised practice is, as payments are made into the treasury, to distinguish between the amount to be credited as revenue or rent and the amount to be credited as malikana, and this is done by means of separate entries in the payer's chalan, the register of land revenue receipts, and the estate's ledger. In this way malikana is also treated as an item of receipt, and it is urged that as the abstract account of these receipts is kept nowhere except in Return X, it is not advisable for the purpose of the check which it affords to omit it from the return. But what is the nature of the check derived from the figures ? Going back some years we find



\* No. 686, dated 27th March 1845, to the collectors of land revenue. a circular\* of the Accountant-General in which malikana is classified under the following two heads :—

- (i) Malikana allowed to a zemindar in virtue of his right as a malik when a resumed lakhiaj tenure is settled with the occupant lakhirajdar to the exclusion of the malik.
- (ii) Malikana allowed to a recusant zemindar when his estate is let in farm or held khas.

The malikana of the first class, under which category the Behar malikana appears to fall, was distinguished from that of the second by being of a permanent nature, its payments being guaranteed by Government, and the State itself being liable, in case of an arrear, for the realisation of it; while the latter was thus described—“Malikana of the second class is of a temporary character; its payment, in the case of khas management, is understood to be contingent upon realisation of collections, and in case of an arrear the estate in balance is not liable under existing regulations, but the party engaging with Government for the payment of the revenue of the estate as well as his surety.” Following this distinction, it was ruled that malikana of the first class should be included in the district taujihs as a part of the Government demand, but shown in separate lines, and the payments charged to “revenue charges general” duly supported by audited bills; while the second kind should be excluded and kept under the head of deposit.

As regards malikana of the first class, the payment of which is permanent and, guaranteed, we can see no advantage in keeping a separate record of malikana receipts in the treasury and taujih accounts, or of exhibiting them in Return X. The Board of Revenue do not compare the malikana receipts with the malikana payments, which are made by the Collector on bills countersigned by the Commissioner; and, even if they did, there would be no special object in the comparison, as all payments are fixed and guaranteed. The only practical result of separating malikana in the accounts is that it enables the net revenue to be shown; but this could be ascertained by a much simpler process than by separating the items revenue and malikana in every account, and again in Return X. The holder of the estate is liable to pay the gross amount, and should he fail to do so, the estate can be sold. Therefore the separation of the items in the estate ledger cannot possibly benefit him, while it gives additional trouble in the Account and Taujih Departments at the time of every payment. Let the system of separation be abandoned. The total demand of the fixed malikana in a district is easily ascertainable in any year, and the total payments are separately recorded. To ascertain the net revenue demand of a district, all that is necessary will be to deduct the total demand (often a fixed quantity) from the gross demand, and similarly, to ascertain the net revenue collections, the total yearly payments of malikana may be deducted from the gross collections. As regards malikana of the second class, it is asserted in the circular of 1845 above quoted that its payment, in the case of khas management, is contingent upon realisation of collections. We know that the practice in some districts is to pay only the amount collected, but is this correct? The question is interesting, and needs some examination. Malikana of the second class, it appears to us, may be thus subdivided :—

- (i) When a zemindar, in response to a call from the Collector, specifies the highest jama at which he is willing to engage, it is an allowance adjusted according to the amount of the tender (Regulation VII of 1822, section 5, clause 3).
- (ii) When a zemindar, in response to a call from the Collector, fails to make a tender, it is an allowance adjusted on the basis of the net revenue of the last year before the estate was taken under direct management (*ibid.*).
- (iii) In other cases it is an allowance at such rate as the Board of Revenue may determine (Regulation VII of 1822, section 5, clause 2).

In the first two cases it is obvious that the allowance is fixed and unalterable, so long as the proprietor remains excluded from settlement and does not depend upon the amount collected; so that it is only in the third case that it is made to depend upon the collections. The allowance fixed by the Board

is usually 10 per cent. on the net farming jumma or the net khas collections. In the case of estates let in farm, the amount is added to the net jumma, and the lessee is liable for the payment of the whole amount. The authority for limiting the payment to the actual collections appears to be the proviso in clause 2, section 5 of Regulation VII of 1822, that the allowance "shall not in any case be less than five per cent. on the net amount realised by Government from the lands, nor shall it exceed ten per cent. on that amount without the special sanction of the Governor-General in Council." It is, however, open to argument that this restriction was not intended to make the payment depend on the actual collections, but merely to impose a limit, for the protection of the proprietor in the one case and of Government in the other, below which the amount of allowance should not fall and above which it should not rise. It will be observed that clause 3 imposes a similar limit in the case of malikana of the kinds (i) and (ii), which clearly does not depend upon actual collections. Might it not then be said that the malikana in the case of farmed estates is intended to be fixed according to the net jumma entered in the settlement papers, and that the object of the proviso in clause 2 was (1) to enable the proprietor to object if ever the amount fell short of 5 per cent. of the actual collections, and (2) to permit the interference of Government if ever the revenue authorities unduly increased the allowance. Without offering any decided opinion on this question, we think it might well come within the consideration of the Board of Revenue. Assuming for our present purpose that the allowances mentioned in the third subdivision of the second class malikana fluctuate with the collections, we would recommend that these only be separately entered in the accounts and in Return X, and that malikana of a fixed and permanent character be excluded from that return, and be no longer shown separately in the accounts.

It has been already explained how, in order to give the details required for each quarter under the numerous heads of table II, it is necessary to maintain a number of subsidiary registers or statements, which take much time and trouble to compile. All this additional labour may be avoided by the simple device of merely filling up in each quarter's return the following headings for fixed and fluctuating revenue and malikana:—

Total current.	Advance, future years.
Arrears, past years.	Total.

These will be filled up in each quarter precisely in the way they now are, and show identically the same figures. It will be necessary to insert additional columns for advance and arrear collections after columns 8 and 20; columns 10 and 11 may be struck off, being unnecessary. The Board's check will not be affected by this change. Column 3 will show under "Total current," as it does now, the total yearly demand. The demand, however, of any quarter can be ascertained in the Board or the Collector's office by means of the following formula:—

$$D = a + b + c + d - e - f,$$

where D denotes the demand.

a	„	„	collections in columns 7, 8, and 20.
b	„	„	advance received in the previous quarters for this quarter.
c	„	„	balance of the current quarter, column 16 of revised table III.
d	„	„	reductions on account of previous quarters made this quarter.
e	„	„	balance of the previous quarter, column 16 of revised table III.
f	„	„	additions on account of previous quarter made this quarter.

Similarly, the figures for column 8 of table III can be ascertained by the following formula:—

$$N = k - g - h,$$

where N denotes the amount not due for the quarter under review.

k	„	„	total demand for the year of revenue and malikana.
g	„	„	demand at the close of the quarter under review.
h	„	„	advance collections for future quarters.

The police jumma shown in Return No. X is realised from the thanadari lands resumed under clause 4, section 8, Regulation I of 1793. These lands are now settled with the zemindars within the limits of whose zemindari they are situated, and no provision is made in the settlement to defray the expense of the police. These lands are therefore to all intents and purposes revenue-paying lands. The jumma of these lands, which is now shown

separately under the head "Police" in Return No. X, may be amalgamated with "Land Revenue," and so much of table II as refers to them may disappear from the return. Table I will thus be shortened, and may be merged in table II. Columns 8 and 11 of the table show the amount of the one-tenth deduction sanctioned by the Government of India from the collections of Government estates and of estates the property of individuals, of which the rental temporarily accrues to Government. The amount of this deduction was sanctioned in paragraph 3 of the Government of India letter No. 3552, dated 19th October 1881, to meet the cost of management and improvements. The orders of the Government of Bengal, No. 749, dated 21st March 1882, directed that the whole of the ten per cent. deductions should be shown as *a receipt under the head of "Land revenue, provincial,"* and that assignments from this account would then be made by Government in the following manner:—

One per cent. to be added to the education budget, and to be placed at the disposal of Magistrates on account of primary education in Government estates.

One and a half per cent. to be added to the district road funds under the head of "Contribution for communications."

Seven and a half per cent. to be placed at the disposal of the Board on account of management proper and improvements in the estates concerned

The deduction of one-tenth is made by district officers on the collections as they are received in the treasury, and credited first as a receipt under the head "Land Revenue" in Return No. X, as directed by Government. Assignments are then made from this account at the close of each year to meet the expenditure for the management and improvement of Government and other estates. It will thus be seen that these two columns have been introduced into the return to meet the orders of the Government. It has been suggested to us that though "the fact that the assignment of each year bears a certain relation to the collections of the previous year makes it desirable to show separately the collections of those estates which form the basis of calculation, yet it cannot justify the practice of entering as an item of receipt in the year 1885-86 what is merely a calculated percentage on the basis of which the assignment of 1886-87 has to be calculated." We agree to the principle of these remarks, and theoretically should have no objection to the omission of columns 8 and 11 from the table; but we must point out that their inclusion need not give much trouble, and as it is essential that the Board should know the total amount available for allotment, it is practically more convenient that it should be communicated by means of this return than by any other. The same officer also observes that the classification in table II under the heads Fixed and Fluctuating is vague, and gives rise to doubt and confusion, and also conflicts with the classifications in table III. Some remarks on the subjects seem necessary. The revenue-roll has been long divided into two departments, the fixed and fluctuating.\*

\* Board's circular order No. 7, dated 30th April 1852.

† *Vide* clause 2, section I, page 154 of Board's Rules, volume I.

† This classification has been introduced into the form of Return No. X, and never conflicts with the classification of table III. The balances shown in the fluctuating division of the taujih in table II are entered against headings (*d*), (*f*), and (*f-1*) of table III. This classification leads to no confusion.

Under the orders of Sir George Campbell the following fourfold classification of estates was introduced into the district revenue-roll from 1876-77:—

- I.—Permanently-settled estates.
- II.—Temporarily-settled estates.
- III.—Government estates.
- IV.—Ryotwari tracts.

The classification of estates observed in this table is based on the above classification as shown below:—

(*a*) and (*b*) are entered under class I, (*c*) and (*d*) are entered under class II, (*e*) and (*f*) are shown under class III, (*f-1*) is entered under class IV.

We would not advise any change in the classification in table II, but do not see that any inconvenience would arise if the fourfold classification of Sir George Campbell were adopted in table III without any subdivision.

*Table V, forest revenue.*—There is no objection to the omission of this part of table V, as forest collections are now made by the officers of the Forest Department, and a separate account of these collections is kept in that Department.

We submit in Appendix No. XXVIII a form which we propose to substitute for the present form of Return No. X together with a new test table. This will take very little time to prepare.

We have considered whether any relief to the taujih office would result from requiring the submission of the return half-yearly or yearly instead of quarterly, and have come to the conclusion that the saving of labour would be inappreciable. It is true that the return would be reduced in size, but the materials would have to be prepared for each quarter in each district office as they are now, and the labour saved would merely consist in having fewer entries to make in the return. We cannot therefore recommend any less frequent submission.

**221.** The return was prepared from the old form of the zemindari accounts which were written up from the land revenue challans presented on kist days by the payer of revenue to the taujih-navis. These challans having been registered by him were sent to the accountant, who having entered the details of them in the Land Revenue Register kept in his department, made them over to the treasurer, by whom the amounts of the challans were noted, and the original challans were retained by him and the duplicate given back to the payer. Thus it will be seen that these chalans were thrice registered: first in the Taujih Department, then in the Accountant's Department, and afterwards in the Treasurer's Department.

The ordinary procedure is for the payer to go with his challans in duplicate to the Taujih Department to ascertain the amount due and if the name and number of the estate are correctly entered on the challan. Having obtained the signature of the taujih-navis to the challans, he next presents them to the accountant, who, if they are in proper form, enters payment in his registers, gives them a number to correspond with his own serial numbers, and signs them. The payer then goes to the treasurer, who passes it on to the poddar, who receives the money and enters on the challans the serial numbers which they bear on his daily slip on which the payment is noted. After the treasurer's muharrir has entered payment in the cash-book, the payer goes to the treasurer, who initials the challans, and returns one to the payer, retaining the other as a voucher. If the amount is Rs. 500 or upwards, the treasury officer's signature is also required. When the treasurer has done with the challans which he has retained as vouchers, he sends them to the accountant for comparison with the entries in the register of receipts of land revenue, and when the check is complete the challans are sent to the Taujih Department, where the amounts are written up in the estate ledger, the challans being retained in the office.

A Committee was appointed in 1878 for the purpose of revising treasury establishments. The upshot of the Committee's report, which is dated the 18th August 1879, was a general increase to the salaries of the accountants and the

\* Board's letter to Government, No. 556A, dated the 8th September 1881.

introduction of certain changes in the form of zemindari accounts and in the procedure observed at the time of land revenue payments.\* The forms prescribed for use are—

- (1) A challan for land revenue.
- (2) A register of receipts of land revenue.
- (3) An estate ledger.

The first is written by the payer, the second in the Account Department, and the third in the Taujih Department.

The Committee took objection to this threefold registration above mentioned, and with a view to simplify the work of the Accountant's Department at kist time, when the pressure is very great, proposed to do away with the separate registration of challans in the Taujih Department, and to substitute for it direct entries from the challans in the accountant's land revenue register by the taujih muharrirs.

Under section III of Act XI of 1859 the following four latest days of payment for land revenue have been fixed by the Board for estates paying a revenue of Rs. 100 and upwards in districts where the Bengali, Amlī, and Fasli eras are current:—

28th June (Fasli—7th June).  
28th September.  
12th January.  
28th March.

The zemindars, as a rule, withhold payment of their revenue till the latest day of payment, and consequently the rush is very great on that day. At this time the payments made are very numerous, and the whole cannot be received in the usual form. The money tendered before sunset on the last day of payment is received on trust in sealed bags, and cannot be brought to account for some days afterwards. This delay in the preparation of accounts is the subject of frequent complaint. In later years the work in the Account and Treasury offices has been considerably increased at kist time in consequence of the road and public works cess collections being made along with those of land revenue. With a view to adjust the accounts speedily extra muharrirs and poddars are entertained at this time in the Account and Treasury Departments, and the Board, in their circular No. 1 of March 1879, allowed a certain number of days at each kist in each treasury for the reconciliation of accounts.

After this reconciliation the challans, which are the basis of land revenue accounts, are made over to the Taujih Department, from which the estate ledger of each estate is prepared. It takes about four or five days to reconcile the accounts of the accountant and the treasurer. After this the amounts of the challans are entered in the estate ledger, and after this entry the demand, collections, and balances of each estate are adjusted. Thus the Collector's cash accounts are prepared from the land revenue register and sent to the Accountant-General, and the estate ledger or zemindari account is written up from the challans, and when this is done, Return No. X is prepared from it and submitted to the Board.

**222.** We have described the practice which obtains, with perhaps some slight variations in certain districts, on ordinary occasions of payment of land revenue, and have alluded to the deviation from it which was sanctioned at kist time on the recommendation of the Committee. The taujih muharrirs are allowed to assist the accountant by entering payments in the land revenue registers, sheets of this register being supplied to them at the time when the challans are first presented to them for checking the number and name of the estate on the challans. This plan was intended to shorten the procedure by dispensing with a separate visit to the Taujih Department and to the accountant.

It was further intended that after the estate ledger had been written up the challans should be sent back to the accountant and compared by him with the entries in the land revenue register.\* There are two other proposals of the Committee which received the assent of Government and require to be noticed. The first was that the taujih should be kept in English as soon as the clerks were fit to keep them in that language, † and the second was to allow more than one payment to be entered in one challan.

The form of land revenue register and estate ledger was prepared under the advice of the Accountant-General, who gave his opinion that as the register contained all the particulars for writing up the ledger, the entries might be posted from it direct without further reference to the challan. This proposal, however, was not accepted by the Board, who considered that it would destroy the check over revenue collections which was maintained by the system of separating the revenue accounts from the cash accounts. The views of the Board are so forcibly expressed that we think it right to quote them at length ‡:—

The Board cannot, however, agree that the estate ledger should be kept up in the manner proposed by the Accountant-General in the 3rd paragraph of his letter. It is

\* Paragraph 11 of Board's No. 556, dated 8th September 1881.

† Government order No. 942 to Board of Revenue, dated 15th April 1883.

‡ Board's No. 556A, dated 8th September 1881.

proposed by Mr. Barbour that it should be written up from the land revenue register, without further reference to the challans. This proposal, however, involves a radical change from the existing procedure, and no reason is given for adopting it. The Board consider it in every way preferable that the estates ledger should be written up, in accordance with the present practice, from the challans after they have been returned to the Taujih Department from the Treasury. The challans should then be sent in to the Accountant's Office and compared by him with the entries in the land revenue register. It is important that as soon as the payments at kist time are concluded the separation between the Taujih and Accountant's Departments should again become complete. If this is not so, the value of the check which has been effected by the separation of the revenue accounts from the cash accounts will be lost. The revenue accounts now pass from the Taujih Department, through the Collector's sherishta, to the Board of Revenue; the cash accounts pass from the accountant directly to the Accountant-General, who communicates the figures to the Board. The revenue accounts are embodied in Return No. X, which is entirely compiled from information furnished by the Taujih Department, and the Collector is required to certify on this return that the figures, therein given correspond with those submitted by him to the Accountant-General. There is, therefore, a valuable self-acting system of check in regard to revenue collections which it is undesirable to weaken. The proposal to compile the estates ledger from the land revenue register would not only weaken this check, but destroy it altogether. Return No. X must be prepared from the estates ledger, and the Board would be opposed to any proposal which, directly or indirectly, led to this return being based upon figures supplied from the Accountant's Office. The challans are, in the first instance, the basis of the land revenue register, and they are also the basis of the zemindary accounts for each estate; but this is no sufficient reason for allowing the zemindary accounts to be written up from the register. The Board would therefore desire it to be distinctly understood that the register, while it will be of use in reconciling the accounts in the Taujih Department, is to be by no means the source from which those accounts are to be made up, but that they must depend, as heretofore, upon the challans."

We have not ventured to express an opinion on this important question without first inspecting the system actually at work in several heavy districts. The register of receipts contains columns for showing—

- (1) the number of challans (column 2),
- (2) the number of the estate (column 5),
- (3) the names of estates (column 6);

but in some districts it is not the practice to enter the name of the estate, and column 6 is left blank. When payments are made for several estates on one challan, it is found sufficient for purposes of account in some districts to merely enter the number of the estate first mentioned in the challan. Thus, if payment were made for estates Nos. 15, 21, 24 to 59, the entry in column 5 would be "15 and others." The fact is, an account department will not always burden itself with details which are found to be of no use from an account point of view. So long as the accounts of the treasurer and accountant agree, the latter will sometimes shirk the task of entering what, to him, appears to be unnecessary details. Such being the practice in some districts, it would of course be unwise to attempt to write up the estates ledger from the entries in the cash accounts. We entirely agree in the above remarks of the Board that the estates ledger must continue to be written up from the challans.

**223.** A system of double entry must necessarily contain a useful check, but in this instance the check does not work precisely in the manner the Board intended. The rules provide that the challans, after being entered in the estates ledger, should be again sent to the accountant's office and compared by him with the entries in the land revenue register; but this rule is not always observed, as the accountant is satisfied so long as his and the treasurer's accounts agree. Should any question arise as to the amount paid in on a single challan, or to the total amount paid in on a particular day, to the head of land revenue, comparison of the cash accounts with the estates ledger would assist the inquiry; but if the question related to the particular estates for which payment had been made, a comparison would be necessary between the challans and the estates ledger. The value of the check, then, is not so great as the Board think. But the usefulness of the check is in no way affected by the separation of the Taujih from the Accounts Department. It will be just as effectual if the taujih entries are made a part of the accountant's office, while work will be expedited. The real check consists in the double entry of the same payments from different standpoints. Valuable time is lost in

passing the challans from the Accounts to the Taujih Department and *vice versa* ; while, if any fraud is intended, which could be effected by alteration of the challans, there can be no doubt that their period of transit between the two offices would afford a favourable opportunity for making the changes. The scheme drawn up by the Revisional Committee of 1878 provides that the taujih clerks shall assist the Account Department at kist time, when pressure of work occurs.

We would carry the rule further, and let the taujih clerks work entirely in the Accounts Department. At the same time we must point out that the rule regarding kist time is not generally observed—the excuse being either that the taujih clerks do not know English, or that they have quite enough to do at kist time in examining challans ; the real fact being that the separation of the two departments encourages a tacit understanding among the clerks that an officer of one department is not to be expected to do the work of another. There has evidently been a passive resistance in offices to the scheme of the Revisional Committee, in spite of distinct orders that the system should be introduced. There is little or no chance of the scheme being enforced so long as the present divided system of work obtains. During the kist days, the only busy time of the taujih muharrirs, their duty consists in posting the amount of each challan to the credit of the payer, in the estates' ledger, and after the latest day of payment preparing a balance sheet. This being done, they have scarcely any other work, and in some districts idle the rest of the year. Sometimes, however, they are employed on miscellaneous duties, such as writing parwanahs. They are mostly unacquainted with English, the pay is small, and they are thus deprived of any incentive to learn English. It does not require an extensive knowledge of English to keep accounts, and we have no doubt if an order were promulgated that the taujih accounts were to be kept in English from a certain date, say six months hence, by that time many of the muharrirs would have qualified themselves for doing the work in English. But we think that the work will be much better done if the muharrirs are made part of the Account Department and sit in the accountant's office wherever it is possible to find room for them. The subordination of the taujih-navis to the accountant, and the responsibility of the latter for the correctness of the taujih accounts and returns, are points specially

\* Board's circular order No. 4, of 20th January 1854.

Board's circular No. 6, of January 1865.

mentioned both in the Board's rules of 1854 and also in those which issued at the time of the transfer of the land revenue accounts to their office.\*

The estates ledger and register of land revenue receipts may be kept by one and the same clerk, though not written at the same time. This practice, which was ordered by Government on the recommendation of the Revisional Committee to be observed at kist time, should be made general at all times. The check afforded by the estates ledger over the cash account, or by the cash account over the estates ledger, will be unimpaired by the amalgamation of the two departments. The style of work will be improved, as the clerks in charge of the estates ledger will have the benefit of the training of the accountant, and there will also be a saving, as already remarked, of the time which is now uselessly expended in the transit of papers from one department to another. The following remarks of Mr. A. Mackenzie, when Collector of Moorshedabad, indicate the defects of the present system, and show the necessity of having a properly trained officer for taujih work. Though written in 1876, they are equally true of the existing state of things:—

In the Taujih Department I should like to see a radical change of system. We have here a set of badly-paid muharrirs doing what is really the most important work in the Accounts Department. The zemindar's accounts are the backbone of our whole revenue and financial system. I cannot understand why they have been left to be kept in vernacular and in the native form. They are pasted on loose sheets, strung together in the form of a native khatta-book, and it would be easy to tamper with them or substitute a newly-written sheet for an original. I should like to see these accounts kept in bound English ledgers in proper form, and if these ledgers had regular columns for road cess, one set of books would meet the wants of the two departments. Much time is lost at present, and much work done twice over owing to the Taujih Department being a Vernacular Department. All the Board's orders have to be translated into Bengali, and are then often imperfectly understood, while all the returns and explanations connected with the realization of land

revenue have to be compiled in vernacular, and then translated and checked. It was the practice also at kist times for the Taujih Department to enter in a rough book all challans presented to it for authentication. As these are again entered in detail in the accounts cash-book, here also work is done twice over.

The fact of the clerks who write the cash register and the estates ledger sitting in the same room makes no difference as to the value of the check afforded by the system of double entry. The check is a provision against (1) accidental mistakes in entry or calculation, (2) wilful mistakes amounting to fraud, and (3) defalcation. As to the first class of check, it is obvious that the chance of mistakes occurring must be diminished if the two offices are united. The writers of the ledger will eventually become trained accountants, and as soon as a mistake arises it can be corrected by comparison with the challans and cash accounts. Under the existing system the taujih clerks frequently sit in a distant corner room of the catcherry building, and are not likely to move from their places every time a discrepancy arises. The matter is in danger of being put aside for a more convenient season, and then forgotten. As regards defalcation, the separation of the two offices does not affect the value of the check in any way. As to wilful mistakes, such as showing an estate to be in default, or free from arrears, when it is not, for the sake of causing it to be improperly sold or freed from sale, the writers of the estates ledger would have a better opportunity for making false entries when sitting in a separate room than if they sat in the accountant's office. But though fraud of this kind may succeed for a time, it must eventually be detected, unless there is collusion with the Accounts and Treasury Departments, and the same is true as regards defalcations. The fact of the estates ledger writer sitting in a separate room from the Treasury and Accounts Department is no safeguard against collusion.

On these considerations, then, we are of opinion that the Taujih Department may be amalgamated with the Account Department. Every taujih clerk will, on amalgamation, have a separate schedule or sheet of land revenue receipts (now maintained by a clerk in the Account Department, and in kist time by several thika clerks). The public, while paying money, will then be required to go to two persons, the taujih clerk and poddar, instead of to three persons as at present, viz. the taujih-navis, the accountant, and poddar. In kist time it sometimes takes as much as a quarter of an hour for a man to pass from one room to another. When the challans are received back from the treasury they will be entered in the estates ledger. Since writing these proposals it has come to our knowledge that the system we advocate is already practically in force in the 24-Pergunnahs, where the taujih-navis keeps both the land revenue receipts register and the estates ledger.

We are entirely in favour of the practice of allowing several payments to be entered in one challan, though we find that it has not become universal owing to the apathy and passive resistance towards the proposals of the Revisional Committee. If the fact became more widely known that such payments are permissible, we are sure the number would increase. An extension of this principle was proposed to us, viz. that when a payer presents a large number of challans he should be required to present with them a list specifying the first taujih number entered on each challan and the total amount of each, and giving the grand total of all, and that in such cases it should be sufficient for the accountants to enter in the land revenue register only the totals of the challans. This would shorten the work in the Accounts Office, and the only objection that we can find to it is that while the plan would relieve the accountant, it would still be incumbent on the treasurer to enter the totals of each challan in his accounts, and the result would be that the accountant's work would, on kist days, be far in advance of the treasurer, instead of both proceeding *pari passu*. The size of the challan might be increased, so as to admit of more payments being entered. At present there is only space for 10 or 12 entries. As above remarked, the work of the taujih clerks, except at kist time, is very light, and the proposed amalgamation with the Account Department will in some districts enable a reduction to be made in the establishment. The transfer of money-orders to the post-office has reduced the amount of work in the Account Department, and the transfer of Savings Bank accounts from 1st April 1886 to the post-office is likely to still further reduce it.



224. There is still an outcry against the pressure of work at kist times. This can be remedied to a great extent by the simple device of having three or four kist days for every single kist day in districts in which the pressure is severe, and to apportion them among the estates according to the taujih numbers. For example, take the case of Patna, where the number of estates on the revenue roll was over 8,000 last year. The latest dates of payment are the 7th June, 28th September, 12th January, and 28th March. In future let there be three days for each one of these days—thus, 5th, 6th, 7th June; the 26th, 27th, and 28th September; the 10th, 11th, and 12th of January; and the 26th, 27th, and 28th March. The notification would have to set forth the following as the latest dates of payment:—

For estates numbered 1 to 2,000.			For estates numbered 2,001 to 5,000.			For estates numbered 5,001 to 8,000.		
5th June	...	...	6th June	...	...	7th June.		
26th September	...	...	27th September	...	...	28th September.		
10th January	...	...	11th January	...	...	12th January.		
26th March	...	...	27th March	...	...	28th March.		

Of course there would be nothing to prevent the estates bearing the higher numbers paying their revenue on the same dates on which the revenue of the lower numbers are payable, but the proprietors would put off till the last day, as they do now, and the general tendency would be to distribute the payments over the three days. A similar system obtains in large land agents' offices in England, where dates of payment are fixed by an alphabetical arrangement according to the names of the tenants. It would take a little time for the proprietors to become accustomed to the new arrangement, but there is no reason to suppose that they would not eventually fall into it. The objection that it would make the latest day of payment earlier in certain cases than it now is could be overcome by taking the present latest day of payment as the first latest day, *i.e.*, by selecting the 7th, 8th, and 9th June instead of the 5th, 6th, and 7th June.

225. Having decided to recommend the amalgamation of the two departments of accounts and taujih, we must now consider what establishment will be required for the combined offices. Following the plan already adopted in the case of the General Department, we shall first consider the work and cost of each department separately, and then in combination.

*Accounts Department.*—The amount of work in the Accounts Department may be measured by three tests—(1) the amount of correspondence, (2) the number of receipts, and (3) the number of payments. The last two tests cannot be combined owing to a variety of circumstances; they must first be treated separately and the results combined. The result of the application of the three tests is given in Appendix No. XXIX. The order of districts as shown in this Appendix is as follows:—

*Order of the first group of ten districts.*

No.	According to Work.	According to Cost.
1	Shahabad.	24-Pergunnahs.
2	Mymensingh.	Chittagong.
3	Patna.	Jessore.
4	Chittagong.	Nuddea.
5	Dacca.	Dacca.
6	Midnapore.	Moorshedabad.
7	Hooghly.	Backergunge.
8	Sarun.	Cuttack.
9	Mozufferpore.	Midnapore.
10	Gya.	Shahabad.

*Order of the last group of ten districts.*

1	Khoolna.	Beerbhoom.
2	Balasore.	Dinagepore.
3	Dinagepore.	Chumparun.
4	Pubna.	Pubna.
5	Beerbhoom.	Bankura. } Equal.
6	Chumparun. } Equal.	Pooree.
7	Bogra.	Bogra.
8	Bankura.	Durbhanga. } Equal.
9	Maldah.	Maldah.
10	Howrah.	Howrah.

The following points call for notice. The establishment in the 24-Pergunnahs is nearly double the establishment in Shahabad, Mymensingh, and Patna, both in strength and pay, though the work is much less. Jessore and Nuddea have also larger establishments than are found necessary in other districts where the work is heavier. Moorshedabad, Backerganj, and Cuttack also seem unduly favoured in the matter of pay above their fellows.

226. *Taujih Department.*—The total number of estates and separate accounts afford a means of testing the requirements of the Taujih Department. The details of the test are contained in Appendix No. XXX; the result of the test is shown below:—

*Order of first group of ten districts.*

No.	According to Work.	According to Cost.
1	Chittagong.	Chittagong.
2	Mozufferpore.	Mozufferpore.
3	Patna.	Dacca.
4	Dacca.	Furreedpore.
5	Durbhanga.	Cuttack.
6	Gya.	Midnapore.
7	Sarun.	Gya.
8	Mymensingh.	Mymensingh. } Equal.
9	Shahabad.	Patna
10	Monghyr.	Moorshedabad. }

*Order of the last group of ten districts.*

Balasore.	24-Pergunnahs. } Equal.
Beerbhoom.	Dinagepore. }
Khulna.	Bogra. }
Chumparun.	Pubna. }
Bankura.	Maldah. }
Dinagepore.	Pooree. }
Bogra.	Bankura. }
Rungpore.	Beerbhoom. } Equal.
Maldah.	Chumparun. }
Pooree.	Rungpore. }

Furreedpore, Cuttack, Midnapore, and Moorshedabad are much more highly placed than they should be in point of pay, and in a less degree the same remark applies to Tipperah, Purneah, and Noakhally.

227. Appendix No. XXXI exhibits the work and cost of the Account and Taujih Departments in combination, and the order of districts resulting from this combination is as follows :—

1	Chittagong.	19	Jessore.	} Equal.
2	Patna.	20	Furreedpore.	
3	Dacca.	21	Bhagulpore.	} Equal.
4	Mymensingh. }	22	Noakhally.	
5	Shahabad. } Equal.	23	Nuddea.	} Equal.
6	Mozufferpore. }	24	Rajshahye.	
7	Sarun.	25	Pubna.	} Equal.
8	Gya.	26	Purneah.	
9	Durbhanga. }	27	Rungpore.	} Equal.
10	Hooghly. }	28	Pooree.	
11	Midnapore.	29	Balasore.	} Equal.
12	Burdwan.	30	Khulna.	
13	24-Pergunnahs. }	31	Beerbhum.	} Equal.
14	Moorshedabad. }	32	Dinagepore.	
15	Monghyr. }	33	Chumparun.	} Equal.
16	Cuttack. }	34	Bankura.	
17	Backerganj. }	35	Bogra.	} Equal.
18	Tipperah. }	36	Maldah.	
		37	Howrah.	

228. We must now consider what establishments shall be assigned to each district, and at this stage it becomes necessary again to refer to the report of the Committee of 1879. The scope of their inquiry was limited to three points :—

- (i)—The strength of the various account establishments in different districts.
- (ii)—The amount of work in different districts.
- (iii)—Increases of establishment demanded by local officers.

The recommendations of the Committee, so far as they regard our inquiry, may be thus summed up—

- (i)—Certain simplifications of procedure tending to make the work lighter, both at ordinary seasons and under the exceptional pressure on kist days.
- (ii)—Classification of districts, and increase of pay to accountants in accordance therewith.
- (iii)—No increase to the pay of treasurers, but an allowance to cover loss on remittances.
- (iv)—The sums required for the above purposes to be provided by levying a rate on local and trust funds.
- (v)—The sums so provided to be spent—first, on objects (ii) and (iii), and the surplus on raising salaries of subdivisional accountants and treasurers, and on generally improving the pay and position of officials of this department at the discretion of Commissioners.

Government accepted generally these recommendations. The first measure, and the extent to which it has been carried into practice, has already been discussed. The Government of India disallowed the proposed allowance to treasurers. In accepting in a general way the Committee's third suggestion as to the classification of districts and increased rates of pay to accountants, the Government remarked\* that as the Committee's data were defective, their classification could only be accepted tentatively, and Commissioners were authorised to reconsider it and recommend alterations, though warned not to rank districts in a higher class except on very strong grounds.

At the time of the Committee's inquiry the lowest rate of pay of an accountant was Rs. 40, and the highest Rs. 80. There were only two paid at the latter rate, namely, the accountants of Chittagong and Purneah. In

\* Government order No. 844T, dated 10th November 1879.

most districts the rate was Rs. 50, rising to Rs. 70, though in the smaller ones it was usually Rs. 40 rising to Rs. 60. The rates proposed were the following:—

	Rs.	Rs.
First class districts,	80	rising to 120
Second „ „	70	„ 100
Third „ „	60	„ 80
Fourth „ „	50	„ 70
Fifth „ „	40	„ 60

The following was the classification of districts recommended:—

Class I.	Class II.	Class III.	Class IV.	Class V.
24-Pergunnahs.	Monghyr.	Rungpore.	Balasore.	Bogra.
Midnapore.	Moorshedabad.	Purneah.	Bankura.	Maldah.
Hooghly.	Bhagulpore.	Noakhally.	Beerbhoom.	Manbhoom.
Dacca.	Shahabad.	Pubna.	Lohardugga.	Singbhoom.
Burdwan.	Mymensingh.	Rajshahye.	Hazaribagh.	
Chittagong.	Backerganj.	Dinagepore.	Darjeeling.	
Jessore.	Cuttack.	Doomka.	Julpigoree.	
Nuddea.	Furreedpore.		Chumparun.	
Patna.	Mozufferpore.		Durbhanga.	
	Gya		Pooree.	
	Tipperah.			
	Sarun.			

The result of the reference to the Commissioners was a very slight modification of the Committee's proposals. Burdwan was reduced from class I to class II, Bankura and Durbhanga were raised from class IV to class III, and the accountant of the 24-Pergunnahs was permitted to continue to draw a personal allowance of Rs. 25 in addition to the increase in his salary.

229. The official records which we have consulted contain a letter from the Accountant-General, No. 596TM, dated 30th September 1882, based on a memorial to Government, which purports to be submitted by the treasury accountants of Bengal, dated 15th March 1882. Two grounds of complaint are put forward in this memorial:—

- (1) The classification of districts, and
- (2) The rates of pay fixed for the accountant.

The Accountant-General's report expresses the opinion that a revision of the classification of districts is not called for, but that the accountants' salaries were inadequate, and should be raised. The memorialists contended that the whole scale of salaries had been fixed too low as compared with the Public Works accountants, and asked that their minimum pay might be fixed at Rs. 150 and their maximum pay at Rs. 200. The Accountant-General, in discussing this part of the subject, pointed out that, as regards the higher grades of Public Works accountants, the comparison was hardly fair, as Public Works accountants of the higher grades were of an entirely different status from treasury accountants, occupying more the position of personal assistants for accounts to the officers to whom they are attached. He further remarked that the class of Public Works accountants most nearly corresponding to those of ordinary treasury accountants was the lower grade, on pay ranging from Rs. 80 to Rs. 150, and he proposed that these two amounts should be fixed as the minimum and maximum rates of pay, excepting in the five smallest districts, in which the minimum of Rs. 60 would suffice. Adopting partially the Committee's classification, he suggested the following rates of pay:—

		Rs.	Rs.
Class I,	8 districts	100	to 150
II,	14 do.	80	„ 120
III,	16 do.	80	„ 100
IV,	5 do.	60	„ 80

The first two classes correspond with the Committee's classification as modified by the Divisional Commissioner; the third class includes the Committee's third and fourth classes, with the exception of the first district, which, with the Committee's fifth class, go to make up class IV. The Accountant General gave the following reasons for considering the accountants underpaid:—"These duties involve constant drudgery and careful observance of prescribed routine, so that the treasury accountant must be accurate, painstaking, and methodical, and at the same time sufficiently intelligent to acquire a thorough mastery of the technical rules of the Account Department, and to apply them at a moment's notice to any case which may arise. Further, the nature of the work is such as to involve considerable responsibility in money matters; while the very knowledge of details which is requisite to enable them to do their work efficiently opens up to them possible doors of fraud and speculation. A high degree of honesty is therefore an essential qualification in a treasury accountant. The quantity of work of course varies in different districts, and this is an important factor in the determination of the pay to be assigned; but even in the smallest district I do not think the requisite degree of intelligence, accuracy, and honesty combined can be commanded by a pay commencing with Rs. 40 a month.

"Ordinarily, too, an outsider should not be appointed directly to an office of this description; he should have had some previous acquaintance with office routine and practice, otherwise he will be at once swamped with the mass of work, and will be unable to acquire the requisite departmental knowledge. The assistant accountants in some districts draw Rs. 50 a month; and any district officer ought to be able to offer such pay for his treasury accountant as would serve as an inducement to the best of these. I think, therefore, that an increase to the pay of the treasury accountants in the lowest grades is certainly called for."

With these remarks we entirely agree, and our opinion is based not only on our general experience obtained in different districts as Collectors or treasury officers, but also from observations made during our district inspections.

**230.** These observations have been made in the accountant's office itself, after a close examination of the books in use, the extent of the daily labour of the clerks, and their general manner of executing their tasks. Occasionally we have endeavoured by an elaborate calculation to ascertain how many hours a day the work ought to occupy the clerks; and though from the nature of the case the results obtained hardly admit of strict and accurate proof, it is worthy of remark that they stand at a high figure. Thus, in one Collectorate we made a calculation of the number of hours occupied daily, monthly, and yearly in the different work performed in the accountant's office, and the result obtained reduced to days gave  $9\frac{3}{4}$  hours. The accountant stated that as a matter of fact he and his assistants attended office daily from 10-30 or 11 A.M. until 6 or 6-30 P.M., and on kist days remained sometimes up till 12 at night. Our opinion is that there are few classes of men whose work is so arduous and responsible as treasury accountants and their assistants, and that they deserve the highest amount of increase that we can conscientiously recommend. We have included the assistants in our proposals, who, for no apparent reasons, were left out of consideration by the Committee of 1879, as it is necessary they should have some incentive to qualify themselves to fill the higher post of accountant, and to remain in a department in which their technical knowledge is undoubtedly of much use to his superiors. The Committee, it should be remembered, were not called upon, as we are, to consider how far the general use in the price of food and in the costs of living demands that an increase should be made in the salaries of the *amla* concerned. Aided by the information we have obtained in connection with this part of our inquiry, taken in conjunction with the conclusions we have arrived at regarding the importance and laborious nature of the duties of the accountant and his staff, we are enabled to draw up a scheme of salaries for the Account Department in Appendices Nos. XXXII and XXXIII—the former showing the number of clerks to be allowed in each office, calculated with reference to the amount of work to be done, and the other showing the salary of each clerk and the total cost in each district. The

following is the classification of districts and the rates of salary proposed for the Accountant :—

Class I— Rs. 175.	Class II— Rs. 150.	Class III— Rs. 125.	Class IV— Rs. 100.	Class VI— Rs. 75.
Midnapore. Dacca. Mymensingh. Chittagong, Patna. Shahabad.	Hooghly. 24 Pergunnahs. Gya. Mozufferpore. Sarun.	Jessore. Moorshedabad. Tipperah. Noakhally. Durbhanga.	Burdwan. Nuddea. Khulna. Rajshahye. Rungpore. Furreedpore. Backerganj. Monghyr. Bhagulpore. Purneah. Cuttack. Pooree. Balasore.	Bankura. Beerbhoom. Howrah. Dinagepore. Bogra. Pubna. Chumparun. Maldah.

The grades of pay proposed for the assistants are Rs. 50, 40, and 30, and these are apportioned among the districts in the manner shown in the Appendix. The total cost of the proposed scale is Rs. 12,065, and exceeds the present scale by Rs. 544; the number of clerks to be employed being 279, as against 349 at present.

#### TREASURY DEPARTMENT.

**231.** The case of treasurers was considered by the Committee of 1879, who proposed, in lieu of granting any increase of salary, to make them an allowance of Rs. 7 in the lakh on remittances sent by them to Calcutta to cover losses on such remittances. The case is thus briefly dealt with by the Committee :—

We have not heard equal complaints of the pay of treasurers: it seems to be considered as ordinarily sufficient for the work done; the post is considered an honourable one; and as a treasurer is generally anxious to keep the appointment in his own family, it may be assumed that the present incumbents are not, as a rule, dissatisfied. There is, however, one grievance under which treasurers labour, which should perhaps be removed: we refer to the deductions made from treasurers on account of remittances. The amount of the deductions made for remittances has varied in the last ten years from Rs. 4 in Gya to Rs. 2,768 in Jessore. It is a notorious fact, much commented on in all treasuries, that the losses are always much heavier in remittances to Calcutta than in remittances to other treasuries. This is, no doubt, due to the greater skill of the poddars employed in the treasury at Calcutta. But the fact remains that all treasurers who have to remit to Calcutta lose heavily as compared with those whose receipts are returned into circulation at their own or other treasuries. As the loss to the treasurers on this account varies according to the amount of their remittances to Calcutta, the best plan, in the Committee's opinion, to remedy this grievance would be to make an allowance of Rs. 7 per lakh, and let it be definitely understood that it is to cover a fair and reasonable proportion of defects in the coin remitted. We know that this is felt as a grievance at present, and would therefore recommend its removal as an indirect way of improving the position of treasurers. The total cost would not exceed Rs. 800, on the average.

Government of India's letter No. 1081, dated 12th June 1880, Financial Department.

This proposal was accepted by the Government of Bengal, but was not allowed by the Government of India for the following reasons :—

There does not seem to be sufficiently good reason for the allowance of Rs. 7 in the lakh proposed to be given to treasurers under the second head. No such allowance is given or has as yet been found necessary in other provinces, and if given in Bengal it would probably soon be asked for elsewhere. The Governor-General in Council has caused an analysis to be made by the Comptroller-General of a fairly representative number of remittances, amounting altogether to nearly 63 lakhs of rupees, sent to Calcutta with the following results as reported by him :—

“The first head taken is coins actually deficient. Now, unless fraud is attributed to the reserve poddars, for which I know of no ground, this must be owing to carelessness

or worse on the part of the treasurers and their men. If it is mere carelessness, the rupees have not passed out of their possession, and will be found surplus in some other bag taken out for use, since we hear of no cases of surplus in remittance. At any rate, out of Rs. 90 deficient, more than two-thirds occurred in three of the forty-three remittances. This does not seem as if the loss were unavoidable.

“The second head I have abstracted is that of counterfeit coin, and here the treasurers have even less ground for complaint, as they could scarcely pass them without neglecting the interests of Government. The total (Rs. 3,068) seems large, but the treasuries nearest Calcutta (Burdwan, Hooghly, and Nuddea), where coiners might be expected to be more skilful, have less than Rs. 2 in a lakh. I think that other treasuries might have protected themselves if they had taken equal care.

“The remaining columns of rejection—foreign, defaced, and light by misuse—must contain a large amount of good silver, and I have no materials to show what the loss to the treasurer really is. I do not therefore distinguish them in the abstract. Though I do not doubt that our treasury poddars are stricter than mofussil men and reject coin which would elsewhere have passed, yet the actual deficiency of bullion must be very slight, for a treasurer would usually stop coins which have lost two per cent. of their weight; and if we assume that some coins had escaped notice though below the margin of lightness, many more must have been turned back in Calcutta, because of ill usage which would not have affected their weight seriously. To take the largest amounts in this list, Midnapore had 100 defaced and 86 illused. I suspect the loss was less than Rs. 4, and the Committee would have granted nearly 66 contract. Purneah, with 83 and 60, or a loss of Rs. 3, would receive 17½; Jessore, with 36 and 60, or a loss of Rs. 2, would be awarded more than 29.”

It appears from this investigation that, on an average, the loss to a careful treasurer from defaced, light-weight, and counterfeit coins in such remittances ranges from Rs. 2 to Rs. 4 (as a maximum) in a lakh of rupees. It is evident, then, that to allow Rs. 7 in the lakh would, in effect, be to make a material increase in the emoluments of treasurers. The Government of India does not consider that any increase is required, and, moreover, His Excellency in Council is convinced that, apart from the inexpediency on general grounds of making any allowance at all of the kind suggested, treasurers in Bengal are so well satisfied with their position, and so anxious to maintain it for themselves and their families, that there is no occasion to compensate them for the hardly appreciable loss which they may possibly suffer in remittances to Calcutta.

These emoluments, too, include compensation to them for their obligation to stop all bad money and their responsibility for correct remittances. The Government of India is not prepared to do anything calculated in the slightest degree to impair this responsibility.

Many of the treasurers do not know English, and this is a reason why they had not succeeded in bringing their claims to notice in the same way as the accountants. We therefore attach no particular importance to the opinion of the Committee that the present incumbents were not dissatisfied, because there had been no general complaint. The treasurers have to perform very responsible duties, and often under harassing circumstances, and to give very heavy security. Though they have not so many books to keep as the accountants, yet their work is tedious and requires intelligence and unremitting attention, and their hours of attendance at office are, from the nature of things, quite as long as those of the accountants. The increase of work, which was admitted by the Committee to have occurred in the accountant's office, must also have been felt in the Treasury Department. This result was inevitable, and it was an inequitable arrangement to refuse an increase of salary to one department while granting it to the other. The loss on remittances is keenly felt as a grievance by remitting treasurers; and though the remarks of the Comptroller-General above quoted contain a disclaimer as to there being any suspicion of fraud on the part of the poddars employed in Calcutta, yet this is not the view entertained generally. The treasurers speak openly on the subject, and it is clear that, however difficult it may be to prove a particular instance of fraud, the firm conviction of the treasurers is that some trickery does take place. It is useless, they assert, to send a poddar from the mofussil to watch the counting of a remittance in Calcutta, as many thika poddars are employed in the counting, and it is beyond the power of one man to keep an eye on them all, and the task is rendered more difficult by the counting poddars slipping out of the room on some pretext or another while the counting is going on. We have had no means of investigating this suspicion, which is unmistakably deep-rooted, and can only call attention to it as a matter that seems to demand inquiry. The districts are classified according to the amount of work in Appendix No. XXXIV, in which a comparison is instituted between the cost

and the amount of work as indicated by the number of receipts and payments. The following is the order of districts:—

*Order of the first group of ten districts.*

No.	According to Work.	According to Cost.
1	Shahabad.	Midnapore.
2	Chittagong.	Moorshedabad.
3	Mozufferpore.	Mozufferpore.
4	Gya.	24-Pergunnahs.
5	Mymensingh.	Jessore.
6	Sarun.	Mymensingh. } Equal.
7	Monghyr.	Backerganj. }
8	Durbhanga.	Shahabad.
9	Midnapore.	Hooghly.
10	Jessore.	Nuddea.

*Order of the last group of ten districts.*

No.	According to Work.	According to Cost.
1	Purneah.	Noakhally.
2	Maldah.	Rajshahye.
3	Balasure.	Bankura.
4	Bogra.	Bogra. } Equal.
5	Rungpore.	Maldah. }
6	Bankura.	Pubua.
7	Khulna.	Cuttack.
8	Chumparun.	Dacca.
9	Dacca. } Equal.	Patna.
10	Patna. }	Howrah.

Howrah is more or less a sub-treasury, hence its position on the list. In Dacca and Patna there is no treasury, but there is a small establishment kept up for the Stamp Department. Here, too, as in the matter of accounts, the 24-Pergunnahs is favoured beyond its deserts at the expense of districts in which the treasury work is heavier—as, for example, Chittagong, Gya, Monghyr, Durbhanga, Burdwan. The establishment also appears to be excessive in Chumparun, Khulna, Rungpore, Balasure, and Purneah, as compared with other districts.

**232.** The district treasuries should be divided into three classes, according to the amount of work, namely—

- Class I.—Where the number of items of receipts and payments exceeds 100,000.  
 „ II.—Where the number of items of receipts and payments is less than 100,000 and more than 50,000.  
 „ III.—Where the number of items of receipts and payments is less than 50,000.

According to this classification there are six treasuries of the first class, ten of the second, and nineteen of the third, as in the following list. There are no treasuries at Dacca and Patna.

There are at present three grades of treasurers, at Rs. 100, Rs. 80, and Rs. 65, except for Howrah, where the nazir and treasurer gets Rs. 50. It is now proposed that the treasuries of the first class should have treasurers at Rs. 125, those of the second class at Rs. 100, and those of the third class at Rs. 75.

We would place the treasury clerks on the two lowest grades of pay, Rs. 40 and Rs. 30, as their work does not require any great amount of intelli-



gence. The treasuries of the first class should have one clerk on Rs. 40 and one poddar on Rs. 20. The treasuries of the second class should also have one clerk on Rs. 40, but the pay of the poddars should be Rs. 15, except Monghyr, which should have one poddar on Rs. 20, as the number of items of receipts and payments is nearly equal to 100,000.

We have provided a substantial increase to poddars, as it is notorious that hitherto, except in the Presidency Division and in Chittagong and Gya, they have been inadequately paid in salaries varying from Rs. 6 to Rs. 10, considering the responsible duties they have to perform.

The following is the order of districts according to the threefold classification we propose to adopt:—

## CLASS I.

*Rate of salary, Rs. 125.*

1. Shahabad.		4. Gya.
2. Chittagong.		5. Mymensingh.
3. Mozufferpore.		6. Sarun.

## CLASS II.

*Rate of salary, Rs. 100.*

1. Monghyr.		6. Noakhally.
2. Durbhanga.		7. Hooghly.
3. Midnapore.		8. Rajshahye.
4. Jessore.		9. 24-Pergunnahs.
5. Burdwan.		10. Backerganj.

## CLASS III.

*Rate of salary, Rs. 75.*

1. Furreedpore.		10. Dinagepore.
2. Tipperah.		11. Howrah.
3. Pubna.		12. Purneah.
4. Cuttack.		13. Maldah.
5. Bhagulpore.		14. Balasore.
6. Moorshedabad.		15. Bogra.
7. Beerbhoom.		16. Rungpore.
8. Pooree.		17. Bankura.
9. Nuddea.		18. Khulna.
		19. Chumparun.

In Appendix No. XXXV we have entered the number of clerks and the rates of pay proposed for each treasury, and in Appendix No. XXXVI we have shown these proposals in comparison with the existing establishment.

The present monthly outlay on account of the Treasury Department is Rs. 5,606, and the proposed expenditure amounts to Rs. 5,980, or Rs. 374 in excess of the present cost; and if to this be added Rs. 54, the amount of the proposed increase in the Accounts Department, the result is an increase of Rs. 428. The increase given to the accountants in 1879 was provided by levying a rate on local and trust funds. We believe that the total amount received from the rate on local funds to cover the cost of establishments in the Accountant-General's office and in the district treasuries for work in connection with these funds much exceeds the cost of the portions of the establishment which the rate is intended to cover, and that the rate can afford to bear an additional charge involved in the proposed increase. We therefore propose that the increase be provided from the said rate.

## RECORD DEPARTMENT.

**233.** *Collectorate Vernacular Record Department.*—The number of records of cases and the number of estates and separate accounts may be taken as a guide in determining the amount of work in vernacular record-rooms of the Collectorate. The results are shown in Appendix No. XXXVII, from which the following information is extracted:—

*Order of first group of ten districts.*

No.	According to Work.	According to Cost.
1	Chittagong.	Midnapore.
2	Mozufferpore.	Cuttack.
3	Patna.	Chittagong.
4	Sarun.	Gya.
5	Dacca.	Burdwan.
6	Shahabad.	Nuddea.
7	Cuttack.	Moorshedabad.
8	Midnapore.	Rajshahye.
9	Gya.	Dacca.
10	Durbhanga.	Mymensingh.

*Order of last group of ten districts.*

1	Pubna.	Durbhunga.
2	Rajshahye.	Jessore.
3	Dinagepore.	Dinagepore.
4	Beerbhoom.	Sarun.
5	Khulna.	Bogra.
6	Rungpore.	Pubna.
7	Maldah.	Chumparun.
8	Chumparun.	Beerbhoom.
9	Bankura.	Maldah.
10	Bogra.	Bankura.

The cost ranges from Rs. 50 in Maldah and Bankura to Rs. 210 in Midnapore and Cuttack.

**234.** *Magistrate's Record Department.*—Appendix No. XXXVIII shows the work and cost of the Magistrates' record-room. Here the divergencies in point of cost are very few. The minimum cost is Rs. 30, and this obtains in the three districts of Mozufferpore, Durbhanga, and Chumparun. The maximum cost is Rs. 95, which is the scale in Monghyr. Between these two are two ranges of pay, Rs. 40 and Rs. 65, except in the 24 Pergunnahs. The former applies in 28, and the latter in 4 districts.

The Record Departments, Collectorate, and Magistracy, may be amalgamated with advantage to the public and to the ministerial officers themselves. The public will have to go to one responsible officer for information and copies, and the ministerial officers, especially of the Deputy Collector and Deputy Magistrate's offices, will not have to go backwards and forwards between two or three rooms for references and in order to make over papers to the record-keeper. The records may continue to remain for the present in different rooms, and may gradually be placed in one room, or in two rooms close to each other, each assistant of the record-keeper having charge of separate kinds of records.

There are at present two grades of record-keepers in Collectors' offices—in A class districts Rs. 50 rising to Rs. 70 (mean pay Rs. 60), and in B class districts Rs. 40 rising to Rs. 60 (mean pay Rs. 50), except in Durbhanga, where the pay is Rs. 40 fixed. The pay of the record-keeper in Magistrates' offices is, with a few exceptions, uniform throughout, Rs. 30 rising to Rs. 50 (mean pay Rs. 40). The pay of the clerks is generally Rs. 20 rising to Rs. 40 (mean pay Rs. 30). In Appendix No. XXXIX we have given the order of districts

according to the amount of work in the amalgamated Record Department, and the order is as follows:—

1. Patna.	20. Cuttack.
2. Dacca.	21. Nuddea.
3. Midnapore.	22. Tipperah.
4. Hooghly.	23. Rajshahye.
5. Backerganj.	24. Pubna.
6. Chittagong.	25. Pooree.
7. Gya.	26. Moorshedabad.
8. Mozufferpore.	27. Howrah.
9. Sarun.	28. Balasore.
10. Mymensingh.	29. Dinagepore.
11. Burdwan.	30. Rungpore.
12. Furreedpore.	31. Noakhally.
13. Shahabad.	32. Chumparun.
14. Monghyr.	33. Maldah.
15. Bhagulpore.	34. Khulna.
16. Durbhanga.	35. Bogra.
17. 24-Pergunnahs.	36. Bankura.
18. Jessore.	37. Beerbhoom.
19. Purneah.	

Appendix No. XL shows the number of clerks that we consider will be required in each record-room in addition to the record-keeper, and Appendix No. XLI shows the proposed in comparison with the present scale. We propose to allow two grades of record-keepers for the amalgamated offices: one at Rs. 80 and the other at Rs. 65. For the first 18 districts classified according to the amount of revenue work, which is more intricate than the rest, the pay of the record-keepers has been proposed at Rs. 80, and for the remaining 19 districts at Rs. 65. For the two heaviest districts in point of revenue work, Midnapore and Chittagong, and for Patna and Dacca, which respectively stand first and second in order, taking into consideration all kinds of work in the Record Department, one clerk at Rs. 50 is proposed. The pay of the other clerks is put down at Rs. 40 and Rs. 30, viz. 24 at Rs. 40 and 59 at Rs. 30. It will be observed that in the proposed scale of establishment provision has been made for the number of clerks required for comparing copies. At present seven clerks are entertained for this purpose in the Magistrate's office on a salary of Rs. 20 rising to Rs. 30. These, of course, will become absorbed in the combined establishment.

#### NAZIR'S DEPARTMENT.

**235.** The term 'nazir,' strictly speaking, means an inspector, a supervisor, and, in ordinary use, the officer of the court who is charged with the serving of processes, or who is sent to take depositions and make inquiry into any breach of law or the peace. In the earlier regulations he was appointed for the service and execution of processes of the court, and this has always been understood to be his primary duty, though in course of time other duties of a miscellaneous character have been assigned to him. He has gradually become in many districts a sort of official servant-of-all-work, upon whom any duty is imposed which does not exactly belong to any particular department, and thus it has happened that the functions now performed by the nazir are of a multifarious kind, not contemplated when the office was first created. The following is an account, with some verbal corrections, which the nazir of Shahabad has given of his duties, and, subject to certain exceptions, it may be accepted as a fairly correct recital of the work performed by a nazir generally:—

#### *Duties of the Nazir in the Shahabad Collectorate.*

1. Enters processes in Register No. 43; writes particulars on the back of each process when the peon returns from mofussil; compares receipts of the service of the process written by the parties.
2. Enters in register arrears of process fees, and reports them to the departments concerned.

3. Makes inquiry regarding the property of defaulters, judgment-debtors in Government suits and also in pauper suits.
4. Inquires into the security of all ministerial officers of all the Courts of Revenue, Opium, Canal, and other Departments.
5. Holds sales of the property of the defaulters under Act VII (B.C.) of 1880.
6. Enters the work of each peon in Register No. 44, and makes corrections in Register M.
7. Writes report of recovery of old process fees, and enters payment in Register No. 43.
8. Receives process fees paid by the parties, gives receipts, and enters payment in the court-fees account book.
9. Receives miscellaneous payments, money-orders, sale-proceeds of estates sold for arrears of revenue, and enters payment in the account-book and grants receipts.
10. Enters all such receipts and disbursements in the appropriate subsidiary registers prescribed by Board's circular order No. 1 of November 1879, and remits amount received to the treasury with the challan and pass-book.
11. Disburses contingent expenditure, and enters amount in the contingent register.
12. Affixes court-fees stamps to processes and reports, making the necessary entries in the column of "Fees recovered" in Register No. 43; punches and affixes seal to the stamps.
13. Despatches covers from all departments of the Collectorate to persons residing at head-quarters.
14. Receives covers and parcels from the English, Vernacular, and Treasury and other Departments containing records, currency notes, stamps, registers, maps, forms, &c., &c., and sends them to the post-office after affixing the service labels and entering them in the despatch-book.
15. Receives all covers from other offices to the address of Collector and Deputy Collectors, and after giving receipts for them and entering in the Nazarat receipt-book makes them over to the department concerned.
16. Sends stamp-fees in Government cases to Government Pleader, and pays diet expenses to witnesses in Government suits, &c., &c.
17. Sends packages of opium, parcels of stamps and notes to subdivisions and other districts, and takes charge of the receipts for them.
18. Takes delivery of packages containing stationery, stamps, &c., from the railway, and sees to the despatch of packages to other districts.
19. Packs and forwards treasure. The Shahabad district being on the western extremity of the Lower Provinces, there is much transit of treasure between Shahabad Treasury and the North-West.
20. Writes contingent accounts in vernacular, and draws up bills in English and cashes them at the Treasury.
21. Prepares the annual list of assessors for the Sessions Court.
22. Sells the Board's miscellaneous forms, law books, and other publications, keeps accounts of the same, and pays the sale-proceeds to the Treasury.
23. Purchases furniture for all the departments, including road-cess and foudjari, and repairs the same.
24. Looks after Government tents, and repairs them when necessary.
25. Collects zemindari dâk-cess on the requisition of the Magistrate, pays the amount into the Treasury, and obtains duplicate challans for the Magistrate.
26. Looks after provisions for troops, superintends the sale of the articles to the soldiers, collects the money and pays it to the parties.
27. Looks after the annual repairs of the Collectorate office building, and prepares estimates of the costs, and purchases materials, &c.
28. Sends to Collector on tour daily dâk containing records and correspondence.
29. Writes reports on various subjects in English and the vernacular called for from the Nazarat.
30. Attends general requisitions of the Collector, Deputy Collector, and other officers.
31. Writes monthly establishment bills of his department, cashes and disburses the amount, and gets the receipts.
32. Writes the price-current returns.
33. Inquires about exports and imports of piece-goods by land, by water, and by rail between North-Western Provinces and Bengal.
34. Recovers all sorts of Government demands under the certificate law, and makes inquiries regarding the defaulter's property.
35. Keeps account of service postage stamps, purchasing from Treasury, distributing to several departments and getting receipts.
36. Despatches telegrams, &c.

It will be seen from the above that the work is such that it is almost incapable of being measured by any arithmetical standard. We have therefore felt some difficulty in arriving at any definite conclusion as to the districts in which the work falls heaviest on the nazirs. That the duties are very responsible and onerous in many cases we are bound to admit, and, generally speaking, we are of opinion that the nazir's claims to a substantial increase to

his salary are quite as strong as those of the clerks in other departments. The number of processes served by his departments affords a means of determining the relative extent of nazir's work, and we have included these figures in Appendix No. XLII, from which it will be seen that the first and last ten districts in the order of work are the following :—

	First ten.	Last ten.
1	Backerganj.	Pubna.
2	Dacca.	Rajshahye.
3	Midnapore.	Maldah.
4	Mymensingh.	Bankura.
5	Shahabad.	Purneah.
6	Mozufferpore.	Dinagepore.
7	Cuttack.	Khulna.
8	Sarun.	Bogra.
9	Patna.	Chumparun.
10	Balasore.	Howrah.

**236.** The number of registers which a nazir has to keep in connection with processes and cash receipts and payments are excessive, and some are very voluminous; Register No. 43, for instance, being kept in several volumes according to the different classes of demand. The Shahabad nazir, whose case is mentioned above, has no naib or buxee, but one or two of his peons can read and write well, so he keeps them in office to help him in keeping the registers.

Much of his time is taken up in supplying *rasad* for troops, which is not one of his legitimate duties. It is peculiarly inappropriate to employ the nazir on such work, as it takes him away from head-quarters; and as he has no buxee, all the work during his absence is left to peons, who cannot safely be trusted with such responsible duties. The rules regarding *rasad* in volume I of the Board's Rules seem to be entirely disregarded in this district, and this is the more to be regretted because troops are constantly marching through the district.

From the details of work given it will be seen that he is really overworked; and even if we succeed in relieving him of those duties which ought not to be thrown on him, there will still remain a very large quantity of work.

In the Patna Division there is a singular, and we think illegal, practice introduced by an order of the Commissioner, No. 137, dated 17th September 1878, by which it is made the nazir's duty to collect the zemindari dāk-cess. In the Act this cess is to be realised by the certificate procedure, and it does not appear to be the nazir's business to collect it by any other procedure. This gives the nazir in the Shahabad district a great deal of extra work. The same officer, as well as the Patna nazir, has also much trouble about *rasad*, which would be avoided if the Board's rules for supply of *rasad* were properly adhered to. Then he has to supply boxes for containing treasure remitted to other districts, to be present while it is being packed, see it conveyed to the railway, and be responsible for it. This also is not his work. The treasury officer ought to arrange for the boxes with a carpenter or contractor through the treasurer. Under the rules for escorts, the head constable of the escort should be present at the packing, should convey the treasure to the railway, and, together with the escort guard, be responsible for its safe custody. The nazir should certainly be relieved of this duty, which is not his business at all. He is also made to act as a sort of post-master for all the departments of the office, all covers being given to him to post, and his naib having to go to the post-office with registered letters. This work should be done by the despatching-clerk of the Collector's office. We also do not think either that it is his business to furnish estimates for repairs of the Collectorate buildings or to see the repairs executed. In the course of our inspections the nazirs in several districts have set forth their grievances as to the extra work required of them; their object, however has been not so much to get rid of these additional duties as to obtain more pay. We think they

should share in the proposed increase like other *amla*, but we also think they should be relieved of those duties which do not properly belong to them.

The pay of the nazirs generally is on a progressive scale, ranging from Rs. 30—50 to Rs. 80—100, but in a very few districts the pay is fixed at either Rs. 75 or Rs. 100. We propose the following fixed grades of pay—Rs. 50, Rs. 65, Rs. 80, Rs. 100, and Rs. 125 for nazirs, and Rs. 30 and Rs. 20 for their assistants. In 13 districts in which the work is lightest we would not allow an assistant. In 16 districts we propose to allow one nazir and one assistant; in four districts a nazir and two assistants; and in three districts a nazir with three assistants. In classifying the districts we have had regard to the number of processes served by the nazir's establishment in 1884-85, as well as to other local circumstances which may tend to make the work of the nazir's department heavy or light. The districts will thus fall into the following groups according to the rate of salary proposed for the nazir:—

Class I— Rs. 125.	Class II— Rs. 100.	Class III— Rs. 80.	Class IV— Rs. 65.	Class V— Rs. 50.
Midnapore. Mymensingh. Chittagong. Patna. Shahabad.	24-Pergunnahs. Daeca. Backerganj.	Burdwan. Hooghly. Moorshedabad. Furreedpore. Gya. Mozuffarpore. Durbhanga. Sarun. Cuttack. Pooree. Balasore.	Jessore. Rajshahye. Tipperah. Noakhally. Monghyr. Bhagulpore. Purneah.	Bankura. Beerbhoom. Nuddea. Khulna. Dinagpore. Rungpore. Bogra. Pubna. Chumparun. Maldah.

The present and proposed establishments are compared in Appendix No. XLII, and their total cost is Rs. 3,126 and Rs. 3,890 respectively, showing an increase of Rs. 764.

#### NON-REGULATION DISTRICTS.

237. We have been unable to provide for the non-regulation districts in the above arrangements, as they are so differently constituted from the other districts in respect of the class of establishments and the distribution of work. The difference chiefly arises from the circumstance that the civil head of the district in revenue and magisterial matters is also Sub-Judge, and in certain cases is provided with a special establishment for the judicial work of his office, though in some of the districts concerned it appears to be the rule not to confine this establishment to judicial work only, but to employ it generally in all departments of the office. Indeed, there is not always sufficient employment in the Judicial Department for the clerks entertained, and advantage is taken of this circumstance to utilise their services in other departments already supplied with a full staff of officers for their work. There is also another divergence from what is customary in regulation districts. In some districts the clerks on the revenue side of the office also work on the magisterial side, and in fact in any branch of the office where there is work to be done. We have no objection whatever to this system, and its existence, though unauthorised and contrary to present rules, only serves to show with what ease it could be introduced generally and be brought into the recognised practice and procedure of the office. It corresponds in some measure with our proposed treatment of establishments in the regulation districts, with this difference, however, that we propose to designate officers by the grade to which they belong, and, after assigning a sufficient staff for each branch of the office, as measured by the work to be done, to allow the district officer to employ them as he pleases. The districts referred to in which special civil establishments are entertained are Hazaribagh, Lohardugga, and Manbhoom; and we will give examples of the way in which the present staff of officers are employed indiscriminately in a variety of duties irrespective of the departments in which they are paid.

In Hazaribagh one of the civil clerks works in the Revenue Department and performs a number of miscellaneous duties, *e.g.*, he keeps the accounts of

the local funds, of printed forms and stationery, and is in charge of cooly emigration, and compares letters. The civil accountant, in addition to his legitimate duties, is also in charge of criminal deposits and the contingent registers in the Magistrate's court; prepares the budget estimates, establishment bills, and all detailed bills, and has charge of the service-books in the Revenue, Criminal, and Civil Departments; he prepares the registers of miscellaneous receipts, the criminal fine statements, pound-registers, ferry accounts and trust fund accounts in the Magistrate's office. The revenue head-clerk drafts letters and exercises general supervision in all three departments. The criminal clerk docket and registers the correspondence of the Civil Department. As in Hazaribagh, the head-clerk in the Revenue Department in Lohardugga is not solely employed in revenue work, but is in charge of the correspondence of every branch of the Deputy Commissioner's office. The other clerks, with the exception of the muharrir in the Vernacular Department, are employed indiscriminately in various departments, according as there may be work for them. Thus the civil clerk is employed in the English office as a copying clerk in every department. The civil sarishtadar exercises general supervision over the work of the clerks in all the criminal courts, though drawing his pay from the Civil Department, and prepares the quarterly and annual reports and returns for the High Court.

In Manbhoom the head-clerk, who does the work in the Revenue Department, is paid entirely from the Civil Department, in which he also works in checking returns, drafting letters, and exercising general control. The civil sarishtadar also supervises work and prepares reports on the Magistrate's side, in addition to his duties in the Civil Department, which consist in examining complaints and appeals, translating pleadings, grounds of appeal and judgments, drafting reports, and looking after the registers, &c.

In Singbhoom, where there is no establishment paid from the Civil Department, except a nazir on Rs. 30 a month, the civil work is carried on by the revenue clerks. Thus the head and second clerks attend to the correspondence, and the vernacular establishment prepares the returns, compiles the registers, and records depositions.

**238.** In all the Chota Nagpore districts the work of the Civil Department is exceedingly light, as will be seen from the outturn of work in 1885 shown in Appendix No. XLIII. In the course of our inspection of the Lohardugga office we were specially struck by this circumstance. Indeed, in this district their duties seemed to sit very lightly on the clerks throughout the office, and a great deal of work is done in the vernacular which might be better done in English. The staff of court muharrirs exceeds the actual requirements. In the Deputy Commissioner's office and court there is an English clerk on Rs. 30, a head-muharrir on Rs. 50, and a second muharrir on Rs. 30. The clerk is fully employed, but when the muharrirs are not doing bench work, there is not enough to occupy them in the office. At the time of our inspection the Assistant Commissioner was provided with three muharrirs, one of whom assisted in the Civil Department. An examination of the return of cases disposed of, the number of accused and witnesses examined during the last six months of 1884 and the first six months of 1885, disclosed the fact that these men had very light employment. The same remark applies to the three civil court muharrirs. An analysis of work done in 1885 showed that the average daily work of each muharrir was to write about two and a half sheets, mostly depositions, and to fill in about three printed forms and make a few entries in the registers. It is clear that the number of muharrirs can be reduced generally, irrespective of the possible reductions in consequence of the abolition of returns. In all four districts there is no need to have a separate process-serving establishment for the Civil and Revenue Departments, and the office of nazir can be advantageously amalgamated. In the three districts of Hazaribagh, Lohardugga, and Manbhoom it would be difficult to make out a sufficient justification for the employment of two highly-paid sarishtadars, one in the Revenue Department and the other on the civil side; and these appointments can be united without inconvenience to work. Similarly, one record-keeper should be found sufficient for both departments, with the assistance of a muharrir. The English clerk specially entertained for the Civil Department should be on the general list, and work in any branch of the office as occasion

may require. In Darjeeling there are no special clerks for the Civil Department, but the civil work is done by the clerks in the Magisterial or Judicial branch of the office. In the Sonthal Pergunnahs the distribution of the clerks into departments is made much on the same plan as the arrangements in a regulation district. There are separate departments, which are designated revenue, vernacular, judicial, record, accounts, &c., &c., but there is no special department for civil work, which appears to be distributed among the clerks in the vernacular and judicial departments. Appendix No. XLIII shows that there is a great deal of work in the civil side, and that in comparison with the outturn in the other non-regulation districts it is very heavy. In Julpigoree the division of establishments is into (1) Revenue, (2) Judicial, English, and (3) Judicial, Vernacular Departments. At the head of the first two there is an officer termed the head-clerk and sarishtadar, who gets Rs. 120 rising to Rs. 200, besides a local allowance of Rs. 32, and the head of the third department is a deputy sarishtadar, who receives a fixed pay of Rs. 100. The next highest paid officers are the accountant and treasurer and tea clerk, who get Rs. 50—70, Rs. 65, and Rs. 60, respectively. Below these there is a large staff of clerks, who draw salaries ranging from Rs. 10 to Rs. 50. There is no special establishment for civil work, except an accountant on Rs. 30—40, who, besides looking after the accounts, acts as clerk in the Sub-Judge's court and assists in the general department. The civil work appears to fall on the deputy sarishtadar and some of the muharrirs in the Revenue Department. In the Chittagong Hill Tracts, from the nature of the work, the establishment is unique, and will scarcely bear comparison with those of other districts. It must be considered separately.

Appendix No. XLIV has been prepared for the sake of showing the outturn of work in all the non-regulation districts under certain selected heads in 1884-85, from which it will be seen that the work is heaviest in the Sonthal Pergunnahs, which in point of importance we should place in the same rank as Burdwan as regards work in the General Department, and equal to Nuddea, Dinagepore, and Rajshahye in respect of work in accounts, treasury, and record branches respectively. We have shown in Appendix No. XLV the present establishment in the Revenue, Criminal, and Civil Departments, exclusive of the Excise, License-tax, and Road Cess Departments; and in Appendix No. XLVI we have entered details of the establishment proposed.

239. Following the method adopted in the case of the regulation districts, we have allotted a certain number of officers to each district of different grades of pay, intending to leave it to the district officer, subject to certain general stipulations, to make a distribution of work suited to the new grades and to select the officials to be appointed to each grade. The restrictions we would introduce are that the appointment carrying with it the highest pay should be held by the chief ministerial officer entrusted with general supervision over all departments—revenue, criminal, and civil alike, and that the pay of the next grade should be assigned to the officer who will perform the combined duties of head-clerk and sarishtadar, chiefly consisting in looking after correspondence and preparing cases for orders, whether in the English or Vernacular Department. The remaining condition is that the posts mentioned in the table below, which belong to special departments, should bear the salary mentioned against the several districts:—

DESIGNATION OF OFFICE.	Darjeeling.	Julpigoree.	Sonthal Pergunnahs.	Hazaribagh.	Lohardugga.	Singbhoom.	Manbhoom.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accountant ... ..	100	75	100	75	100	65	75
Treasurer ... ..	75	65	75	65	65	65	75
Record-keeper ... ..	.....	75	75	75	75	.....	75
Nazir ... ..	.....	50	75	75	75	50	75

Estimated by the number of items of work, the treasurer at Darjeeling is not entitled to more pay than the treasurer of Julpigoree and other districts to



which Rs. 65 has been assigned ; but having regard to the special nature of some of the treasury transactions at Darjeeling, we have selected Rs. 75 as the grade of pay for this district. The duties of record-keeper and nazir are performed by the same officer in Darjeeling, and there is no objection to the continuance of this arrangement if the Deputy Commissioner thinks it advisable. He will of course assign such salary to the holder of the post from the establishment at his disposal as he may think proper. Measured by the amount of work and the standard of other districts, Julpigoree has an establishment much in excess of actual requirements. In comparison with the regulation districts, it would rank below all except perhaps the last two ; while among non-regulation districts it takes the fourth place. It has a highly paid officer at the head of each of the three departments, revenue, judicial, and civil, which under the proposed scheme will be unnecessary, as one Superintendent will be sufficient for all three departments. The present accountant gets Rs. 50 rising to Rs. 70, and by the standard we have adopted is not entitled to more than Rs. 65 ; but as we intend that he should also, through his assistants, look after the accountants of the civil court, the pay has been fixed at the higher sum, Rs. 75. We find that the work in the Sonthal Pergunnahs is heavy and difficult, and are only able to recommend a reduction of one officer, viz. a clerk in the taujih office, and for the remainder we have proposed certain increases of salary which causes the proposed scale to exceed the present scale by Rs. 367. In Hazaribagh, Lohardugga, and Manbhoon, which are now provided with establishments beyond their needs, we are able to show a saving, while providing an adequate establishment with increased allowances to the clerks who will remain. The circumstances of Singbhoom are special: the existing establishment is very small, and hardly admits of curtailment in numbers. We have, however, reduced it by one clerk, but the proposed increases in the salaries of the rest cause an additional expenditure of Rs. 135 a month. The Chittagong Hill Tracts also need special treatment. We have allowed the number of officers to remain the same, and have provided increases, not so much with reference to the extent of the work, as having regard to the difficulty of getting officers to serve at all in such a distant, isolated, and at certain seasons unhealthy locality. We have not assigned a special officer for accounts and treasury work, or for the record-room and process department, but prefer to leave it to the district officer to make what arrangements may seem to him best. The scheme we have drawn up is exclusive of the local allowances hitherto drawn by officers serving in Darjeeling and Julpigoree, and we propose that these should be continued at the same rates as heretofore. The amounts allotted for this purpose are Rs. 154 in Darjeeling and Rs. 131 in Julpigoree.

#### SUBDIVISIONS.

**240.** In the scheme of establishment for offices at the head-quarters of a district, we have adhered closely to our instructions of providing for increases in salaries out of the savings effected in consequence of the reduction in routine work and the number of clerks employed, but when we come to deal with subdivisions, we are at once brought face to face with the fact of the utter impossibility of making any reductions in the office staff without impairing their efficiency. They are already at a minimum strength, and though the altered system of work will apply to them, it cannot bring about a diminution of work in the same degree as at head-quarters, where the heavy work of preparing returns is mostly done. The number of clerks in each office, with a few exceptions, is five, six, or seven, and this includes a poddar on a very small salary. Among the exceptions are Serampore, whose full complement is 16, Godda and Palamow with ten, Jamtara with three, and Kurseong with two clerks. The present rates are Rs. 50 to Rs. 70 for the head-clerk, Rs. 30 to Rs. 50 for the second clerk, and Rs. 20 to Rs. 30 for each mohurir. There are also some fixed grades, varying from Rs. 5 to Rs. 20, and in a few instances some of the senior clerks are paid at fixed rates. The scale of pay allotted is very low and altogether disproportionate to the duties performed, which are at all times very responsible and onerous. In our

opinion the subdivisional clerks deserve quite as much, nay even more, consideration than the clerks at head-quarters. They have frequently to live in distant and isolated places, which are difficult of access for several months in the year, and to work in small and cramped offices, sometimes in mat buildings; the society of the place consists of themselves and the few local mukhtars or pleaders, so that when the day's work is done they are without the relaxations and resources which their brethren at head-quarters possess. Altogether their surroundings are far less pleasant; owing to their small number their field of promotion is much narrower, and from the same cause they have to be more independent and self-reliant, as when any difficult piece of work has to be done they have few advisers; while a clerk at head-quarters need never make a mistake, as he can find a host of instructors both in the office and outside. We shall only be doing justice to a deserving class of hard-worked officers if we endeavour to secure for them some substantial increase to their present rates of pay. We would group subdivisions in three classes, according to their importance, and to these classes would assign the following rates of pay:—

	Class I.	Class II.	Class III.
	Rs.	Rs.	Rs.
Head-clerk ... ..	80	70	60
2nd do. ... ..	50	45	40
Muharrirs ... ..	30	30	30

Appendix No. XLVII shows the subdivisions in order of importance according to the test of correspondence, number of receipts and payments, and total of criminal business other than miscellaneous in 1884-85. This test is useful as far as it goes, but to be complete it requires to be supplemented by information regarding the amount of revenue work done in subdivisions, which the figures at our disposal do not enable us to measure. We shall therefore only make use of the Appendix as a partial guide in distributing the subdivisions among the three classes. Appendix No. XLVIII shows the present scale of establishments, the main features of which have been mentioned above. The seven clerks entered as getting Rs. 16-10-8 are special clerks employed in the Patna Division, whose salary is really Rs. 25, two-thirds of the amount being paid by Government and one-third by the Road Cess Department. The salary should be increased to Rs. 30, the Government paying Rs. 20 and the Road Cess Department Rs. 10. There is a bench-clerk on Rs. 16 in Beguserai.

The salaries below Rs. 16 are the salaries of poddars, 82 in number, bakshis two, and bench-clerk one. The amounts vary from Rs. 5 to Rs. 10, and in one instance only, namely at the Alipore subdivision in Julpigoree, the pay is Rs. 12. We recommend that all the poddars employed in subdivisions should get Rs. 10, allowing the exceptional one at Alipore to draw Rs. 12 as hitherto. We also recommend that the two bakshis and the bench-clerks should receive Rs. 20 each. Two clerks on Rs. 50 are required in Serampore, where the correspondence is heavy, partly in consequence of there being several municipalities in that subdivision.

The following is the classification which we would adopt on a careful consideration of the circumstances of each subdivision:—

Class I— 10 subdivisions.	Class II— 49 subdivisions.	Class III— 30 subdivisions.
Contai.	Raniganj.	Bissenpore.
Serampore.	Cutwa.	Barraekpore.
Serajganj.	Culna.	Dum-Dum.
Goalundo.	Rampore Hât.	Narail.
Attia.	Ghatal.	Nowgong.
Buxar.	Tumlook.	Nilphamari.
Sasseram.	Jehanabad in Hooghly.	Gaybanda.
Sewan.	Oolooberiah.	Kurseong.

Class I— 10 subdivisions.	Class II— 49 subdivisions.	Class III— 30 subdivisions.
Deoghur. Rajmehal.	Diamond Harbour. Busseerhat. Baraset. Kooshteca. Meherpore. Chooadanga. Ranaghat. Jhenidah. Magura. Bongong. Satkhira. Bagirhaut. Lalbagh. Jungipore. Kandi. Nattore. Kurigram. Moonsheeganj. Manickganj. Madaripore. Patuakhally. Perozepore. Bhola. Jamalpore. Netrokona. Kishoreganj. Brahmunberiah. Barh. Behar. Newadah. Jehanabad in Gya. Aurungabad. Seetamurhee. Hajipore. Modhubunny. Tajpore. Bettiah. Beguserai. Jamui. Arrareah. Kissenganj.	Siliguri. Alipore in Julpigoree. Narainganj. Chandpore. Cox's Bazar. Sungoo. Fenny. Dinapore. Bhubbhooah. Gopalganj. Soopole. Muddehpurah. Banka. Godda. Pakour. Kendrapara. Jajpore. Khoordah. Bhuddruck. Giridih. Palamow. Govindpore.

Jamtara must be placed in a special class by itself, and we propose the following establishment for it:—Head-clerk on Rs. 40, two muharrirs on Rs. 30 each.

Appendix No. XLIX shows the cost of these proposals, and the following is the net result:—

	Present Scale.			Proposed Scale.			Increase.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Class I	2,355	0	0	2,950	595	0	0		
Class II	8,624	10	8	10,265	1,640	5	4		
Class III	5,704	8	0	6,287	582	8	0		
Jamtara	80	0	0	100	20	0	0		
Total increase	.....			...	2,837	13	4		

After providing for increases at head-quarters, the balance available from savings is Rs. 744, and this may be taken as a set-off against the above amount, so that the amount required to provide the increase will be Rs. 2,093, and this will be further reduced to Rs. 1,665 if the proposed increase to the Account and Treasury Departments be provided from the Rate's Fund.

## COMMISSIONERS' OFFICES.

241. In estimating the amount of work in Commissioners' offices, we have to adopt a somewhat different method of calculation from that which was followed in respect of district offices. In divisional offices the work may be broadly classified under four heads:—

- (i) Cases.
- (ii) Miscellaneous petitions and proceedings.
- (iii) English correspondence.
- (iv) Bills and returns.

The following table gives the average amount of each class of work in the Revenue Department for three years, 1875-76, 1880-81, and 1884-85, in each office:—

Division.	Cases.	Miscellaneous.	Letters.	Bills.	Total.
Patna ... ..	1,179	703	10,699	3,772	16,353
Bhagulpore ... ..	344	324	7,806	3,184	11,658
Presidency ... ..	304	217	9,188	1,334	11,043
Orissa ... ..	168	470	7,879	1,982	10,499
Dacca ... ..	556	58	7,293	2,268	10,175
Burdwan ... ..	158	210	6,996	1,765	9,129
Rajshahye ... ..	113	232	6,275	2,382	9,002
Chittagong ... ..	456	546	4,971	1,885	7,858
Chota Nagpore ... ..	77	216	2,888	942	4,123

The Divisions are arranged in the order in which they stand as regards amount of work when judged by the figures given in the table.

It is hardly necessary to repeat here the remarks already made under the head of district offices, regarding the unexpected results derived from figures, the less so as the number of letters written in Commissioners' offices is so purely a matter of individual habit that no inferences can be safely drawn from the figures of one year. With a new incumbent the figures may change entirely. Nor is it necessary to inquire closely into the order of importance of these offices. There are only nine of them, and the allotment of establishment to each is a much simpler matter than in district offices, where so many different departments have to be considered. In Commissioners' offices the only change of system to be made is the abolition of the useless and practically obsolete distinction between the English and Vernacular Department, and to endeavour roughly to estimate the amount of reduction in work which will result from the measures proposed by us. In the first item, that of cases, no reduction can be looked for; they are principally appeals, and, except in the Patna Division, bear a very small proportion to other heads. These cases, however, do not take up much of the time of the establishment, except of the peshkar or other clerk, who attends the Commissioner's Court during the hearing. The second item, that of miscellaneous reports, petitions, and proceedings, is a small one, and does not take up much time. The third item, that of letters, is perhaps the most important, and will probably be very much reduced both in length and number, as will also the item of periodical returns. Now, from Appendix L, it will be seen that all Commissioners' establishments have been increased, some very largely so, from the strength fixed by the Committee of 1868. Comparing the number of clerks in each office with the number of items of business of each class disposed of in a year of 280 working days, it

appears that each man disposes on an average of from one to two items, the mean being one and a half per diem. Though this seems a very small outturn of work, yet it must be remembered that some of these items are very heavy pieces of work; for instance, checking the figures in a ward's return of 50 sheets would only be reckoned as one item, though it might be a good three days' work. On the other hand, writing an endorsement of two lines, which is barely five minutes' work, is also an item. Again, it must be remembered that Government and the Board look to the Commissioner to secure accuracy in the information supplied to them. The facts and figures in returns and reports received from districts offices have in consequence to be very carefully checked and examined, and this is work which cannot be done hastily. If it were possible to keep the clerks up to some fixed standard, which is doubtful, more harm than good might result, as increased rapidity of work would not compensate for the diminution in accuracy which would follow. Such an experiment would be very dangerous in offices of supervision and control. It is, however, clear from our inquiries that although there is not much room for reduction in Commissioners' offices so long as work continues on its present scale, reduction will be possible if our suggestions are carried out. We have therefore in Appendix No. LI given the present and proposed establishments for Commissioners' offices, calculating the latter on a reduced scale. It will not of course be possible to reduce the establishments to this scale at once. If our suggestions are adopted, Commissioners will doubtless find that the work in their offices will decrease very much, and it will then be for them to bring their establishments down to the proposed scale. We have indicated merely the number of clerks to be employed and the salary which in our opinion should be drawn by each, without naming the post to which any particular salary should be attached. When the process of reduction begins, each Commissioner will naturally weed out the least efficient clerks, as also those who are ignorant of English and those who are entitled to pension. The men to be removed will therefore differ in each office, and probably in a majority of cases those highest up will be selected for this purpose. The result will be promotion for those in the lower grades, and each man retained will find his position doubly improved, by promotion and by the increased pay of the higher grade. We have not therefore thought it necessary to recommend a very large increase to each separate post, nor indeed could we have done so without incurring surplus expenditure, which is a step we are anxious to avoid. It will be observed that from the establishments in this Appendix are excluded those paid from local or special funds, such as wards, partition, embankment, and the like. If the scale of salaries suggested by us be approved, and if Government should desire to extend to the clerks in those establishments the benefits of increased pay, the expense will fall upon the particular fund or rate from which they are paid, and not upon provincial funds. They therefore do not fall within the scope of our inquiry. But in considering the adequacy or inadequacy of the establishments proposed by us, it must be borne in mind that in addition to the clerks estimated for in our statement, there will also be those of the special establishments in which we have made no changes. Our estimate also includes the municipal clerks for the Presidency, Burdwan, and Patna, recommended in paragraph 291, Chapter XV, as well as the so-called education clerk, whose duties in most Commissioners' offices are so light that they are often employed in general duties. This is the case also, we believe, with the so-called local fund clerks and several others.

**242.** The net result of the scheme for district establishments is shown in Appendix No. LII, in which the present and proposed scales are given for each department, both separately and in combination. The non-regulation districts are also included in this statement, but the total results only are given; as, owing to the way in which they are intermixed in respect of work, as already explained in paragraph 237, we are unable to treat each department separately. The total present staff is 2,158, and the proposed 1,662. The decrease is 496, or 22 per cent. We have thus been able to effect a reduction of more than one-fourth of the present establishment in consequence of the proposed reduction and simplification of work. The savings, however, are nearly all absorbed in the proposed increase to the salaries of the clerks who will be retained, as the proposed cost amounts to Rs. 79,285 against

Rs. 80,029-8, showing a decrease of Rs. 744-8. The following statement shows the arrangement, in grades, of the 1,662 clerks to be retained :—

GRADES.	Salary.	REGULATION DISTRICTS.					NON-REGULATION DISTRICTS.	Number.	Cost.	Local allowance, &c.	Total cost.
		General Department.	Account and Taujih Departments.	Treasury Department.	Record-Department.	Nazir's Department.	Revenue, Criminal, and Civil Departments.				
	Rs.							Rs.	Rs.	Rs.	
1st	250	7	.....	.....	.....	.....	.....	7	1,750		
2nd	225	11	.....	.....	.....	.....	.....	11	2,475		
3rd	200	11	.....	.....	.....	.....	2	13	2,600		
4th	175	16	6	.....	.....	.....	4	28	4,550		
5th	150	15	5	.....	.....	.....	.....	20	3,000		
6th	125	15	5	6	.....	.....	.....	83	4,125		
7th	100	16	13	10	.....	.....	.....	51	5,100		
8th	80	.....	.....	.....	18	.....	.....	29	2,320		
9th	75	39	8	19	.....	.....	.....	86	6,450		
11th	65	.....	.....	.....	19	.....	.....	32	2,080		
13th	50	80	6	.....	4	.....	.....	125	6,250		
15th	40	150	36	10	24	.....	.....	32	10,800		
16th	30	489	200	31	59	.....	.....	73	26,160		
17th	20	.....	.....	7	.....	.....	.....	7	140		
18th	15	.....	.....	73	.....	.....	.....	80	1,200		
Total	.....	849	279	162	124	69	179	1,662	79,000	285	
										79,285	

The number of clerks proposed for subdivisions arranged in grades is given below, the total cost being Rs. 19,602 as against Rs. 16,764, the present cost showing an increase of Rs. 2,838 :—

GRADES.	Salary.	Number.	Cost.	Local allowance, &c.	Total cost.
	Rs.		Rs.	Rs.	Rs.
8th	80	10	800		
10th	70	49	3,430		
12th	60	30	1,800		
13th	50	11	550		
14th	45	49	2,205		
15th	40	31	1,240		
16th	30	280	8,400		
17th	20	11	220		
19th	12	1	12		
20th	10	81	810		
Total proposed	.....	553	19,467	135	19,602
Total present	.....	553*	16,629	135	16,764
Increase	.....	.....	.....	.....	2,838

\* Excluding salt and custom clerks at Narainanj.

The graded arrangement for the clerks in Commissioners' offices is as follows. The total cost is Rs. 9,165 against Rs. 9,040, the present cost showing an increase of Rs. 125. The number of clerks proposed is 125 instead of 176, showing a decrease of 51, or 29 per cent. :—

GRADES.	Salary.	Number.	Cost.
	Rs.		Rs.
2nd	225	2	450
3rd	200	7	1,400
4th	175	1	175
5th	150	2	300
6th	125	6	750
7th	100	12	1,200
9th	75	32	2,400
13th	50	21	1,050
15th	40	18	720
18th	30	24	720
Total proposed	.....	125	9,165
Total present	.....	176	9,040
Increase	.....	.....	125
Decrease	.....	51	.....

The net total result is as follows:—

	Present Cost.	Proposed Cost.	Increase.	Decrease.
District establishments ... ..	80,029	79,285	.....	744
Subdivisions ... ..	16,764	19,602	2,838	.....
Commissioners' offices ... ..	9,040	9,165	125	.....
Total ... ..	1,05,833	1,08,052	2,963	744

If the proposal we have made in paragraph 232 be approved, of charging the increased expenditure in the Account and Treasury Departments to the local and trust fund's rate, the savings in the cost of district establishments will amount to Rs. 1,172; and taking this amount as a set-off against the additional cost for subdivisions and Commissioners' offices, the net total increase will be Rs. 1,791.

243. The following is the order of districts according to the proposed total cost:—

Order.	DISTRICTS.	Cost.	Order.	DISTRICTS.	Cost.
		Rs.			Rs.
1	Chittagong ... ..	3,815	24	Rajshahye ... ..	1,665
2	Midnapore ... ..	2,795	25	Rungpore ... ..	1,640
3	Dacca ... ..	2,770	26	Bhagulpore ... ..	1,610
4	24 Pergunnahs ... ..	2,640	27	Sonthal Pergunnahs ... ..	1,515
5	Mymensingh ... ..	2,610	28	Diuagapore ... ..	1,485
6	Patna ... ..	2,440	29	Balasore ... ..	1,475
7	Mozufferpore ... ..	2,340	30	Khulna ... ..	1,465
8	Shahabad ... ..	2,300	31	Manbhoom ... ..	1,425
9	Backerganj ... ..	2,275	32	Purneah ... ..	1,410
10	Sarun ... ..	2,195	33	Howrah ... ..	1,360
11	Cuttack ... ..	2,175	34	Beerbhoom ... ..	1,340
12	Monghyr ... ..	2,095	35	Julpigoree ... ..	1,306
13	Furreedpore ... ..	2,080	36	Pubna ... ..	1,290
14	Hooghly ... ..	2,085	37	Hazaribagh ... ..	1,270
15	Gya ... ..	1,980	38	Lohardugga ... ..	1,270
16	Jessore ... ..	1,960	39	Bankura ... ..	1,250
17	Burdwan ... ..	1,850	40	Chumparun ... ..	1,230
18	Moorshedabad ... ..	1,820	41	Maldah ... ..	1,225
19	Pooree ... ..	1,775	42	Bogra ... ..	1,220
20	Nuddea ... ..	1,760	43	Darjeeling ... ..	1,194
21	Noakhally ... ..	1,750	44	Chittagong Hill Tracts ... ..	615
22	Durhanga ... ..	1,740	45	Singhhoom ... ..	605
23	Tipperah ... ..	1,670			
				Total ... ..	79,285

244. When the new establishments have been organised on the lines laid down in this report, each clerk will be officially designated, as already remarked in paragraph 186, Chapter IX, in the establishment list and pay sheet as an officer of a certain grade, no matter what his title may be in respect of the duties which he performs; and though at starting we have provided officers of certain grades for particular departments, such as the accounts, nazir's, and records, it may not always be the case that the officer working in these departments will be officers of the grades selected. For example, an accountant who is an officer of the 4th grade, getting a salary of Rs. 175, or a nazir of the 6th grade on Rs. 125, may take leave, and the clerk best qualified to take up the duties may belong to the 7th or 9th, or even a lower grade (he might occasionally be the assistant accountant or naib nazir), but he will not necessarily draw an allowance for acting in the 4th or the 6th grade, as the case might be. The acting allowance should be distributed by gradual descent through all the grades. Thus the first step would be given to a clerk of the 5th grade, the second to a clerk of the 6th, the next in the 7th grade, and so on, each clerk getting the acting allowance to which he would be entitled under the rules of the Financial Department. Ordinarily the senior man of the grade would get the step, unless for special reasons he should be held to be undeserving, or unless he had been already informed that he must not expect more promotion on the principle explained in paragraph 217. Carried out on this principle, the scheme of promotion

cannot fail to give general satisfaction to the whole body of ministerial officers.

**245.** In rearranging future establishments great care will be required in making a judicious selection of the clerks to be retained, and as many of those whose services may be dispensed with will, it is presumed, have a claim to pension or gratuity, it is essentially necessary that some guiding principle should be laid down for the observance of those whose duty it may be to carry out the scheme. The following general rules will, in our opinion, be sufficient:—

In selecting officers for retention, preference should be given to those who, *cæteris paribus*, have a knowledge of English as well as the vernacular of the district; and in selecting officers for retirement, preference should be given (1) to those who are physically and mentally unfit for work, and (2) to those who, *cæteris paribus*, are approaching the end of their service, or have recently taken service. In this way the best men will be secured for retention, and the charges for pension and gratuity will be sensibly diminished. It may be difficult, in some districts, to make suitable provision for every deserving clerk selected for retention, and individual cases of hardship may arise unless temporary personal allowances are granted; as, for example, where an officer retained finds himself getting smaller pay than formerly, or a smaller increase than his juniors in a neighbouring district, but the chances of such cases of hardship will be diminished by inter-transfers of officers from one district to another, which could be arranged by Collectors communicating with each other through the Commissioner of the Division or through the Board if necessary. It will, in fact, be an advantage if the entire scheme of reorganisation is carried out either by the Board of Revenue or by a special officer for the whole province.

**246.** In paragraph 215 we stated our intention of preparing an alternative scheme of salaries with annual increments. We have drawn up a proposition statement in Appendix No. LIII for district and Commissioners' offices, and also for subdivisions. We have selected salaries which shall rise by equal increments in the course of ten years from the minimum to the maximum; and as the mean of the rates we have selected for each grade happens to be the fixed rate we have adopted in our original scheme for the grade, the financial effect of both our schemes is precisely the same. We are, however, mostly in favour of the fixed graded system for reasons already specified in paragraph 215. To these reasons we may add the complicated calculations required in order to ascertain the amount of deputation allowance when an officer acts in a higher grade.



## CHAPTER XII.

### SUMMARY OF RECOMMENDATIONS AND GENERAL RESULTS.

**247.** The recommendations and proposals made by us in the preceding chapters are so many and various, and enter so much into details of a technical nature, that it is hardly possible to give a complete summary of them within reasonable limits. In this chapter therefore we shall confine ourselves to stating the principal proposals concisely, and grouping under general heads the many minute recommendations regarding returns, registers, and other matters of routine, which will be found discussed at length in the paragraphs quoted against each head. The first two chapters of our report being merely introductory, the summary begins with Chapter III.

**248.** (1) The present system of control and check is rendered necessary by the fact that there are among district officers some who are careless and incompetent and could not be trusted to work properly without constant supervision. An indispensable preliminary to the introduction of a system which shall allow greater liberty of action to local officers and relieve the higher authorities from the strain of constant watchfulness and supervision is some provision whereby incompetent officers shall be prevented from attaining to the charge of a district. The recommendations of the Famine Commission of 1880 to this effect are reproduced and supported (Chapter III, paragraph 33).

(2) As a means of carrying out this arrangement, it is advisable that Government should retain in its own hands the power of appointing officers to either the executive or judicial branch, and not leave the choice, as at present, to the officers themselves. The views of the Government of India are quoted in support of this suggestion (*ib.*, paragraph 34).

(3) Reasons are given for considering that the system of parallel promotion has not worked well, that is unpopular both with the service and the public. The experiment should be considered as having failed, and the former practice should be reverted to (*ib.*, paragraph 35).

(4) Returns as a means of control are shown to be inefficient (*ib.*, paragraph 38).

(6) Control by inspection would be far more efficient. This point is illustrated by reference to the practice in England (*ib.*, paragraph 39).

(7) The inspecting agency is considered, and after discussing various proposals a system by which members of the Board should inspect Commissioners' offices, Commissioners Collectors' offices, and Collectors those of their subordinates, is preferred (*ib.*, paragraph 40).

(8) The nature of the inspection is discussed, and full details given of the inspections to be held by Commissioners and Collectors (*ib.*, paragraphs 41-43).

(9) The reductions in the existing returns which will be rendered possible by a more searching and thorough inspection are considered in detail, with the following result:—

- (a) Of the 46 returns prescribed by the Board of Revenue, 27 can be abolished, 9 simplified or submitted less frequently, and 10 retained in their present shape.
- (b) Of miscellaneous revenue returns those prescribed by the Accountant-General cannot be touched; of the others 12 can be abolished, 8 simplified.
- (c) Of Magistrates' returns those prescribed by the High Court cannot be touched; of the rest 24 can be abolished.
- (d) Of unauthorised returns all should be abolished (*ib.*, paragraphs 45-67).

**249.** (10) In the matter of applications for sanction to the disbursement of money, it is not necessary to make many changes, as Government by its recent extension of the contract contingencies system has already effected very great

reductions in this respect. Suggestions are, however, made for the abolition of the class of contingencies known as "countersigned" by the transfer of the items included therein to "special" and "contract" contingencies respectively (Chapter IV, paragraph 71).

(11) Tentative suggestions regarding simplification of procedure in respect of "special" contingencies (*ib.*, paragraph 72).

(12) The proposal to allot a lump sum to Commissioners every year for disbursements of all kinds would result in much saving of time and trouble; but it cannot be put forward in this report, as it is said by the Accountant-General to be opposed to the orders of the Government of India (*ib.*, paragraph 73).

(13) In respect of those sanctions for the performance of official actions which are prescribed by law, it is recommended that a "Delegating Act" be passed enabling Government to delegate any of the powers reserved to it by law to the Board, Commissioners, and Collectors under such restrictions as may be thought advisable (*ib.*, paragraphs 74, 75).

(14) In respect of sanctions prescribed by executive authority, the rules of the Board of Revenue and the circulars of Government are passed in review, and each individual instance pointed out in which local officers might be exempted from the necessity of applying for sanction before taking action, and the principles by which we have been guided in making our recommendations are expounded and illustrated. This review occupies a large space in the report, and the details are too numerous to be given in a summary (*ib.*, paragraphs 76—96.)

**250.** (15) Periodical reports are next discussed, and suggestions made for reducing their bulk, submitting them less frequently, or abolishing them altogether. This also is a matter of too much detail to be summarised. The general results are that of the 30 annual reports nine may be abolished; four treated under the system of statistical returns for two years and a full report the third year; five treated under the system of brief reports for two years and a full report the third year; nine retained unchanged, and three retained in a simpler and much shorter form. The Board's quarterly salt report may also be abolished (Chapter V, paragraphs 102—120).

(16) Regarding 45 departmental reports submitted annually, only a few general suggestions can be made, as the nature of, and necessity for, these reports are best known to the heads of the respective departments, most of which are beyond the scope of our inquiry (*ib.*, paragraphs 121, 122).

(17) Out of 15 occasional reports submitted by local officers from time to time as the occasion for them may arise—

4 may be abolished.

6 simplified or submitted less frequently.

5 retained (*ib.*, paragraph 124).

(18) Of 12 formal reports five must be retained, the rest will either lapse or be very seldom submitted, if the changes of system proposed in other parts of our report be approved (*ib.*, paragraph 125).

**251.** (19) The registers prescribed by law cannot be altered, but it is pointed out that several of them are obsolete, and need no longer be kept up (Chapter VI, paragraph 127).

(20) Suggestions are made for a better system of keeping up these important registers (*ib.*, paragraphs 128—133).

(21) The 68 registers prescribed by executive authority are reviewed. Of these 16 may be abolished, 13 reduced in size and otherwise simplified, and two or three amalgamated into one (*ib.*, paragraphs 135—139).

(22) A few reductions and simplifications are suggested in miscellaneous registers (*ib.*, paragraph 140).

(23) The registers kept in Magistrates' courts are for the most part too useful to be reduced, and those prescribed by the High Court are beyond the scope of this Commission; but the unauthorized registers kept by *amla* should be reduced to system and treated as Government property (*ib.*, paragraph 141).

**252.** (24) Then follow some recommendations regarding correspondence and other office details. Two methods of registering letters, simpler than those now in force under the Board's rules, are explained and their advantages set forth (Chapter VII, paragraphs 142—148).

(25) In the event of neither of these systems being approved of, an alternative system, based on that now in force, but simplified in several respects, is proposed (*ib.*, paragraph 149).

(26) Suggestions for reducing the accumulation of old and useless papers in the record-room are made (*ib.*, paragraph 151).

(27) Reduction in the contents and in the circulation of the *Calcutta Gazette* is suggested, much of its contents possessing no interest or use for many of the officers to whom it is circulated. A good deal of expense might be saved by only issuing to mofussil officers such matter as concerns them or the people of their districts. Similar proposals are made regarding the Vernacular Gazette (*ib.*, paragraphs 152 and 153).

(28) A simpler system of serving general official notices, principally through the agency of the post-office, is suggested, and illustrated by the practice in force in England. To give effect to this proposal, legislation will be required (*ib.*, paragraph 154).

(29) Similar suggestions are made regarding the service of notices on individuals required by law (*ib.*, paragraph 155).

(30) Simplifications in the system of reports on salt imported by railway for curing hides are made (*ib.*, paragraph 156).

(31) The compilation of a digest of circulars and general orders of Government is recommended. As at present issued they are liable to be lost sight of (*ib.*, paragraph 157).

(32) The supply of printed copies of correspondence on important subjects to Collectors and Commissioners is suggested (*ib.*, paragraph 158).

(33) Then follow some detailed suggestions intended to obviate the delay which now takes place in disposing of petitions of various kinds received in Collectors' offices, especially those connected with important branches of land revenue administration (*ib.*, sections 159—161).

(34) The extended use of rubber seals for short orders, the use of the chromograph, a simple machine for reproducing copies of circulars, notifications, &c., and an improved method of impressing stamps on documents, are recommended (*ib.*, paragraphs 162—164).

**253.** (35) Certain irregular or anomalous practices, which either unnecessarily multiply work or cause delay, or are for other reasons objectionable, are next noticed. The habit of requiring notes or précis to be written by clerks on every bundle put up before the head of an office is shown to have been carried to excess, and it is recommended that it should be restricted to certain specified classes of transactions (Chapter VIII, paragraphs 165 and 166).

(36) The practice of allowing ministerial officers to write long notes in English on petitions and pending cases, and even to suggest the orders that should be passed, which is found to prevail in some districts, is strongly condemned, and its evil effects clearly pointed out. It is recommended that this practice should be prohibited, and the correct practice in such cases is indicated (*ib.*, paragraphs 167 and 168).

(37) Suggestions are made for putting a stop to irregular practices in respect of taking petitions (*ib.*, paragraph 169).

(38) The same regarding the opening of official letters daily by Collectors (*ib.*, paragraph 170).

(39) The same regarding the practice of drafting letters (*ib.*, paragraph 171).

(40) It has been found that in some districts ministerial officers are allowed to issue orders on their own authority. The bad effects of such a practice are pointed out, and its prohibition is recommended (*ib.*, paragraph 172).

(41) Alterations are suggested in the present practice of appointing special establishments for Deputy Collectors at sadr stations, which is open to serious objections (*ib.*, paragraph 173).

(42) The abolition of vernacular proceedings, the prohibition of correspondence by official letter between officers sitting in the same building, and a simpler procedure in regard to appeal petitions, are recommended (*ib.*, paragraphs 174 and 175).

**254.** (43) Arrangements by which the distribution and disposal of work in district offices may be rendered more prompt and easy are next considered.

The allotment of gazetted officers to districts is discussed, and improvements on the present practice are suggested (Chapter IX, paragraph 176).

(45) The appointment of a personal assistant to the Magistrate-Collector is recommended, and the duties of such an officer explained and discussed (*ib.*, paragraphs 178—179).

(46) Suggestions for remedying the evil of extra establishments are offered (*ib.*, paragraph 180).

(47) The establishment of an Enquiry Office at each Collectorate is advised and its advantages set forth (*ib.*, paragraph 181).

(48) The amalgamation of the English and vernacular establishments in Collectors' and Magistrates' offices, as well as in Commissioners' offices, is recommended, and details are given showing the practicability and advantages of such a measure (*ib.*, paragraphs 182—188).

**255.** (49) The question of the alleged increase in the cost of living is next discussed under the heads of food, ceremonies religious and social, entertainments, servants, dress, travelling, house-rent, medical aid and medicines, and education. Our reasons for considering that an increase has taken place are stated (Chapter X, paragraphs 189—200).

(50) The causes and effects of this increase are briefly discussed (*ib.*, paragraph 201).

**256.** (51) We now come to the consideration of the rates of salary to be allowed to ministerial officers of various grades, and at the outset certain difficulties which lie in the way of arriving at a correct classification of districts for this purpose are considered (Chapter XI, paragraph 203).

(52) The procedure and methods adopted by the Commission of 1868 are reviewed, and reasons for considering them inapplicable to our present inquiry are given (*ib.*, paragraph 204).

(53) The various methods followed by us are explained and discussed (*ib.*, paragraphs 205—210).

(54) The determination of the strength and scale of establishments for the general department of each district office is next considered (*ib.*, paragraphs 211—213).

(55) The division of clerkships into grades, and the rate of pay to be attached to each grade, is discussed, and the reasons for preferring fixed salaries to those rising by periodical increments are explained (*ib.*, paragraphs 214—218).

(56) The Account and Taujih Department, and its system of working, is analysed, and a method of reorganising it proposed (*ib.*, paragraphs 219—227).

(57) The establishments for accounts and taujih work to be assigned to each district are considered (*ib.*, paragraphs 228—230).

(58) The Treasury Department is similarly considered (*ib.*, paragraphs 231—232).

(59) The Record Department is similarly considered (*ib.*, paragraphs 233—234).

(60) The Nizarat Department the same (*ib.*, paragraph 235).

(61) The subdivisional establishments the same (*ib.*, paragraphs 236—237).

(62) Establishments in non-regulation districts the same (*ib.*, paragraphs 238—240).

(63) Establishments in Divisional Commissioners' offices the same (*ib.*, paragraph 241).

**257.** Chapter XII is this summary. In the preceding paragraphs we have stated briefly the heads of our recommendations regarding the principal subject-matter of our inquiry. We now proceed to summarise the conclusions at which we have arrived respecting the additional subjects made over to us subsequent to the beginning of our inquiry.

**258.** (64) Regarding the supply of camp equipage to Commissioners, Collectors, and other officers, we find the present scale sufficient for all Commissioners except Patna, Bhagulpore, and Chota Nagpore, who, for reasons stated, require a small addition (Chapter XIII, paragraph 264).

(65) For district officers generally the present scale is sufficient, but some change is required in Chittagong, and additional tents for Sonthal Pergunnah and the Chota Nagpore districts (*ib.*, paragraph 265).

(66) For Joint and Assistant Magistrates, and officers on special duty, we recommend the supply of a small provision of "reserve" and "extra" tents, to be held at the disposal of the Collector and allotted from time to time to such officers as may require them (*ib.*, paragraphs 265—267).

(67) For subdivisional officers the present scale is inadequate, and we recommend an enlarged allowance (*ib.*, paragraph 268).

(68) We examine into the complaints against the tents made at the Buxar jail, and recommend that their use be continued, the Superintendent of the jail being instructed to make further efforts for their improvement (*ib.*, paragraphs 269—271).

(69) Concerning the duration of tents we make certain suggestions (*ib.*, paragraph 272).

(70) Also concerning the disposal of old tents and the purchase of new ones (*ib.*, paragraphs 273 and 274).

(71) We recommend that tents be supplied to *amla* when accompanying officers on tour (*ib.*, paragraph 275).

(72) The system regarding camp equipage in force in the Bombay Presidency is considered and shown to be unsuitable to the circumstances of Bengal (*ib.*, paragraph 276).

(73) Rules for the supply of tents drawn up in accordance with the foregoing remarks are submitted for the approval of Government (*ib.*, paragraph 277).

**259.** (74) The Registration Department is next considered. The subject is introduced by some remarks on its origin and growth (Chapter XIV, paragraphs 278—280).

(75) Reasons are adduced for our opinion that no reduction in the strength of establishments in registration offices is possible (*ib.*, paragraphs 281—283).

(76) It is, however, pointed out that there is much inequality in the allotment of establishments to districts, light districts having in some instances larger establishments than heavy ones, and *vice versa* (*ib.*, paragraph 284).

(77) Rates of salary for establishments in sudder and subdivisional offices are proposed (*ib.*, paragraph 285).

(78) Reductions and simplifications are recommended in the routine work of registration offices (*ib.*, paragraphs 286—288).

(79) Remarks concerning rural sub-registry offices (*ib.*, paragraph 288).

**260.** (80) The municipal establishments in Commissioners' and Magistrates' offices are considered, and sanction is recommended for establishments in the Presidency, Burdwan, and Patna Commissioners' offices only (Chapter XV, paragraphs 290 and 291).

(81) The amount of work in District Magistrates' offices in connection with municipalities is reviewed, and recommendations made for establishments in a few heavy districts only (*ib.*, paragraphs 292 and 293).

(82) The subject of competitive examination for clerkships in the Government offices in Calcutta is considered, and recommendations made respecting them (*ib.*, paragraphs 294 and 295).

**261.** We have not attempted in the summary to do more than indicate the chief points. Repetition would be useless, and we

General results. hope that no one will judge of any of our proposals without reading the paragraphs in which they are expounded. To facilitate this we have specified against each head the chapter and paragraph in which it is discussed. In concluding we will now try to forecast the general results of the changes suggested by us. It must be borne in mind that the official establishments in these provinces are very large, and are a heavy burden on the finances of Government. They have a constant tendency to increase, and if this increase is not checked will ere long assume proportions far beyond the power of Government to bear, without diverting money from objects of far greater importance. It may be said by some officers that the reductions proposed by us in returns and other routine work go too far, and will be detrimental to the efficiency of the administration; but such criticism leaves out of sight the consideration that in the present state of its finances Government cannot afford to indulge in the luxury of an imposing array of elaborate returns and minute routine. If the work is to be carried on with due economy, it must be done in a simpler fashion: paper, printing, and above

all the time of clerks, cost money. So also does a too elaborate and highly paid controlling agency, which does not always succeed in controlling. We have aimed at replacing the present system by a simpler and cheaper one, where there will not be any unnecessary check and control, and where such as is necessary will be exercised by personal inspection, the only cost of which will be the Commissioner's and Collector's travelling allowance. This comes to far less than the salary of the numerous clerks who will be dispensed with, and will be far more effective. Whether under this system any reduction will be possible among the higher controlling authorities is a question which we have not felt ourselves authorised to discuss, though many considerations connected with it have forced themselves upon us in the course of our inquiries.

We would, however, express an opinion that there is no necessity for retaining the appointment of Inspector-General of Registration. Registration work can be conducted perfectly well by the local Sub-Registrars under the guidance of the District Registrar, who might himself be subject to the orders of the Commissioner of the Division. In the event of any legal point of special difficulty arising, the Legal Remembrancer could be consulted.

In general terms we may be said to recommend reduction of routine work, simplification of many matters connected with record, correspondence, and procedure, smaller establishments so arranged as to render their supervision easier, control by inspection, and the concession of greater powers to local officers.

We hope that the results of our proposals, if carried out in their entirety, will be considerable simplification of the routine side of district work, and generally a freer and more liberal minded system of doing business. Officers will be less tied down to petty, vexatious, and often meaningless formalities, and will have no excuse for pleading that routine work occupies their time to the exclusion of more important matters. The burden of disposing of an incessant stream of references and applications for sanction will be removed from the shoulders of the Secretaries to Government, the expense of the administrative agency will be reduced, and the public will obtain greater facilities for transacting business at public offices. In estimating the saving of expense, it must be borne in mind that the reduction of returns and other forms will cause considerable saving in paper and printing, stationery, postage and railway charges. The necessity for enlarging cutcherries to find room for an ever-increasing quantity of records and larger establishments will cease, and the cost on account of pensions will be less than at present. All these savings should, we think, be taken into consideration in estimating the financial results of the system now proposed.

But although we neither fear nor desire to avoid criticism, we think it advisable to observe that the scheme now put forward is the result of inquiries and a careful study of the whole question carried on during more than a year by three officers of long experience, and therefore more entitled to consideration than any objections that may be made to it by officers of less experience, who have not given to the subject the same careful consideration as has been brought to bear on it by ourselves. It seems to us that the usefulness of a Commission is sometimes much diminished by the fact that it is broken up and the members dispersed before Government comes to a conclusion on its recommendations. They are thus not able to make any rejoinder to the objections raised by officers to whom their report is circulated for opinion. These objections are sometimes based on misunderstanding of the real nature of the proposals, or imperfect information on the subjects under discussion. It would in the present instance, we think, be an advantage if the members of the Commission, all of whom will probably be stationed in, or close to, Calcutta, are allowed the opportunity of justifying and defending any of their recommendations that may be objected to before the final decision of Government is taken.

## PART V.

### ADDITIONAL SUBJECTS.

#### CHAPTER XIII.

##### TENTS.

NUMBER AND DESCRIPTION OF TENTS TO BE ALLOWED—CONCERNING TENTS MADE AT THE BUXAR JAIL—DURATION OF TENTS—DISPOSAL OF OLD TENTS—PROCEDURE IN APPLYING FOR NEW TENTS—PROVISION OF TENTS FOR AMLA—REGARDING THE BOMBAY SYSTEM—REVISED RULES FOR SUPPLY OF TENTS.

**262.** The question of the supply of tents to Commissioners, Collectors, and subdivisional officers was referred to us by Mr. MacDonnell's demi-official note of the 7th May 1885, with which we also received the file of official correspondence on the subject from the Revenue Department. After considering the correspondence we found that it would be necessary to obtain further information from district officers to enable us to dispose of the whole subject. A circular (copy of which will be found in Appendix II) was therefore addressed to all Commissioners, and on receipt of their replies we have fully considered the question and have arrived at the following conclusions:—

##### I.—NUMBER AND DESCRIPTION OF TENTS TO BE ALLOWED.

**263.** The scale of tents at present in force was fixed in 1868, at a time when the rules about official tours were far less stringent than at present. That scale is based on the principle that "Government does not profess to do more than provide office accommodation for an officer while marching in the interior of the districts. This, it has been ascertained, is the practice in the North-Western Provinces, where officers furnish themselves with such tents as they may require for their personal accommodation, in addition to the office tents."

This principle, we need hardly say, has never at any time been practically observed in Bengal, and the President of this Commission having frequently paid visits to brother officers in the North-Western Provinces has strong grounds for thinking that it has never been enforced even there. It would be a great hardship if it were enforced. Government provides circuit-houses for inspecting officers of all kinds, and there are numerous inspection bungalows along every road, canal, and embankment for the use of officers of the Public Works Department. It would be strange indeed if Collectors and their subordinates, who are expected to spend many months every year in places far remote from any suitable habitation, were not to be provided with tents to shelter them. In the case of officers on small salaries (such as subdivisional officers), it would be a great hardship to compel them to purchase tents at a cost exceeding one or even two months' salary. As, therefore, this provision has for many years past been virtually ignored, and as it would be harsh to insist upon it, and practically impossible to enforce it, we propose to consider it as obsolete, and in the following remarks to assume that the scale of tents is intended to provide for an officer's personal accommodation as well as that of his office.

Under the rules at present in force district officers are required to spend 90 days, and subdivisional officers 120 days, in camp every year. Though no special period is prescribed for Commissioners, yet as those officers are required (see Board's Rules, volume I, chapter IX, section iii, paragraph 1) to spend not less than 15 days at the sudder subdivision of each district in their Division, and to visit every subdivisional head-quarters besides, the time spent on tour

by them cannot ordinarily be less than three months, even in the smallest Divisions, while in the larger ones it must often occupy a much longer time.

Executive officers are thus required to spend a period ranging from one-fourth to one-third of the year on tour, taking with them a portion of their ministerial establishment, and the provision of tents allowed them by Government should, we think, be calculated with reference to this consideration.

In the case of Commissioners it must be remembered that there are circuit-houses at all, or nearly all, district head-quarters, and that these buildings are ordinarily large enough to accommodate the Commissioner himself and his office. In some stations, however, the circuit-houses are so small that tents have to be pitched for the office, and in other places the circuit-house has been taken up for other purposes, leaving only one or two rooms for the officers entitled to occupy them.

At most subdivisions there is no such accommodation, or at most only a two-roomed inspection bungalow, to which the Commissioner has no prior right of occupancy, and which is frequently used by officers of the Public Works Department. In such cases tents have to be taken; they are also required when the Commissioner marches across country from one station to another.

264. The Commissioners of the Burdwan, Presidency, Rajshahye, Dacca, Chittagong, and Orissa Divisions consider the scale of two single-poled tents, each 16 feet square, allowed by the present rules, sufficient. They, however, require in addition two servants' pals and two necessary tents. The latter are, we believe, in practice always allowed, though not specified in the rules. The two servants' pals are absolutely necessary, and should in our opinion be allowed.

The Commissioner of Patna makes demands far in excess of any scale that has ever yet been allowed to any officer of his rank, and we cannot but think them exorbitant. Mr. Halliday asks for "six good sized tents with all the necessary equipments and six pals for servants." He also wishes to have "a fair sized *shamiana* for actual official use at head-quarters." The reasons assigned for this very large estimate are the size of the Division and the "more than occasional necessity of providing tents for durbars and other ceremonials and the visits of the Lieutenant-Governor and his suite." As regards the first of these two reasons, it may be observed that the Patna Division contains seven districts and (omitting Dinapore) 15 subdivisional stations. At the former there are circuit-houses, and it must be practically impossible for the Commissioner to visit all of the latter in one year. All the sudder stations of districts, and a majority of the subdivisional stations, are now accessible by rail or steamer. It does not therefore appear that in spite of the large area of the Division the places actually to be visited are so much more numerous than those in other Divisions, that whereas other Commissioners are contented with two tents the Patna Commissioner should require six, and a *shamiana*. As regards the occasional visits of the Lieutenant-Governor, these, we believe, are not more frequent to Patna than to other Divisions, and His Honor usually travels on his own steamer. It is probable also that, if necessary, Government tents would be sent from Calcutta, as has been done to Cuttack and other places where His Honor contemplated making a long stay. We are not in a position to state whether durbars are held more often at Patna than at other Commissioners' head-quarters; but if this is the case, we believe that there are public buildings in Bankipore which could be utilised on such occasions, and which would be much more convenient than tents.

We are of opinion that if three tents with the necessary appurtenances instead of two were allowed to the Commissioner of Patna in consideration of his Division being a little larger than others, it would be as much as he really requires.

The Commissioner of Bhagulpore also asks for three tents, on the ground that it is inconvenient when marching to provide office accommodation, as well as that to which the officer himself is fairly entitled, without a third tent. This argument is only applicable to cases where the camp is moved by day and it is more usual to move it at night, in which case two tents are sufficient. As, however, much of the Bhagulpore Commissioner's camping has to be done



in the wild, hilly country of the Sonthal Pergunnahs, where night marching is not practicable, it is, we think, advisable to allow him, in addition to the two single-poled tents already sanctioned, a Swiss cottage tent, 12 feet square, with the necessary adjuncts.

For the same reason we support the request of the Commissioner of Chota Nagpore to be allowed two small hill tents or Swiss cottage tents in addition to the sanctioned scale. The Commissioner of this Division has to spend a much longer time in camp than other Commissioners, owing to the immense extent of his Division, the long distances he has to travel, and the rough and difficult nature of the country to be travelled over.

**265.** As regards Collector-Magistrates, the present scale, with the addition of two pals for servants, is considered by the local Collector-Magistrates. officers sufficient for all districts in the Burdwan, Presidency, Rajshahye, Dacca, and Orissa Divisions, as well as for the Tipperah and Noakhally districts. Under these circumstances, we see no reason for recommending any change.

The Collector of Chittagong states that owing to the hilly nature of his district, the absence of good roads, and the difficulty of procuring coolies to pitch them, the 15-foot single poled tents are found inconveniently large. A 12-foot Swiss cottage tent and a 13-foot hill tent, or two of either description, two servants' pals, and two necessary tents, would be a more suitable equipment for the Collector of this district. The President of this Commission, who has had some experience of Chittagong, entirely concurs with the Commissioner and Collector in this view. Much of the travelling has to be done in small boats, and it is very difficult to get large tents carried by them. There are also narrow passes in the hills, alternating with muddy creeks, to be crossed, and the ryots of the district are too well-to-do and too churlish in temperament to be induced to assist in pitching or striking tents. For these reasons we recommend the smaller style of tent advocated by the Collector.

The Commissioner of Patna again asks for a very large number of tents. He estimates for four tents with appurtenances for the Collector-Magistrate and two for the Joint-Magistrate. We think that this is quite unnecessary, and that the argument on which the demand is based is a mistaken one. The Commissioner says that a Collector must have enough tents to enable him to remain unmolested at his work while his carts with the other tents are crawling along ahead. But in our experience the usual custom in level districts (as are nearly all of those in the Patna Division) is for the camp to be moved at night. With two tents the officer dines in one and goes to bed in the other. During the night one tent is struck and carried on together with the officer's servants, furniture, and kitchen. In the morning he starts between six and seven and reaches his new camp by nine at latest, where he finds one tent pitched and his breakfast ready for him. By the time he has finished his breakfast, the second tent, which was struck as soon as he left it, has arrived, and by one o'clock at latest it can be pitched. This at any rate is the practice followed by the President during all the 18 years he was a Collector, and he never found any inconvenience from it. He is also under the impression that this is the custom of almost all Collectors in ordinary level districts, even when marching over unmetalled roads, or in places where there are only village tracks. We see, therefore, no reason for recommending that the supply of tents to the Collectors of the Patna Division should be larger than that of Collectors in other Divisions.

The Commissioner of Bhagulpore also asks for a third tent for Magistrate-Collectors on the same grounds as those urged by the Commissioner of Patna. But these grounds, based as they are on the supposition that the camp will ordinarily be moved by day, do not seem to us to justify the recommendation of any increase to the present scale. We would only allow one hill tent in addition to the two single-poled tents to the Deputy Commissioner of the Sonthal Pergunnahs, as in many parts of that district night marching is impossible owing to the ruggedness of the country.

For the same reason we would, as suggested by the Commissioner of Chota Nagpore, give one hill tent in addition to the present scale to the Deputy Commissioners of districts in that Division.

266. Under this head we include those covenanted officers at the sudder station of a district who are required to make Joint and Assistant Magistrates. tours in the interior.

The present scale makes no separate provision for the Joint-Magistrate. On the assumption that the Magistrate-Collector and the Joint-Magistrate will never be out at the same time, the rule has been made that the tents provided for the former officer will suffice for the latter also. But where there is an Assistant at head-quarters in addition to the Joint, a Swiss cottage, or a hill tent with appurtenances, is allowed.

This scale is accepted as sufficient by the officers of all Divisions except the Presidency, Rajshahye, and Patna. It is, however, pointed out that under existing orders it is possible that the Joint-Magistrate may be out at the same time as the Collector, though, as the Commissioner of Rajshahye observes, this is an occurrence which is not likely to be very frequent. Lord Ulick Browne, however, would so far modify the present rules as to allow camp equipage for an Assistant Collector in all districts where an officer of that grade is usually appointed, to enable him to accompany the Collector in camp, and thus acquire a greater experience of his duties than he could if travelling alone.

We fully concur in considering this an excellent plan, though we find it impossible to state which are the districts to which an Assistant Collector is usually appointed. The number of officers of all grades at the disposal of Government varies so much from time to time that no hard-and-fast rule on this subject can be laid down. On examining the Civil List for the quarter ending September 30th we notice that there are several districts, which from their size and importance should have a Joint-Magistrate, at present without one, while there are Assistant Collectors in some very petty districts, probably owing to the supply of junior officers being at the present moment somewhat larger than usual.

The orders of Government noted in the margin are to the effect that the covenanted Assistants at the sudder station of a district should spend some portion of each cold weather in making a tour in the sudder subdivision of their districts, subject, however, to the discretion vested in the Commissioner to exempt any officers from this rule in cases where its observance would be detrimental to the public interests.

Of late years, owing to the spread of railways and the general improvement of communications, it has become a common practice for Collectors to do a considerable part of their annual tours in the rainy season, and they can thus afford to spare a certain portion of the cold weather to the Joint-Magistrate for his tour, while they themselves remain at head-quarters, where their presence is often necessary for land revenue sales, preparing the annual criminal report, and other purposes. Still it may occasionally happen that both the Collector and the Joint-Magistrate will be out on tour at the same time, in which case the Collector's tents will not be available for the Joint-Magistrate. Adding to this consideration the advisability of the Assistant Collector accompanying the Collector on his tours, we think it necessary that some provision should be made for the accommodation of such officers. Having regard, however, to the manner in which the staff of officers at the head-quarters of a district varies in strength at different times owing to administrative exigencies, we recommend that the present rule be modified, and that there be allowed three Swiss cottage or hill tents with appurtenances at the head-quarters of all districts, such tents not to be regarded as provided for any officer in particular, but to be available for all officers (except the Collector, who has his own camp equipage) at head-quarters as they may require them. It will rest with the Collector to assign these tents from time to time as they may be required to the various officers under him. They might be called "reserve" tents. The use of this term would prevent any officer from putting forward a claim to their use in preference to any other officer.

There are some small districts to which it is not usual to appoint either a Joint-Magistrate or an Assistant Collector, such as Maldah, Bogra, Pooree, Balasore, Beerbhoom, Chumparun, and others. We are unable, for the reasons above assigned, to specify these districts by name, but the Secretary to Government in the Appointment Department would probably be able to state, at

Government Resolution, circular No. 40, dated 6th December 1881.  
Government letter (General) No. 325, dated 2nd March 1882.

any rate approximately, the districts to which this consideration would apply. In such districts "reserve" tents would not be necessary.

**267.** The present rules provide one tent for a Deputy Collector at the Sudder station, whose duties take him into the field. This provision is, however, saddled with the condition

Officers on special duty. that whatever may be the number of Assistants and Deputies at a sudder station, not more than two tents shall be allowed for the whole of them. We submit that such conditions as these defeat their own object, and are sure to be evaded, or even set aside, by Government. If there should happen to be two Deputies at a station occupied in settlement or partition or survey work, as well as an Assistant, both the Deputies must be in camp at the same time and stay out probably for months at a stretch, in which case there is no tent for the Assistant. Or if the Assistant took one of the tents, there would only be one left for the two Deputies, who would probably not be in camp near each other, and if they were, there would not be room for them both in one tent. The inevitable result would be that a representation would be made to Government, and an additional tent would be allowed, so that the work might not be stopped. We recommend that this unworkable condition be set aside. We have already recommended the provision of three reserve tents for the Joint and Assistant, and we think that, as a rule, one or more of these might be made available for Settlement or Survey Deputy Collectors. In the exceptional cases where no such provision could be made, a new hill tent should be purchased for the Deputy Collector, and when his work was over it would probably be found practicable at very little expense to transfer the tent to some other district where settlement or other outdoor operations were about to commence. These "extra" tents should be held at the disposal of the Commissioner, who would transfer them from one district to another within his own Division, or to districts in other Divisions in consultation with the Commissioners of those Divisions, as occasion might arise. It should be clearly understood that these tents do not form part of the district allowance of camp equipage. We see no reason why Sub-Deputy Collectors engaged in field work should not be allowed the use of these "extra" tents. These officers are drawn from the same class of society as Deputy Collectors, and require the same kind of accommodation. Indeed, it may be said that they have more need of it than Deputy Collectors, as they draw both smaller salaries and less travelling allowance.

The Commissioner of Patna suggests that tents should be allowed to the Special Excise Deputy Collectors who are to be appointed on the recommendation of the Excise Commission. No other Commissioners make this suggestion. From paragraph 113 of the Excise Commission's report we gather that it is proposed to have in first-class districts a Special Deputy Collector, whose entire salary should be charged to the Excise Department, and his whole time devoted to excise work. In second-class districts half the Deputy Collector's salary is to be charged to excise and half his time given to it. In districts of the third, fourth, and fifth classes no part of the Deputy Collector's salary would be charged to excise, and only a limited portion of his time would be devoted to it, though in third and fourth class districts he should not be put in charge of a treasury nor have magisterial work to do. These Excise Deputy Collectors are, it appears, to be constantly moving about in the interior of their district, though it is not very distinctly stated whether they are to visit every outstill and liquor-shop, or only certain centrally-situated distilleries and offices. But in either case, as they are to have a very liberal travelling allowance, they will be able to pay, when necessary, for suitable lodging in any place where there is no bungalow or no respectable person with whom they can put up; and we think that having to drag a tent about with them would rather impede their movements, while the expense of carriage would mount up in the course of the year to a considerable sum. We therefore think it probable that the officers themselves if consulted would prefer not to be encumbered with tents. It is only in first-class districts (viz. Patna and Gya) that the whole of their time is to be devoted to excise work; and as in those districts the whole of their salary is to be charged to the Excise Department, it would seem to follow that the cost of their tents, if they have any, should also be charged to that department. We have not therefore included this item in our calculation.

268. It is the unanimous opinion of all the officers whom we have consulted that the present scale is totally inadequate for officers of this class. In this view our own experience leads us entirely to concur. Subdivisional officers have to be out on tour for 120 days, or one-third of the year. A considerable number of them have not, like Collectors, subordinates to whom they can entrust the current duties of their office while on tour, and they have therefore to take all their work with them and to try cases every day. It is hardly consistent with decency, still less with the dignity of an officer of Government, that one small canvas room should be all he has for eating, sleeping, dressing, and disposing of official work in. Even this scanty accommodation, however, is wanting to him on the days when he moves his camp. On such days he has usually to sit under a tree or in a native hut (if he is fortunate enough to find one) for half the day, while his tent is crawling over the roads from his last encampment. If there is a good road, and if the march does not exceed ten miles, a tent starting from one camping place at 7 a.m. will arrive at the next about one o'clock; whereas if the roads are bad, or if there is a river to cross, or if there are no roads at all and the carts have to go over mere village tracks, there is a chance of its not coming up till 3 or 4 p.m. As Mr. Risley\* points out, this state of things leads to two results—first, the officer only visits those portions of his subdivision where there are good roads, and, secondly, if he finds a comfortable camping place, he is apt to stay there much longer than he need. Neither of these practices, we need hardly say, are conducive to good work. As to the hardships to which the *amla* are exposed when accompanying the subdivisional officer on tour, we shall have something to say in a subsequent section. We may add that the prescribed period of 120 days is practically spread over five months. It cannot be got into less, as the officer has to return to his head-quarters frequently to attend to treasury work and other duties which cannot be performed in camp.

\* Office note, Revenue Department, dated 11th July 1884.

Sometimes a subdivisional officer is able to borrow a tent, or when his tent is worn out and a new one is allowed him, he keeps on the old one and has it patched and patched till it will scarcely hold together. Even such a tent as this is better than nothing.

Great as are the inconveniences and difficulties of marching with only one tent in the case of a single man, they are very much greater when he is married. Officers in those grades of the services by which subdivisions are chiefly administered draw, as a rule, very small pay, and cannot afford to leave their wives and children at their head-quarters while they are in camp, because of the expense of keeping up two sets of servants, which such an arrangement would entail. Ladies and children are thus subjected to hardships and privations, very often of a serious kind; and as it obviously is impossible to secure that subdivisional officers should invariably be unmarried men, the comfort of their families as well as of themselves must be taken into consideration.

We have stated all the arguments for making a more liberal allowance of tents to subdivisional officers, not because we suppose for an instant that Government would object to make suitable provision for them, but because, as far as we are aware, the grievance long felt in respect of camp equipage by this class of officers has never been put forward before. When the present rules were framed, so much was not expected in the way of touring from these officers as at present; and we feel sure that had the matter been fairly represented to Government when the period of subdivisional tours was extended, an additional tent would have been conceded.

We consider that the scale for a subdivisional officer should be two hill tents, two servants' pals, and two necessary tents. This scale is not, however, necessary in some subdivisions in the Presidency and Dacca Divisions, where much of the touring is done in boats. We are not able to give the names of these subdivisions, but the Commissioners of those Divisions will doubtless be able to supply the necessary information.

## II.—CONCERNING TENTS MADE AT THE BUXAR JAIL.

269. Prior to 20th March 1882 tents were always supplied by the Jubbulpore School of Industry, but on that date an order was issued by

Government directing all officers to indent on the Buxar Central Jail for such tents as they might require. The Buxar prices appear to be somewhat lower than those of Jubbulpore, as will be seen from the following comparison:—

	Buxar.	Jubbulpore.
	Rs.	Rs.
16 feet single-poled tents ... ..	670	850
15 " ditto ... ..	620	775
14 " hill tents ... ..	420	495
12 " Swiss cottage tents... ..	400	540
" Necessary tents ... ..	32	35

But if slightly cheaper, they have been said to be inferior in construction. They have been supplied now for three years, and officers have had ample opportunities of judging of their quality. We therefore made inquiries on this subject, and the opinions elicited are given below:—

The Commissioner of the Presidency Division writes: "These tents are unreservedly condemned by every officer, and I must say I think the condemnation is deserved. I extract the following opinions from the reports received. Mr. Hopkins, Collector of Nuddea, says the Buxar tents are decidedly inferior to the Jubbulpore tents both in workmanship, material, and finish. There is a meanness about the Buxar Jail tents both in appearance and when they are closely examined in every item. They do not come up to sample in measure, weight, or quality."

Mr. Clay, Collector of Khoorna, says: "There is no comparison between the workmanship of the two places. The Jubbulpore tents are the best articles of their class that can be had; the Buxar tents, as far as I have seen them, are very poor imitations. In the texture of the cloth, in the sewing and joining, in the pattern of the wall and floor cloths, in the poles and ropes, in its general fit and shape, the Buxar tent which I have seen is far inferior to the Jubbulpore tents. I do not think the Buxar tents are worth their money."

The Commissioner of Burdwan reports: "It is the unanimous opinion of the officers of this Division that the Buxar tents are inferior to those manufactured at the Jubbulpore School of Industry both in materials and workmanship. The cloth used is of inferior and less durable texture, the wood work is not well seasoned, even the satranjis, chicks, &c., are of very inferior quality. In this opinion I am inclined to concur."

The Commissioner of Orissa has had two Buxar tents in use since last year. He says of them: "They have not been found equal to the Jubbulpore tents, the cloth used being thin and weaker. These Buxar tents will not pitch tight or the canvas sit properly. Like badly cut sails, they are always bagging between the seams. The ridge poles and posts of those supplied have not been found to be strong enough."

In the Patna Division only a few officers have been supplied with Buxar tents. The Commissioner writes concerning these: "These tents are not considered on the whole so good as Jubbulpore tents. Buxar tents are inferior in quality, last, and finish."

Several of these tents have been supplied to officers in the Bhagulpore Division, and seem to have been universally condemned. Indeed, the Collector of Monghyr returned a tent supplied to him from Buxar in 1882 on the ground that it did not answer to the description, "being of very inferior make. The material also was very inferior, and the kanats were too low. In fact this tent was found to be altogether inferior to those manufactured at the Jubbulpore School of Industry."

The Commissioner of Chota Nagpore quotes the opinion of the only officer in his Division to whom a Buxar tent has as yet been supplied: "It was so badly put together, and the ropes, chicks, sewings, &c., were so abominably done, that I had to send it back last year to the jail to have it resewn, and new ropes, chicks, &c., supplied."

The only testimony in favour of these tents is that of the Commissioners of Rajshahye and Chittagong. Lord Ulick Browne, while admitting that the officers whom he has consulted report these tents to be very inferior to the Jubbulpore tents in general manufacture and strength of cloth and other materials, and badly cut, understands that improvements had lately been introduced in their manufacture, and recommends a further trial. Mr. Lyall

stands alone in approving of these tents. He writes : " I have had considerable experience of Buxar Jail tents as Inspector-General of Police, and at first they were miserable productions. They have, however, been steadily improving, and Colonel Knyvett, Deputy Inspector-General, who was specially deputed to inspect the last supply before I took delivery, reported most favourably on them. The material never was inferior. It was finer and lighter than that used at Jubbulpore, but if anything superior to it. Seeing the lighter cloth, many officers reported it as inferior." We would observe on this that " finer and lighter " cloth means cloth which does not keep out the rays of the sun so well as the thicker Jubbulpore cloth, and we therefore do not wonder at officers reporting it as inferior.

Complaints concerning the Buxar tents have been already made to Government by the Commissioner of the Presidency Division in January 1883, and the matter was fully inquired into with the result that Government determined\* that local officers should continue to obtain tents from the Buxar Jail, and that strenuous efforts should be made to improve them. For this purpose extra workmen were sanctioned, and special attention was paid to the points in which the tents had been pronounced unsatisfactory. From the replies to our circular quoted above, it would, however, appear that although upwards of two years have elapsed since the efforts at improvement commenced the Buxar Jail has not yet succeeded in turning out a really satisfactory style of tent. It is of course not to be expected that this jail should, in the short-space of four years (the industry was only started in January 1882), arrive at such a pitch of perfection as is maintained by an institution of old standing like the Jubbulpore School of Industry ; but we think it essential that the Inspector-General of Jails should be made aware of the fact that experienced officers are still not satisfied with the Buxar tents, and that renewed efforts are still necessary to bring them up to the required standard. We would also suggest a reconsideration of so much of the orders contained in paragraph 4 of the Judicial Department letter above quoted as directed that " the tents, regarding which complaints have been made, should be examined after three years and put into thorough repair " at the Buxar Jail. The cost of sending these tents to Buxar from distant places like Noakhally or Pooree, or even from districts in the Rajshahye and Presidency Divisions, and back again, would be very heavy ; and as the complaints refer principally to the quality of the cloth and other materials used, and to the cut of the cloths and sewing, it is obvious that no mere repairs could remedy these fundamental defects. If new cloth, new wood, a different cut, and a different method of sewing are required, it would be as cheap to make a new tent at once. We would therefore advise that the tents complained of should be sold and new tents supplied in their place. The cost of this proceeding would probably not be greater than that of sending the tents all the way to Buxar and back, in addition to the cost to the Jail Department of carrying out the necessary repairs and alterations.

270. In addition to the opinions already discussed, our information on the subject has been made more complete by an inspection of the tents in course of manufacture at the Buxar Jail, which our colleague, Mr. Grimley, made during a visit which he paid to Buxar on his return from leave. Through the courtesy of Mr. Graham Tayler, the Superintendent of the Jail, he was enabled to see the tent-makers at work, to examine the materials used, to watch the processes through which the various articles employed in the construction of a tent pass before being put together, and finally to inspect several completed tents which had been pitched within the jail enclosure in anticipation of his visit. The Superintendent of the Jail admitted the inferiority of the tents supplied a few years ago, holding the opinion that the jail authorities had committed a serious error in entering the market too soon. The first few years of their operations, in what was to them an entirely new industry, should rightly, he considered, have been occupied merely in experimenting, and they ought to have avoided any attempt to enter into competition with the sister institution at Jubbulpore until they had succeeded in producing a strong, durable, and well-finished specimen of a tent. Their early productions were sold as required by district officers, and, being undoubtedly inferior to the Jubbulpore article, had caused dissatisfaction and been condemned, as

might have been expected. Since this happened the jail authorities, he asserted, had paid much attention to complaints, in order to find out defects, and these they had endeavoured to remove by means of various improvements both in the materials used and in the mode of working. A better style of sewing was introduced, and a superior kind of thread employed. Dosootee had been substituted for eksootee in the outer fly. The quality of the various cloths used was considerably improved. English thread was now employed in rope-making where country thread was formerly used, with the result that a finer but stronger rope was manufactured. Brass eyelets had been inserted wherever a strain occurred, and these too had undergone some improvement. Stronger bamboos were now used for the poles, the chicks had been made much finer, and their fastenings made more secure; in short, there had been some sort of substantial improvement introduced in respect of nearly every article or process required in the manufacture of a tent. The tents which had been pitched for examination consisted of—

- (1) A Swiss cottage tent.
- (2) Single-poled hill tent.
- (3) A servant's pâl.
- (4) A field officer's pâl.

The Swiss cottage tent is 14 feet square. The price is Rs. 500, inclusive of all the usual accessories, such as bags, pegs, chicks, &c. It is provided with a semi-circular dressing room  $5\frac{1}{2}$  feet deep. The tent is supported by two poles  $12\frac{1}{2}$  feet in height. The kanats, running round the sides of the tent, are 6 feet high and in three pieces; and in places where the pieces meet, they are made to well overlap each other, so as to effectually keep out the sun, wind, or rain. They are fourfold, the outer fold being strong and thick white dosootee, and the inner eksootee, printed and coloured yellow with black figuring. Between these two folds is an inner lining consisting of two folds of dama—one white and the other blue. Where the kanats reach the ground they are protected by a flap or border of webbing six inches deep. The top of the tent consists of an outer and an inner fly, each of four folds. The outer fly is suspended from the ridge pole two feet above the inner covering. It covers the dressing-room as well as the tent, and is lined with red, except where it projects over the front verandah. Here, for the sake of uniformity and brightness, it takes the same colour as the inner fly, which is yellow. In the Jubbulpore Swiss cottage tent the dressing-room is only protected by the outer covering. The chicks and purdahs are fastened by means of wooden buttons and brass eyelets. Similar fastenings are used when the chick and purdahs are rolled up and down. Where the ropes are attached to the tent, or wherever a strain occurs, there is an insertion of leather or brass eyelets, and the Ordnance Department has directed the substitution of canvas for leather, as the leather when wet stains the tent, which canvas does not, while the canvas is strong and lasts much longer than leather. The floor of the tent is covered with a satranjee made in the Arrah Jail, and the bath-room is provided with a farash, which is manufactured in the Buxar Jail, and to suit different tastes is coloured yellow, blue, or light green. The tent ropes are made in the jail. The chicks are bought at Cawnpore. The eleats, or wooden slides to keep the ropes from slipping, are made in the jail. The pegs, mallets, and bags are procured from the Chumparun Jail. The bath-room is four feet square; the sides are of three folds, and the covering of four. The only fault noticeable in this tent was that the satranjee did not quite stretch to the sides of the tent. The Superintendent, however, explained that the tent had been hurriedly pitched, and that when care was taken in pitching the tent it was found that the satranjee exactly covered the flooring. The single-poled hill tent is 12 feet square, and is of the kind usually supplied to the District Superintendents of Police; the pole is 12 feet and the kanats 6 feet high. The kanats, like those of the Swiss cottage tent, are fourfold, and consist of two pieces with an 18 inches overlap. The only difference between this and the Swiss cottage tent is that this has no dressing-room. There are two 'saibans,' which are laced to the fly and are brought down to within  $2\frac{1}{2}$  feet of the ground. The floor is covered with two satranjees, each 12 feet by 6 feet. Webbing is inserted between the cloth wherever there is a strain; and at the

four corners, where the strain is severe, there is an insertion of ropes for tightening purposes as well as webbing.

The pole is in two parts, one dovetailing into the other, and held together by an iron socket, which is practically permanently fastened to the lower pole, though it is capable of being removed if necessary. This is one of the improvements introduced within the last two years. Another useful addition to the tent is a lamp-stand, which can be fixed into the pole. For this there is a small extra charge. The tent used by district officers is similar to the single-pole hill tent, but it is larger, and has double walls and a verandah all round.

**271.** The servants' pâl is 12 feet square, and is supported by two bamboo poles with a cross bamboo, over which the covering is hung. The covering is threefold—dosootee outside, and light yellow eksootee inside, with an inner lining of dama. The servants' pâl is a model of the police pâl, with the difference that the latter is coloured blue inside. The covering is all of one piece, and affords complete protection on all sides. It is divided at the entrance to the tent, and at the division there is an overlap of a foot, which admits of the covering being closely fastened down. Colonel Wilkinson, the Deputy Inspector-General of Police, who visited Buxar in October 1885 for the purpose of inspecting a number of hill tents and pâls which had been prepared for the Police Department, has suggested that both ends of the tent should be open for purpose of ventilation, as well as to enable two or more tents to be pitched together when a large number of men have to be accommodated. The covering of the tent is so arranged that before it reaches the ground it hangs perpendicularly for about a foot; and being kept in its place by pegs, a low wall is thus formed round the tent. Colonel Wilkinson has given the following favourable testimony regarding the tents which he examined:—"The materials and workmanship of these tents are distinctly good, and I had no hesitation in passing them. I was able to compare the cloth with that issued by the Jubbulpore School of Industry, and I consider the Buxar cloth to be the better of the two. The mallets and pegs are the best I have ever seen." Mr. Lewis, the Commissioner of the Burdwan Division, has made an excellent suggestion that a dressing pâl, similar to the servants' pâl, but with slightly higher walls, should be fitted on to the Swiss cottage tent, or to the tent supplied to district officers, but with a chintz lining. This dressing pâl would be useful when an officer wished to make any sudden or flying visit away from his camp to a place where it would be inconvenient to carry the large tent; the pâl could be easily unlaced from the tent, and being very light could be readily transported to the place where it was required.

The field officer's Cabul tent is seven feet square. There are two uprights, which take to pieces like a fishing rod, with a cross ridge, which also takes to pieces. There is a double fly or covering to the tent. There is also a small bath-room attached, with a semi-circular double doorway. The tent covering is a single piece, and is arranged so as to slope from the ridge for a certain distance, and then to drop straight to the ground, to which it is fastened by means of iron pegs, which catch on to rings tightly sewn within the cloth. This tent is very light of carriage, and should be very useful for the purpose for which it is intended.

We give below a price-list of all the tents manufactured at the Buxar Jail:—

DOUBLE-POLED REGULATION TENTS, of 4 cloths throughout, with a 4-foot verandah, complete with ventilators, carpets, bamboo chicks, purdahs, gunny-bags, and ropes:—				HILL TENTS, with 4 folds of cloth throughout, complete with ventilators, carpets, bamboo chicks, purdahs, gunny-bags, and ropes:—			
28 feet by 16 feet	...	...	Rs. 1,000	14 feet square	...	...	Rs. 420
26 " 16 "	...	...	" 950	13 " "	...	...	" 330
24 " 16 "	...	...	" 900	12 " "	...	...	" 310
23 " 14 "	...	...	" 860	10 " "	...	...	" 280
				With 2 sywans.			
SINGLE-POLED REGULATION TENTS, of 4 cloths throughout, with 4-foot verandah, complete as above:—				SWISS COTTAGE TENTS, double fly, with sywans complete as above:—			
16 feet square	...	...	Rs. 670	16 feet square	...	...	Rs. 570
15 " "	...	...	" 620	14 " "	...	...	" 500
14 " "	...	...	" 550	13 " "	...	...	" 430
13 " "	...	...	" 530	12 " "	...	...	" 410
12 " "	...	...	" 475				



BECHOBAH TENTS, 5 cloths in fly and 4 in kunauts, complete with ventilators, carpets, bamboo chicks, purdahs, gunny-bags, and ropes :—				SLEEPING PÂLS, 4 folds of cloth, including chintz with lacquered poles and carpet, 4 feet kunauts.			
12 feet square	...	...	Rs.	211	Single fly.	Double fly, extra.	
10 "	"	"	"	180	12 feet square	Rs. 164	Rs. 75
9 "	"	"	"	153	10 "	"	60
8 "	"	"	"	140			
SHAMEEBAHs, with kunauts and carpet complete—				SERVANTS' PÂLS, 12 feet square—			
24 feet square and poles	12	...	Rs.	620	Madras pattern	...	Rs. 117
20 "	"	"	"	510	Bengal "	...	" 95
18 "	"	"	"	435	Do. "	10 feet sq.	Rs. 70
16 "	"	"	"	415	Necessary tents	...	" 32
					Cabool pâls, 7 feet square	...	" 75

From the above report of our colleague's examination of the tents, it seems clear that the complaints made and the bad opinion expressed by district officers were not without foundation, but that the jail authorities at Buxar have made earnest efforts to improve the manufacture, and have to a great extent succeeded. The tents now turned out, though perhaps not equal to the Jubbulpore tents in all respects, are so far satisfactory that no officer can reasonably object to having to use them. Under these circumstances we think that a further trial should be given to the Buxar manufactures, but that the Superintendent of the jail should be made clearly to understand that there is still room for improvement, and that he must not relax his efforts till he is able to turn out an article in every respect as good as those made at Jubbulpore.

### III.—DURATION OF TENTS.

**272.** As regards the length of time a tent should be expected to last with careful treatment, our own experience leads us to concur in the opinion of a majority of the officers consulted that the present period of eight years is a fair one under ordinary circumstances.

The fact that officers have now to stay out in camp much longer than formerly does not necessitate a reduction in the period at present allowed, because in former times, when officers often did very little camping at all, a tent was really capable of lasting a good deal longer than eight years. Some of us indeed have lived in tents which had been over fifteen years in use, and though rather dingy were still stout and serviceable. In those days a tent was more often discarded because it had got stained all over with mud and water, with oil from lamps, and the like, than because the cloth was rotten or full of holes.

Although, however, under ordinary circumstances a well-cared-for tent will last for eight years with four months' camping in each year, there are special circumstances which render it necessary that a shorter time should be allowed in some places.

In all the wet districts of Eastern Bengal, for instance, a tent decays from damp more rapidly than from use. It is one of the standing rules that tents when not in use shall be frequently aired and dried, and this rule is, we believe, very generally observed. But during the rainy season, when the tents are most likely to suffer from damp, it is often impossible to air them for weeks together, and the cutcherries themselves, where the tents are stored, are damp, and everything put away in them runs a risk of decaying rapidly. Then, again, in the rough, hilly country of the Chota Nagpore Division tents are subjected to a greater amount of wear and tear than in ordinary level districts; and several officers in that Division think that even a stoutly-made Jubbulpore tent cannot be made to last more than six years. The Commissioner, however, with whom we agree, considers that the eight-year rule should not be altered, though he thinks that it cannot be rigidly enforced. Other officers point out that if, owing to exceptional circumstances, such as scarcity or floods or anything of the kind, a tent has to be taken out in the rains or kept out longer than usual, two or more years' life may be taken out of it in one year. Finally, all officers are agreed that the Buxar tents, such as they are at present, will not last longer than six years.

After duly considering the whole question, we would recommend that the present period of eight years be retained as the ordinary duration of tents made at Jubbulpore, a period of six years being allowed for Buxar tents; and that paragraph 3 of the present rules should be altered so as to prescribe that if the Commissioner is satisfied that a tent has really become unserviceable before the expiry of the period fixed for its duration, and that its decay is not due to want of care on the part of the officer in charge, he may sanction a new tent being supplied at the cost of Government at any time. We are unable to suggest any minimum period of duration for tents under these circumstances, because a tent is just as likely to be blown down by a storm and torn to tatters the first year of its use as the second or third or any other year. It should be left to the Commissioner to judge whether the circumstances are such as to justify the grant of a new tent; but to prevent any abuse of this liberal rule, we would prescribe that in cases where injury to a tent, necessitating its being replaced before the expiry of the fixed time, has clearly been caused by neglect on the part of the officer in charge, the facts should be reported to Government with a view to the officer being required to pay the whole or a portion of the cost of a new tent.

As we are unable to fix a minimum period for the duration of a tent, so we would not recommend that any definite maximum be fixed. Although an officer would be justified in asking for a new tent to replace one which had been in use for eight years, or six, as the case may be, yet it should be understood that he is not obliged to do so. If, from any circumstances, a tent eight years' old is still good and serviceable, it need not be replaced, but may remain in use one or two years longer. It would be a good plan if Commissioners were to make a point of inspecting tents at all districts in their Division on their annual tours of inspection, and making notes of their condition; they would then be in a position to judge whether new ones, if applied for, were really required or not.

In concluding this part of the subject, we would add that if such improvements should be effected in the manufacture of Buxar tents as to bring them up in all respects to the level of Jubbulpore ones, their period of duration might hereafter be increased to eight years.

#### IV.—DISPOSAL OF OLD TENTS.

**273.** There is no definite rule on this subject. The usual course is to sell old tents by public auction, and a fair price can often be obtained for them from native dealers, who patch them, sometimes almost remaking them, and sell them again to Rajahs or zemindars. In the case, however, of subdivisional officers, whose scale of camp equipage has hitherto been insufficient, it is customary to keep on the old tent and endeavour to make it useful by patching and mending till it often presents a most lamentable appearance and lets in both sun and rain. If our recommendations regarding the scale of tents to be allowed to these officers be accepted, this will no longer be necessary, and old subdivisional tents may also be sold. In the existing rules, paragraph 3, it is directed that, together with an application for new tents, "proposals for the appropriation of any worn-out tents" should also be submitted. This leads to unnecessary correspondence. If the rule be laid down that old and worn-out tents are always to be sold as soon as replaced by new ones, it will no longer be necessary to make a reference to Government concerning their disposal in each individual case. The district officer will understand that he is to sell the tents, and the Accountant-General will see that the sum realised by their sale is duly credited in the accounts.

While, however, sale of old tents should be the rule, there may be exceptional circumstances rendering it advisable that they should be kept for a time. For instance, if owing to scarcity or famine relief centres should have to be opened, a tent which is too old to bear being constantly pitched and struck and pitched again might nevertheless come in useful for the relief centre, where it would merely have to remain standing for a time. In these cases the Commissioner should have authority to sanction its retention for a further definitely stated period, and the Accountant-General should be requested to accept the

Commissioner's sanction as sufficient warrant for delaying the sale till the expiry of the supplementary period.

#### V.—PROCEDURE IN APPLYING FOR NEW TENTS.

**274.** We see no reason for altering the present system, under which sanction for purchase of tents is given by the Commissioner subject to the condition that it should be applied for in time to allow of the amount being entered in the budget for the year. The only other system that we are acquainted with is that in force in the North-Western Provinces, under which a lump sum for the whole province under the head "purchase of tents" is allotted in the budget of each year, and applications for the purchase of new tents are made in every case direct to Government. Such a system as this would not be in harmony with the object of this Commission, as it involves a large amount of correspondence on a matter of mere routine, and it is our aim to reduce correspondence as much as possible.

Under the classification recently introduced by Accountant-General's circular No. 98, dated 30th June 1885, the purchase of tents comes under the head of countersigned contingencies, and the only alteration that could be made with a view to simplifying procedure would be to transfer the charge to special contingencies; and we have recommended this transfer in Chapter IV, paragraph 69 of this report.

We are of opinion that any correspondence which may still take place on the subject of tents should be addressed by Commissioners to Government direct. There seems to be no necessity for the intervention of the Board of Revenue in a matter of this sort, which is one of general administration, in the management of which many points have to be taken into consideration with which the Board has no concern. It is essential to shorten as much as possible the chain of official communication; and under the system which we have suggested in this chapter, there will be so little correspondence on the subject that there is no fear of the time of Government being unduly taken up by references connected with it. It will of course be always open to the Board to suggest alterations in the amount of camping to be done by any officer, or to direct any officer to visit a particular spot for revenue purposes and remain there for a certain time. But the number of tents an officer requires depends as much on the criminal, political, and miscellaneous work which he has to do as on the revenue work, and it is only Government that is in a position to give full weight to all these calls on a district officer's time.

#### VI.—PROVISION OF TENTS FOR AMLA.

**275.** It has hitherto been a remarkable omission in our system of providing camp equipage that no tents have been supplied for the ministerial officers. Subdivisional officers are, we believe, now allowed a *pál* for prisoners, whether under trial or convicted, whom they require to take with them on tour. But this small tent only accommodates the prisoners and the police in charge of them; and even if there were room for more persons, no respectable *amla* would like to share the tent of criminals. Not only the Magistrate-Collector, but the Subdivisional Officer, and probably also the Joint-Magistrate, is obliged to take with him from two to four *muharrirs* or clerks when on tour. These officials can sometimes find lodgings in a village, but often this is not practicable, and they suffer much inconvenience, and even hardship. The travelling allowance which they can draw under the new Travelling Allowance Code is so much smaller than formerly, that they now lose heavily by going on tour, and officers sometimes go into camp by themselves in order to spare their clerks and *amla*. This, however, seriously detracts from the officer's own usefulness, as he can only make notes when on tour, and have them fair copied and the orders issued, when he returns to the station. We think that for *amla* one tent of the kind called a "bechobah" should be allowed for each subdivision, and two for the sudder subdivision to allow of the Collector and Joint-Magistrate being out at the same time. One *bechobah* should also be allowed to a Commissioner. These tents are light, but capacious, and would afford accommodation for as many *amla* as an officer usually takes with him. These

tents would also be useful for the Collector himself if he had to make a rapid journey and could only take light baggage.

#### VII.—REGARDING THE BOMBAY SYSTEM.

**276.** The question has been raised whether the Bombay system should not be introduced into Bengal. As far as we can learn under that system each officer has to provide his own tents, and a small tentage allowance is granted to him. We believe that the system is very unpopular even in Bombay, the tentage allowance not being sufficient to cover the cost of purchasing tents and keeping them in repair; and we are sure that it would be even more unpopular in Bengal, where officers of all grades have so long been accustomed to have tents provided for them by Government. The result of such a system would be that officers drawing small salaries would buy the cheapest tents they could get, and then, finding them very uncomfortable, would as much as possible avoid using them by confining their tours to those lines of road or canal where they could find inspection bungalows to stop in, leaving unvisited those parts where they would be obliged to use their tents. The system would also strike a fatal blow at the tent-making industry, which is now being fostered in the Buxar Jail. The Buxar tents having, as we have shown above, acquired such a bad name that no officers, if left free to buy tents where they liked, would at least for some years to come get them from Buxar. We understand, moreover, that under the Bombay system a Collector has to be in camp nearly half the year, and thus lives long enough in his tents to take a pride in adorning them and fitting them with comforts and luxuries. Under such circumstances it is intelligible that a Bombay Collector should not altogether object to the tents being his own property. If even in such a case as this the system is, as we are informed, unpopular, how much more so would it be in Bengal, where a Collector has to spend such a much shorter time under canvas, and where the subdivisional officers, who have to spend the longest time of all in camp, usually draw very small pay. It is undoubtedly true that more importance is now attached to touring than was formerly the case. It is also possible that under the new Tenancy Act revenue officers may have to be in camp even longer than they are at present; but we submit that neither of these circumstances constitutes an approach to the Bombay system, and the duties which both Collectors and subdivisional officers have to perform at their respective head-quarters are, and, so long as our revenue system remains anything like what it is, must continue to be, so onerous and urgent that it would be quite impossible for them to remain out in camp so long as a Bombay Collector does, even if the climate of Bengal did not forbid it.

**277.** We submit herewith a revised draft of rules regarding the supply of tents, drawn up in accordance with the views expressed in this chapter, which we trust will meet with the approval of Government. We would advise that they be issued after undergoing such alterations as may seem desirable, in supersession of those contained in volume I of the Board's Rules, page 174, which may now be cancelled.

#### RULES FOR SUPPLY OF TENTS.

The following is the scale of tents allowed for executive officers of all ranks :—

1. Commissioners of Burdwan, Presidency, Rajshahye, Dacca, Chittagong, and Orissa Divisions.	{	Two single-poled tents, 16 feet square each. Two servants' pàls. Two necessary tents. One bechobah for amla.
2. Commissioner of Patna ...	{	Three single-poled tents, 16 feet square each. Three servants' pàls. Three necessary tents. One bechobah for amla.
3. Commissioner of Bhagulpore ...	{	The same as No. 1, with the addition of— One swiss cottage tent, 12 feet square. One necessary tent.
4. Commissioner of Chota Nagpore...	{	The same as No. 1, with the addition of— Two Swiss cottage tents, 12 feet square, or Two hill tents, 14 feet square.

5	Magistrate-Collectors	...	{	Two single-poled tents, 15 feet square. Two servants' pâls. Three necessary tents. One bechobah for amla.
6.	Magistrate-Collector of Chittagong		{	May substitute for the two single-poled tents— Two swiss cottages tents, 12 feet square, or Two hill tents, 14 feet square, or one of each description.
7.	Deputy Commissioners of Sonthal Pergunnahs and all districts in Chota Nagpore Division.		{	The same as No. 5, with the addition of one hill tent, 12 feet square, and one necessary tent.
8.	Joint-Magistrates at the sudder station of a district.		{	"Reserve" camp equipage consisting of three Swiss cottages tents, 12 feet square, or Three hill tents, 14 feet square.
9.	Assistant Collectors at the sudder station of a district.		{	Three servants' pâls. Three necessary tents.
10.	Deputy Collectors at the sudder station of a district engaged in field work.		{	One bechobah for amla.
11.	Officers in charge of a subdivision.		{	Two Swiss cottages tents, 12 feet square, or Two hill tents, 14 feet square, or one of each kind. Two servants' pâls. Two necessary tents. One bechobah for amla.

2. The "reserve" tents at a sudder station are at the disposal of the Collector, who will assign them, as occasion arises, to the officers under him. They are not to be regarded as specially intended for any one of those officers more than another.

3. In cases where the reserve tents are not sufficient, the Commissioner may sanction the purchase of one hill-tent with one servant's pâl, with one necessary tent, and one *amlu's* tent, as "extra" camp equipage for the use of an officer engaged on field work. Such tent shall remain at the disposal of the Commissioner, and may be transferred by him from one district to another, as it may be required, or to another Division if necessary.

4. All tents should be frequently aired when not in use by being pitched for one or two days in the sun the kanats being spread on the ground. Care should be taken not to pitch or strike the tents while the grass is wet with dew.

5. A tent supplied from the School of Industry at Jubbulpore is expected to last eight years, and one supplied from the Buxar Central Jail six years. If a tent be rendered useless by accident before the expiry of either of the above terms, the Commissioner may sanction its being replaced by a new one on being satisfied that it has really become unserviceable. Should the tent have become unserviceable from the negligence of the officer in charge of it, the Commissioner shall report the facts to Government, who will decide what portion of the cost of a new tent shall be recovered from the officer in fault. In other cases the cost of the new tent will be borne by Government.

6. Old and worn out tents, which have been replaced by new ones, shall be disposed of by public auction, unless the Commissioner shall otherwise direct.

7. The expenditure on purchase of tents falls under the head of "special contingencies," and is to be dealt with in accordance with the rules provided for such cases. All correspondence connected with tents will be addressed by the Commissioner direct to the Secretary to Government in the Financial Department.

## CHAPTER XIV.

### THE REGISTRATION DEPARTMENT.

**278.** The inquiry into this Department was made over to us at a comparatively late period of our proceedings by the marginally-noted orders of Government. The inquiry was to be confined to the ministerial establishments of district and subdivisional registrars, those of the Inspector-General of Registration and of the rural sub-registrars being excluded. We commenced by asking district registrars for the necessary information regarding the strength of establishments and the amount of work in each office. Our circulars on these subjects will be found in Appendix II. The Inspector-General had been asked by Government to communicate his views to us, and after ascertaining from us the points on which we required his opinion he eventually favoured us with a very full and complete analysis\* of the growth and importance of his department and its present requirements.

Judicial Department No. 2100P,  
dated 19th December 1885.

\* Inspector-General of Registration's No. 110CT, dated 28th April.

In explanation of the line of argument taken by the Inspector-General, we may state that it had at first been our impression that the Registration Department should be treated on the same principles as those by which we had been guided in dealing with other executive departments, namely, seeking to effect a reduction in routine work, which would lead to a reduction in the number of clerks employed, the money saved from the salaries of those who were dispensed with being made available for increasing the salaries of those who remained.

But after carefully considering the arguments put forward by Mr. Bourdillon, and examining the returns received from the district registrars, we have arrived at the conclusion that although some reduction in routine work is desirable on more grounds than one, yet such reduction would not, as in other departments, necessarily justify or lead to a reduction in the establishments at present entertained.

To make our views intelligible, it will be necessary to review the past history and present position of the Registration Department. This we proceed to do with all needful brevity, merely touching upon those points which are of importance to our present purpose.

**279.** The original system of registration, as created by Regulation XXXVI of 1793, provided for a registry office in each district, and in the cities of Patna, Dacca, and Moorshedabad. Registration was confined to the following classes of documents:—

- (a) Deeds of sale or gift of real property.
- (b) Deeds of mortgage of real property.
- (c) Leases.
- (d) Wills.
- (e) Authority to adopt.

The registration of the three last classes was optional, while with regard to the two first registration merely gave priority over unregistered deeds. The procedure for registration was that the executant or his attorney attended the office and proved by oath the execution of the deed, which was next copied in a book, and the copy attested by the Registrar, the parties, and their witnesses. The original was then returned to the executant, with the Registrar's endorsement.

A simpler procedure was introduced by Regulation XX of 1812, under which the executant or his attorney presented the original deed and a copy; the two were compared by the Registrar, the copy filed in a register book, and the original returned with endorsement to the executant. This expeditious and simple system remained in force till 1864, by Act XVI of which year a separate Registration Department was instituted under the control of a Registrar-General. In this Act the system of enforced or compulsory registration was

introduced in the case of documents relating to immoveable property, and the process of registry extended to several classes of documents not included in the older laws. The procedure for registration was still further modified by not requiring the parties to produce copies of documents or witnesses to execution. They were merely required to attend before the Registrar, to admit execution, and prove their identity if not personally known to the Registrar. Registration under this system increased rapidly, and before two years were over a new Act, XX of 1866, had to be passed, extending the scope of the system. Still the demand for registration went on increasing, and before long it became necessary again to have recourse to legislation, to provide for the multiplication of registration offices and a larger and more expensive establishment. The following extract from the speech in Council of Mr. F. R. Cockerell, when introducing the Bill, which was afterwards passed as Act VIII of 1871, is worthy of notice, as having an important bearing on the present condition of the department:—

To promote the development of the registration system a larger expenditure was required, and it seemed that some legal provision was wanted to enforce this. At present a large surplus accrued yearly to the general revenue. That surplus, reckoned from the commencement of the registration scheme up to the current year (1870-71), aggregated no less a sum than thirteen lakhs of rupees. It was never intended that the registration law should be worked so as to make it a source of public revenue. If the department paid its expenses without any charge, or even with only a small charge on the public revenue, the anticipations of the projectors of the system would, as regards its financial aspect, have been fully realised.

280. Six years elapsed, and again the rapid growth of registration called for a further expansion of the administrative arrangements. Act III of 1877 was passed, and is still in force. In Appendix LIV will be found a statement taken from the annual report of the Registration Department for 1884-85, showing the increase that has taken place in the number of documents registered since 1869-70. The following table prepared by the Inspector-General compares the work, establishment, and receipts of his department in 1865-66 and 1884-85:—

*Statement comparing the Work, Establishment, and Receipts of the Registration Department in 1865-66 and 1884-85.*

YBAE.	Number of offices open.		Number of deeds registered in—		Number of monthly statements prepared.	Establishment of all sorts.		Net surplus at credit of department.
	Rural.	Others.	Rural offices.	Others.		Numbers.	Cost.	
1865-66 ...	.....	155	.....	76,330	7, <i>i.e.</i> , A to G.	472	Rs. 1,04,748 (1)	Rs. 99,123
1884-85 ...	197	93	4,76,918	2,11,462	19, <i>i.e.</i> , A to H, K to S, and statements of pottahs, kabuliats, and sale-proceeds of stationery.	302 (2)	Rs. 1,08,091 (3)	Rs. 5,13,920
<p>(1) For the sake of accuracy the cost of establishments in Assam has been excluded from this total.                  (2) This is exclusive of establishments entertained by the rural sub-registrars.                  Rs. A. P.                  (3) Permanent establishment ... 96,198 13 3                  Temporary establishment 11,891 15 8                  Total ... 1,08,091 0 0</p>								

281. Having thus succinctly traced the growth and development of this department, we would next call attention to the fact that the procedure connected with registration, like that in all other departments of the administration, has become far more complex and elaborate than it was in former times, and as a necessary consequence requires more clerks to carry it out. The number of registers kept is very large, as will be seen from the annexed list. Departing from the ordinary principle, under which departmental details are usually left to be settled by executive authority, Act III of 1877 specifies what registers shall be kept, and even what indexes of those registers. It,

however, leaves to the Inspector-General power (which he has freely availed himself of) to prescribe the maintenance of any other books or registers in addition to those mentioned in the Act itself. The result is that at the present time the following registers are kept up in all offices:—

*Registers prescribed by Law.*

1. Register of non-testamentary documents relating to immoveable property.
2. Record of reason for refusal to register.
3. Register of wills and authorities to adopt.
4. Miscellaneous register.
5. Register of deposits of wills. (This register is kept in the office of district registrar.)
6. Index of persons.
7. Do. of places.
8. Do. of wills.
9. Miscellaneous index.

*Prescribed by Executive Authority.*

10. Fee-book.
11. Register of powers-of-attorney.
12. Do. of visits and commissions.
13. Cash-book.
14. Challan-book.
15. Register book, No. V.
16. Do. of letters received.
17. Do. of letters issued.
18. Do. of applications for search and copy.
19. Do. of documents pending registration.
20. Do. of documents impounded and sent to the Collector.
21. Do. of copies and memoranda despatched to other districts.
22. Do. of apprentices.
23. Attendance register.
24. Register of contingent expenditure.
25. Do. of appeals.
26. Do. of applications under section 73.

**282.** The number of returns required to be submitted by each registering officer is not large, but the returns themselves are somewhat intricate, and to prepare some of them it is necessary to examine the documents filed intelligently, and to ascertain the nature of their contents—a task which must occupy a considerable amount of time.

The following is a statement of the returns now submitted:—

- A.—Classified statement of documents presented for registration and fees levied thereon.

This has five subsidiary tables, viz. :—

- (i) Statement showing the description of documents relating to immoveable property registered, and the amount of fees levied.
- (ii) Statement showing the description and of documents relating to immoveable property.
- (iii) Statement showing the progress made in the work of copying and indexing.
- (iv) Statement showing the aggregate value of property transferred.
- (v) Statement showing operations other than registrations in Books I, III, and IV.



B.—Classified statement of fees and expenditure. It has also five subsidiary tables, viz.—

- (a) Statement showing the description of fees realised.
- (b) Ditto showing details of the fees paid under the *ad valorem* scale.
- (c) Ditto showing the amount actually disbursed.
- (d) Ditto showing the amount of fees refunded on account of documents refused.
- (e) Abstract of establishments.

C.—Statement showing—

- (1) The details of leases included in return A.
- (2) Of obligations for the payment of money.
- (3) Showing the proportion of leases registered to counterparts.

D.—Statement showing all inspections made by local or other officers.

E.—Detailed statement of the number of registered documents unclaimed for more than one month from the date of completion of registration.

F.—Detailed statement of registered documents delivered after the expiration of one month from date of completion of registration.

G.—Statement showing the number of estates, tenures, and ryotti holdings transferred by registered deeds of sale.

All these returns have to be submitted monthly. The number, 19, given in the Inspector-General's statement above is apparently made up by reckoning each of the subsidiary tables of returns A, B, C, &c., as a separate return. The endorsements made on the documents are now also very much more elaborate than formerly, and the copying of documents, and still more that of indexes, has very much multiplied work. The duty of ascertaining whether documents presented for registration are correctly stamped or not, and whether they have been presented within the period prescribed by law, also devolves on registry offices, by whom the document, if insufficiently stamped, has to be impounded and sent to the Collector, in order that the deficiency in stamp-duty, together with the penalty prescribed by law, may be realised.

283. Taking into consideration the enormous expansion that has occurred in registration operations, the great elaboration of the process of registration, the precautions with which it is surrounded, the distinctions set up regarding the method of treatment of documents according to their nature and purport, and the intricate and laborious clerical duties now involved in the system of registration generally, it is matter for surprise that the ministerial establishments in this department have not, like those in other departments, largely increased. From the table given in paragraph 280 it appears that in 1865-66 there were 155 offices with 472 clerks, or an average of 3 clerks to each office. The number of deeds registered was 76,330, so that each clerk copied and indexed on an average 140·5 deeds in the year. In 1884-85 there were 298 offices, of which 155 were rural offices, in which the sub registrar pays his own clerks. In the 93 non rural offices there were 302 clerks, or nearly the same average as before, but the number of deeds they had to copy and index rose to 2,11,462, or an average of 700 to each man. To this must also be added a large amount of incidental work in correspondence, indexing, and other details arising out of the 4,76,918 deeds registered in rural offices—a class of work which did not exist in 1865-66, and it will at once be seen that the numerical strength of the establishments has by no means kept pace with the enormous increase in the work to be done.

Temporary establishments have been sanctioned in various offices from time to time, but the exact strength of these establishments cannot be distinctly stated, as they were engaged for broken periods. The Inspector-General, however, calculates that these establishments represent an addition to the regular establishments of about one-ninth. Even with this addition the total strength of establishments would only amount to 335, and the number of deeds to be disposed of by each man would be 631.

A clear idea of the various items of work performed in all registration offices will be obtained from the headings to the statements II, III, and IV attached to our circular No. 242, dated 30th January (Appendix II), representing

respectively English correspondence, regular and miscellaneous work. The actual figures for each class of work in each district will be found in Appendix LV. The number of clerks and muharrirs employed varies in the sudder offices of the different districts as follows:—

				Clerks.	Muharrirs.	Total.
Backerganj	...	...	...	4*	6	10
24-Pergunnahs	...	...	...	5*	4	9
Jessore	...	...	...	5*	4	9
Dacca	...	...	...	4*	5	9
Mymensingh	...	...	...	4*	4	8
Chittagong	...	...	...	5*	3	8
Noakhally	...	...	...			
Patna	...	...	...	3*	5	8
Howrah	...	...	...	3*	4	7
Burdwan	...	...	...	4*	2	6
Midnapore	...	...	...	3*	3	6
Nuddea	...	...	...			
Furreedpore	...	...	...			
Mozufferpore	...	...	...	4*	2	6
Tipperah	...	...	...			
Hooghly	...	...	...	3*	2	5
Bogra	...	...	...	2	3	5
Khoolna	...	...	...			
Bankura*	...	...	...			
Beerbhoom	...	...	...	2	2	4
Rungpore	...	...	...			
Pubna	...	...	...			
Shahabad	...	...	...			
Bhagulpore	...	...	...			
Monghyr	...	...	...			
Maldah	...	...	...			
Moorshedabad	...	...	...	2	1	3
Rajshahye	...	...	...			
Dinagepore	...	...	...	1	2	3
Pooree	...	...	...			
Julpigoree	...	...	...			
Purneah	...	...	...	1	2	3
Cuttack	...	...	...			
Lohardugga	...	...	...	1	1	2
Darjeeling	...	...	...			
Chumparun	...	...	...			
Balasore	...	...	...	1	...	1
Manbhoom	...	...	...			
Hazaribagh	...	...	...			
Singbhoom	...	...	...	1	...	1

\* In these districts one of the clerks is a record-keeper.

It is difficult to understand on what principle these establishments have been fixed, as they do not correspond to the amount of work done in each office; some offices with less work having larger establishments, while others with more work have smaller establishments. In some places also there are record-keepers, while in others there are none, though in these latter there are presumably records to be taken care of.

There is also some variation in the salaries. In two districts (24-Pergunnahs and Jessore) the head-clerks get Rs. 40 a month, in nine districts they get Rs. 35, in all the rest Rs. 30, except Darjeeling, where the salary is only Rs. 18. The salaries of the under-clerks are Rs. 25 or Rs. 20, and those of the muharrirs Rs. 15 each. Here, again, it is difficult to understand why the head-clerk of the small district of Manbhoom should get Rs. 35, while the head-clerks of Midnapore and Hooghly get only Rs. 30.

284. While we have shown above that there is no ground for reduction of establishments in this department, yet a comparison of the figures, some illustrations of which we have just given, leads to the conclusion that there is some inequality in the distribution of the establishments, and this we think is a point which the Inspector-General might be invited to look into. In this, as in other departments, some officers are more persistent in demanding an increase of establishment than others, and those that ask most pertinaciously often get what they want, and more than they really require. We do not

overlook the fact that the fluctuations in work in the Registration Department are more frequent and startling than in other departments. The settlement of a single large estate, or the fact of a single heavy civil case being instituted, may result in a registration office being flooded with work. But this congestion only lasts for a time, and should be provided for by temporary strengthening of the office affected, and care should be taken that an office which has received an accession of strength owing to temporary causes does not retain it after these causes have ceased to exist. A revision of district offices in the light of the amount of permanent work in each is certainly desirable, because although the department yields a large surplus, that is no reason why all due economy should not be practised in it as much as in any other branch of the public service.

Taking Rs. 30 as the average salary of the head-clerk of a district registration office, we have no hesitation in pronouncing it inadequate both with regard to the cost of living in the present day and to the nature of the duties he has to perform. These not only call for the exercise of a considerable amount of intelligence, but involving as they do the handling and custody of very valuable documents, and the carrying through various stages of a process promptitude in which is of the highest importance to the public, demand integrity and activity, both of which are qualities deserving of a higher salary than at present allowed.

Acting on this principle, we would recommend four grades for district offices, drawing Rs. 65, Rs. 50, Rs. 40, and Rs. 30 respectively. The grade on Rs. 65 should be assigned to the head-clerks of those districts where the number of documents registered yearly exceeds Rs. 20,000. These appear from the returns furnished to us to be the following:—

24-Pergunnahs.	Furreedpore.
Jessore.	Backerganj.
Midnapore.	Tipperah.
Khulna.	Chittagong.
Dacca.	Noakhally.
	Burdwan.

The grade on Rs. 50 should be given to the head-clerks of districts where the registrations are between 10,000 and 20,000 annually. These appear to be—

Bankura.	Nuddea.
Bhagulpore.	Patna.
Beerbhoom.	Mozufferpore.
Hooghly.	Durbhanga.
Howrah.	Sarun.
Rungpore.	Monghyr.
Mymensingh.	Purneah.

The head-clerks of the remaining districts should draw the salary of the grade on Rs. 40.

In the districts of the first class the under-clerks should draw Rs. 50; in those of the second Rs. 40; and in those of the lowest class Rs. 30. There should be no distinction between clerks and muharrirs, all persons employed being required in this, as in other departments, to read and write the vernacular as well as English. The list of districts given above is merely tentative: the figures furnished to us represent the work of certain specified years, and we have no means of judging whether some particular district may not have had its work abnormally increased during the years selected for report by temporary circumstances. The Inspector-General alone can judge of the relative amount of permanent work in each district, and it should be open to him to rearrange the lists of districts in accordance with the actual facts. We think also that it would probably be advisable that one of the under-clerks should act as a record-keeper for each office.

**285.** As regards subdivisions, we find that a very large number, more than half, has already been converted into rural sub-registry offices, in which the Sub-Registrar maintains his own establishment. This system has doubtless been sanctioned after due deliberation and full consideration of the arguments for and against it. For a department labouring under a chronic deficit such an

arrangement would certainly have the merit of economy; but this argument hardly applies to a department whose earnings amount to four or five lakhs of rupees a year. In paragraph 288 below we bring forward certain suggestions regarding the establishments under rural sub-registrars. If these be accepted and acted upon, then the sooner all subdivisional offices are made into rural ones the better. Subdivisional officers are among the hardest worked in the Government service, and though they may regret the loss of the registration fees, both Government and the public will benefit by their being relieved of duties which they have not time to attend to properly.

In some subdivisions, specially in the Presidency and Burdwan Divisions, the work is very heavy, as much so as in some of the smaller districts. The establishments vary. In the majority of instances they consist of a head-clerk on Rs. 25 and a mohurir on Rs. 15, though in a few cases there are two muharrirs, as at Jehanabad in Hooghly (a very heavy office), Satkhira in Khoolna, Bongong in Jessore, and one or two others. In some subdivisions the clerk gets Rs. 30, the reason for which is not apparent. In all cases, however, judged by the present standard, these salaries are insufficient. The head-clerk of a subdivisional office has the same kind of work to do as similar officers in a sudder office. Punctuality, honesty, intelligence, are quite as necessary in his case as in the other. And seeing that some subdivisions have as much work to do as districts, we see no reason why any distinction should be made between the salaries of district and subdivisional offices. The fairest system in our opinion will be to apply the same test to both. In subdivisions where the annual registrations exceed 20,000 (of which there are several), the establishment should have the same salaries as in districts of a like amount of work; or if it be thought that the work of a district registrar, involving as it does the performance of duties some of which cannot be done at a subdivision, entails upon district offices a larger amount of miscellaneous work, then the salaries of the subdivisional establishment might be fixed at the next grade below that of a district with an equal amount of registrations yearly. Thus, in a district with over 20,000 registrations the head-clerk would draw Rs. 65; in a subdivision with the same amount he would draw Rs. 50, and all the under-clerks in proportion. As in the case of district offices, so in that of subdivisions, it must be left to the Inspector-General to decide which offices shall be placed in each of the grades recommended by us.

**286.** The above suggestions provide for adequate remuneration for the establishments of district and subdivisional registration offices, for although the increase of salary recommended is larger in proportion than that recommended for Collectors' establishments, this is due to the fact that registration establishments are at present more inadequately paid than the others. The further question now arises—whether the numerical strength of those establishments is sufficient to cope with the constantly increasing amount of work. A definite answer to this question can best be arrived at by examining into certain portions of the procedure of this department, the utility of which is questionable. Although this department is one which produces a large yearly surplus, that fact does not constitute any reason for retaining methods of doing business which cannot be proved to be necessary or useful.

There is first the copying work. Every deed registered has to be copied in one or other of the registers I, III, and IV, and the copy has to be compared with the original before the latter is returned to the party presenting it. This procedure involves not only much labour for the clerks, but great delay, and consequent serious inconvenience to the parties, to whom it is often a matter of vital importance to get their documents returned as soon as possible. Very often a case is pending in the civil or revenue courts in which the document has to be filed in evidence. It may of course be said that the parties to the deed ought to get it registered beforehand, and not to wait till the last moment. This is true, but until some change takes place in the constitution of human nature people will always put off doing things to the last moment: they will not catch a train till just as it is starting, and so on. Besides, as registration is chiefly valuable as admitting a document in evidence in courts, a man may be held justified in not going to the trouble and expense of registering it till it is required to be filed in a case. Whatever be the reason, the fact is beyond a doubt that a large number of documents are not presented for registration

till shortly before they are wanted for use, and it is therefore a matter of vital importance to get them back as soon as possible. This necessity also places parties at the mercy of the clerks, who may, and probably do, trade on this necessity, and make it a means of extorting money. We are of opinion that it is desirable to revert to the old system, under which parties were required to file with the original document presented for registration a duplicate copy, to be compared with the original and attested by the registering officer before completion of the registration. The duplicate copies might be engrossed on paper of a uniform size, to be prescribed by competent authority; and the copies, with a transcript of the endorsement and a serial number, might be kept in files and bound into a volume or volumes of convenient size at the end of every month, quarter, or year, in the same way as memoranda and copies of sale certificates, &c., received from the civil courts are kept (*vide* rules 71 and 72 of the Registration Rules).

This suggestion, if adopted, would effect a material reduction of clerical work, and with it that of establishment; while the relief it would afford to the public would be immense, as deeds would be available for return immediately after completion of registry and comparison of the original with the copies tendered.

Since writing the above, we learn from the Inspector-General that he has recommended to Government the introduction of printed or lithographed forms for deeds of an ordinary character. Two copies of each would be presented, one of which would be filed in the Registry office and the other returned duly registered to the executant. This is, so far as it goes, identical with our proposal, but we see no reason why the process should not be extended to all deeds, those of an unusual nature being presented in manuscript.

**287.** Another very important duty which devolves on the clerk is the preparation of the indexes. Under the Registration Act of 1864 the number of indexes was limited to two only, viz. one of persons and the other of places. By Act XX of 1866 a third index was added optionally for registerable documents. In addition to these index registers, every registering officer was required to prepare two copies of these indexes—one copy for record in the office of the district registrar, and the other copy for record in the office of the Registrar-General, the object being to convert the district registrar's office into a repository of all the records in the district, while the Registrar-General's office was intended to be a provincial repository of all valuable records connected with the registration of documents. This system entailed such a vast amount of clerical work and labour on all registration offices, that in 1871 it was considered desirable to change it. Mr. Cockerell, then a member of the Legislative Council, in proposing this change made the following observations:—

The number of indexes required to be kept under the present law (Act XX of 1866) might be substantially reduced without the smallest sacrifice of public convenience. All that the law need make obligatory on registering officers was the keeping up indexes Nos. I and II, *i.e.*, the indexes of persons and places. The choice of such subsidiary records as might serve to assist the search for registered documents, and the identification of property affected by them, might be advantageously left to the discretion of the Registrar-General subject to the control of Government.

The result of this recommendation was that the registration law of 1866 was so far modified as to lead to the discontinuance of the practice of sending copies of indexes to the office of the Registrar-General, while the subordinate registering officers were so far relieved that they were required to submit to district registrar only *one* copy of the indexes instead of *two*.

This system still continues, though there has been an addition of another or fourth index book relating to wills, &c., registered. These four index books contain the following particulars\* :—

\* Section 55, Act III of 1877. No. I shows the names and additions of all persons executing and of all persons claiming under every document entered or memorandum filed in book No. I, in which all documents relating to immoveable property, the registration of which is compulsory, are entered.

No. II enumerates the places relative to documents entered in book No. I.

No. III contains the names and addition of all persons executing wills and authorities to adopt—documents which are entered in book No. 3.

No. IV exhibits the names and additions of all persons executing and of all persons claiming under every document entered in book No. 4, *i.e.*, document the registration of which is optional.

It seems to us that so many index registers are not necessary. As observed by Mr. Cockerell, two indexes, *i.e.*, Nos. I and II, would be sufficient to meet the demands of the public. But the work which the mere keeping up of the index register entails on the registration offices is nothing in comparison with the mass of copying work which they have to do in connection with these indexes. Under the law\* every sub-registrar is required to send to the district registrar copies of all entries made in index registers Nos. I, II, and III, in order that they may be filed in that office. These copies have to be prepared in *duplicate*—one for record in the despatching office, and the other for transmission to the sub-registrar at subdivisional head-quarters, or to the district registrar.† The subdivisional sub-registrar has to incorporate‡ in his own indexes the index sheets received from the rural sub-registrars, &c., translating the same into English if they are in the vernacular. A copy of the incorporated index is submitted to the district registrar at the end of each year.

\* Section 56.

† Rule 90.

‡ Rule 91.

As regards the sudder subdivision, a duplicate copy of the indexes is sent to the office of the district registrar of Calcutta for safe custody.§

§ Rule 92.

The object of requiring the duplicate indexes is that two sets of the indexes may be preserved in two different offices, so that in the event of one set being accidentally lost or destroyed the other set may be available to replace them.

This safeguard seems to be quite unnecessary in the case of subdivisional or sudder offices, where the office buildings are generally constructed of solid brick masonry, and not more liable to destruction by fire or storms than the Inspector-General's office in Calcutta.

The Inspector-General apparently sees his way to some reduction in copies. The present system is thus described by him:—"The original index sheets of every rural office are bound into a book every year and kept in the office for record, but duplicates of these index sheets, as they are filled up, are sent into the head-quarters office of the subdivisions, and are there incorporated with the general subdivisional index. Again, this general index of every subdivision, not being the sudder subdivision of a district, is copied afresh, and the duplicate copy sent to the head-quarters office [of the district ?] for custody there; and lastly, the general index of the head-quarters sub-division is copied afresh and sent to Calcutta for safe custody by the registrar there. By this arrangement indexes of every rural office exist in duplicate, one copy being at the office itself and one at the subdivisional head-quarters; indexes of subdivisions other than the head-quarters subdivision again are forthcoming either at the subdivisional head-quarters in original or at the sudder registry office of the district, while the indexes of the head-quarters subdivision can be consulted either at the sudder office or in Calcutta." But under this system the indexes of rural offices, as the Inspector-General sees clearly, are kept not in two, but in *three* places, *viz.* in the rural office, in the sudder subdivision, and in Calcutta. He proposes to abandon the practice of sending duplicate indexes of subdistricts other than the sudder subdistrict. But this seems only a partial relief. The importance of these indexes seems to be much overvalued. If the original document is destroyed, the production of the copy of the index will not enable a court to judge what was the purport of the document, but will only show that there was a document at one time. This is a very small assistance to the parties. We think it would suffice if copies of the indexes of rural offices, which may possibly not in all cases be absolutely secure, should be sent to the subdivisional office, in whose jurisdiction they are, but we see no necessity for sending copies of indexes of sudder or other subdivisions to Calcutta. By abandoning the practice of making so many copies of indexes there will be an immense saving in work. The Inspector-General has, we understand, made some other suggestions tending in the same direction, such as use of stamps for impressing the formal part of endorsements;

the introduction of a system of registration-fee stamps on the principle of the stamps now used for court-fees, so as to avoid cash payments to sub-registrars and their clerks; and the abolition of rough drafts. All these are excellent proposals, and we hope that they may be carried out. How far they will operate to reduce work is a question which in this case, as in that of Collectors' and Magistrates' establishments, can only be decided by experience. It is not probable, as we have said above, that any reduction of the present establishments will be possible; but it is possible that by these reductions a further increase to the strength of those establishments—a step which would otherwise be inevitable before long—may be rendered unnecessary, and the department may be able to continue to work with its present staff.

**288.** Though our present enquiry does not extend to rural registering offices, we think it necessary to notice them briefly, as they have an important bearing on the administration of the department.

The system of rural registration was introduced by Sir George Campbell in 1871-72 with a view "to give facilities for the more general use of registration in the interior of the country." In establishing this system he made the following observations:—

As regards the optional registration of ordinary money and such like obligations and contracts, it seemed to His Honour that we had as yet hardly tapped that immense stratum of work. Optional though it be, the Lieutenant-Governor thought that our great object should be to give such facilities that people would resort to a public office for the attestation of their agreements, so that regarding the fact of the agreement there might not be future doubt, question, or litigation. The total number of registrations other than those of immoveable property was but 31,762 in the past year, and has not averaged more than about that number. Seeing the enormous number of transactions that must necessarily take place in a population of 65 millions, almost every man of whom has independent transactions as a borrower, a lender, or an obligor or obligee of some sort, it is evident that the number stated is a mere drop in the ocean as compared to the whole transactions of the people. Our agency does not touch the mass of business of the country, and the Lieutenant-Governor would make the agency sufficient. It was then to meet the great absence of popular registration, which the figures above quoted show, that the Lieutenant-Governor has wished to increase the number of registration offices by the appointment of the registrars called rural.

Another object for the establishment of rural sub-registrars was to secure better means for the identification of parties to registration. In this connection Sir George Campbell remarked thus:—

It is the Lieutenant-Governor's belief that in none of our ordinary registration offices is there sufficient means of identification if a man attempts personation or fraud. Such identification will be better secured in local offices. But the real security is the publicity of the transaction, and the fact that it was placed on record at a certain date. When a contract is publicly registered, it does not long remain without contradiction if there be fraud; and when the authenticated copy is speedily sent for record in the central office, there can be no tampering with the transaction.

The start was made with the appointment of 17 rural sub-registrars, all of whom, except four, were posted to the eastern districts, where the preponderance of Mahomedan population rendered it desirable to appoint Mahomedan registrars, who might take the place of *kazees* for registering contracts of marriages. The original intention was to confer the posts of rural sub-registrars on "retired native officers and non-official gentlemen of known respectability," who should "themselves work at their own homes and defray all expenses except the cost of the necessary register." Sir George Campbell's instructions for the selection of candidates for these posts were as follows:—

Preference will ordinarily be given to a resident of the town in which the sub-registry is to be established, of mature age, of the same creed as the majority of the population, especially if that majority be Mahomedan. It is also desirable that he should enjoy either a pension, or some other source of income, and that he should have a masonry building in his residence for the office.

In recent years there has been a deviation from this policy. The selection of rural sub-registrars is no longer restricted to retired officers or non-official gentlemen residing at or near the places where the offices exist, but all sorts of candidates are now held eligible for these appointments. This change has come about in the course of the operation of the scheme, but it takes away

the only inducement which was likely to make it worth the while of respectable men to accept such appointments, viz. the advantage of working at home. It also frustrates another important object of the scheme: we mean the facility it afforded in the matter of identification.

When the system of rural registration was first introduced, it was not received by the public with favour—a result which evoked the following remarks from Sir George Campbell:—

This system has not been very readily accepted by those whose ideas were confined to salaried registrars presiding in a dignified way over offices, and who think that registration and most other privileges may be properly confined to those who can afford to pay lawyers for drawing up long legal documents at the place where men of that craft congregate. The Lieutenant-Governor hoped that the Inspector-General would persevere and try the system fairly. It would take time, but if well worked he did not see why the object of such a system should not in the end be worked out, and the number of optional registrations increased from scanty tens of thousands to hundreds of thousands.

These anticipations have been more than realised, as evidenced by a remarkable expansion of the system, the number of rural offices having risen from 17 in 1871-72 to 197 in 1884-85; while the optional registrations have advanced from 31,762 to 119,839 during the same period.

The rural registering officers were formerly allowed commission at certain fixed percentages on the fees realised, but this system was abolished in 1880, when the following scale of remuneration was fixed, it being regulated according to the number of *documents* registered, without any regard to the *fees* realised:—

	Rs.
The number of registered documents not exceeding 60 a month ...	40
Above 60 but not exceeding 80 ... ..	50
"    80    "    "    125    ... ..	70
"    125    "    "    170    ... ..	85
"    170    "    "    200    ... ..	95
"    200    "    "    250    ... ..	105
"    250    "    "    300    ... ..	110
"    300    "    "    350    ... ..	115
"    350    "    "    400    ... ..	125
"    400    "    "    450    ... ..	135
"    450    "    "    500    ... ..	145
"    500    "    "    ...    ... ..	150

In addition to this remuneration, they are allowed establishment allowance at the following rates:—

	Rs.
When the number of registered documents does not exceed 100 a month ... ..	10
When the number varies from 100 to 400 ... ..	5 per 50 documents.
Ditto    ditto    400    "    500    ... ..	11    "    100    "
Ditto    exceeds 500    ... ..	12    "    100    "

This scale of allowances, which was for the first time sanctioned in January 1880, is undoubtedly insufficient, but the sub-registrars are expected to make their own arrangements with their clerks, giving them, if necessary, additional remuneration from their own income. What salaries are actually paid by these sub-registrars to their establishments, or whether the full sanctioned allowance ever reaches the clerks at all, it is difficult to say. The clerks attached to the rural offices are entirely left to the tender mercies of the sub-registrars, who are not likely to be over liberal in their arrangement with their clerks. Indeed, as matters stand, inadequate and insufficiently paid establishments are entertained, little regard being had either to the convenience or the safety of the public. Paucity of clerks leads to inevitable delay in the completion of registration and return of documents, while under-paid clerks naturally look to illicit earnings to supplement their scanty wages. This seems to us to be a weak point in the rural registration system, which calls for amendment. The rural sub-registrars should be required either to do all the work themselves or to remunerate their clerks adequately at rates to be fixed by the Inspector-General, under such rules as may ensure the payment of the same to the



recipients. The following extract will show what the views of Sir George Campbell were on this point :—

The Lieutenant-Governor by no means intends that the rural sub-registrars should be fine gentlemen, sitting at the head of a staff of ministerial officers. His Honour does not see why they should not do most of the work themselves. The Lieutenant-Governor's idea of a model registry office would be a working registrar, with perhaps one copyist.

His Honour's impression is that Bengal is not so rich, but that in almost every locality many very decent men will be extremely glad to earn even such a total income as Rs. 75, *i.e.*, Rs. 50 for themselves and Rs. 25 for their clerk, by easy and dignified work.

The present arrangement is, however, different from that contemplated by Sir George Campbell. In the interests of the public it is very desirable that all clerks, whether employed in the regular registering offices or in the rural offices, should be sufficiently paid, so that they may be placed as much above temptation as possible.

## CHAPTER XV.

### MUNICIPAL ESTABLISHMENTS IN COMMISSIONERS' AND MAGISTRATES' OFFICES— COMPETITIVE SYSTEM FOR CLERKSHIPS IN GOVERNMENT OFFICES—ISSUE OF PRINTED COPIES OF CORRESPONDENCE.

289. Section 74 of the former Mofussil Municipalities Act [V (B.C.) of 1876] provided that “the Lieutenant-Governor may direct that the cost of maintaining clerks or other establishments in the offices of the Magistrate of the District and of the Commissioner of the Division for the audit of the accounts and for the requisite correspondence connected with the purposes of this Act shall be paid in rateable proportion from the funds of the several municipalities which may be constituted under this Act in such District or Division. And the Commissioners of every Municipality shall pay to the Magistrate of the District the sum which they may be required to pay for the purposes of this section.” Under this provision of the law small establishments were entertained in several Commissioners' and Magistrates' offices for conducting correspondence referring to municipalities; and in others contributions from municipal funds were made to the salaries of existing clerks for municipal work. When, however, Act III (B.C.) of 1884, the present “Bengal Municipal Act,” was passed, no provision analogous to that of section 74 of the old law was enacted. Several Commissioners therefore submitted to Government proposition statements for sanction to the retention of establishments for municipal work in their own offices and those of the District Magistrates subordinate to them. These were sent to us as they came in, with instructions to consider the subject and to embody our recommendations thereon in our final report. In reply, we pointed

\* Our No. 163, dated 12th November 1886.

Commissioners and Magistrates would be put to inconvenience if sanction to their retention of establishments were delayed till then. We therefore suggested that the establishments asked for should be sanctioned provisionally, subject to such action as

† Municipal Department letter No. 2593, dated 30th November 1886.

‡ Municipal Department No. 2532T-M.

might be taken by Government hereafter on considering our recommendations. Though approving of this suggestion, † Government in a separate letter, written a few days earlier, ‡ observed that “it was hoped that the introduction of the new municipal system would lighten the duties of Magistrates, and so lead to a reduction in office establishments employed for the performance of work in connection with municipalities. It now appears that the result has been otherwise than was anticipated. I am to request that the Commission will be good enough to pay particular attention to this question when considering the applications made by the local officers for increase of office establishments, and ascertain as nearly as possible what the amount of clerical labour entailed on the divisional and district officers is likely to be.”

There were thus two points for us to inquire into: *first*, whether the introduction of the new municipal system had had the effect of lightening or of increasing work in district and divisional offices, and if the latter, in what way the increase was brought about; *second*, what the amount of clerical labour in the offices referred to is likely to be under the present Act. In order to obtain information on these two points we addressed circulars (*see* Appendix II) to Commissioners and Magistrates, and after considering their replies we have arrived at certain conclusions, which, together with our reasons, we now proceed to explain.

290. As regards Commissioners' offices, there has undoubtedly been an increase of work in two ways. Under the old Act the Municipal Commissioners were nominated in all but a few towns. The Magistrate selected the nominees and sent their names to the Commissioner, who had merely to send on the Magistrate's letter

with a forwarding memorandum, and when the Government letter appointing them was received, he had merely to send it on to the Magistrate with a similar forwarding memorandum. Thus the Commissioner's office had only to write two short letters. Under the new law, by which Municipal Commissioners are, in all but a few cases, elected, four letters at least, and sometimes more, have to be written. The Commissioner of the Presidency Division states as follows:—"Under the new law four letters have to be written. In one vacancies are reported to Government and a date is fixed for the election. A notification is then issued, which has to be forwarded to the Magistrate for communication to the Municipal Commissioners; then, when the election is over, the result is again reported to Government, in reply to which a copy of the notification publishing the result of the election in the Gazette is again sent to this office for communication to the Municipal Commissioners through the Magistrate." He adds—"I may also note that vacancies in municipal boards are more frequent than formerly. Rules for elections which had no existence before have now to be constantly referred to, and this takes up time. Then references by Municipal Commissioners and representations and memorials from local associations are daily increasing in number, and give us no little trouble."

In another direction there has also been an increase of work, as pointed out by the Commissioners of Chittagong and Rajshahye, from the fact that mistakes and irregularities are committed by the new Municipal Boards, owing to their ignorance of the procedure and their general inexperience. When Municipal Commissioners were appointed on the nomination of the Magistrate, that officer as a rule took care to nominate only such persons as had some official experience or acquaintance with municipal matters. Now, under the elective system, any man who obtains a sufficient number of votes and possesses the necessary qualifications may become a Municipal Commissioner, no matter how ignorant of the law or inexperienced in public business he may be. In many cases, too, the Chairman elected by the Commissioners is not the Magistrate of the district, and the Municipal Board is therefore left to act without the guidance which that officer previously afforded it.

Of these two causes of increased work, the former is likely to be permanent; the latter may be expected to cease to operate by degrees as the new Municipal Boards acquire more experience.

There is one item, moreover, which may be eliminated at once, namely, the practice of submitting copies of the proceedings of municipal meetings to the Commissioner. Section 60 of the new Act provides that such copies shall be sent to the Magistrate of the District, but not to the Commissioner; and in the Presidency Division the Commissioner informs us that he has directed the discontinuance of this practice since May last. It is still, however, in force, though not prescribed by law, in other Commissioners' offices, and causes a considerable amount of work. The Commissioner of Rajshahye has, we find, issued a circular to all Magistrates requiring them to "send to this office regularly copies of all meetings of Commissioners of municipalities as soon as (they) receive them." He adds that he wishes to have a copy and not the original, and in a subsequent letter, that he requires a complete separate record of all proceedings of Municipal Commissioners for record in his office. In some cases also the Sanitary Commissioner has requested to be supplied with copies of all proceedings. This request is based upon the following Government circular, No. 7, dated 5th March 1877, Financial:—

As it is desirable that the Sanitary Commissioner for Bengal, who is an *ex-officio* Commissioner of all Municipalities, should be kept informed of the sanitary progress that is being made in Municipalities and towns, I am desired to request that the Municipalities in your district may be asked to make it a rule to supply him with copies of all their reports and proceedings which relate to matters concerning *conservancy, vital statistics, and sanitation*.

From the words in italics it will be seen that these orders do not require that the Sanitary Commissioner should be supplied with copies of *all* proceedings, but only of those relating to his special department. Moreover, the orders in question were passed under the old Act, and the new Act does not empower the Sanitary Commissioner to ask for such copies at all. In section 115, Chapter V of this report, we have suggested measures for supplying that officer with the information necessary to enable him to prepare his Annual Report, and we think that if those suggestions are approved the supply to him of copies

of proceedings, which involves much clerical labour, may without inconvenience be discontinued.

From Appendix No. LVI attached to this report it will be seen that if this item be removed the correspondence of the year 1885 is not much in excess of that of 1883, when the old Act was in force, in any Commissionership. In Chota Nagpore, in fact, the correspondence has not increased at all.

**291.** The following table shows the Divisions arranged according to the number of municipalities, and the present and proposed establishment in each Commissioner's office :—

DIVISION.	Number of Municipalities.	PRESENT ESTABLISHMENT.		PROPOSED ESTABLISHMENT.	
		Number.	Salary.	Number.	Salary.
			Rs.		Rs.
Presidency ... ..	36 {	1	50	1	50
		1	40	1	40
Burdwan ... ..	26	1	50	1	50
Patna ... ..	24	.....	48*	1	30
Dacca ... ..	15	1	35	Nil	.....
Rajshahye ... ..	11	Nil	.....	Nil	.....
Bhagulpore ... ..	10	Nil	.....	Nil	.....
Chittagong ... ..	5	Nil	.....	Nil	.....
Orissa ... ..	5	1	50	Nil	.....
Chota Nagpore ... ..	5	Nil	.....	Nil	.....

\* Part pay of local fund clerk contributed by municipalities ; the full pay is Rs. 70.

The Commissioners of Chittagong, Rajshahye, and Chota Nagpore have never had a municipal clerk : the first and last do not now ask for one, and the second only goes so far as to say that if the work goes on increasing a clerk may possibly be required at some future date. Bhagulpore also has never had a municipal clerk, and though one is now asked for, it is more because the general establishment is thought not to be strong enough, than specially for municipal work. Although, also, there has been a municipal clerk in Orissa, yet he has not been employed solely on municipal duties, but has helped the clerks in the general establishment. It seems obvious that if the general establishment is insufficient, it should be strengthened by appointing clerks for general work, not by employing a clerk under the title of "Municipal Clerk," who devotes only a small portion of his time to his ostensible duties. We have discussed in another part of this report the question of the strength of establishments required for Commissioners' offices, and it only remains for us to say in this chapter that for the five Commissionerships from Rajshahye downwards in the above list we do not find that any separate municipal clerk is required. The work can be done by the clerks on the general establishment.

Next, above Rajshahye, comes Dacca. Here the work is only slightly heavier than Rajshahye, where no clerk is required, and the Commissioner of Dacca admits that he does not think a separate clerk will be required for more than a year.

We think the Commissioner might be invited to consider whether the reductions in the routine work suggested by us will not afford so much relief to his general establishment as to enable them to perform the municipal work. Meanwhile we have not estimated for the retention of a clerk in this office.

In Patna part of the time of a clerk has been given to municipal work, and part of his pay has been contributed by all the municipalities in the Division. The Commissioner now asks for a whole-time clerk on Rs. 60. The work in this Division has increased, but not to any very great extent, and it seems doubtful whether it is heavy enough to occupy the whole time of a clerk sufficiently experienced to be worth a salary of Rs. 60. In this office also we think that the Commissioner might be asked to see whether, with the reductions effected by our proposals, he could not get the work done by his ordinary staff, which, as will be seen by a reference to Chapter XI, is a large one. At the outside a clerk for checking statements, registering letters, &c., is all that would, we think, be required.

Burdwan has only two more municipalities than Patna, but some of them, such as Howrah, Serampore, Hooghly, and Burdwan, are very large and

important, and there is at times a considerable amount of correspondence. Two new municipalities have also lately been created, and the work has undoubtedly increased. In some of the municipalities in this Division there are party feuds, and these give rise to correspondence. We think, therefore, having regard to the fact that the Commissioner's general establishment is not so large by a great deal as Patna, that the present clerk on Rs. 50 should be retained. In addition to municipal, he also conducts local self-government correspondence.

The Presidency Division is much heavier in this respect than any of the others, but the increase in the amount of work is not so great as might have been expected. It is principally in the item of "forwarding endorsements," which do not give very much trouble. The number of letters issued and received is actually less than in 1883. There was one clerk on Rs. 40 under the old Act. On the 12th October last another clerk on Rs. 50 was sanctioned as a temporary measure, and the Commissioner considers that another on Rs. 100 is also required. We are unable to support this view. Making allowance for the extent to which the ordinary establishment will in future be able to help in performing municipal work, and the decrease that may be expected as time goes on in that work itself, we think that the present provision of two clerks—one on Rs. 50 and one on Rs. 40—ought to be quite sufficient even for this heavy Division. The net result of our recommendations is that two clerks on Rs. 50 and Rs. 40 should be allowed to the Presidency, one on Rs. 50 to Burdwan, and one on Rs. 30 to Patna. In the case of Dacca we do not consider the necessity for a clerk satisfactorily proved. For the other Divisions no clerk is in our opinion required.

**292.** The new Municipal Act has increased work in Magistrates', just as it has in Commissioners' offices, by the additional correspondence regarding elections, and by the necessity

District Magistrates' offices. of supervising the proceedings of inexperienced Municipal Commissioners. Wishing to avoid overburdening Magistrates' offices with the compilation of figures for our information, we did not ask them (as we did Commissioners) for the figures of 1883, but only for those of 1885. From these, which are given in Appendix LVII, it will be seen that there has been a very large amount of work in all districts during the first year of the new Act. The figures are of course open to the objection that they represent a period of transition, during which the work was naturally heavier than it may be expected to be when matters have settled down and the public become better acquainted with the law. One fact, however, stands out very clearly from this statement, namely, that the amount of municipal correspondence in the various districts is not proportioned to the number or size of municipalities. Thus in Hooghly, with eight municipalities—some of them very large—the number of letters, &c., received and issued was 1,580; while in Rajshahye, with only two—neither of them very large—the number was also 1,580. In Khulna and Moorshedabad, with four municipalities each (those of the latter district being larger than those of the former), the items of correspondence amounted to 1,195 and 1,127 respectively; whereas in Shahabad, with six municipalities, they were only 579. These and other instances which might be quoted, even after making all due allowance for the very different degrees of advancement of the people in different districts, and the consequently greater or less amount of guidance they require, lead nevertheless to the inference that there is a total want of uniformity of practice in this respect in various districts—an inference indeed which we should have drawn from many other facts that have come to our notice. A portion of this want of uniformity is perhaps unavoidable. It must, for instance, make a great deal of difference in the amount of correspondence whether the Magistrate and the subdivisional officers are or are not Chairmen of their respective municipalities. Correspondence, too, is multiplied in the not uncommon case of there being two parties represented on a Municipal Board, whose mutual hostility gives rise to disputes; it is multiplied in places where there are local associations which devote much of their time to assailing the actions of the Municipal Commissioners by petitions to Government or other authorities.

Apart, however, from cases like these, which are beyond the control of the district officer, we think that there is no doubt that in many districts there is an unnecessary amount of correspondence, and that things are done still because

they were required to be done by the old law, the changes introduced by the new law not having been sufficiently studied or understood. This is true more particularly in backward districts, but the remark holds good to a certain degree for advanced districts nearer Calcutta.

Even admitting the temporary character of a part of the increase in work, there are still many duties which will always have to be performed by the Magistrate of the district, and which will involve him in a certain amount of correspondence and clerical work. These may be specified as follows:—

1. Creation of new municipalities, and varying the limits of existing ones (Part I of the Act).
2. Election of Commissioners, and their re-election, resignation, or removal; appointment of Chairman and his removal and resignation (Part II, sections 13—29).
3. Questions about what roads, buildings, &c., shall be the property of the Commissioners; land acquisition by them (sections 30—36).
4. Pensions to Government officials lent to any municipality (section 48).
5. Minutes of proceedings of meetings (section 60).
6. Appointments of officers on salaries above Rs. 100 a month (section 61).
7. Inspection of municipal property, works, and records (section 62).
8. Suspension of action under the Act (section 63).
9. Moving local Government in case of default (sections 64 and 65).
10. Examining and forwarding to Divisional Commissioner annual and revised budget estimates, or returning them for reconsideration (sections 75 and 77).
11. Receiving and forwarding Divisional Commissioner's remarks on budget to Municipal Commissioners, and forwarding their replies, generally with remarks of his own (section 76).
12. Correspondence regarding works costing more than Rs. 5,000 (section 79).
13. Disbursement of excess expenditure (section 80).
14. Receiving all annual reports and statements, and compiling district report and statements therefrom (section 81).
15. Procuring sanction of local Government to imposition of taxes (section 85).
16. Correspondence about making over ferries to municipalities (sections 148, 149, 151, and 155).
17. Correspondence about tolls on roads (sections 157, 158, and 160).
18. Correspondence about tolls on canals (sections 171 and 172).
19. Removal of obstructions and projections (sections 203, 204, and 233).
20. Extension of Parts VI, VII, VIII, IX, and X of the Act to any municipality (section 220).
21. Destruction of unwholesome food (sections 250 and 251).
22. Inspection of drugs (section 253).
23. Providing burial or burning-grounds (section 259).
24. Lighting with gas (section 308).
25. Registration of births and deaths (sections 346, 349).
26. Bye-laws (section 357).

Many of these sections are of course very seldom put in force; but any one of them may be at any time made use of, and whenever this happens; correspondence must take place between the Commissioners and the Magistrate, and in most cases also between the Magistrate and the Commissioner of the Division. Budgets constitute a heavy and annually recurring item of work, so do the annual reports and statements; and all matters connected with the alteration of municipal boundaries, the extension to municipalities of certain parts of the Act, the submission of bye-laws for confirmation, and generally all proceedings under the Act which require the sanction of local Government, have to go up through the Magistrate. In sending them up he is expected to express an opinion on the subject. As long as this practice prevails, both the Magistrate and his clerks will have a certain amount of work to do.

**293.** In Magistrates' offices there is as wide a divergence of practice in respect of municipal establishments as in respect of correspondence. This is probably due to the fact that municipal work, like that connected with pounds, ferries, zemindari dāk, and other minor matters, has never been subjected to any regulating process. Each Magistrate has had to provide for its disposal as best he could, and each one has therefore suggested and obtained sanction to such arrangements as seemed most suitable with regard to the amount of work to be done and the strength of his establishment for general work.

Beerboom.		Hazaribagh.
Chittagong.		Lohardugga.
Singbhoom.		

We may eliminate, in the first place, some districts in which municipal work is so light as not to require any special establishment. These are given in the margin.

Then there are many districts in which a clerk is entertained for a variety of duties, and his pay is made up by contributions from various funds. For instance in the Sonthal Pergunnahs there is a clerk whose total pay is Rs. 50, made up of Rs. 10 from municipal funds, Rs. 15 from pounds, and Rs. 25 from the zemindari dāk. In Mozufferpore there has been no special municipal clerk, the work having been done by the general establishment. The Magistrate does not think it necessary to appoint a municipal clerk, though he states that municipalities used to contribute towards the salary of a "Local Fund Clerk," and that the sum so contributed has, since the passing of the new Act, been borne by Government. In Shahabad one clerk draws Rs. 15 from municipal funds and Rs. 15 from pounds. In Rungpore, Dinagepore, and Bogra also the municipal clerk does other work. In Maldah Rs. 15 out of a total salary of Rs. 45 was paid by the municipalities. In Mymensingh a salary of Rs. 40 is made up for a clerk out of Rs. 15 from pounds, Rs. 5 from ferries, and Rs. 20 from municipal funds. The districts in which this composite

Dinagepore.		Furreedpore.
Rungpore.		Mymensingh.
Bogra.		Pooree.
Darjeeling.		Balasure.
Pubna.		Shahabad.
Julpigoree.		Maldah.
Dacca.		Mozufferpore.

arrangement is in force are noted in the margin. Of course in all these districts so much of the salaries of the clerks as was paid by municipalities under the old Act is payable by Government under the present Act, supposing that the clerks have been retained. In some cases we find that this has been

done, in others apparently no application has been made to Government as yet; but on this point our information is not complete. The subject was made over to us at so late a stage of our inquiries that by the time all the replies were got in from Magistrates we could not delay our report by calling for further information. This will, however, not materially affect the question, as will be seen from the manner in which we treat the subject in a subsequent section.

There are also some districts in which the municipal work has been done by clerks in the General Department of the Magistrate's office, some small addition to their salary being contributed by municipalities, as is the case in Midnapore. Or the municipal work is actually done by the General Department, and a so-called municipal accountant is entertained on Rs. 30, who does general work, as in Sarun. It is impossible to class irregular and peculiar arrangements of this kind.

Lastly, there are districts where the municipal work is really heavy, and an establishment has always been, and probably will

Burdwan	...	6 municipalities.
Hooghly	...	8 do.
24-Pergunnahs	...	16 do.
Nuddea	...	9 do.

still require to be entertained. The heavy districts in this respect are named in the margin, with the number of municipalities they contain against each

of them. In some of these districts there are municipal clerks at subdivisions—a procedure not contemplated by Act V (B.C.) of 1876, which, as stated above, only allowed for clerks in "the offices of the Magistrate of the District and the Commissioner of the Division." Serampore, however, a very large and heavy municipality, with four minor but fairly large municipalities adjacent to it, is only a subdivision, and under the strict letter of the law was, as such, not entitled to a clerk. As, however, it was quite impossible to get on without one, the difficulty was got over by appointing the clerk to the office of the Magistrate of the district and deputing him to work at Serampore. There have also been municipal clerks, a portion of whose pay was contributed by municipalites, entertained at other subdivisions, where apparently the necessity for the step was not so great as at Serampore.

In the 24-Pergunnahs there are two clerks on Rs. 64 and Rs. 20 respectively, a third clerk has been asked for on Rs. 25, and the Magistrate has proposed

to give the two old clerks salaries rising by increments. In Nuddea there are two clerks on Rs. 25 each, one of whom, however, does other work besides, and there is irregularly a clerk at the Ranaghat subdivisional office, a portion of whose salary was met from municipal funds. In Hooghly there are two clerks, one on Rs. 72 and a second on Rs. 54. The latter attends to the Serampore work alone. In Burdwan there is one clerk on Rs. 30 for municipal work, who, it is stated, has now, in addition to that work, been entrusted with the work connected with the extension of local self-government.

For each of these districts we think one clerk of the Rs. 40 grade should be entertained for the present. If the recommendations made by us in other parts of this report are given effect to, there will be so great a reduction in the work of every district that even in these four districts the ordinary establishment will probably ere long be able to manage municipal work in addition to its ordinary duties. On this understanding we have based our proposals in Chapter XI.

In all but these districts it will be quite unnecessary to retain any clerks for municipal work. So long as the Collector's English office was separate from that of the Magistrate, the clerks in the one could not come to the help of those in the other; and it sometimes happened that while the Collectorate office was overworked, the Magistrate's had not much to do, and *vice versa*. Now, if they are amalgamated, they will be able to distribute work of all kinds among themselves, and as all will thus, if the Personal Assistant does his duty, be fully occupied, it will not be difficult to get the municipal work done among them. We think it probable that even in the four heavy districts the Magistrate may before long see his way to getting his municipal work done by his ordinary establishment. We would therefore recommend that in those four districts the retention of the clerk should be sanctioned for one year only. At the end of that time the Commissioner should be asked to report, after examining the work of the office in general, whether the clerks might not be dispensed with.

#### COMPETITIVE EXAMINATIONS FOR CLERKSHIPS IN GOVERNMENT OFFICES.

**294.** Although the papers relating to this subject were sent to us for consideration, it does not appear to have been contemplated by the Government of India that the competitive system should be introduced into divisional or district offices, with which alone our present inquiry is concerned.

The letter of the Government of India\* raises the question "whether the scheme laid down in the resolution might not with advantage be extended to the Secretariat and other large offices in Calcutta under the Government of Bengal, one common examination being held for both the Provincial and Imperial offices." In accordance with this suggestion the matter was discussed at a meeting at which the Secretaries to Government in the Judicial, Revenue, Financial, and Public Works Departments, the Inspectors-General of Police and Jails, and the Director of Public Instruction, were present. Certain general conclusions were arrived at by this meeting, but it was found necessary, before submitting a final report, to obtain statistics of the average number of vacancies and new appointments during the five years from 1878 to 1882, and to extend the inquiry to several offices which had been previously omitted. It eventually included the offices of—

The Secretaries to Government in the Judicial and Appointment, General and Revenue, Financial and Municipal, and Public Works Departments.

The Inspectors-General of Jails, Police, and Registration.

The Director of Public Instruction.

The Surgeon-General for Bengal.

The Sanitary Commissioner for Bengal.

The Board of Revenue.

After the necessary information had been collected, the matter was handed over to this Commission for consideration and report.

The scheme elaborated by the Government of India may in its main lines be thus described. Appointments in Government offices are to be divided into upper and lower, the former including all appointments the salary of which is above Rs. 200, the latter all appointments (except mere copyists) the salary of which is below that sum. Clerks in the lower division will have no claim to rise to the upper except in accordance with these



rules. Vacancies in both divisions are to be filled up by open competition, but the post of Head Assistant (Superintendent or Registrar, or whatever it may be called) may be filled by selection by the head of the office. Clerks already serving in the lower division are to have certain privileges. Thus, they may appear at the examination without payment of a fee. Up to April 1887 every other vacancy in the upper division may be filled by the head of the office from clerks serving in the lower division on the 1st January 1883, either after departmental examination or otherwise. After the 1st April 1887 every third vacancy may be filled up by the head of the office from clerks in the lower department, as the result of departmental examination. There are also certain rules about selection of different offices, and about the subject of the examinations, which it is not necessary to repeat. The only other points calling for notice are that successful candidates are to be on probation for 12 months; that no successful candidate establishes thereby any claim to rise regularly grade by grade in the office to which he may be appointed, though as a rule he would do so; and that successful candidates, though they will, as a rule, enter at the bottom of the office, will not necessarily do so, it being open to the head of the office to appoint them to any post higher than the lowest which may be vacant.

**295.** The officers under the Government of Bengal who, as mentioned above, met to discuss these rules, accepted them with certain modifications. These were—*1st*, that the limit between the upper and lower divisions should be a salary of Rs. 100 instead of Rs. 200; *2nd*, that the scheme should not affect persons already in the various offices who are considered fit for promotion to the higher grades; *3rd*, that it should not be incumbent on the head of an office to retain a probationer for the full term of 12 months if he prove himself incompetent before the expiry of that period; *4th*, that the names of persons applying for permission to appear at the examination should be put into one general list, including the Secretariats and departments above mentioned. Any successful candidate should, however, be allowed to decline an appointment in any department without becoming liable to have his name removed from the list. These suggestions were approved by Government; but before replying to the Government of India it was thought necessary to endeavour to obtain an idea of the number of vacancies likely to occur, and as such vacancies would probably be very few, it was suggested that a proviso should be added to the effect that until all the candidates passed at any one examination were absorbed no fresh examination would be held. In this respect the rules suggested for Bengal differed from the India rules, which provide for an examination on the 15th January of each year. They seem also to contemplate a separate examination for vacancies in Bengal offices, whereas the original intention of the Government of India seems to have been that one examination should be held for vacancies both in the Imperial and Provincial offices.

The third proviso above noticed appears also to hint at a suspicion in the minds of the officers consulted that the results of these examinations might not always be absolutely satisfactory. This feeling is more clearly expressed in

a letter from the Board of Revenue\* on this subject. The Board observed that though the

\* No. 782A, dated 4th September.

competitive system would probably lead to securing a better stamp of clerks for the lower grade than is at present secured by nomination, yet that it would be better to continue the present system of filling up vacancies in the upper grade by promotion from the lower. They point out that what is required in clerks in their office is not so much ability to draft letters and write précis as special knowledge connected with the technicalities of revenue administration, which can only be acquired by long experience in the Board's own office or in some similar office. Accuracy and industry are of course valuable everywhere, but it is questionable whether success at a competitive examination can be held to prove the possession of these qualities; and literary ability is (as the Board very justly remark) not so much required in their office as in the Secretariats. They at the same time wished to reserve the power of appointing outsiders even to the upper grades when circumstances might require it. It might be advisable, for instance on the occasion of a great accession of special work, to appoint to one of the higher grades a head-clerk from a Commissioner's or Collector's office possessed of experience in that particular description of business.

The Board also pointed out that one result of the examination scheme will be to do away with the system of appointing apprentices now so prevalent, and the objectionable features of which we have pointed out in Chapter IV. The Board seem to think that the reason why apprentices are appointed is that no man is fit for office work until he has obtained practical knowledge of it. The head of an office therefore takes advantage of the great demand for appointments by making young men work without pay, so that by the time there is a vacancy they have acquired practical knowledge. We think, however, that the system arose rather out of the desire on the part of applicants for employment to obtain a claim to appointments which might give them the start of the rest of the herd of 'umedwars.' However this may be, there is no doubt that the result of the system has, among other things, been to fill the lower ranks of offices with a very inferior class of men, and that the competitive system will at least have the merit of putting a stop to it altogether.

If the recommendations of the Committee and the Board are accepted, the original scheme of the Government of India will be much modified. There would, in the first place, be no examinations for vacancies in the upper grade until all such vacancies had been filled up by promotion of all those clerks now serving in the lower grade who are fit to be promoted. And this would be only fair, for these men entered the service with the understanding that if they did their work well they would rise by the regular stages. Suddenly to create a barrier at the grade of Rs. 100, and to compel men who had been serving for years in the office to pass an examination in which they would have to compete with youths fresh from college with all the sciences at their finger-tips, would be extremely hard, and would lead to so much dissatisfaction that the work of the office must necessarily suffer. Then, again, the Board's idea of appointing outsiders as experts or specialists is one which may obviously be applied to other offices also. Thus in the Public Works Secretariat, and in the Police, Jail, and Education Departments, it is easily conceivable that circumstances might at any moment arise which might render it necessary to appoint a clerk having special acquaintance with engineering, police, or other technicalities.

The question then arises—If these modifications are conceded, will there ordinarily be a sufficient number of vacancies in offices under the Government of Bengal to make it worth while for that Government to join with the Government of India in holding an annual examination? From the statement in Appendix No. LVIII it will be seen that during the period for which the figures are given there has been an annual average of 12·29 vacancies in the upper and 34 in the lower grade. But a large number of these vacancies has occurred in the Board's office. If we eliminate the appointments in the upper grade, to be filled by promotions from the lower, as well as those to be filled by experts transferred from other offices, the number of appointments on salaries above Rs. 100 will be much reduced; and it is doubtful how far the candidates attracted by vacancies in offices under the Government of India, where the salaries are larger, would be willing to accept the lower paid appointments offered to them under the Government of Bengal. It is also probable that if the recommendations made in various parts of this report be accepted, the number of clerks in the Secretariats and Board's offices will be susceptible of some, probably a considerable, reduction. Still even with all these reductions there would probably be enough vacancies nearly every year to make it advisable to hold examinations. We think therefore that the Government of Bengal should agree to join with the Government of India in holding these examinations, subject to the provisions mentioned above; and making the reservation that the Government of Bengal might not be able to join in the examinations every year, but only in those years in which there were vacancies for which provision could be made in no other way.

JOHN BEAMES, *President.*

W. H. GRIMLEY, *Senior Member.*

DURGA GATI BANERJEE, *Junior Member.*

August 2nd, 1886.

## MINUTE OF DISSENT BY THE SENIOR MEMBER, Mr. W. H. GRIMLEY, IN REGARD TO CERTAIN PARTS OF CHAPTER VIII.

I DIFFER from my colleagues in some of the views expressed in Chapter VIII, especially in their conception of the relation which ought to exist between a district officer and his chief clerks. Their views, if carried out, will tend to reduce the sarishtadar and head-clerks of departments to the position of ordinary routine clerks, taking no intelligent interest in their work, and deprived of all incentive to a zealous and efficient performance of their duties; whereas, in my opinion, the position which they should take, and were by Government intended to take, is that of confidential assistants and advisers to the Collector, and even to the Magistrate when acting in his executive capacity, and they should not only keep the Collector informed as to the facts of a case, but should even be consulted on the proper application of the law relating thereto, if the Collector thinks fit. My idea of a model district officer is one who, having a full knowledge of the laws which he has to administer, and a general knowledge of the details of work in every department, insists on the head assistants of each department having the same, or even a more detailed knowledge of the special work of the department and of the laws applicable thereto, and who does not disdain to consult them on questions of difficulty which arise, and to utilise their assistance and even advice. While controlling the administration and keeping the threads of every important subject in his own grasp, he should not hesitate to trust them with the performance of responsible duties, being content himself to guide and instruct them, as his superior knowledge and their need for direction may suggest. By thus utilising their services to the utmost, and restricting himself to the duty of distributing work and controlling and supervising operations, he will have leisure to see that the work of the district is properly administered; whereas if he attempts the opposite course of keeping all the work in his own hands, trusting no one, never allowing his assistants to suggest modes of working, or even to tender advice as to the legal bearing of a case, he will quickly find himself overburdened with business, a slave of the pen, behindhand with his duties, having no leisure to look after his office; and if there should perchance be any black sheep among the *amla*, they will seize the occasion when the Collector is absorbed in the study of details which ought to be done for him to commit those peculations which unfortunately do sometimes occur in district offices. I think that the history of official peculation in mofussil offices will show that wherever they have occurred the Collector has ordinarily been one of two types: either the over-industrious officer, who attempts to do everything himself; or the perfunctory Collector, who leaves too much power in the hands of the *amla*, without attempting to guide and control them. It is the medium between these two types which in my opinion makes the model Collector, who trusts and works with his subordinates, gives them responsible work to do, and leaves himself sufficient leisure to keep a master's eye over their actions.

I am induced to make these remarks in consequence of what my colleagues have written in paragraph 167 of this report. I think they have taken an extreme view of the amount of assistance which some Collectors receive from the sarishtadar and head-clerk in such matters as settlements, partitions, stamp cases, applications for leave, &c. I for my part see no impropriety in a sarishtadar noting the facts and stating the legal aspect of the case, if by so doing he can save the Collector's time, and always assuming that the Collector assures himself before adopting the note that the view taken is accurate. I think my colleagues have too hastily assumed that the Collector accepts these notes without any inquiry. Settlement and stamp cases are matters on which I can speak with some authority. The former are not difficult, but they require a very careful, and frequently tedious, examination of schedules and clauses, and it seems to me to be pure waste of the time of a highly-paid official to require

him to make this examination when the work can be properly done by the sarishtadar; and if the latter expresses an opinion, and the Collector finds it correct and adopts it, thereby taking the responsibility for it, justice is done, and the public more promptly served, than if the Collector himself kept these minute details of administration until such time as he could personally look into them without neglecting weightier subjects. It is true that in some cases brought to notice the sarishtadar has worded the note as if it were a positive order; but of course it is no order without the Collector's signature, though this mode of wording notes is in some cases injudicious and cannot be commended. The notes should merely take the form of an expression of opinion accompanied by a recommendation. Again, as to settlements, I should say that these are precisely the class of cases in which the Collector should avail himself of the knowledge of an experienced native official. A settlement report often contains technical terms and references to peculiar tenures, on which a Collector—and where he is new to the district the remark applies with still greater force—must often require to be instructed, and to whom can he better apply than the sarishtadar? It should be borne in mind that the sarishtadar is responsible for every paper he affixes his signature to, and it is therefore his positive duty to see that the Collector is thoroughly well grounded in the facts of the case before a settlement is approved, as most of the important papers in connection with a settlement have to issue with the sarishtadar's signature as well as the Collector's.

I further cannot agree in the remarks of my colleagues in paragraph 168 as to the impropriety of the sarishtadar being in attendance on the Collector at the time of sale of estates for arrears of revenue. Looking to the serious consequences entailed by a mistake, it is incumbent on the Collector to exercise the greatest possible care to avoid bringing an estate wrongly to sale; and if he chooses to utilise the services of the sarishtadar at the time of sale, by all means let him do so. Under the Board's orders the sarishtadar is the officer responsible for the correctness of the advertisements for sale, and with the weight of this responsibility upon him he is probably the best adviser the Collector could have by him at the time of sale.

Regarding the relations between a Collector and his ministerial officers, I am entirely in sympathy with the views of the late Mr. James Thomason, formerly Lieutenant-Governor of the North-Western Provinces, which I here reproduce from Mr. J. H. Young's Revenue Hand-Book:—

A Collector should endeavour to throw off upon others all that they can be made to do for him, and he should restrict himself to the duty of distributing the work and of controlling and supervising the operations of his subordinates.

The efficiency of a Collector's administration of his duties will greatly depend on the manner in which he conducts himself towards his native subordinates. He should allow the freest access to himself in all official matters, and should labour to inspire them with confidence in the soundness of his judgment and rectitude of his purpose. Excessive suspicion of native subordinates is as fatal as excessive confidence; they are necessarily the executioner of his orders; they must be in a great measure the exponents of his will; and should be, to some degree, his confidential advisers in cases of difficulty. A person who is extremely suspicious of advice tendered to him may be as much shackled in his power of independent action as the man who weakly assents to whatever is proposed. Every effort should also be made to render the performance of their duties as little as possible burdensome to them. The officer who keeps them long in attendance at his house, or who requires that they perform their ordinary duties in court, in a painful standing position, cannot derive from them that degree of assistance which would otherwise be rendered. The practice of frequently imposing fines cannot be too strongly deprecated. Errors of judgment should never be so punished; and corrupt or dishonest actions deserve a very different punishment, and cannot be thus, either appropriately or beneficially, noticed.

I further think that some of the remarks in Chapter VIII imply a too sweeping condemnation of certain classes of district officers and Deputy Collectors. I am not defending inefficiency or laziness, but I think my colleagues on insufficient data have constructed—*ex pede Herculem*—a type of an officer who, in every matter, great or small, leans entirely upon his ministerial officers, and is useless without them. I for my part do not believe in the existence of such a type. Under our searching system of administration Government would have found it out long ago, and have banished it from the scene of work. I cannot entirely agree in all that is stated in paragraph 173, regarding the manner in which Deputy Collectors' establishments are employed.

As I understand the case, the number of Deputy Magistrates and Collectors attached to a district has hitherto been accepted as a convenient standard, though a rough one, for measuring the requirements of a district in respect of the number of *amla* ; and if this view be correct, it was quite right to employ the clerks in various parts of the Collector's office. Whether the system is the best that could have been devised is another matter, but it appears generally to have been worked in the way intended, except that in some instances district officers have been slow to dispense with the services of muharrirs whose services were no longer required. While these are the only points of Chapter VIII to which I take exception, I most emphatically agree with the suggestions in paragraph 166 for restricting notes and précis-writing to certain specified classes of cases.

W. H. GRIMLEY.

*July 22nd, 1886.*



MINUTE OF DISSENT BY BABU DURGAGATI BANERJEA, A MEMBER OF THE SALARIES COMMISSION

It is with extreme diffidence that I write this note of dissent. I feel deeply the weight of the opinion expressed in the body of the report, based as it is on the superior ability and experience of high officers of State and heads of the executive administration of large and advanced divisions of the country. I am fully conscious, too, of the difficulties which environ the subjects discussed, and of the paucity of data for arriving at correct conclusions. I likewise bear in mind the unremitting endeavours of my colleagues to arrive at correct conclusions in every instance. But our standpoints have not always been the same. My colleagues often saw things from a standpoint very different from what I occupied, and our observations, inferences, and deductions could not always be the same. I deem it my duty, therefore, both to myself and to the Government, which did me the honour to place me on the Committee, to put on record my opinion in regard to all matters of importance, so that the Government may have the two sides of the questions placed before it. I shall not be at all surprised to find that I am entirely mistaken in my opinions, but I humbly think that I shall be wrong if I fail to bring them to the notice of Government for whatever they may be worth.

2. For convenience of reference, I shall in the following pages follow the order of the report.

CHAPTER III.

RETURNS.

3. The abolition of the following two returns has among others been recommended by my colleagues:—

RETURN III.—*Prisoners confined in the Civil Jail by order of the Revenue Courts or at the instance of Government.*

I consider this return to be very necessary. It was instituted so far back as February 1829 with the object of exercising a close supervision over the proceedings of Collectors in respect of confinement of persons failing to pay the demands of Government. At that time this extreme measure was resorted to against defaulting farmers only, but under the present Public Demands Recovery Act the powers of the Collector in this respect extend over a variety of demands, such as rents due from tenants in Government and wards' estates, rents due from farmers of Government estates, ferries, and pounds, canal dues, zemindari dak cess, road and public works cesses, &c. The Commissioners can at once see from the returns with what degree of severity the certificate procedure is worked, and make enquiries or call for records and interfere if necessary when he finds there has been any abuse or misuse of the powers. From my personal experience I can say that an examination of this return led in many cases to the discovery of abuses, which were promptly rectified.

The form of the return, as transcribed in the margin, affords sufficient clue to enable the Commissioner

Names of parties confined.	At whose instance and by what court confined.	On what account and under what regulation confined.	For what amount confined.	For what period confined.	When confined.	When released.

to decide whether any interference or explanation is necessary.

RETURN No. VA.—*Excise licenses cancelled or surrendered.*

It seems to me that this is a very useful return. It enables the Commissioner to watch the working of the auction system. I know of some instances in which excise officers, in their zeal to earn the commendation of

the higher authorities, tried by hook and by crook to secure high prices for the shops without any regard to the stability of the same, while after a few months the license-holders were quietly allowed to surrender the licenses. The return serves to check such indiscreet zeal on the part of excise settlement officers, as the Commissioner, on an examination of this return, might take them to task for having effected settlements which could not reasonably stand. It also serves as a check against loss of revenue, occasioned by the neglect of the local authorities in the prompt resettlement of shops.

It is not uncommon with license-holders to resort to dodges to obtain an advantageous resettlement of their shops after surrender, when there is little or no competition. This return affords some check against such settlements by allowing the Commissioner an opportunity of enquiring into the circumstances in each case where there is a striking decrease.

UNAUTHORISED RETURNS.—(*Paragraph 66 of the Report.*)

4. My colleagues denounce the present practice of Commissioners and Collectors calling for returns from their subordinates, characterising these returns as "unauthorised." They think that Commissioners should not be allowed to harass Collectors and their establishments by calling for periodical submission of returns which are not required by higher authority. They hold that the only authorities who are competent to call for returns from district officers are—

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|---|---|
| <ol style="list-style-type: none"> <li>1. Government.</li> <li>2. High Court.</li> <li>3. Board of Revenue.</li> <li>4. Accountant-General.</li> <li>5. Inspectors-General of Departments.</li> </ol> | <ol style="list-style-type: none"> <li>6. Superintendent and Remembrancer of Legal Affairs.</li> <li>7. Sanitary Commissioner.</li> <li>8. Superintendent of Stationery.</li> </ol> |
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It is therefore suggested that this practice should be discontinued, and that Commissioners and Collectors should be prohibited from calling for returns without the sanction of Government. I do not agree in these views. The Commissioners and Collectors are responsible for the administration of their divisions and districts respectively, and it seems to me that it is not desirable to tie down their hands with a restriction like the one suggested. Officers of the position of Divisional Commissioners and Collectors can certainly be trusted to use their discretion in asking their subordinates for returns when absolutely necessary; and if they were required to ask the permission of Government on every occasion when they find it necessary to call for certain returns, there would be an unnecessary increase of work, which it is our aim to reduce. In fact, the proposal appears to be somewhat inconsistent with our general plan, under which we propose giving very large powers to local officers by even an amendment of the existing Acts and Regulations.

It also seems to me that the Divisional Commissioners are fully competent to call for returns from their district officers. Under section 6, Regulation II of 1793, Collectors are required "to transmit such annual, monthly, or other accounts as they now furnish or may be hereafter required to send to the Board of Revenue or any officer under that Board empowered to require such accounts." Clause 14 of the same section directs that "Collectors should conform to all special orders that have been or may be issued to them by the Board of Revenue or by public officers empowered to issue such orders." By Regulation I of 1829 all the powers exercised by the Board up to that year having been delegated to Divisional Commissioners, they are, I think, fully competent to call for any returns from Collectors as they may think necessary.

The late Superintendent of Police, Lower Provinces, could prescribe and call for returns from Magistrates, and I do not see why Commissioners, who have been vested with his functions, should be debarred from doing so. If the Inspector-General of Police can do this, surely the Commissioners can do so as well.



## CHAPTER IV.—(Paragraph 74.)

5. This chapter treats of the sanctions which the recent enactments require for the performance of official acts. It is pointed out by my colleagues that since 1870 the policy of the Legislature has been to impose upon local officers greater restrictions than before, and that the number of these restrictions "has become so great as to constitute a serious impediment to prompt executive action." It is remarked that "in recent Acts not only are the instances numerous in which it is laid down that a Collector or other officer may or shall do this or that with the sanction of the local Government" or other authority, but in some statutes all mention of the subordinate officers is omitted, and it is the Lieutenant-Governor or the local Government who is burdened with the duty of discharging functions which often do not rise above the level of the most ordinary executive details.

The remedy suggested by my colleagues for the simplification of the administrative system with a view to afford relief to both Government and local officers is that a "Delegating Act" be passed empowering the Lieutenant-Governor "to delegate to certain officers subordinate to him those powers which are reserved to him by Acts of India and Bengal Council."

The delegation should, it is proposed, be made subject to such restrictions as Government might think advisable in each case, it being, as a general rule, "confined to officers not lower than Collectors or Deputy Commissioners."

This involves a very broad general principle of administration, and opinion in regard to it must vary greatly. On the one hand, it is certainly waste of power to burden high officers of State with routine duties which may be easily efficiently performed by officers of a lower grade; but, on the other, the necessity of safeguards against misuse of power is a matter of paramount importance. Doubtless there are many acts which may be safely delegated, but it is extremely difficult to draw the line so as to avoid the sacrifice of proper safeguards. There are other difficulties.

In the first place it is doubtful if a general delegating Act can be passed empowering the Lieutenant-Governor to delegate to subordinate officers the powers vested in him from time to time by a series of legislative enactments. If such a course can be at all adopted, there must be two delegating Acts,—one passed by the Viceregal the other by the Bengal Council.

*2ndly.*—As the proposed Act is intended to be only permissive, it would wholly rest with the Lieutenant-Governor to exercise the necessary discretion. But the opinion of one Lieutenant-Governor as to the propriety of extending the Act, or as to the fitness of an officer for the purposes of the Act, may be different from that of another. So that if one Lieutenant-Governor delegates his powers to certain officers, his successor may withdraw them, or may feel inclined to altogether withhold them.

*3rdly.*—The object of\* the proposed scheme is that enlarged powers should be vested in a few selected officers. This would, I fear, cause heart-burning in the service. A

Commissioner or a Collector of a higher standing in the service may not have reputation for ability, while a junior officer may happen to be possessed of brilliant talents and enjoying greater confidence of Government, so that Government will have to supersede senior officers in its dispensation of the distinction contemplated by the proposed Act, its action indirectly reflecting discredit upon them. Besides, the relief to Government by the delegation of its powers to a limited number of officers can only be partial, while there will still remain many officers who will labour under the disadvantage of the restraint which it is sought to remove.

*4thly.*—An officer once vested with enlarged powers will exercise them, unless withdrawn, wherever he may happen to serve, while his successor in the district which he would leave may not have those powers. This will disturb the system of work in the districts where the officer with enhanced powers may go or which he may quit. There will be also material fluctuations in the amount of work in the office of a Commissioner or a Collector, according as an officer with extra powers or one without such powers happens to be in charge of it.

\* Page 71.

6. Apart from the administrative difficulties incidental to the proposed system, it seems to me that the relief which it is sought to afford would be nothing compared with the disadvantages.

7. The principle of centralisation has existed from the earliest period of British rule. Almost every detail of administration required the sanction of the Supreme Government or the chief controlling authority in the province in olden times. In illustration of this I need only mention a few instances :—

- I.—No estates could be sold, or even advertised for sale, on account of arrears of revenue without the previous sanction of the Governor-General (section 13, Regulation XIV of 1793; also section 5, Regulation III of 1794).
- II.—Estates in arrears could not be attached by Collectors without the sanction of the Board of Revenue (section 2, Regulation I of 1801).
- III.—Proprietors refusing or neglecting to furnish accounts required of them could not be fined except under orders of the Governor-General (*ibid.*).
- IV.—Sale of fractional portions of estates held as joint undivided property required the sanction of the Governor-General in Council (*ibid.*).
- V.—The proceedings in batwara cases required confirmation of the Board of Revenue subject to appeal to the Governor-General (section 20, Regulation XXV of 1793, and section 19, Regulation XIX of 1814).
- VI.—Proceedings for resumption of invalid revenue-free tenures could not be instituted without the sanction of the Board of Revenue (sections 5 and 29, Regulation II of 1819).
- VII.—Sales of estates held on account of arrears of revenue required the confirmation of the Board (section 24, Regulation XI of 1822).
- VIII.—Appointment and removal of treasurers and record-keepers required the sanction of the Board of Revenue (sections 11 and 13, Regulation II of 1793).
- IX.—Appointment and removal of head ministerial officers required sanction of the Governor-General in Council (sections 4 and 9, Regulation V of 1804).
- X.—Landholders omitting to report to Collector their succession to landed property by inheritance or otherwise could not be fined without the sanction of the Governor-General in Council (section 21, Regulation VIII of 1800).

These instances suffice to show to what minute extent the power of control was formerly exercised by Government. Of course, with the rapid progress of the country the scope of administration has vastly expanded, and with it has naturally arisen need for enlarged organisation; and as a matter of fact the divisional and district officers have now greater freedom of action and larger scope for the display of administrative talents and activity than before. Before proposing any legislative action in the direction suggested, it is desirable to weigh carefully the *pros* and *cons* of every provision of the existing law which reserves to local Government the powers which it is proposed to delegate to local officers. It would, however, be a vast labour—nothing less than an overhauling of the whole statute book—to find out what powers were wrongly or unnecessarily vested in the local Government and what could be safely transferred or delegated to subordinate officers. It seems to me that such a work does not fall within the province of the Commission.

8. Even supposing that the policy of centralisation of authority in Government has been pursued too far since the year 1870, as pointed out by my colleagues, it must be presumed that this has been done on mature consideration. Indeed, on *a priori* grounds it would seem that a central authority must be

peculiarly fitted to exercise these functions with which the Legislature has vested it. It sees things from a comprehensive imperial standpoint, with the eye of statesmen and not local officers, whose vision is circumscribed by the boundary of their divisions or districts. From its position it is far better able to determine the requirements of the different districts under its control than those who have no such authority. It is best able from its knowledge of other districts to form a correct conclusion as to whether a particular measure should be adopted or sanctioned for any particular part of the province, and it alone can secure perfect uniformity and regularity of procedure.

There are of course several minor matters, such as sanctioning the election of a municipal commissioner, &c., in which the sanction of the central authority is sought as a mere matter of form ; but I would observe that such sanction is not without its value from a constitutional point of view. It is a matter of great importance to a constitutional form of Government that certain formalities shall be observed, not because of their intrinsic utility in individual instances, but as safeguards against possibly unwise exercise of power on the part of subordinate officers of the administration.

9. It is further suggested by my colleagues that the proposed delegating Act should contain a clause empowering the Board of Revenue and Divisional Commissioners to delegate, either with or without the permission of Government, their respective powers to subordinate officers. This proposal seems to me to be open, more or less, to the same objections as those referred to above. The necessity for such an Act, so far as Divisional Commissioners are concerned, is also questionable. The powers exercised by the Board up to 1829 have already been conferred on Divisional Commissioners (see Regulation I of 1829). The enactments passed subsequent to that year reserve only some questions for the special sanction of the Board, which, as a central authority, can alone settle them. For instance, the adjudication of questions relating to stamp duty, the regulation of fees and duty under the Excise Act, and the authority of making rules, &c., are left to the Board. Their functions as the chief controlling authority in the province cannot thus be, except in few instances, transferred to divisional Commissioners, much less to district officers. Speaking generally, to pass such a law would be to court diversity where uniformity of practice is now desirable. The mere passing of general rules does not suffice to secure uniformity, and the report of the Commission affords in almost every chapter overwhelming evidence of how the same orders of Government have been diversely worked out in different districts.

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## CHAPTER VIII.

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10 I agree generally in the observations made in this chapter subject to the following reservations:—

(I) *Paragraph 166.*—So far as my experience of the work in the Commissioner's office goes, I am in a position to say that notes are not put up by clerks in every case. Bundles are in most cases submitted simply with the words "for orders."

(II) It is stated that the note system finds favour with only such officers as are not "most successful or efficient." I, however, know of some distinguished officers in the service who follow the system.

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## CHAPTER X.

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11. This chapter contains a review of the increase in cost of living and its causes and effects. It was originally drafted by me, and has been amplified by the President by numerous quotations from replies received by the Commission to the circular referred to in paragraph 189. I have only a few remarks to offer regarding these quotations, which have generally been made from the replies returned by the higher classes of native officials.

It should be borne in mind that the amlah class includes persons of very different grades of society. Their earnings vary from Rs. 8 to Rs. 200, and their social and domestic requirements cannot be fairly represented by a few extracts from the replies of a few officers of the highest grade, or of officers in the Subordinate Executive or Judicial Service. Details about clothing, domestic servants, marriage expenses of a sheristadar on Rs. 200, or of a Deputy Collector or Subordinate Judge, have little or no relation to the requirements of a mohurir on Rs. 12 or Rs. 20; so that the statements of such officers, as extracted in this chapter, are of little value. If they do anything, they serve only to mislead. In this country domestic requirements vary, not according to official rank or pay, but according to caste. A *Satgope* mohurir on Rs. 16 is much better off in his circumstances, because his requirements are less than those of a Brahman or a Kayast on twice that pay. The former, generally speaking, maintains no relatives; the latter is bound by the rules of his community to support many. So that returns of domestic establishment obtained from different grades of officers irrespective of their caste cannot but be delusive.

The quotations under the head of "Marriage" do not convey a correct exposition of facts. The statement that "University passes" supersede the claims of Kulinism is certainly not universal, and hardly of general application. The total number of graduates turned out annually does not exceed 200 in the whole of Bengal, while the total number of marriages solemnised every year amongst the upper classes may at least be put down at a hundred thousand. It is impossible to suppose that the 200 B.A.'s can possibly be an important factor in regard to the total of marriages. It is true that among the Brahmans and Kayasts in the town of Calcutta and its vicinity, where caste considerations are generally losing their influence, "passes" are allowed to count as substitutes, but it would hardly be correct to suppose that they have much weight in the mofussil. No "pass," however high, can *per se* be a sufficient inducement to a father to break through social trammels in marrying his daughter. Considerations of caste, as a rule, dominate the selection of bridegrooms, and education and intellectual brilliancy are simply auxiliary in their operation.

It is stated that "a man holding a B.A. degree of the Calcutta University could command a salary of Rs. 100 a month or even more 25 years ago," but that "in the present day holders of the B.A., and even of the M.A. degree eagerly compete for posts of Rs. 20 and Rs. 30." I regret I cannot agree in this opinion. This must be accepted with a good deal of qualification. In 1858, the first year in which the colleges began to turn out B.A.'s, there were two B.A.'s produced, who were at once provided with Deputy Magistrateships. As graduates increased in number, as the emoluments and the prospects of the Bar and the Subordinate Judicial Service, to which professional knowledge is a stepping-stone came to be better understood and more keenly appreciated amongst them, the desire to enter the profession of law grew strong; and, so far as I know, still continues to influence a large portion of the alumni of our colleges. Looking to the ranks of the Subordinate Executive Service, which consists of 410 members, we find 61 graduates, while the Bar, both in the metropolis and the mofussil, is crowded by them. The public offices in Calcutta, again, find occupation for a small number of graduates, but in no instance to my knowledge is the emolument limited to Rs. 20 or Rs. 30 per month. It is true that in a few cases graduates may be seen holding appointments worth forty or fifty rupees a month, but it will be found on enquiry that in the majority of instances they do so, not because these posts themselves are objects of their ambition, but because they afford them the means of qualifying themselves for some profession which it is expected would advance their future prospects.

I have one remark more to make with reference to the paragraph which relates to Mahammadans. It is stated that "meat is more eaten than it used to be, and curries, pilaos, and other made dishes are more frequently introduced." I do not think this is the case; on the contrary, it is, I think, an undeniable fact that the present condition of the Mahammadans is worse than before, and that with the rise of prices the Mahammadans are much worse off than at any previous period of their history as a people in India.

I demur to the marshalling of figures which are *prima facie* not correct and can serve no good purpose in arriving at a correct conclusion.

## CHAPTER XI.

12. This is a very important chapter. It is devoted to the scheme for the future organisation of the establishments in the various executive offices, and discusses several weighty questions which such organisation involves. The points in which I differ from my colleagues in connection with these questions are mainly these—

- I.—Classification of districts in their relative importance.
- II.—Reduction of the numerical strength of establishments.
- III.—Adoption of the system of fixed salaries.
- IV.—Classification of districts with reference to establishments in the Accounts Department.
- V.—The amalgamation of the Towjih and Accounts Departments.
- VI.—Alteration of the latest dates of payment of Government revenue.
- VII.—Exclusion of certain items of *malikana* allowance from the towjih accounts and returns.
- VIII.—Reduction of establishment in the Nazir's Department.
- IX.—Reduction of establishment in the offices of Commissioners, and adoption of a scale of salary lower than that proposed for district offices.

13. I would discuss these questions *seriatim*.

*Classification of districts.—(Paragraphs 205—210.)*

14. The tests which have been adopted to estimate the relative importance of districts with a view to regulate the establishments are—

- (a)—English correspondence.
- (b)—Revenue cases disposed of under the principal heads of business.
- (c)—Miscellaneous work in the Vernacular Department of the Magistrate's office.
- (d)—Number of estates and separate accounts opened.
- (e)—Treasury receipts and payments.

The first three tests have been worked out in determining the establishments for the General Department of the district offices, while the last two tests have been applied to the Treasury and Accounts *cum* Towjih Departments. (The amalgamation of the Accounts and Towjih Departments has been recommended.)

In using these tests the following observations have been made by my colleagues:—"Owing to the diversities of practice and to difference in the kind of work in districts, the application of a single test is not expected to be decisive in fixing the relative importance of districts, but a combination of several tests tends to correct these inequalities and to give results more approaching accuracy. Then, again, our knowledge of local peculiarities, which make work heavier or lighter, enables us further to correct these inequalities."

Following these lines, the districts have been arranged according to their relative importance, with comments on the results which have been arrived at. Before offering any remarks as to the sufficiency or otherwise of these tests in the aggregate for the purpose of a classification of the districts according to their importance, I would observe that one year's figures, on which the conclusions have been mainly based, do not afford a sufficient or safe test for the purpose. I suggested the propriety of taking the average figures for the preceding three years, but this suggestion was not accepted. The figures for the years 1875-76, 1880-81, and 1884-85, which were called for and obtained at an early stage of the proceedings of the Committee, have been to some extent utilised. The object with which these figures were originally asked for was to ascertain the growth of work, and they have been used in this chapter merely "as an additional test in combination with other tests."\* The conclusions have, however, been based mainly on the figures of one year, viz. 1884-85, they being, it is stated, "more likely to represent the

\* See paragraph 210 of the report.

present amount of work in the General Department than the average of the years mentioned," viz. 1875-76, 1880-81, and 1884-85. The reasons assigned for adopting this course are the following:—

"Although we had collected figures for the three years 1875-76, 1880-81, and 1884-85, yet after studying them carefully we deliberately decided, for the following reasons, to base our calculations mainly on the figures of the last-mentioned year, as being more likely to represent the present amount of work in the General Department of district offices than the average of the years mentioned:—

- (1) On examination it appears that the figures for the year 1875-76 supplied from some districts are not confined to the General Department, but represent the total number of letters received and issued in all departments, including those relating to partition, wards, and other departments' which are not being dealt with in this section of the report. This arose from the fact that the Board's system of classifying correspondence by departments and collections prescribed at the close of 1874 was not carried out on a uniform plan in every district in the following year.
- (2) There was an abnormal increase of correspondence in 1880-81 owing to census operations. In some districts the correspondence was much more than doubled owing to this cause.
- (3) Changes in jurisdiction during the last ten years are a disturbing element in some instances, such as 24-Pergunnahs, Nuddea, and Jessore, which have each been curtailed of some portion of their area within the period mentioned.
- (4) Even if the figures for 1875-76 could be generally relied upon, the average for the three years 1875-76, 1880-81, and 1884-85 would not in many instances adequately represent the extent of the correspondence at the present day, which has increased owing to a variety of causes. This is especially exemplified in the case of Midnapore, Howrah, Jessore, Rungpore, Dacca, Mymensingh, Chittagong, Patna, and Shahabad.
- (5) Similar objections apply, but in a more marked degree, to the figures showing vernacular business in the Collectorate.
- (6) In regard to criminal business, the figures for 1875 are incomplete, in many instances the old records having been destroyed."

15. In the reasons so given for rejecting, for the present purpose, the figures for the period referred to above (1875-76, 1880-81, and 1884-85), I fully agree. I would add two more reasons:—

- (1) The residuum of the work connected with the famine of 1874 aided to swell the business of the year 1875-76.
- (2) In 1875-76 the scope of the Certificate Act was limited to only a few classes of public demands, but in 1880 it was extended to a variety of public demands—a measure which has led to an immense increase of work in the Collector's office. This Act, though passed in 1880, was not in full operation in the year 1880-81.

16. The figures for the three years mentioned above being thus discarded, the calculations are narrowed down to the figures for 1884-85 only under the first three tests mentioned in paragraph 12 of the note, the last two tests having been applied to the Accounts Department only.

17. The first two tests, viz. English correspondence and revenue cases, so far as they go, afford a fair idea of the work in each district for the time mentioned; but the question is whether these figures can be relied upon as fair tests in settling a permanent scheme, or averages should be taken from figures for several years. Considering how work fluctuates under varying circumstances and disturbing elements, it is obvious that in fixing permanently the establishments—a matter of vital importance to the district officers and their ministerial establishments—it would not be judicious to found conclusions on the figures of one year only. In illustration of this argument, I would reproduce below

the following figures, taken from Appendix XXIII, showing the variation in the number of revenue cases in some districts :—

	1875-76.	1880-81.	1884-85.
Chittagong ... ..	10,472	51,892	39,230
Midnapore ... ..	8,110	31,324	49,335
Cuttack ... ..	7,858	30,753	24,951
Puri ... ..	7,791	13,957	16,692
Balasure ... ..	3,996	18,920	8,122
Sarun ... ..	1,392	8,196	19,536

In Chittagong the number of revenue cases in 1880-81 was five times more than that in 1875-76, while in 1884-85 it showed a diminution to the extent of 75 per cent. Cuttack shows similar results. In 1875-76 there were 7,858 cases, which in 1880-81 rose to 30,753, or 391 per cent. ; while in 1884-85 they diminished to 24,951, or 81 per cent. On the other hand, Midnapore shows an increase of 386 per cent. in 1880-81, as compared with the figures for 1875-76 (31,324 in 1880-81, as against 8,110 in 1875-76) ; while in 1884-85 there was a further increase to the extent of 157 per cent. Balasure presents similar variations. In 1875-76 there were 3,996 cases, but in 1880-81 they rose to 18,920, while in 1884-85 they fell to 8,112.

18. As a further illustration of the risk of taking the figures of one year as sufficient data for safe inference, I would mention three more instances :—

I.—In 1884-85 there were 21,615 mutation cases instituted in Chittagong, while in the previous year (1883-84) there were no less than 170,100 of that description, or 148,485 in excess of the number instituted in 1884-85.

II.—In Cuttack the certificates filed for recovery of water-rates in 1882-83 were 106,498, which decreased in the next year to 21,063, while in the third year (1884-85) the number was reduced to 4,795 only.

III.—In Sarun the certificates on account of road cess and embankment cess in 1883-84 were 6,415 and 578 respectively, but in the next year (1884-85) they rose to 12,217 and 9,262 respectively.

19. Under these circumstances, I am not prepared to accept the figures of one year only, viz. 1884-85, as safe data for determining the relative importance of districts. Indeed, my colleagues recognise the defect of such a test when they state :—“ One defect in the tests given up to this point is that they are based on the figures of 1884-85 only. In that year (or in fact in any single year) unusual circumstances, such as floods or scarcity, may largely increase the work of a particular district, and give it for that year a place far high up in the general lists than it is permanently entitled to.”

20. The same remarks apply to the data afforded by the figures of “ English correspondence,” and perhaps in a greater degree. In regard to *cases* there is a uniform standard as to the mode in which they should be treated, there being separate registers for each class of cases, with fixed rules laying down the procedure which should be followed ; but as regards the treatment of correspondence there is a divergence of practice. In some districts reminders and returns are treated as *letters*—a process which swells the number, while in one district (Patna) it was discovered that letters which are merely filed find entry in the register of letters issued, as will appear from the following remarks made by the President, by whom the Patna offices were inspected :—

“ The amount of unnecessary correspondence in the Magistrate’s office is great. The number of letters from January to September of this year is—

Issued ... ..	5,939
Received ... ..	4,973

“ Long letters are written by the Magistrate to the District Superintendent, although this practice has been strictly forbidden for many years. Letters are also written to subordinates sitting in the same building with the Magistrate. If the Magistrate writes ‘file’ on a letter requiring no reply, this word has a number and date put to it in the office and is entered as a letter issued.”

The result of this irregular practice is that Patna ranks first in respect of correspondence in the Magistrate's office. The fallacy of this test is thus self-evident.

21. The tables appended to paragraphs 206 and 207 give the order of districts, not only according to work under each test as applied to the figures of one year only, but also in respect of the cost of establishment attached to each department. The calculations regarding cost are to some extent misleading, inasmuch as a large portion of the work supposed to be done by the English Department is actually done by the Vernacular Department. In the 24-Per-gunnahs more than 50 per cent. of the English correspondence is done by the amlah in the Vernacular Department. Again, some clerks attached to the English Department are exclusively employed in the treasury; while some paid from local or other special funds, such as road cess, wards, zamindari dâk, &c., are wholly or partially employed in the General Department, and these have been "omitted from our calculation" (*vide* paragraph 209). Then again the vernacular business in the Collector's office includes certificate cases, the bulk of which relates to road cess, embankment cess, and water-rates, the work connected with which is carried on by the road cess and other special establishments. In making the calculations these special establishments have been left out, while the work done by them has been included in the list of business of the General Department. For instance, in Shahabad and Cuttack the work connected with the certificates for the recovery of water-rates is done by special establishments paid by the Irrigation Department, but all this work has been shown as work done by the General Department of the Collector's office. Take also the case of Midnapore, which has a large special establishment for carrying on the certificate work connected with the Khas Mehals and Irrigation Departments. Such being the case, the comments made regarding the inequalities and disproportion of cost lose the value which otherwise would have attached to them.

22. I now come to the third test, "Miscellaneous work in the Vernacular Department of the Magistrate's office." It is supposed to represent "all the multifarious clerical work of ministerial officers," comprising among others the following items:—

- |                              |                                  |
|------------------------------|----------------------------------|
| (a) Appeals.                 | (g) Emigration.                  |
| (b) Complaints.              | (h) Licenses under the Arms Act. |
| (c) Court-fees.              | (i) Processes.                   |
| (d) Warrants.                | (j) Confessions.                 |
| (e) Attendance of witnesses. | (k) Parwanahs.                   |
| (f) Applications for copies. |                                  |

The figures received by the Commission under this head purport to represent the clerical work of the amlah in the offices at the head-quarters, but they are manifestly so inaccurate that it would be unsafe to use them for any business purpose. They seem to have been prepared by the amlah, as it were, on a magnifying scale, and they hardly admit of verification. I need only quote a few instances to indicate the worthlessness of these figures:—

(i)—The total entries in the Mymensingh Magistracy during\* 1884, so far as the *sudder subdivision* is concerned, have been shown to be 291,168, while according to the tables appended to the Criminal Administration Report of the High Court for that year the total number of cases tried in the whole district was only 4,369. Patna, on the other hand, returns 72,014 entries, though the number of cases tried in it, as shown by the returns of the High Court, was 6,553. Thus, though the number of cases tried in Mymensingh is 2,184 less than that of Patna, the entries in that district are shown to be 219,154 more than those in the latter district. The difference is simply astounding.

Again, Puri shows 106,673 entries, while Cuttack exhibits only 46,243, or 60,430 less than Puri. The cases tried in the two districts during 1884 were, however, 2,690 and 2,124 respectively, showing a difference of only 466 cases, which cannot in any sense account for a difference of 60,430 in respect of entries.

\* *Vide* Appendix XX of the report.



The metropolitan districts display similar inequalities. The 24-Per-gunnahs, which shows the largest number of criminal cases in Bengal, viz. 10,732, shows 43,552 entries, while Howrah, with 5,032 cases only, returns so many as 63,940 entries.

These figures carry with them their own condemnation, and show that they have not been prepared on a uniform standard.

Turning to the figures under some of the specific items of business as shown in the returns received from the districts, the same anomalies are observable. The head "Attendance of Witnesses" presents the following figures for the year 1884 for the three districts of Dacca, Mymensingh, and the 24-Per-gunnahs:—

			Number of witnesses examined as shown in the High Court's returns for the whole district.	Number of entries as shown in the returns received by the Commission for the sudder subdivision only.
Dacca	...	...	... 17,271	17,271
Mymensingh	...	...	... 18,818	23,264
24-Pergunnahs	...	...	... 28,180	6,532

Dacca evidently shows the figures for the *entire district*, as given in the High Court's returns, although in the statement received by the Commission they have been treated as business appertaining to the *sudder subdivision*. In Mymensingh the total number of witnesses examined in all the courts in the *district* was, according to the High Court's return, 18,818; while the statement submitted to the Commission, which is supposed to represent the figures for the sudder subdivision only, exhibits 23,264 entries, or 4,446 in excess of the figures for the whole district. On the other hand, the figures for the 24-Pergunnahs show 21,648 items less than the number shown in the High Court's returns.

To take another item of business—"Complaints."

In the 24-Pergunnahs there were 10,732 cases tried in the district during the year 1884; but the total item of business, as shown in the return received by the Commission, is put down as 2,199 only. On the other hand Mymensingh, with 4,369 cases for the whole district, as shown in the High Court's returns, exhibits as large as 11,574 items.

Again, the 24-Pergunnahs with 10,732 cases for the whole district shows only 6,117 items of business on account of processes, while Dacca with 4,576 cases returns as many as 40,856 entries.

23. With such manifestly incorrect figures I cannot recommend the adoption of this test, and would altogether exclude it as misleading. If these figures be at all accepted, I do not see why the same test should not be as well adopted in the case of the Collector's office, where the clerical work with reference to registers, processes, &c., is heavier than that in the Magistrate's office. The reasons assigned by my colleagues for not following a similar method in respect of the Collector's office are these:—

"Miscellaneous business will be considered elsewhere, as it is a somewhat elastic term owing to the diversity of practice of district officers; for while some will enumerate all the little odds and ends of work which do not fall under a fixed head as miscellaneous, others will take no note of them. For this reason we regard the figures under miscellaneous business as a less sure test than the figures for special subjects, which can be tabulated on a fairly uniform plan in the several districts."

These remarks, in which I concur, apply with equal force to the miscellaneous business in the *Magistrate's* office, and I do not see why it should be taken into account in one department and rejected in another.

In the case of revenue establishments, the total number of cases has been taken as the test, and the same thing should, I think, have been done in respect of the Magistrate's office, the number of cases tried being only taken into account. The only objection to which this course is open is that the number of cases as shown in the High Court's returns represents the figures for the whole district and not for the sudder subdivision, and that this test would not therefore indicate the work in the sudder or Magistrate's office. But this

objection, which is to some extent valid, applies equally to several heads of the revenue cases enumerated in paragraph 207. These are—

- (a) Settlements.
- (b) Suits under the rent laws.
- (c) Applications under the rent laws.
- (d) Execution of decrees under the rent laws.
- (e) Notices of enhancement.
- (f) Ditto of relinquishment.
- (g) Acquisition of land for public purposes.
- (h) Excise cases.
- (i) Certificates.

These classes of cases are dealt with in subdivisions as well as in the sudder or Collector's office, and they may be accepted as a fair indication of the work of a district.

If the item "criminal business in Magistrates' offices" were omitted, and number of cases were substituted, the order of districts as regards the vernacular business in Magistrates' offices would be materially affected. I need only take the first group of ten districts to show this:—

Order according to vernacular business as given  
in column 4 of Appendix XX.

1. Mymensingh.
2. Dacca.
3. Backergunge.
4. Furreedpore.
5. Noakhally.
6. Monghyr.
7. Patna.
8. Dinagepore.
9. Chumparun.
10. Sarun.

Order according to cases.

1. 24-Pergunnahs.
2. Patna.
3. Hooghly.
4. Howrah.
5. Mymensingh.
6. Dacca.
7. Midnapore.
8. Backergunge.
9. Burdwan.
10. Moorshedabad.

This clearly demonstrates the fallacy of the third test applied in the report, as illustrated in the case of the 24-Pergunnahs, which, though showing by far the largest number of criminal cases, does not find a place in the first group of the ten districts, but stands as low as 24, while unimportant districts, like Noakhally and Chumparun, occupy a high place.

24. Such being my opinion as to the value of the three tests adopted for measuring the relative importance of districts, I consider it unnecessary to review the result which has been arrived at under each test or the total result. I would, however, point out a few results which the combined test given in paragraph 209 of the report presents. Thus the 24-Pergunnahs, which is perhaps the most important district in Bengal, takes a lower rank than Monghyr, occupying the sixth place; while Beerbhoom stands above Rajshahye, and Pooree above Moorshedabad and Burdwan.

25. I beg now to offer a few remarks on the table appended to paragraph 210, which is intended to serve "as an additional test in combination with other tests." It shows the "order of districts according to the amount of work in the English and Vernacular General Departments of Magistrates' and Collectors' offices." Column 2 exhibits the total figures of 1884-85, including correspondence and vernacular work in both the Collectors' and Magistrates' offices. Column 3 shows the average correspondence during 1875-76, 1880-81, and 1884-85—a period of three years; while column 4 shows the vernacular business in the Collector's office only during the same period, the last column giving the order of districts according to the combined results. The noticeable feature which these processes present is that while the figures for 1884-85 comprise *all* items of business in the English and Vernacular Departments of both the Collectors' and Magistrates' offices, the average figures for 1875-76, 1880-81, and 1884-85 exclude vernacular business in the Magistrate's office. Such a table cannot afford a fair basis of comparison.

26. It remains to consider the period for which figures representing the amount of work in each district should be taken. As already remarked, I suggested the propriety of taking the average figures of at least three years, as they would afford a better and more correct idea of the amount of work now done in each district. The requisite statistics for this purpose can be derived from the Board's Land Revenue Administration Reports and the

High Court's Criminal Administration Reports. The only information which would be wanting is that which relates to English correspondence, for which we have figures for 1875-76, 1880-81, and 1884-85. So far, however, as the work of the amlah is concerned, the statistics contained in the reports of the High Court and the Board of Revenue will enable us to form a fairly approximate idea of the amount of work in each district.

27. The next question for consideration is whether the amount of work alone is sufficient to gauge the relative importance of districts. It seems to me that it does not afford a complete index of the real importance of a district in all its bearings. All circumstances which have more or less direct bearing on administration, and which increase or diminish the work and responsibilities of district officers and their staff, ought to be taken into consideration in fixing the relative importance of districts. The principal factors which should determine the importance of districts are—

- I.—Area in square miles.
- II.—Population.
- III.—Number of subdivisions.
- IV.—Number of thanas.
- V.—Number of municipalities.
- VI.—Number of estates and separate accounts.
- VII.—Number of Government estates.
- VIII.—Number of wards' and attached estates.
- IX.—Amount of land revenue.
- X.—Rent of Government estates.
- XI.—Rent of wards' and attached estates.
- XII.—Amount of excise revenue.
- XIII.—Amount of stamp revenue.
- XIV.—Amount of road cess and public works cess.
- XV.—Amount of license tax.
- XVI.—Number of revenue cases instituted.
- XVII.—Number of criminal cases instituted.
- XVIII.—Number of certificate cases instituted.
- XIX.—Number of letters dealt with in the offices of the Collector and Magistrate.

These considerations have always, so far as I know, guided Government in determining the importance of districts, and they have similarly weighed with every Commission or officer appointed for the purpose of revising or organising district, divisional, or provincial establishments. No less an authority than the late Sir Henry Ricketts followed to a great extent the same principle, as will appear from page 253 of his report on the revision of salaries of civil officers in India. So late as 1879, when the Durbhunga and Mozufferpore establishments were reorganised, the Government of India in the Financial Department adopted the following tests for determining the importance of districts:—

- I.—Area.
- II.—Population.
- III.—Number of estates in the revenue roll.
- IV.—Government revenue.

28. Following a like method, I have prepared a tabular statement (Appendix LIX of the report), though in a more elaborate form, which gives the figures for each district under the several heads enumerated above. My colleagues have, however, declined to accept the figures prepared by me for reasons recorded in the proceedings of the meeting held on the 26th June. For ready reference I transcribe below those reasons with my remarks placed in juxtaposition:—

*Remarks made by my colleagues.*

I.—The area of a district cannot be taken as a fair index of the amount of work. The positions assigned to Purneah, Bhagulpore, and Dinagepore—4th, 7th, and 8th—by this test are quite sufficient to show its fallacy.

*My replies.*

I and II.—The first two heads may be considered together.

Taken singly, the area and population of a district are no index of the amount of work, but they certainly indicate the importance of

objection, which is to some extent valid, applies equally to several heads of the revenue cases enumerated in paragraph 207. These are—

- (a) Settlements.
- (b) Suits under the rent laws.
- (c) Applications under the rent laws.
- (d) Execution of decrees under the rent laws.
- (e) Notices of enhancement.
- (f) Ditto of relinquishment.
- (g) Acquisition of land for public purposes.
- (h) Excise cases.
- (i) Certificates.

These classes of cases are dealt with in subdivisions as well as in the sudder or Collector's office, and they may be accepted as a fair indication of the work of a district.

If the item "criminal business in Magistrates' offices" were omitted, and number of cases were substituted, the order of districts as regards the vernacular business in Magistrates' offices would be materially affected. I need only take the first group of ten districts to show this:—

Order according to vernacular business as given in column 4 of Appendix XX.	Order according to cases.
1. Mymensingh.	1. 24-Pergunnahs.
2. Dacca.	2. Patna.
3. Backergunge.	3. Hooghly.
4. Furreedpore.	4. Howrah.
5. Noakhally.	5. Mymensingh.
6. Monghyr.	6. Dacca.
7. Patna.	7. Midnapore.
8. Dinagepore.	8. Backergunge.
9. Chumparun.	9. Burdwan.
10. Sarun.	10. Moorshedabad.

This clearly demonstrates the fallacy of the third test applied in the report, as illustrated in the case of the 24-Pergunnahs, which, though showing by far the largest number of criminal cases, does not find a place in the first group of the ten districts, but stands as low as 24, while unimportant districts, like Noakhally and Chumparun, occupy a high place.

24. Such being my opinion as to the value of the three tests adopted for measuring the relative importance of districts, I consider it unnecessary to review the result which has been arrived at under each test or the total result. I would, however, point out a few results which the combined test given in paragraph 209 of the report presents. Thus the 24-Pergunnahs, which is perhaps the most important district in Bengal, takes a lower rank than Monghyr, occupying the sixth place; while Beerbhoom stands above Rajshahye, and Pooree above Moorshedabad and Burdwan.

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26. It remains to consider the period for which figures representing the amount of work in each district should be taken. As already remarked, I suggested the propriety of taking the average figures of at least three years, as they would afford a better and more correct idea of the amount of work now done in each district. The requisite statistics for this purpose can be derived from the Board's Land Revenue Administration Reports and the

High Court's Criminal Administration Reports. The only information which would be wanting is that which relates to English correspondence, for which we have figures for 1875-76, 1880-81, and 1884-85. So far, however, as the work of the amlak is concerned, the statistics contained in the reports of the High Court and the Board of Revenue will enable us to form a fairly approximate idea of the amount of work in each district.

27. The next question for consideration is whether the amount of work alone is sufficient to gauge the relative importance of districts. It seems to me that it does not afford a complete index of the real importance of a district in all its bearings. All circumstances which have more or less direct bearing on administration, and which increase or diminish the work and responsibilities of district officers and their staff, ought to be taken into consideration in fixing the relative importance of districts. The principal factors which should determine the importance of districts are—

- I.—Area in square miles.
- II.—Population.
- III.—Number of subdivisions.
- IV.—Number of thanas.
- V.—Number of municipalities.
- VI.—Number of estates and separate accounts.
- VII.—Number of Government estates.
- VIII.—Number of wards' and attached estates.
- IX.—Amount of land revenue.
- X.—Rent of Government estates.
- XI.—Rent of wards' and attached estates.
- XII.—Amount of excise revenue.
- XIII.—Amount of stamp revenue.
- XIV.—Amount of road cess and public works cess.
- XV.—Amount of license tax.
- XVI.—Number of revenue cases instituted.
- XVII.—Number of criminal cases instituted.
- XVIII.—Number of certificate cases instituted.
- XIX.—Number of letters dealt with in the offices of the Collector and Magistrate.

These considerations have always, so far as I know, guided Government in determining the importance of districts, and they have similarly weighed with every Commission or officer appointed for the purpose of revising or organising district, divisional, or provincial establishments. No less an authority than the late Sir Henry Ricketts followed to a great extent the same principle, as will appear from page 253 of his report on the revision of salaries of civil officers in India. So late as 1879, when the Durbhunga and Mozufferpore establishments were reorganised, the Government of India in the Financial Department adopted the following tests for determining the importance of districts :—

- I.—Area.
- II.—Population.
- III.—Number of estates in the revenue roll.
- IV.—Government revenue.

28. Following a like method, I have prepared a tabular statement (Appendix LIX of the report), though in a more elaborate form, which gives the figures for each district under the several heads enumerated above. My colleagues have, however, declined to accept the figures prepared by me for reasons recorded in the proceedings of the meeting held on the 26th June. For ready reference I transcribe below those reasons with my remarks placed in juxtaposition :—

*Remarks made by my colleagues.*

I.—The area of a district cannot be taken as a fair index of the amount of work. The positions assigned to Purneah, Bhagulpore, and Dinagepore—4th, 7th, and 8th—by this test are quite sufficient to show its fallacy.

*My replies.*

I and II.—The first two heads may be considered together.

Taken singly, the area and population of a district are no index of the amount of work, but they certainly indicate the importance of

*Remarks made by my colleagues—concluded.*

*My replies—concluded.*

districts the water and embankment rates exist, and they tend to increase the work largely under this head, as is the case in some of the districts in the Orissa and Patna Divisions, while the accident of the existence of large Government estates in a district causes to swell the number of certificates there. Midnapore, where the great Jellamotha estate lies, is a notable instance of this. For the purposes of a fair comparison, therefore, these cases should, I think, be separately shown.

29. I now proceed to review as briefly as possible the results of the tests which I purpose adopting. They are exhibited in statement A appended to this note. It is unnecessary to burden this note with a lengthened analysis of these results under each test. Taken singly, the figures would lead to conclusions which are widely divergent. Thus in point of land revenue Burdwan ranks first, while in respect of criminal cases and English correspondence it occupies the ninth and twelfth places respectively. The 24-Pergunnahs again occupies the first place under several heads, viz. (i) area, (ii) criminal cases, (iii) English correspondence; while in the number of revenue cases it comes 17th, and under the head of "number of estates" its place is so low as the 24th. A better course, then, in my opinion will be to fix the position of each district according to the results of all the tests considered together, recognising each factor, and allowing it its due weight and importance—a result which would at least approximately represent, so to speak, the resultant of all the administrative forces which are brought into play. The results thus arrived at place the several districts in the following order, as contrasted with the classification made by my colleagues:—

1. Midnapur.		20. Jessore.
2. 24-Pergunnahs.		21. Cuttack.
3. Mymensingh.		22. Tipperah.
4. Patna.		23. Faridpur.
5. Shahabad.	} Equal.	24. Rangpur.
6. Dacca.		25. Khulna.
7. Bakarganj.		26. Dinagepur.
8. Gaya.		27. Rajshahye.
9. Hughly.		28. Noakhali.
10. Burdwan.		29. Puri.
11. Chittagong.		30. Balasore.
12. Nuddea.		31. Pubna.
13. Darbhanga.		32. Chumparun.
14. Sarun.		33. Maldah.
15. Muzaffarpur.		34. Bankura.
16. Monghyr.		35. Beerbhoom.
17. Murshedabad.		36. Bogra.
18. Bhagalpur.		37. Howrah.
19. Purneah.		

*Classification of districts as shown in paragraph 209 of the report.*

1. Patna.		21. Murshedabad.
2. Mymensingh.		22. Puri.
3. Dacca.		23. Burdwan.
4. Midnapur.		24. Khulna.
5. Shahabad.		25. Darbhanga.
6. Monghyr.	} Equal.	26. Noakhali.
7. 24-Pergunnahs.		27. Bhagalpur.
8. Sarun.	} Equal.	28. Howrah.
9. Gaya.		29. Chumparun.
10. Jessore.		30. Beerbhoom.
11. Hughly.		31. Dinagepur.
12. Faridpur.		32. Rajshahye.
13. Bakarganj.		33. Balasore.
14. Chittagong.	} Equal.	34. Tipperah.
15. Nuddea.		35. Pubna.
16. Rangpur.		36. Maldah.
17. Cuttack.		37. Bankura.
18. Purneah.	} Equal.	38. Bogra.
19. Muzaffarpur.		

This result, though not altogether free from defect, shows more approximately the general importance of districts than the tests applied in the report, and responds to a great extent to the general impression which has hitherto been entertained of their relative importance.

30. If, however, the classification be made solely on the basis of the amount of work done, the result will be different, as will be seen from statement B. Taking the average amount of revenue case work of the three years, viz. 1882-83, 1883-84, and 1884-85, and the criminal cases tried in the years 1882, 1883, and 1884, the results, with reference to the first group of ten districts, are as follows :—

Revenue work, including certificates.			Criminal cases.		
1. Chittagong	...	89,323 cases.	1. 24-Pergunnahs	...	11,135 cases.
2. Cuttack	...	67,451 "	2. Patna	...	7,573 "
3. Midnapore	...	43,473 "	3. Hooghly	...	5,450 "
4. Sarun	...	17,936 "	4. Howrah	...	5,071 "
5. Pooree	...	16,970 "	5. Mymensingh	...	4,624 "
6. Shahabad	...	13,286 "	6. Dacca	...	4,551 "
7. Patna	...	11,358 "	7. Midnapore	...	4,110 "
8. Hooghly	...	9,619 "	8. Backergunge	...	3,852 "
9. Dacca	...	9,550 "	9. Burdwan	...	3,635 "
10. Balasore	...	9,078 "	10. Moorshedabad	...	3,557 "

The districts which occupy the foremost position in respect of revenue work have special causes to give them that position. Chittagong, which ranks first, shows no less than 77,328 revenue cases as the average of the three years 1882-83, 1883-84, and 1884-85. This result is wholly due to the abnormally large number (170,100) of mutation cases instituted during the year 1883-84. If these 170,100 cases (the work connected with which is carried on by a special establishment) be eliminated from the figures of 1883-84, the average will be reduced to 20,628.

Cuttack, which occupies the next highest position in the classification, shows no less than 106,498 certificates for recovery of water-rates filed during 1882-83. Another reason why Cuttack takes such a prominent place is that the figures include rent-suits, which those of the other districts do not.

Next in order comes Midnapore, which occupies the high place it does mainly on account of the certificate cases (37,731 in number), which were for the most part instituted for the recovery, under exceptional circumstances, of the rents due from the Jellamotha and Mujnamootha estates, and also for the recovery of the embankment cesses.

The high place occupied by Sarun is owing chiefly to the large number of certificates issued in 1884-85 for the realisation of embankment cesses, and for this work a special establishment has been provided.

Pooree, which is undoubtedly an unimportant district, ranks fifth in revenue work, owing partly to certificate cases relating to the Khoorda estate, and partly to rent-suit cases, which are tried by the revenue authorities in Orissa.

Shahabad, which ranks sixth, occupies the high place on account of certificates issued for the recovery of water-rates, which are dealt with by a special establishment paid by the Public Works, Irrigation Department.

It is unnecessary to multiply instances. I may further remark that the certificate work connected with the recovery of the road and public works cesses is generally done by the road cess establishment, which is separate from the Collector's general establishment.

31. Leaving out of calculation the cases of the exceptional character enumerated above, excepting the rent-suits in Orissa, which are dealt with by the

\* Marked C.

General Department, I have prepared a statement\* showing the normal condition of work in each district. This process necessarily affects the classification given above, and places the districts in the following order. In making this classification I would take into account the English correspondence. Unfortunately I have not got

the figures for the above three years. This therefore leaves me no option but to take the figures for 1884-85 only, which are available:—

1. Patna.		20. Purneah.	
2. 24-Pergunnahs.		21. Monghyr.	
3. Midnapore.		22. Tipperah.	
4. Hooghly.		23. Puri.	
5. Dacca.		24. Bhagalpur.	
6. Chittagong.		25. Noakhali.	
7. Mymensingh.		26. Rangpur.	
8. Sarun.	} Equal.	27. Dinagepur.	} Equal.
9. Shahabad.		28. Howrah.	
10. Mozufferpur.		29. Balasore.	
11. Cuttack.	} Equal.	30. Khulna.	
12. Burdwan.		31. Maldah.	
13. Bakarganj.		32. Rajshahye.	
14. Murshedabad.		33. Champaran.	
15. Faridpur.		34. Beerbhoom.	
16. Darbhanga.		35. Pabna.	
17. Nuddea.	} Equal.	36. Bankura.	
18. Jessore.		37. Bogra.	
19. Gaya.			

*Reduction of establishment in the General Department of District Offices.*

[Paragraphs 212 and 213 of the report.]

32. Appendix XXVI shows the present and proposed scales of establishment in the General Department, which comprises the present English and vernacular department in the combined offices of Collector and Magistrate. The proposed scale is based on an estimate of work which would devolve on the clerks in the event of the scheme proposed by us for reduction and simplification of work receiving the sanction of Government. The observations made by my colleagues on the subject are for facility of reference reproduced below:—

We have already shown that it is impossible to fix upon any definite fraction to represent the exact extent to which work will be reduced when full effect is given to our proposals. The results will not always be uniform. In some districts it may be possible to show a reduction of one-third or one-fourth, while in others it may not be *more than one-fifth or one-sixth*. We must, however, choose some approximate proportion; and after full consideration we think we shall not be far wrong if we estimate that there will be a general reduction of work in connection with correspondence, revenue returns, and registers to the extent of *one-fifth in every district*.

On this basis there are two modes by which we may determine the number of clerks that will be required in the future: one is to reduce the present number of clerks by one-fifth, and to provide suitable salaries for the remainder, and if there was a proper correlation between the present amount of work and establishments we might be tempted to adopt this simple and equitable mode of proceeding; but having regard to the numerous instances of inequalities and disproportions, which we have already indicated in paragraphs 206—208, we feel bound to put it aside and have recourse to another plan, which, though more troublesome, will, it is hoped, have the effect of providing establishments for each district on a uniform system, having reference to the extent of the work to be done. The mode of calculation which we would adopt is to determine what should be a reasonable outturn of work for each clerk in respect of his chief duties, such as the disposal of letters and cases, and to base the requirements of each district on the result.

33. The average *daily* work which each clerk is expected to do has been calculated on the basis of the figures for 1884-85, the rates being as follows:—

I.—Letters: six for each clerk, including all processes.

II.—Revenue cases, including miscellaneous business, viz. entries in registers, process-writing, filling up fly sheets, &c.: 6.

III.—Certificate cases: 15, or 4,200 per annum.\*

IV.—Vernacular criminal business in Magistrate's office: 50, or 14,000 per annum.\*

The allotment of work under the last two heads appears to be open to objection. The nature of the work of clerks in connection with *cases*, whether revenue or criminal, is generally the same, viz.—

(a) Making entries in registers.

(b) Process-writing.

(c) Filling up fly sheet, &c.

\* Excluding 52 Sundays and 33 holidays, the number of working days has been taken to be 280.



Such being the case, the difference between the rates of work in the several departments ought not to be so great as that laid down in the report. Indeed, in the certificate cases, in which the procedure prescribed in the Civil Procedure Code is followed, the work is heavier and more tiresome than that which the ordinary revenue cases entail. The forms of the registers of certificate cases are moreover more elaborate than those of revenue cases, yet the average number of certificate cases to be daily done by each clerk has been estimated at 15 against 6 under the head of revenue cases. As to the last head (vernacular criminal business), I need only remark that the estimate is as fallacious as the figures on which it is based, as pointed out in paragraph 22 of this note.

Another serious objection to the proposed standard is that the revenue cases include several items of business done in subdivisions. To regulate the establishment of the sudder office on the basis of this calculation would necessarily be wrong.

34. The propriety of laying down a fixed standard of work for the clerks seems to me to be also questionable on more grounds than one. Such a process has not been followed by my colleagues in the case of the clerks in the Commissioners' offices for the reasons given below:—"If it were possible to keep the clerks up to some fixed standard, which is doubtful, more harm than good might result, as increased rapidity of work would not compensate for the diminution in accuracy which would follow. Such an experiment would be very dangerous in offices of supervision and control."

These reasons apply to a great extent, if not equally, to the establishment in district offices. I would also remark that no such standard has been fixed in respect of the establishments in the non-regulation provinces.

It seems to me that the work of ministerial officers is of a nature which cannot be precisely determined by calculation, and that any representation of it by means of figures must be fallacious and misleading. Much of the work done by clerks is weighty and responsible, but a great deal of it is very light and trivial, and the sum-total would be grossly underestimated or exaggerated according as the latter sort of work is omitted or taken into account in the calculation.

The proposed reduction of establishment being, moreover, contingent on the sanction of the proposed schemes in its entirety, which is merely problematical, a lengthened review by me is perhaps unnecessary. All that I need remark is that I cannot agree in the propriety of the mode of calculation adopted for regulating the future scale of establishments. Even anticipating that the several suggestions made by the Commission would receive sanction, the reduction proposed is too large, and I doubt if it can be practically effected without seriously impairing the efficiency of the offices.

35. The total number of ministerial officers at present employed in the General Department of both the offices of Collector and Magistrate in the regulation districts of Bengal is 1,116, which is proposed to be reduced to 843, or to the extent of 273, the percentage of reduction being 24·46. The effect of this scheme, if sanctioned, would be that the present strength would be reduced by one-fourth, while the reduction of work is estimated at one-fifth under only three heads of business, viz.—

(1) English correspondence. | (2) Revenue returns. | (3) Revenue registers.

The following table shows at a glance the strength of the present and proposed establishments in the General Department in each district and the extent of reduction proposed:—

DISTRICT.	Present scale.	Proposed scale.	Decrease.	Percentage of decrease.	Extent of decrease.
Burdwan ... ..	30	22	8	26·6	Over $\frac{1}{4}$
Bankoora ... ..	29	16	13	44·8	About $\frac{1}{2}$
Beerbhoom ... ..	23	17	6	26·08	Over $\frac{1}{4}$
Midnapore ... ..	38	34	4	10·5	About $\frac{1}{10}$
Hooghly ... ..	32	23	9	28·1	Over $\frac{1}{4}$
Howrah ... ..	19	17	2	10·5	About $\frac{1}{10}$
24-Pergunnahs ... ..	52	35	17	34·6	About $\frac{1}{3}$
Nuddea ... ..	25	22	3	12	About $\frac{1}{5}$
Jessore ... ..	27	23	4	14·8	About $\frac{1}{5}$
Khulna ... ..	24	19	5	20·8	About $\frac{1}{4}$
Moorshedabad ... ..	28	21	7	25	Just $\frac{1}{4}$
Dinagapore ... ..	31	20	11	35·4	Nearly $\frac{1}{3}$
Rajshahye ... ..	29	20	9	31·03	Nearly $\frac{1}{3}$

DISTRICT.	Present scale.	Proposed scale.	Decrease.	Percentage of decrease.	Extent of decrease.
Rungpore ... ..	33	22	11	33·3	Just $\frac{1}{3}$
Bogra .. ..	23	15	8	34·7	Over $\frac{1}{3}$
Pubna ... ..	24	15	9	37·5	Just $\frac{1}{3}$
Dacca ... ..	54	38	16	31·4	Over $\frac{1}{10}$
Furreedpore ... ..	41	30	11	26·8	Over $\frac{1}{4}$
Backergunge ... ..	45	31	14	31·1	Over $\frac{1}{10}$
Mymensingh ... ..	38	32	6	15·7	Over $\frac{1}{10}$
Tipperah ... ..	33	20	13	39·3	Nearly $\frac{1}{2}$
Chittagong ... ..	43	34	9	29·0	Over $\frac{1}{5}$
Noakhali ... ..	32	22	10	31·2	Over $\frac{1}{10}$
Patna ... ..	35	29	6	17·1	Over $\frac{1}{10}$
Gya ... ..	23	21	2	8·6	About $\frac{1}{10}$
Shahabad ... ..	25	23	2	8	About $\frac{1}{10}$
Mozufferpore ... ..	29	24	5	17·2	Over $\frac{1}{10}$
Durbhunga ... ..	23	18	5	21·7	Over $\frac{1}{10}$
Sarun ... ..	28	24	4	14·3	Just $\frac{1}{10}$
Chumparun ... ..	21	15	6	28·5	Over $\frac{1}{4}$
Monghyr ... ..	30	25	5	16·6	Just $\frac{1}{10}$
Bhagulpore ... ..	22	18	4	18·1	About $\frac{1}{10}$
Purneah ... ..	18	15	3	16·6	Just $\frac{1}{10}$
Maldah ... ..	23	15	8	34·7	Over $\frac{1}{5}$
Cuttack ... ..	36	28	8	22·7	Over $\frac{1}{5}$
Pooree ... ..	27	22	5	11·1	About $\frac{1}{10}$
Balasore ... ..	23	18	5	21·7	Over $\frac{1}{5}$
Total ... ..	1,116	843	273	.....	

It will thus be seen that in all the districts except 13 the reductions exceed 20 per cent. The districts where the reductions exceed 30 per cent. are—

Bankoora ... ..	44·8	24-Pergunnahs ...	34·6
Tipperah ... ..	39·3	Dacca ... ..	31·4
Pubna ... ..	37·5	Noakhally ... ..	31·2
Dinagepore ... ..	35·4	Backergunge ... ..	31·1
Bogra ... ..	34·7	Rajshahye ... ..	31
Maldah ... ..	34·7		

36. I do not think that the present establishments in the General Department of the district offices admit of such a large reduction. The reductions proposed are founded on three considerations :—

- (i) Reduction of work.
- (ii) Amalgamation of departments.
- (iii) Regulation of work by a fixed standard.

As to the first head, which comprises, as said above: (a) English correspondence, (b) revenue returns, (c) revenue registers, my colleagues themselves are not certain as to what extent there will be reduction in this respect. They write: "In the chapter of sanctions (Chapter IV) we propose to relieve Collectors from the necessity of applying for sanction for the performance of a considerable number of official acts, but it is from the nature of the case *quite impossible to predict how much* letter-writing will be saved by this proposal in any given district or in the whole of the Lower Provinces. The occasion on which it is necessary to apply for sanction varies with the circumstances of the work of each district to such an extent as to place the matter beyond the limits of an arithmetical calculation."

"The same consideration," it is remarked, "applies also, though in different degrees, to returns, registers, reports," &c.

The second head, viz. the amalgamation of departments, will undoubtedly lead to some reduction of establishment.

As to the third head, I would observe that the process is more theoretical than practical, being based on purely guess work. The work of ministerial officers does not, as I have said, admit of a precise fixed standard, and no such standard can be safely laid down. The correctness of the standard proposed is also open to objection for reasons given in paragraph 33 of this note. I would further point out that no provision whatever has been made for

work connected with certificate cases in the following districts, though these cases form an important element of the Collector's work:—

						Number of cases in 1884-85.
Beerbhoom ...	...	...	...	...	...	1,544
Nuddea ...	...	...	...	...	...	794
Jessore ...	...	...	...	...	...	1,200
Moorshedabad ...	...	...	...	...	...	1,373
Pubna ...	...	...	...	...	...	1,058
Mymensingh ...	...	...	...	...	...	2,670
Noakhally ...	...	...	...	...	...	1,713
Chumparun ...	...	...	...	...	...	600
Bhagulpore ...	...	...	...	...	...	1,160
Purneah ...	...	...	...	...	...	1,993
Maldah ...	...	...	...	...	...	1,625

The only reason that I can perceive that has actuated my colleagues for not allowing any establishment to these districts for this work is that the number does not reach the standard fixed for a clerk, viz. 4,200. But by whom is this work, whatever it may be, to be done? It is intended that this work should be done by the clerks assigned for revenue work; but the clerks distributed to these districts have been specifically allotted for other duties in accordance with the standard fixed for such duties. It cannot be assumed that the certificate cases in these districts will always remain below the fixed standard, viz. 4,200 a year. How is the work to be done if they reach in any year that standard, or closely approach it?

Again, clerks have been specially provided for certificate work in districts where the certificate cases are large, irrespective of the consideration that special establishments already exist for carrying on the work connected with water-rates, road cess, embankment cess, and rents of large khas mehals. For instance, Midnapore, Cuttack, and Shahabad, which have special establishments for these classes of certificates, have been allowed establishments for the total amount of certificate work, including certificates relating to the recovery of water-rates, embankment cess, rents of khas mehals.

37. It is also worthy of note that while the reduction of establishments in the General Department of the district offices professes to have been made on the assumption that the suggestions made by the Commission would, if adopted, reduce the work by one-fifth (see paragraph 242 of the report), the numerical strength has been regulated solely according to a given standard of work (*vide* Appendix XXV), based on the outturn of work for the year 1884-85, without taking into consideration the reductions which the several suggestions made by the Commission are likely to effect.

It will thus be seen that the reductions are not based on a uniform or consistent principle, and I am decidedly of opinion that the proposed reductions are unduly large, and will, if carried out, seriously impair the efficiency of the offices.

38. According to the estimate of my colleagues, there will be a reduction of one-fifth of the present work if all our recommendations of reforms are sanctioned; but it cannot be expected that all our proposals will receive sanction. So far as can be fairly anticipated, the work may, I am led to think, be reduced by one-seventh, or 14 per cent. If the establishment in the General Department be reduced to that extent, the present numerical strength will be reduced from 1,116 to 957, or by 159 men.

39. The mode in which the distribution of establishments has been made appears to be also open to objection. While the districts have been classified according to the amount of work, the establishments have been distributed on a different principle. For instance, Patna, which shows by far the largest amount of work, and ranks first in order of importance according to this test, has got only 29 clerks, or nine less than those allotted to Dacca, which stands third, and five less than those given to Chittagong, which occupies the 14th place. Even Furreedpore, a comparatively less important district, has got 30 clerks, *i.e.* one more than the number assigned to Patna. How greatly unequal the distribution of establishments has been with reference to the order

of districts, as measured by the amount of work, will be seen from the following few instances:—

	Order according to work as per list appended to paragraph 209 of the report.	Total number of clerks allotted.	Cost of proposed establishment.
			Rs.
Patna ...	1	29	1,460
Mymensingh ...	2	32	1,575
Dacea ...	3	38	1,755
Midnapore ...	4	34	1,680
24-Pergunnahs ...	7	35	1,720
Chittagong ...	14	34	1,655

*Future Salaries.*

*Gradation of Clerks—Adoption of the system of fixed salaries.—(Paragraphs 214—218 of the report.)*

40. In April last I submitted to my colleagues a scheme of progressive salaries with the following observations:—

Finding, as we do, that the cost of living has in the aggregate risen to at least 75 per cent. as compared with 1867, when the present scale of salaries was fixed, and that there are unmistakable indications on all sides of a tendency upwards, I consider it desirable, not only in the interest of the officers concerned, but also in the interests of the public service and of the public at large, that the scale should be raised as much in reference to the present and prospective rise in the cost of living as the state of the finances might permit. This is the more desirable as the officers attached to the other departments, namely the Subordinate Judicial, Executive, and Educational services, as also to the Police and Opium branches, have of late years had their position and prospects improved. For obvious reasons it is better that salaries should rise by periodical increments to a maximum limit than that the maximum should be reached at once. The present arrangement of biennial increase is trying beyond endurance, and almost defeats its object, especially in the case of serishtadars, who, as a rule, having to work through the subordinate ranks, do not reach their appointment unless at an advanced age, and who, as a matter of fact, are obliged to retire from the service before they attain the maximum pay. An increase, to be of any value to its recipient, should be given at least annually, as is the case in the Bengal Secretariat and the office of the Board of Revenue.

Taking all these circumstances into consideration, and having regard to the responsibility and labour connected with each class of appointment, I propose that the head ministerial officers be divided into three classes according to the rank of the districts, and be allowed salaries as under:—

	Rs.	Rs.	Rs.
In 1st class districts ...	200	rising to 300 by an annual increment of 20	
„ 2nd „ „ ...	200	„ „ 250	10
„ 3rd „ „ ...	150	„ „ 200, the annual increment being the same.	

As to the subordinate ministerial officers, I would propose a uniform scale without reference to the classification of districts. I would grade them as follows:—

	Rs.	Rs.	Rs.
1st class assistants ...	100	rising to 150 by an annual increment of	10
2nd „ „ ...	100	„ „ 70	5
3rd „ „ ...	50	„ „ 75	5
4th „ „ ...	40	„ „ 50	2
5th „ „ ...	30	„ „ 40	2

With regard to accounts and land revenue clerks (towjih clerks), I proposed as follows:—

The accountants in the 1st class districts ...	in class	I.
Ditto ditto 2nd and 3rd class districts ...	„	II.
The officers in charge of land revenue accounts in 1st class districts ...	„	II.
The officers in charge of land revenue accounts in the 2nd and 3rd class districts ...	in classes	III & IV.

At a meeting held on the 15th June it was decided that the scale of salaries proposed for the head ministerial officers was too high, and that on financial

considerations the adoption of a lower scale was desirable. The result is that the following rates have been adopted for the several classes of ministerial officers, they being divided into 20 grades as noted below:—

	Rs.		Rs.
1st grade ...	250	11th grade ...	65
2nd „ ...	225	12th „ ...	60
3rd „ ...	200	13th „ ...	50
4th „ ...	175	14th „ ...	45
5th „ ...	150	15th „ ...	40
6th „ ...	125	16th „ ...	30
7th „ ...	100	17th „ ...	20
8th „ ...	80	18th „ ...	15
9th „ ...	75	19th „ ...	12
10th „ ...	70	20th „ ...	10

The last four grades are reserved for poddars. These men belong to the Treasury Department, in which they might more appropriately be included.

41. In this gradation I generally agree, and in the necessity for a graded scale. The only points in connection with this subject in which I differ from my colleagues are, *1stly*, that the head ministerial officers, who ought to be men of a superior order, should, as in all other public offices, have a grade distinct from that of the subordinate ministerial officers, instead of being thrown into the general scale. Such a distinction will be a recognition of the dignity of the appointment, and will be an additional attraction to deserving men.

42. The other point is, that salaries should be progressive instead of fixed. The reasons for adopting the principle of fixed pay are given in paragraph 215 of the report, which are thus summed up:—

“To sum up. The system of graduated rates of pay is not popular with the clerks; it causes a great deal of extra work in the preparation of proposition statements; it is frequently set aside whenever it suits an officer to disregard it; it very considerably increases the labour of preparing the budget statement; and lastly, it is *extremely unfair in its incidence to a deserving class of officers*. For these reasons we propose to provide fixed rates of pay for the several grades of officers included in our scheme.”

It is stated that the scheme of fixed salary finds favour with the head of the office, *1stly*, because he is able to estimate for an establishment at a less cost than if he prepared the estimate on the basis of progressive pay, and there is therefore a greater probability of its being favourably considered by the officer or department whose duty it is to sanction the scheme or recommend it for sanction; *2ndly*, because “the preparation of the proposition statement gives less trouble.” In support of this view the case of the Durbhunga establishment is cited, in which a fixed scale of salaries was, it is stated, “*deliberately* adopted so as to avoid the *appearance* of costing a larger sum to Government.” The further observations made by my colleagues in illustration of this point are as follows:—

“There could hardly be any more striking instance of the enormous trouble which the rule of biennial increments causes than the case of the Durbhunga establishments already alluded to. The Commissioner for the time being, *solely from a desire to keep down the initial cost*, as exhibited to the Financial Department, entailed by the division of Tirhoot into two districts, provided a *fixed pay for the clerks of the Durbhunga district*, whereby he not only got the credit of creating a new district at a moderate cost, but the clerks also benefited in the first instance, for the salaries assigned to them were at a higher rate than they would have got had they begun at the minimum rate of a progressive scale. The clerks were contented for a time, but bye-and-bye, when no biennial increments accrued, began to clamour for the system of progressive salaries. The discontent has been going on for years, and is not yet settled. The case began *with the mistake of the Commissioner in 1875*, and for eleven years *a correspondence has been going on*, in which high officers of the Government of India and of the Government of Bengal, as well as the Board of Revenue, Commissioners, and district officers, have taken part. A rule a breach of which entails such an enormous amount of labour when an attempt—and that an unsuccessful one—is made to close it, carries with it its own condemnation.”

These remarks and inferences appear to be based on a misapprehension of facts. The circumstances under which the establishments in the Mozufferpore and Durbhunga districts were organised on a fixed scale of salary are contained in the letter addressed by the Government of Bengal to the Government of

India, No. 2694, dated 20th October 1876, from which I would make the following extract:—

“In accordance with the orders of the Supreme Government, communicated in the letter cited above, the Commissioner of Patna was informed that neither Mozufferpore nor Durbhunga could, as regards establishments, be considered as districts of the first class; that it would be necessary to revise those establishments, so that their cost should not exceed the mean cost of similar establishments in second-class districts in Bengal; and that biennial increases at the rates current in other districts should be provided for the Mozufferpore and Durbhunga establishments. He was also furnished with a statement showing what the cost of the establishments in question would be according to the lower scale of pay, and was informed that if he wished to suggest any modifications in the details, he should do so on the distinct understanding that the total cost in each district was not to exceed the limits set down for a second-class district.

After communicating with the district officers, the Commissioner has now submitted a proposal to adopt the fixed scale of salaries shown in the proposition statement submitted herewith, and to grant temporary additions in the shape of a personal allowance to the pay of those officers who, under special circumstances, are in receipt of larger salaries than those proposed. It has also been proposed to stop all further increase according to the progressive scales, and to raise the pay of some of the important posts above the minimum of the second class or lower scale, with the object of securing the services of properly qualified persons to fill those posts when the present incumbents vacate them.

These arrangements have been suggested to meet the difficulty sustained by the local officers in dealing with the claims of those ministerial officers who were employed on the old Tirhoot establishments, and who have already received several increments of biennial increase according to the higher (or A) scale which was in force in the district before its partition. Many of these men, now serving in either Mozufferpore or Durbhunga, are in receipt of salaries higher than those now proposed for their respective posts; and in consideration of their length of service, their experience and general usefulness, as well as the difficulty of replacing them with new men, or of obtaining sanction to the grant of premature pensions and gratuities to which many of them may be entitled, the Lieutenant-Governor cannot but support the Commissioner's recommendation that they may be retained in their posts with the salaries which they now draw, the excess above the fixed pay proposed for their appointments being granted to them as a personal allowance. These special officers, who are specified in a list (annexed), will continue to draw a progressive rate of salary on the same scale as they have hitherto done; but their successors will enter upon office on a fixed salary. All the other officers of the establishment will draw only a fixed salary, without any progressive rates of increase.

The Collector of Durbhunga has urged, and the Commissioner has supported his view, that in area, population, revenue, and in all other important respects, the two districts are so nearly on the same footing that there ought not to be any difference in the strength and cost of the establishments allotted to them. The Commissioner has accordingly proposed to reduce the Mozufferpore establishments and to increase those of Durbhunga, so that the two districts should enjoy equal advantages in this respect.”

It will thus be seen that the only consideration which induced the local officers to adopt the fixed scale of salaries was to keep down the cost to the limit (Rs. 975) originally fixed by Sir Richard Temple when Durbhunga was formed into a new district. This will be evident from Government letter of February 1882, in which the Lieutenant-Governor, in reopening the question, remarked as follows:—

“It seems to the Lieutenant-Governor that the divergence from the usual practice in respect to the salary of ministerial officers, which was sanctioned by the Government of India in a letter, No. 1384, dated 9th March 1877, was based solely on the desire to keep down the cost entailed by the division of Tirhoot into two districts.”

The Commissioner had throughout the correspondence advocated the introduction of the system of progressive salary, and has even lately recommended the adoption of it. The clamour which has now been raised by the ministerial officers in these two districts has for its object their elevation to the grades prescribed for first-class districts.

Under any circumstances it is not correct to say that the establishments in these two districts were deliberately put down to “*avoid the appearance of costing a larger sum to Government*” than that which the introduction of the system of progressive salary would entail. It seems to me that the illustration thus given by my colleagues in support of their opinion on this point has no tangible bearing on it.

43. To return to the question at issue.

Another reason assigned for adopting the system of fixed salaries in preference to that of progressive salaries\* is “the complicated calculations required in order to ascertain the amount of deputation allowance when an officer acts in a higher

\* *Vide* paragraph 246 of the report.

grade." This objection has no force, and it seems to me that it is not sufficient to warrant a departure from the financial policy of the Government of India, the general soundness of which is beyond all question.

44. In former times the system of fixed salary was in vogue, but it was subsequently replaced by the system of progressive pay. When it was first introduced, I have not been able to trace; but in a resolution of the Financial Department, under date the 30th November 1869, it is recorded that it "was introduced some years since into India," and had "been very generally adopted." It was first applied to establishments in the Presidency. In 1868 it was extended, with slight reservations, to district establishments under Sir John Strachey's scheme, and has since then been in force in almost every public office. It seems to me that sufficient reasons have not been shown to warrant a departure from a policy approved by the Government of India after mature consideration. The system is, from a financial point of view, so profitable that it needs no illustration. It has also this great advantage that it serves as a continuous incentive to exertion, holding forth a certain prospect of progressive advancement; while it affords to heads of offices a convenient means of punishing officers who may prove negligent or careless by stopping the increments. Bad bargains are possible under both the systems, but comparatively money is less likely to be thrown away upon them when officers reach their maximum pay gradually than when they get the highest pay of the grade at once. Under these circumstances, I am opposed to the scheme of fixed salaries proposed by my colleagues.

45. The rates of salary proposed by them have, as I have said, my general concurrence, but I would fix them as the *maxima* to be reached in five years by annual increments, as in the Bengal Secretariat and in the office of the Board. I would propose that the head ministerial officers, who, as we have decided, are to be called "superintendents," be divided into three classes with progressive rates of salaries as under:—

In first-class districts, Rs. 200, rising to Rs. 250 by annual increment of Rs. 10.

In second-class districts, Rs. 175, rising to Rs. 225 by annual increment of Rs. 10.

In third-class districts, Rs. 150 to Rs. 200, rising by annual increment of Rs. 10.

46. The total cost of the establishment in the district offices in Bengal, as proposed by my colleagues, is Rs. 79,285 according to the scheme of fixed salary; but if the system of progressive salary were adopted, at the rates proposed by me, the monthly cost would be Rs. 73,004, or Rs. 6,281 less than that which the scheme of my colleagues entails, as exhibited in statement D. The superiority of the system of progressive salaries over that of fixed salaries has been more fully shown in paragraphs 78 and 79 of this note.

Such would be the financial effect of the two schemes, assuming that the proposed scale of the establishments as regards strength were accepted. But, as I have already said, the reduction proposed, as shown in the margin, is inordinately large, and would, if effected, seriously weaken the efficiency of the offices, with the sure prospect of a great clamour and discontent, and with numerous representations from local officers—a contingency which would sooner or later lead to a further reorganisation of establishments. It is desirable to devise a scheme which would entail less reduction in establishment and at the same time secure to the ministerial officers higher salaries and better prospects, thus minimising as far as possible the difficulties and inconvenience which an undue reduction may cause to local officers.

47. From paragraph 246 of the report it will be observed that my colleagues have submitted an alternative scheme of progressive salaries, with the following observations:—

"We have selected salaries which shall rise by equal increments in the course of ten years from the minimum to the maximum; and as the mean of the rates we have selected for each grade happens to be the fixed rate we have adopted in our original scheme for the grade, the financial effect of both our schemes is precisely the same."

General Department	...	273
Accounts and Towjih	...	70
Treasury Department	...	37
Record	"	39
Nazir	...	25
Non-regulation districts	...	52
Total	...	496

This scheme seems to be based on a misapprehension of the rule contained in note I, paragraph 5, Chapter IV, page 12 of the Civil Account Code (3rd edition), which runs thus:—

“Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. Accordingly, if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken in the case of a gazetted officer at the minimum plus two-thirds, and in the case of ministerial establishments at the minimum plus three-fourths of the difference between the minimum and the maximum. If the period of rise be twenty years, the average monthly cost may be taken at the exact mean: in other cases an intelligent estimate should be made.”

This rule is founded on the resolution of the Financial Department No. 325, dated 12th January 1872, which directs as follows:—

“His Excellency in Council is accordingly pleased to direct that for the present the average monthly cost of such pay shall be calculated in this way.”

#### Examples—

“The average monthly cost of the pay of an officer in the classified list in the Financial Department, which rises from Rs. 400 a month by five annual increments of Rs. 40 to Rs. 600 a month, is Rs. 400 +  $\frac{2}{3}$  of Rs. 200 = (Rs. 534) = Rs. 534.”

“The average monthly cost of the pay of a clerk, rising from Rs. 100 a month by five equal annual increments of Rs. 10 to Rs. 150 a month, is Rs. 100 +  $\frac{3}{4}$  of Rs. 50 = (Rs. 137-8) = Rs. 137-8.”

“If the period of rise is 20 years, the average monthly cost may be taken at the exact mean.”

“In other cases an intelligent estimate may be made.”

48. It will thus be seen that the average monthly cost can be calculated on the *mean* pay only when the period of rise extends to 20 years. The proposed alternative scheme covers a period of ten years, and the average monthly cost must necessarily *exceed* the mean pay.

The question as to what principle should be adopted in calculating the monthly value of a post of which the pay rises from the minimum to the maximum in ten years was raised in 1882, when the Accountant-General, Bengal, being consulted by Government, reported thus in his No. 254J.M., dated the 10th July 1882:—

“According to note 1 to rule 5, chapter 4 of the Civil Account Code, the monthly average value of a post of which the pay rises from a minimum to a maximum in five years is, in the case of ministerial establishment, the minimum *plus*  $\frac{3}{4}$  of the difference between the minimum and maximum; but if the period of rise be 20 years, the value is taken at the exact mean. The average monthly cost would therefore be, if the period of rise be ten years, the minimum *plus* ( $\frac{3}{4} - \frac{1}{2}$ ) or two-thirds of the difference between the minimum and the maximum \* \* \*”

It will thus appear that the financial effect of both the schemes cannot be “precisely the same,” as assumed by my colleagues. The alternative scheme sketched in Appendix LIII, if worked out on the above principle, would, in the case of district offices alone, involve an additional cost of Rs. 3,613 per mensem, or Rs. 43,356 per annum, as will be seen from the following table:—

Minimum pay.	Maximum pay.	Average monthly value.	Number of clerks.	Cost.	REMARKS.
Rs.	Rs.	Rs. A. P.		Rs. A. P.	Rs. A. P.
225	275	258 5 4	7	1,808 5 4	Total cost ... .. 82,613 5 4
200	250	233 5 4	11	2,566 10 8	Cost according to Appendix LIII ... .. 79,000 0 0
175	225	208 5 4	13	2,708 5 4	
150	200	183 5 4	26	4,760 10 8	
125	175	158 5 4	20	3,166 10 8	
100	150	133 5 4	33	4,400 0 0	
80	120	108 10 8	51	5,440 0 0	
75	85	81 10 8	29	2,368 5 4	
70	80	76 10 8	36	0,593 5 4	
60	70	66 10 8	32	2,133 5 4	
45	55	51 10 8	125	6,458 5 4	
35	45	41 10 8	270	11,250 0 0	
25	35	31 10 8	872	27,613 5 4	
	Fixed	20 0 0	7	140 0 0	
	Do.	15 0 0	80	1,200 0 0	
			Total ...	82,613 5 4	
					Increase ... .. 3,613 5 4



*Account Department.—(Paragraphs 225—230 of the report.)*

49. The tests which have been applied for measuring the amount of work in this department are (1) the amount of correspondence, (2) the number of receipts, and (3) the number of payments.

According to the result of the combined test, as judged by the figures of one year only (1884-85), the districts have been classified into six grades with a scale of establishment fixed for each class in accordance with that standard.

This classification widely differs from that sanctioned on the recommendation of the Revision Committee of 1878, which adopted the following tests:—

- I.—Number of subdivisions.
- II.— „ of municipalities.
- III.— „ of estates and land revenue payments.
- IV.— „ of payments.

The last test, however, formed the chief basis of the recommendation of the Committee in regard to establishments, they having held that “the ordinary work of a treasury can be most fairly measured by the number of payments made out of it, as it is these, and not the receipts, which create work and trouble for the accountant and his clerks.”

Following this principle the Committee divided the districts into five classes, fixing the following general scale of establishment in respect of strength:—

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">1st class</td> <td style="width: 15%;">...</td> <td style="width: 20%;">7 or 8 men.*</td> <td style="width: 5%; border-left: 1px solid black;"></td> <td style="width: 15%;">4th class</td> <td style="width: 15%;">...</td> <td style="width: 20%;">2 men.</td> </tr> <tr> <td>2nd „</td> <td>...</td> <td>5 or 6 „</td> <td style="border-left: 1px solid black;"></td> <td>5th „</td> <td>...</td> <td>1 man.</td> </tr> <tr> <td>3rd „</td> <td>...</td> <td>3 „</td> <td style="border-left: 1px solid black;"></td> <td></td> <td></td> <td></td> </tr> </table>	1st class	...	7 or 8 men.*		4th class	...	2 men.	2nd „	...	5 or 6 „		5th „	...	1 man.	3rd „	...	3 „					
1st class	...	7 or 8 men.*		4th class	...	2 men.																
2nd „	...	5 or 6 „		5th „	...	1 man.																
3rd „	...	3 „																				

50. The scheme proposed by my colleagues, while restricting the grades to five, as arranged by the Revision Committee, involves material alteration in the classification of the districts, as will be seen from the following table, which shows the difference, class by class, in the arrangement of districts:—

## CLASS I.

As adopted on the recommendation of the Committee of 1878.		As proposed by my colleagues.
<ol style="list-style-type: none"> <li>1. 24-Pergunnahs.</li> <li>2. Midnapore.</li> <li>3. Hooghly.</li> <li>4. Dacca.</li> <li>5. Chittagong.</li> <li>6. Jessore.</li> <li>7. Nuddea.</li> <li>8. Patna.</li> </ol>		<ol style="list-style-type: none"> <li>1. Midnapore.</li> <li>2. Dacca.</li> <li>3. Mymensingh.</li> <li>4. Chittagong.</li> <li>5. Patna.</li> <li>6. Shahabad.</li> </ol>

## CLASS II.

<ol style="list-style-type: none"> <li>1. Monghyr.</li> <li>2. Moorshedabad.</li> <li>3. Bhagulpore.</li> <li>4. Shahabad.</li> <li>5. Mymensingh.</li> <li>6. Backergunge.</li> <li>7. Cuttack.</li> <li>8. Furreedpore.</li> <li>9. Mozufferpore.</li> <li>10. Gya.</li> <li>11. Tipperah.</li> <li>12. Sarun.</li> <li>13. Burdwan.</li> </ol>		<ol style="list-style-type: none"> <li>1. Hooghly.</li> <li>2. 24-Pergunnahs.</li> <li>3. Gya.</li> <li>4. Mozufferpore.</li> <li>5. Sarun.</li> </ol>
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\* Nine men were recommended for the 24-Pergunnahs.

## CLASS III.

As adopted on the  
recommendation of the  
Committee of  
1878.

1. Rungpore.
2. Purneah.
3. Noakholly.
4. Pubna.
5. Rajshahye.
6. Dinagepore.
7. Durbhunga.
8. Bankoora.

As proposed by my  
colleague

1. Jessore.
2. Moorshedabad.
3. Tipperah.
4. Noakhally.
5. Durbhunga.

## CLASS IV.

1. Balasore.
2. Beerbhoom.
3. Chumparun.
4. Pooree.

- Burdwan.  
Nuddea.  
Khulna.  
Rajshahye.  
Rungpore  
Furreedpore.  
Backergunge.  
Monghyr.  
Bhagulpore.  
Purneah.  
Cuttack.  
Pooree.  
Balasore.

## CLASS V.

- Bogra.  
Maldah.

- Bankoora.  
Beerbhoom.  
Howrah.  
Dinagepore.  
Bogra.  
Pubna.  
Chumparun.  
Maldah.

51. The general result is that under the tests adopted by my colleagues only 13 out of the 35 regulation districts have maintained their position as determined by the Revision Committee. These 13 districts are—

- |   |             |  |        |  |             |  |
|---|-------------|--|--------|--|-------------|--|
| <ol style="list-style-type: none"> <li>1. Midnapore.</li> <li>2. Dacca.</li> <li>3. Chittagong.</li> <li>4. Patna.</li> <li>5. Gya.</li> <li>6. Sarun.</li> <li>7. Mozufferpore.</li> </ol> | }<br>}<br>} | 1st class.<br><br><br><br><br>2nd class. | }<br>} | <ol style="list-style-type: none"> <li>8. Durbhunga.</li> <li>9. Noakholly.</li> <li>10. Balasore.</li> <li>11. Pooree.</li> <li>12. Bograh.</li> <li>13. Maldah.</li> </ol> | }<br>}<br>} | 3rd class.<br><br>4th class.<br><br>5th class. |
|---|-------------|--|--------|--|-------------|--|

If the standard adopted by the Revision Committee were followed to determine the gradation of districts, viz. the number of payments, Dacca and Midnapore would not find any place in the 1st class, they standing 9 and 10 according to the results of this test as shown by one year's figures.\*

52. The proposed classification also presents the following noticeable features.

The 24-Pergunnahs, which was given the highest place by the Revision Committee with a distinct grade, as class I (a), has by the proposed classification come down to the 2nd grade, standing 10 in the list of order under the combined test, and so has Hooghly. Jessore and Nuddea fare still worse, they having been reduced from the 1st to the 3rd and 4th classes respectively. Burdwan, which was originally placed by the Revision Committee on the 1st class, but subsequently reduced to the 2nd class, has now come down as low as the 4th class.

\* See Appendix XXIX of the report.

On the other hand, Mymensing and Shahabad have been raised from the 2nd to the 1st class, they occupying the first two places in the combined order of districts.

53. In sanctioning the Revision Committee's classification, the Government, in a circular addressed to Divisional Commissioners, made the following observations :—

“Looking to the somewhat incomplete data on which the Committee have classified the districts in paragraphs 26 to 35 of their report, the Lieutenant-Governor feels that it would not be just to regard this classification as absolutely final ; the classification in paragraph 35 therefore is only accepted as provisional. At the same time His Honor cannot sanction any change in the classification except on very strong grounds. Sir Steuart Bayley relies on you to resist the general endeavour which may not improbably be made on behalf of many districts to be ranked in a higher class on insufficient grounds ; but if it can be conclusively shown to you that the Committee have failed to make due allowance in the case of any district for the amount of work as evidenced by the figures in statement No. 1, or that the figures in that statement leave out of consideration any important item which exceptionally increases the work in that district, the classification is open to reconsideration. In general, the Lieutenant-Governor will accept readily proposals to make a transfer of classes of districts in the same Division involving no increase of expense, but will be bound to scrutinise very narrowly proposals for raising one district without suggesting any corresponding reduction of another in the same Division.”

Very slight changes were subsequently made in 1880, and so late as March 1882 the Accountant-General reported that he found no grounds for altering this classification of districts made on the scheme of the Revision Committee of 1878.

The question thus naturally arises, What circumstances have occurred during this short interval which could have affected so materially the arrangement sanctioned in 1879 under a scheme maturely considered by a Committee composed, as it did, of officers of great experience in the system of accounts? I can find no abnormal causes which have led to this result, except in the case of the 24-Pergunnahs and Nuddea, each of which has since lost one subdivision owing to the formation of Khulna into a separate district.

As remarked by the Lieutenant-Governor in 1879, no change should be made in the Committee's classification “except on very strong grounds.” No such grounds have been shown in the report, and it seems to me that it is not desirable to disturb the present arrangement merely on the basis of one year's figures. In the absence of any trustworthy data, I would let the present classification stand, except in the case of Nuddea, which has been considerably reduced by the transfer of the Bongong subdivision to Jessore.

54. As regards the establishment, a combined scale has been proposed on the basis of the proposal to amalgamate the Towjih and Account Departments. The number of clerks at present employed in the Towjih Department is 160, and that in the accounts 187, making a total of 347. This number is proposed to be reduced to 279, or to the extent of 68 per cent. As the scope of our enquiry does not extend to the Account Department, none of our recommendations regarding the simplification or reduction of work apply to it, nor do we recommend any reduction of work in the Towjih Department, except the simplification of return X. The grounds on which the reduction in the strength of the present establishment is proposed are not clear, but so far as I can gather from Appendix XXXII it appears that the proposed establishment has been fixed with reference to a fixed standard, which is as follows :—

- (I) Items of receipt, 100 per each man per day.
- (II) Items of payments, 50            “            ”
- (III) Estates and separate accounts, 2,000 per man.

The first two items of work refer to the Account Branch, and the last one to Towjih Department.

On this principle of calculation, the total number of clerks in the Account Department has been reduced from 187 to 173, and that of Towjih clerks from 160 to 106, or to the extent of 14 and 54 respectively. The reduction thus refers chiefly to the Towjih Department. The percentages of reduction range in the case of the Towjih Department from 20 to 75, and in the case of the Account

Department from 16·6 to 40. The districts where the reductions are high are noted below :—

	Percentage of reduction in the Account Department.	Percentage of reduction in the Towjih Department.
Khulna ... ..	20	75
Rajshahye ... ..	20	33·3
Bhagulpore ... ..	20	
Balasore ... ..	25	75
Beerbhoom ... ..	25	
Backergunge ... ..	28·5	50
Jessore ... ..	25	50
Nuddea ... ..	33·3	33·3
24-Pergunnahs ... ..	40	
Mymensingh ... ..		33·3
Maldah ... ..		50
Pooree ... ..		50
Dinagepore ... ..		50
Furreedpore ... ..		57·8
Cuttack ... ..		57·8
Midnapore ... ..		66·6
Moorshedabad ... ..		66·6
Noakholly ... ..		66·6
Purneah ... ..		66·6

55. The standard of work fixed for the Account Department seems to be fair, and I generally agree in the reductions proposed, except in the case of the 24-Pergunnahs, where I would reduce only two clerks instead of four. The treasury work at Alipore is of such a multifarious character that no fixed standard can be laid down, much less followed.

56. As regards the Towjih Department, I would point out that besides keeping the land revenue accounts, a work of great responsibility, they have many other duties to perform, which have not been taken into account. I am opposed to the amalgamation of it with the Account Department, and the question is whether, assuming that the amalgamation of the two departments is feasible, it is desirable to thrust on the Accountant and his staff, whose duties are, it is admitted, of a "laborious nature," the additional work of maintaining the towjih accounts. I am decidedly of opinion that this will lead to endless confusion and accumulation of arrears, especially at kist times.

57. As to the standard of work fixed for the towjih clerks, viz. 2,000 estates for each man, it seems to me that it is too high. The only district where the average number of estates dealt with by a towjih navis amounts to 2,000 is Durbhunga; but this is explained by the fact that out of 9,324 estates on the revenue roll no less than 3,676 bear a revenue not exceeding Rs. 10, while 3,333 estates pay a revenue below Rs. 50. The revenue of these estates is paid once or twice in a year. The number of estates paying a revenue of Rs. 100 and upwards, which is paid in four kists, is only 1,312.\*

In the neighbouring district of Mozufferpore each towjih clerk deals with 1,453 estates. This is also very high, and is probably attributable to the same cause as in Durbhunga. Taking the figures of each Division, the averages are as follows:—

Burdwan ... ..	1,411	estates for each towjih clerk.
Presidency ... ..	655	ditto ditto.
Rajshahye ... ..	842	ditto ditto.
Dacca ... ..	1,207	ditto ditto.
Chittagong ... ..	1,199	ditto ditto.
Patna ... ..	1,713	ditto ditto.
Bhagulpore ... ..	1,282	ditto ditto.
Orissa ... ..	511	ditto ditto.

With results so divergent as the above, it will not, I think, be safe to adopt a precise average standard of work for towjih clerks. Considering the responsible and tiresome work that this department has to perform, and having regard

to the trouble which entails on them in the preparation of the land revenue returns and other duties, I am inclined to think that the present establishment is, except in a few districts, insufficient, and does not admit of the reduction proposed.

*Amalgamation of the Account and Towjih Departments.—(Paragraph 223 of the report.)*

58. My colleagues propose the amalgamation of the Towjih and Account Departments, holding that the present system is cumbrous and inconvenient to the public. The present system is briefly this. The land revenue challans are first presented to the towjih navis, and after being initialled by that officer are taken to the accountant, who, after entering them in the land revenue register denominated "Revenue Schedules," passes them to the treasurer. When duplicate copies of the challans are received back from the treasurer, entries are made in the "Estates Ledger." After they are entered in this ledger the challans are again sent to the accountant with a view to their being compared with the entries in the "Land Revenue Register."

The object of this system of double entry is to ensure check against wrong entry, accidental or wilful omission, and fraud.

In the opinion of my colleagues this check has not much value. They observe that "whatever check the present system aims at would not be lost if the Account and Towjih Departments were amalgamated, and that it would be just as effectual if the towjih entries were made as part of the Accountant's office." They add, "Valuable time would not be lost in passing the challans from the Account to the Towjih Department and *vice versa*, while if any fraud is intended, which could be effected by alteration of the challans, there can be no doubt that their period of transit between the two offices would afford a favourable opportunity for making the changes." The recommendation made by my colleagues is that the two departments should be converted into one, the clerks employed in them sitting and working together, and that the towjih clerks should be subordinate to the accountant. It is remarked that "the subordination of the towjih to the accountant, and the responsibility of the latter for correctness of the towjih accounts and returns, are points specially mentioned both in the Board's Rules of 1854 and also those issued at the time of the transfer of the land revenue accounts to their office, 1865."

The Board's Rules quoted above have become obsolete, and have been virtually superseded by the introduction of the present account system, before which the account and towjih branches worked together under the immediate supervision of the sheristadar—*vide* paragraph 11 of the orders of 1854 cited above, as transcribed in the margin. The present system, however, is quite different, the account branch being quite distinct from the General Department.

59. The question for consideration is whether the check which the present towjih system affords, or is supposed to afford, would remain "unimpaired" by the amalgamation of the two departments.

This question was once raised in 1881, though in a modified form, by Mr. Barbour, the then Accountant-General. It was suggested by that officer that the Estates Ledger might be written up from the Land Revenue Register without reference to challans. The Board of Revenue considered it unsafe to adopt even this slight deviation from the existing practice. The reasons given by the Board for not accepting the Accountant-General's proposal seem to be so weighty, and have such a direct bearing on the question at issue, that I make no apology for reproducing them from the extract given in paragraph 223 of the report:—

"The Board consider it in every way preferable that the *Estates Ledger* should be written up, in accordance with the present practice, from the challans after they have been returned to the *Towjih Department from the Treasury*. The challans should then be sent into the Accountant's Office and compared by him with the entries in the Land Revenue Register. It is important that as soon as the payments at kist time are concluded the separation between the *Towjih and Accountant's Departments* should again become complete. If this is not so, the value of the check, which has been effected by the separation of the revenue accounts from the cash accounts, will be lost. The revenue accounts now pass from the *Towjih Department*, through the Collector's sherista, to the Board of Revenue; the cash accounts pass from the accountant directly to the Accountant-General, who communicates the

figures to the Board. The revenue accounts are embodied in Return No. X, which is entirely compiled from information furnished by the *Towjih Department*, and the Collector is required to certify on this return that the figures therein given correspond with those submitted by him to the Accountant-General. There is, therefore, a valuable self-acting system of check in regard to revenue collections which it is undesirable to weaken. The proposal to compile the Estates Ledger from the *Land Revenue Register* would not only weaken this check, but destroy it altogether. Return No. X must be prepared from the Estates Ledger, and the Board would be opposed to any proposal which, directly or indirectly, led to this return being based upon figures supplied from the Accountant's Office. The challans are, in the first instance, the basis of the Land Revenue Register, and they are also the basis of the zemindary accounts for each estate; but this is no sufficient reason for allowing the zemindary accounts to be written up from the register. The Board would therefore desire it to be distinctly understood that the register, while it will be of use in reconciling the accounts in the *Towjih Department*, is to be by no means the source from which those accounts are to be made up, but that they must depend, as heretofore, upon the challans."

The Board arrived at the decision quoted above after consulting Mr. A. P. MacDonnell (then Accountant-General), whose opinion, based as it was on his personal and practical experience as Collector, is so valuable and weighty that I quote it below *in extenso* :—

"Complaints having been made of the insufficiency of treasury establishment in Bengal, a Committee was appointed under the Resolution of the Bengal Government, Financial Department, dated 13th July 1878, with the object of laying down some general principles on which revisions of treasury establishments could be based. The Committee submitted its report in August 1879, and among other recommendations made this one, that the land revenue and towjih clerks should keep the accountant's registers of land revenue payments. Another recommendation was that the towjih should be kept in English as soon as the change could be effected.

The Government of Bengal (Financial letter No 942, dated 15th April 1880,) forwarded a copy of the Committee's report to the Board of Revenue, with a request that the Board would prepare a complete set of towjih forms in English to be kept in the English system, and to be introduced into each treasury as soon as the clerks are fit to keep them.

The Board of Revenue having submitted specimen forms to Government, the latter (Finance letter No. 66, dated 7th January 1881) called on the Accountant-General to "cause a form of English journal and English ledger to be prepared, in which all demands against each estate may be separately shown with all payments made on account of it." Accordingly my predecessor (letter No. 891TM, dated 8th February 1881) submitted a form of revenue challan journal and ledger for adoption. These forms were forwarded to the Board of Revenue, and I am now favoured by the Secretary to the Board with the draft of a letter which the Board proposes to issue adopting these forms (with some immaterial modifications) and introducing the system they are intended to inaugurate.

The keystone of this system is the subordination of the *Towjih Department* to the accountant, or, in other words, the abolition of the separate towjih system of accounts. It is proposed to employ the towjih establishment to compile from the challans the accountant's register of land revenue payments, and further to post up from that register, without further reference to the challans, the estate ledger in English. The Board's administrative and statistical return is to be prepared from the ledger so posted. In other words, the revenue accounts of demand, collection, and balances, and the treasury cash accounts, are to be kept and recorded by the same section of the Collector's establishment.

With every respect for the opinions of others, this seems to me to be a reversion to the system which prevailed before the reorganisation of our finances by the Commissioners in 1864, and which was condemned and abrogated by the Resolution of the Financial Department of the Government of India, No. 2189, dated 20th April 1865. See also page 217 of the Commissioners' report, paragraph 459, clause 7, and page 352, paragraph 43 *et seq.*

It is held by the Board of Revenue that the *Towjih Department* is at present subordinate to the accountant; and if this were so, no doubt the proposal now made would be no innovation. But I respectfully submit that the *Towjih Department* is at present in no way subordinate to the accountant. It is true that the Board's rules (paragraph 1, section 12, Chapter VI) says he is; but that passage is nothing more than a reproduction of a circular order of the year 1864, promulgated before the Resolution of the Government of India altering the system of finance had been issued. The subordination of the *Towjih Department* to the accountant obtained under the old system, when the Accountant-General, or, as he was then called, Deputy Auditor, was the accountant to the Board. That subordination was abrogated with the abrogation of the system of which it formed a part. The passage in the Board's rules referred to above is in my humble opinion an anachronism and calculated to mislead. Certainly as far as my experience as a Collector goes, there is no practical subordination of the *Towjih Department* to the accountant now-a-days.

The enforcement of such a subordination now will destroy that system of check which on this point it was the object of the Commissioners of 1864 to effect by separating the revenue accounts from the cash accounts. The forms should pass from the *Towjih Department* through the Collector's sherista to the Board of Revenue; the latter should pass from the treasury direct to the Accountant-General, who communicates the figures to the Board.

The Board (or in the initial stage the Collector), drawing its information as to the demand, collection, and balances from the Towjih Department, and as to the actual receipts from the Accountant's Department, can exercise a valuable check. But when you make the office which reports the receipts also strike the demand, not only have you no check, but you place a premium on fraud.

I therefore deprecate the adoption of the proposal to employ the towjih clerks as aids to the accountant. I would not employ them to write up the accountant's register, still less would I permit them to post the estate ledger from that register. So far from amalgamating the two departments, I would take immediate steps to render their independence of each other more complete, and I would insist that the towjih departmental returns shall be based, not on information secondhand from the treasury, but on the original challans. I would locate the towjih clerks away from the treasury where this is not now done. If this view recommends itself to the Board, there are other points in connection with the forms of ledger with the use to be made of the challans on which I would suggest an opportunity to offer some remarks; but until the question of principle I now raise is decided, it seems needless to enter into further details.

Having observed that Mr. Westland's name was signed to the report of the Committee on treasury establishments, I enquired of him whether the Committee had contemplated anything like an amalgamation of the Towjih and Treasury Accounts Departments. He informs me that so far as he is aware, the Committee throughout their report dealt with the towjih as a department independent of the treasury."

60. Much stress has been laid by my colleagues on the scheme proposed by the Revision Committee of 1878 and on the orders passed by Government thereon, under which the Towjih Department was required to keep the register of land revenue at the kist time. This order, it is pointed out, has been allowed to remain a dead letter. They observe—"We would carry the rule further, and let the towjih clerks *work entirely in the Accounts Department*. At the same time we must point out that the rule regarding kist time is not generally observed, the excuse being either that the towjih clerks do not know English, or that they have quite enough to do at kist time in examining challans; the real fact being that the separation of the two departments encourages a tacit understanding among the clerks that an officer of one department is not to be expected to do the work of another. There has evidently been a *passive resistance* in offices to carry out the scheme of the Revisional Committee in spite of distinct orders that the system should be introduced. There is little or no chance of the scheme being enforced so long as the present divided system of work obtains."

The Revision Committee's recommendation referred to above is contained in paragraph 24 of their report, which runs thus:—

"The second question falling under the head of the pressure of work at kist time is to consider whether the procedure might not be simplified. The particular proposal to which our attention was directed was to dispense with the visit to the towjih mohurir as a distinct stage from the accountant, and to require the towjih amlah to take down the challans in a form which would serve for the accountant's registers. This experiment was tried in a few selected treasuries at the September kist, 1878, under the Committee's instructions, and the expedient worked without any hitch, the only drawback being that the relief was afforded to the department that at present least needs it, so far as the pressure at kist time is concerned, viz. that of the Accountant. Under the altered procedure the payer goes at present to the land revenue towjih mohurir with his land revenue challans, when the number and name of the estate is tested, to see that it is entered correctly, and if he needs it (as he rarely does), information is given him as to the amount due. The towjih mohurir then enters the challans in the accountant's register, sheets of which have been given to him, and affixes the corresponding serial number to each challan. The payer then passes on to the cesses towjih clerks, who similarly enter the cess challans in sheets of the accountant's register for cesses. The challans are then presented to the accountant, who passes and signs them, and the work preliminary to the presentation at the treasury is completed. This arrangement greatly diminishes the work of the accountant and his staff, and in any districts in which the towjih is strong and the accountant's staff weak would be a great economy of labour. Where the opposite is the case, as at Burdwan, the accountant would have to lend one or two clerks at kist time to sit with the towjih navis and assist him in writing up the registers. We doubt, however, whether any permanent reduction of establishment can be looked for from the change, as it will operate only at kist time. Kist time being past, the accountant will have to keep his own registers and the towjih navis to make out his quarterly statements as at present."

The orders passed by Government on the above point, which have been construed to be "distinct orders," are as follows:—

"Paragraph 24 deals with the suggestion for doing away with the separate registration of challans in the towjih register and substituting for it direct entry in the accountant's registers

by the towjih mohurirs. The Lieutenant-Governor can see no objection to this proposal, and as it has been found to work well in the districts where it has been tried, it is strongly commended to you for introduction into such districts as seem prepared for it."

61. This, as I read it, merely left the matter to the Board, which, after consulting Mr. MacDonnell, arrived at the decision referred to above. I may as well remark that Messrs. Harrison and Westland, who were members of the Revision Committee of 1878, expressed their concurrence with Mr. MacDonnell's views with reference to the latter officer's opinion deprecating the amalgamation of the Towjih Department with that of the Accounts, Mr. Westland having expressed his opinion that "so far as he was aware the Committee throughout their report dealt with the towjih as a department independent of the treasury," while Mr. Harrison remarked that "this was never for a moment intended."

62. It is stated (*vide* page 240) that the system advocated by my colleagues "is already practically in force in the 24-Pergunnahs, where the towjih navis keeps both the Land Revenue Receipts Register and the Estates Ledger." But whatever may be the practice in one district, there can be no doubt that it is, as forcibly pointed out by Mr. MacDonnell, exceedingly unsafe to allow one and the same man to keep the Land Revenue Receipts Register and the Estates Ledger. The former register is filled up from the challans *before* payment of the money into the treasury, while the latter is written up from the same challans *after payments* of the money into the treasury,—a system which affords a complete check against fraud or mistake. This check will be lost by the proposed arrangement, while there will be no appreciable economy of work, as all that is now done by the towjih navis will have to be done by the accountant and his staff.

63. There is, moreover, no similarity in the duties of the two departments. The towjih navis is wholly responsible for the correctness of the land revenue accounts, adjusting the demand according to the kist, noting the payment of the amounts due, as also the advance payments, if any, and striking the balance. He has to report to the Collector when estates fall into arrears, and take, under orders of the Collector, the necessary steps for the recovery of the same, issuing the prescribed notices. He has also to keep up under the supervision of the sheristadar certain registers, viz.—

Register No. 11.—	Separate accounts opened under section 10, Act XI of 1859.
Ditto 12.—	Ditto ditto 11, ditto.
Ditto 12A.—	Ditto ditto 70, Act VIII (B.C.), 1876.
Ditto No. 39.—	New estates.
Ditto 40.—	Alterations of assessments.
Ditto 53.—	Revenue roll.

He has further to prepare the following returns:—

- No. IX.—Abatement of revenue.
- „ X.—Land revenue.
- „ XI.—New estates.
- „ XII.—Alterations in the land revenue.

He has also to report on applications for opening of separate accounts and exemptions of estates from sale, &c., &c.

The nature of the accountant's work, which is regulated under the orders of the Accountant-General, is, however, quite different, and needs no delineation.

It is thus clear that a fair estimate has not been made of the work of the Towjih Department. The only test adopted by my colleagues for estimating the work of this department is the total number of estates and separate accounts, omitting to take into account the work which the maintenance of registers and the ordinary routine work entails, not to mention the preparation of the returns, the Return X being admittedly a work of immense difficulty and labour. The maintenance of the Estates Ledger is a tiresome and responsible work. A single mistake would involve serious loss to the landholders and Government. To do away with this department, the oldest institution in connection with the land revenue system, will, it seems to me, be a grievous



mistake. The result of the amalgamation of it with the Account Department will be that the work touching the maintenance of the land revenue accounts will be neglected to the detriment of the public interest. At present the Land Revenue Return (No. X) is prepared in the General Department of the Collector's office, the Treasury office being required to append to it a certificate that the collections shown in it have been duly credited to the treasury. The object of this precaution is obvious, but this salutary check would be removed if the two departments were amalgamated.

Under these circumstances, I would leave the Towjih Department as it now is, under the supervision of the head ministerial officer of the Collector's office.

*Alteration of the latest dates of payment of Government revenue.—(Paragraph 224 of the report.)*

64. The next suggestion made in connection with the Towjih Department is to appoint "three or four kist days for every single kist in districts in which the pressure of work at kist times is great, and to apportion them among the estates according to the towjih numbers." The suggestion is made to lighten the work at the kist time. The mode in which the system, so proposed, is to be worked is thus sketched out in paragraph 224.

"For example, take the case of Patna, where the number of estates on the revenue roll was over 8,000 last year. The latest dates of payment are the 7th June, 28th September, 12th January, and 28th March. In future let there be three days for each one of these days: thus 5th, 6th, 7th June; the 26th, 27th, and 28th September; the 10th, 11th, and 12th of January; and the 26th, 27th, and 28th March. The notification would have to set forth the following as the last dates of payment:—

For estates numbered 1 to 2,000.	For estates numbered 2,001 to 5,000.	For estates numbered 5,001 to 8,000.
5th June. 26th September. 10th January. 26th March.	6th June. 27th September. 11th January. 27th March.	7th June. 28th September. 12th January. 28th March."

The effect of this plan would be that there would be 12 kists or latest days of payment of Government revenue during the year, instead of four as at present. It seems to me that it would be difficult, if not impracticable, to distribute by mere "towjih numbers" the estates over the several kists. The process would lead to confusion and mistakes to the detriment of the public, to whom the system will be, I fear, unintelligible. The mere towjih numbers would not be a sufficient and precise indication of the identity of the estates to which the notifications would refer; and unless the zemindars and their agents be allowed to have free and frequent access to the towjih registers, it would be impossible for them to know the exact days when the revenue of their estates is to be paid. The proposed arrangement would also cause confusion in the case of a proprietor who happens to own more than one estate, which is not unfrequently the case. One of his estates may bear a number within the first range, viz. 1 to 2,000, another may belong to the next batch, viz. 2,001 to 5,000, and the third to the last, *i.e.* 5,001 to 8,000. He would naturally like to pay the revenue of all his estates by one challan and at one and the same time; but the proposed system, which has for its object the diminution of press of work at kist times, would afford the towjih navis or the accountant a good excuse for refusing to receive on the first kist day the revenue which is payable on the second or third kist day.

Again, the number of estates in the several districts varies widely, ranging from 487 (in Poori) to 29,803 (in Chittagong). It will therefore be necessary for the Board of Revenue to fix the latest dates of payment for almost each district—an arrangement which carries with it its own condemnation. The remedy would be worse than the disease.

\* Section I, Chapter XIV of the Board's Rules, volume I.

65. At present the latest dates\* of payment of the revenue of the different classes of estates are as follows:—

For estates bearing a revenue of Rs. 10	...	...	28th March, or one kist.
For estates paying a revenue of Rs. 10, but not exceeding Rs. 50	...	...	{ 12th January } 2 kists.
	...	...	{ 28th March }
For estates paying a revenue of Rs. 50, but not exceeding Rs. 100	...	...	{ 28th June } 3 kists.
	...	...	{ 12th January }
	...	...	{ 28th March }
For estates paying a revenue exceeding Rs. 100	...	...	{ 28th June } 4 kists.
	...	...	{ 28th September }
	...	...	{ 12th January }
	...	...	{ 28th March }

This arrangement works smoothly, and I do not consider it would be expedient to alter it. The pressure of work at kist times will remain all the same whether we have four kists or twelve kists, as there will always be a rush on the latest day.

*Simplification of Return X or the land revenue return.*—(Paragraph 220 of the report.)

66. I agree generally in the suggestions made by my colleagues regarding the simplification of this return. With regard to the treatment of malikana allowance, however, my views are not quite in accord with theirs. They think that when malikana is allowed under the following circumstances, it need not be shown in the towjih accounts and returns:—

- “(I) When a zemindar, in response to a call from the Collector, specifies the highest jama at which he is willing to engage, an allowance adjusted according to the amount of the tender (Regulation VII of 1822, section 5, clause 3).
- (II) When a zemindar, in response to a call from the Collector, fails to make a tender, an allowance adjusted on the basis of the revenue of the last year before the estate was taken under direct management (*ibid.*)”

In these two cases the allowance is, it is remarked, “fixed and unalterable so long as the proprietor remains excluded from settlement and does not depend upon the amount collected.” But in both these cases the recusant zemindars have the right of re-entry, and the rents of the estates fluctuate with the periodical settlements, the term of such settlements being limited to 12 years. Nor can such estates be kept under direct management beyond that period (section 3, Regulation VII of 1822). Such being the case, the malikana allowance on account of these estates should, I think, be shown in the towjih accounts.

67. As regards the malikana in Behar, I would note that the character of it differs from the ordinary malikana allowed under section 5, Regulation VII of 1822. I allude to the malikana which existed from before the time of the permanent settlement, which is thus noticed in Sir John Shore's Minute:—

“The proprietors of the soil in Behar universally claim and possess a right of malikana, which, whenever they are dispossessed of the management of their lands, they receive from the ‘*amul*’ as well as from the tenants of jagheers and proprietors of Altumghar. In Bengal no such custom has ever been formally established, although there is some affinity between this and the allowance of *moshaira*.”

This class of malikana was specially recognised by Regulation VIII of 1793, in accordance with the views expressed by Sir John Shore in his minute of the 18th September 1789, from which I make the following extract:—

“In all cases in which the zemindars have resigned the management of their lands, retaining possession of the *malikanah*, or tithe, it should, I think, be established as a general rule that the whole be re-annexed, and that they be required to enter into engagements for the whole zemindary, including the malikanah; if they decline, the settlement should be made with others, and the zemindar receive his malikanah in money.

“All grants of *malikanah* confirmed by the supreme authority are of course to be excepted from this rule.” \* \* \* \* \*

The malikana in Behar is thus of a two-fold character:—

- (i) Malikana allowed to proprietors who declined engaging for the jumma proposed to them at the time of the permanent settlement, and whose lands were consequently permanently settled, or let in farm, or held khas (sections 38 and 44, Regulation VIII of 1793).
- (ii) Malikana lands held under grants confirmed by the Governor-General in Council (section 38, Regulation VIII of 1793).

The malikana under class (i) is fixed, but in the case of zemindars whose estates have not been permanently settled, and who have still a right of entry, accounts should, I think, be kept in the Towjih Department. The persons who receive this allowance are called "malikanadars," and are required to register their rights in the General Register A, Part I, the Board having, on a reference made by the Commissioner of Patna in 1879, held thus:—

"Strictly speaking, the term "malikanadars," or recipients of malikana, includes those only who possess a distinct and unalienable right of proprietorship, such as in fact constitutes an interest in land, and those persons only who are in receipt of a fixed percentage on farm rents or khas collections should have their interests recorded in Part I of the General Register A."

#### *Treasury Department.*

68. The revision of establishment in the Treasury Department has been made on different principles from those followed in the case of the General and Accounts Departments. The treasuries have been divided into three classes, according to the amount of work, namely—

- Class I.—Where the number of items of receipts and payments exceed 100,000.
- „ II.—Where the number of items of receipts and payments is less than 100,000 and more than 50,000.
- „ III.—Where the number of items of receipts and payments is less than 50,000.

The only objection to which this classification is open is that it is based on the figures of one year only.

The reduction of clerks in this department amounts to 36, but on what principle the reduction has been proposed is not clear.

#### *Nazir's Department.*

69. The establishment in this department has been regulated according to the amount of work, as measured by the number of processes served, the scale allotted being as follows:—

- In three districts, one nazir and four assistants.
- In four districts, one nazir and two assistants.
- In 16 districts, one nazir and one assistant.
- In 13 districts, one nazir but no assistant.

This classification will be seriously affected by the operation of the Bengal Tenancy Act. On a recent inspection of the 24-Pergunnahs Collectorate I found that the work under this Act had considerably increased, resulting in the appointment of three extra clerks in the Nazir's Department. The duties of the nazir in the 24-Pergunnahs are very heavy, as found by me on personal inspection. I would place this district in the first class, and, having regard to the increased work which the operation of the Tenancy Act is sure to entail, would let the present strength remain untouched.

#### *Non-Regulation Provinces.*

70. The numerical strength of the establishments attached to the offices in the Non-Regulation Provinces has been reduced by 52 men. This reduction appears to be wholly based on the system of amalgamation. How far this

reduction is practicable, I am not in a position to say. But as the recommendation is based on the result of a personal inspection of some of the offices by Mr. Grimley, I am inclined to accept it.

*Commissioner's Office.*

71. I object to the plan proposed for the establishment of the Commissioners' offices. As in the case of districts, the relative importance of divisions has been measured by one test only, viz. the amount of work. The only point in which the standard differs here is that it embraces a period of three years instead of one, as in the case of districts. The period selected is 1875-76, 1880-81, and 1884-85, instead of the three last years.

72. Judged by the amount of work for this period, as exhibited in the table appended to paragraph 241, the divisions have been arranged in the following order:—

- |   |  |   |
|---|--|---|
| 1. Patna.<br>2. Bhagulpore.<br>3. Presidency.<br>4. Orissa. |  | 5. Dacca.<br>6. Burdwan.<br>7. Rajshahye.<br>8. Chittagong. |
| 9. Chota Nagpore.   |  |   |

The table is manifestly defective, in that it shows the work in the Revenue Department only, omitting altogether the work in the Judicial and General Departments in the office of the Commissioner. Thus, the data on which my colleagues have arrived at their conclusions are insufficient. I have collected the figures for all the departments in the office of Commissioners, and, adopting the same method as that followed in the case of districts, I have prepared a statistical table, marked E, which shows the relative importance of divisions in every point of view. The combined results place the divisions in the following order:—

- |  |  |   |
|--|--|---|
| 1. Patna.<br>2. Presidency.<br>3. Dacca.<br>4. Bhagulpore. |  | 5. Burdwan.<br>6. Rajshahye.<br>7. Chittagong.<br>8. Chota Nagpore. |
| 9. Orissa.   |  |   |

73. Taking the amount of work, as shown in the subjoined table, the divisions stand thus:—

- |  |  |  |
|--|--|--|
| 1. Patna.<br>2. Presidency.<br>3. Dacca.<br>4. Bhagulpore. |  | 5. Chittagong.<br>6. Burdwan.<br>7. Orissa.<br>8. Rajshahye. |
| 9. Chota Nagpore.  |  |  |

1	2	3	4	5	6	7	8	9	10	11
DIVISION.	Average number of appeals in 1882-83, 1883-84, and 1884-85.	Order according to column 2.	Average number of revenue correspondence in 1882-83, 1883-84, and 1884-85.	Order according to column 4.	Average number of correspondence other than revenue in 1883-84, 1884-85, and 1885-86.	Order according to column 6.	Average number of bills and returns in 1882-83, 1883-84, and 1884-85.	Order according to column 8.	Total of columns 3, 5, 7, and 9.	Order according to column 10.
1. Burdwan ... ..	192	6	7,443	6	8,092	5	2,571	5	22	6
2. Presidency ... ..	502	4	10,220	1	13,123	2	2,018	7	14	2
3. Rajshahye ... ..	78	9	6,574	7	9,354	3	2,622	4	23	7
4. Dacca ... ..	579	3	8,163	4	6,812	6	2,775	3	16	3
5. Chittagong ... ..	1,660	1	6,551	3	8,759	4	1,970	2	21	5
6. Patna ... ..	1,417	2	8,109	5	13,426	1	4,158	2	10	1
7. Bhagulpore ... ..	296	5	8,987	2	5,997	9	4,203	1	17	4
8. Orissa ... ..	172	7	8,745	3	6,909	7	2,292	6	23	7
9. Chota Nagpore ... ..	86	8	4,271	9	6,329	8	1,090	9	34	3

These figures affect materially the calculations made in respect of the outturn of work done in these offices. According to the figures arrived at by my colleagues, each clerk disposes of, it is said, "on an average from one to two items, the mean being one and a half per diem;" but this small outturn is due to the fact of the establishment of the *entire* office being included, and the work of departments other than the Revenue being excluded from the calculation. My colleagues have, however, on the incomplete data embodied

in their table, reduced the present number of men employed in these offices from 176 to 125, or to the extent of 51, as distributed below:—

						Percentage of reduction.
Patna	...	...	...	...	...	8
Presidency	...	...	...	...	...	7
Bhagulpore	...	...	...	...	...	7
Dacca	...	...	...	...	...	7
Rajshahye	...	...	...	...	...	2
Burdwan	...	...	...	...	...	6
Chittagong	...	...	...	...	...	5
Orissa	...	...	...	...	...	6
Chota Nagpore	...	...	...	...	...	3
						—
						51
						—

The proposed reduction is, however, intended to be prospective, it being wholly contingent on the sanction of our entire scheme for reduction and simplification of work, as will be seen from the following observations made by my colleagues:—

“It will of course be not possible to reduce the establishments (in Commissioners’ offices) to this (proposed scale) at once. If our suggestions are adopted, Commissioners will doubtless find that the work in their offices will decrease very much, and it will then be for them to bring their establishments down to the proposed scale.”

To what extent the suggestions for reduction of work will receive the sanction of Government it is impossible to predict; nor is it possible at present to forecast precisely the amount of reduction which would be effected in the work, and with it, in the strength of the establishment. That the work in the Commissioners’ offices is at present very heavy, and that the present establishment cannot well cope with it, I can testify from my personal knowledge; and it seems to me that we cannot look for any, if at all, reduction in this direction. The reduction proposed by my colleagues, which are only prospective, may therefore be omitted from the proposed scheme of reduction.

74. There is one feature worthy of note in the scale of salaries proposed by my colleagues for the Commissioners’ establishments. The scale is *lower* than that proposed for Collectors’ offices.

On what principle this broad and invidious distinction has been made has not been stated. That the establishment of a controlling office should be placed on a lower scale of salary than that of a subordinate office seems to me to be an undesirable policy; and if it were followed, the establishment of every controlling office would be placed at a lower scale than that of the offices over which its control extends. If the Commissioners’ establishments be placed on a lower footing than that of the district officers, the office of the Board of Revenue, which controls the work of Commissioners, ought to have a scale of establishment lower than that allowed to the Commissioner’s office, and the Bengal Secretariat, the next controlling office, a further lower scale. I regret I cannot agree to a scheme which seems to me to be unreasonable. It cannot be denied that clerks in the higher and central offices of supervision and control should be more efficient than those employed in subordinate offices. The cost of living in the head-quarters of a division is, moreover, comparatively speaking, higher than in the head-quarters of districts. Under these circumstances, I would place the clerks in the Commissioner’s office at least on the same footing as that of the district offices—a policy which has been hitherto followed.

75. Another noticeable feature of the scheme as regards the scale of establishment proposed for the offices of Commissioners of Divisions is that, excepting the Patna and Presidency Divisions, where the head ministerial officers are allowed a salary of Rs. 225 each, the salary allotted to the head ministerial officers in other Commissioners’ offices is Rs. 200. The result is that the head clerks of the Presidency and Patna Commissioners’ offices get a small increase of Rs. 25 only over the maximum salary they now receive, while the rest get almost the same pay as at present.

*The Net Result of the Scheme.*

76. The net result of the scheme proposed by my colleagues is that the numerical strength of the present establishment has been reduced to the extent of 549 men, as distributed below:—

District offices.		Present scale.	Proposed scale.	Decrease.
General Department	...	1,116	843	273
Account and Towjih	...	349	279	70
Treasury	...	199	162	37
Record Department	...	163	124	39
Nazir's Department	...	94	69	25
District offices in Non-Regulation Districts		231	179	52
		<u>2,152</u>	<u>1,656</u>	<u>496</u>
Subdivisions	...	555	553	2
Commissioners' offices	...	176	125	51
<b>Grand Total</b>	...	<u>2,883</u>	<u>2,334</u>	<u>549</u>

77. The net financial effect of the proposed arrangement, as compared with the present one, is shown in the subjoined table:—

	Present cost.	Proposed cost.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
District establishment	80,029	79,285	...	744
Subdivisions	16,764	19,602	2,838	.....
Commissioner's office	9,040	9,165	125	.....
	<u>1,05,833</u>	<u>1,08,052</u>	<u>2,963</u>	<u>744</u>

The proposed scheme thus involves an additional expenditure of Rs. 2,219 per mensem, or Rs. 26,628 per annum.

78. I have already stated at length my reasons for considering why I do not agree in the proposed scheme, which involves an unduly large reduction in the present establishment, and which also entails a large additional expenditure. I have also given my reasons for advocating the system of progressive salaries. I need not therefore recapitulate them here. All that I need say is that the superiority of this system over that of fixed salaries is beyond question from both financial and administrative points of view. If any further proof were needed to demonstrate this, it would be furnished by the following comparative table, which shows the net results under the two systems, assuming that the proposals made by my colleagues regarding the reduction in the numerical strength of the establishment are accepted:—

OFFICES.	FIXED SCALE.				PROGRESSIVE SCALE.				
	Present cost.	Proposed cost.	Difference.		Present cost.	Proposed cost.	Difference.		
			Decrease.	Increase.			Decrease.	Increase.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
District establishment	80,029	79,285	744	.....	80,029	73,004	7,025	.....	
Subdivisional establishments	16,764	19,602	.....	2,838	16,764	17,981	.....	1,217	
Commissioner's office establishments	9,040	9,165	.....	125	9,040	8,454	586	.....	
		Nett	.....	2,219		Nett	6,394	.....	
				There will be an increase of Rs. (2,219 × 12) 26,628 per annum.		There will be a saving of Rs. (6,394 × 12) 76,728 per annum.			

79. The result of the comparison is that the scheme proposed by my colleagues involves an increased cost of Rs. 26,628 per annum and a reduction of the numerical strength of the establishment to the extent of 598 men, while the scheme of progressive salaries would, if adopted, effect a saving of Rs. 76,728 per annum, as illustrated in statement F. This saving may with advantage be applied to the maintenance of the present establishment as far as may be possible. Such an arrangement will lead to a far smaller reduction of men without impairing the efficiency of the offices in the slightest degree. It will at the same time give the clerks an appreciable increase of pay.

80. How remarkable the growth of work has been in district offices and in the administration generally, the historical sketch of the administrative system given in Chapter II of the report clearly shows; and with new legislative enactments and fresh administrative measures, the work goes on increasing steadily every year. In illustration of this, I would point to the Bengal Tenancy and the Local Self-Government Acts, two recent measures which have already begun to press upon the district establishments, but the work in connection with which has not been taken into consideration in regulating the strength of establishments. That the district officers, and with them their establishments, are now overworked, is well known; and it is desirable in the interests of the public service that adequate provision should be made to cope with the vast and ever-increasing mass of work that falls on their shoulders. No arithmetical calculation can be safely relied upon for determining the exact staff that would be needed. Any conclusions based on such calculation can never be expected to hold good for any length of time, and they must be affected by the change of circumstances and the progress of the country. Reductions should therefore be made with great caution, and a reasonable margin left for work which any future administrative measure may entail, so as to avoid the necessity for entertaining extra establishments on every such occasion.

### CHAPTER XIII.

#### TENTS.—(Paragraph 264 of the Report.)

81. I agree generally in the recommendations contained in this chapter. With regard, however, to the Patna Division, I am inclined to think that it should be treated exceptionally. There are some subdivisions in it which are not easy of access. These are—

1. Bhooboa	...	...	...	} In Shahabad.
2. Sasseram	...	...	...	
3. Behar	...	...	...	In Patna.
4. Nowada	...	...	...	} In Gya.
5. Aurungabad	...	...	...	
6. Gopalgunge	...	...	...	In Sarun.
7. Madhubanee	...	...	...	In Durbhunga.

It is the practice with the Commissioner of the Patna Division to visit frequently the interior of the subdivisions, making slow marches through rural tracts. Considering the vast area of the division, which is larger than even one or two provinces, I would recommend that the Commissioner of the Patna Division be allowed four tents of the size asked for by him.

As regards the durbar *shamianah*, I am inclined, from my personal experience, to support Mr. Halliday's proposal. Durbars are much more frequent at Patna than elsewhere. I know of several durbars held by Viceroys and Lieutenant-Governors, not to speak of the great durbar held by His Royal Highness the Prince of Wales. On such occasions durbar tents and *shamianahs* had to be borrowed from the Behar Rajahs. On one occasion the Commissioner had to borrow a *shamianah* from a ferry contractor for a durbar held by the Lieutenant-Governor.

82. To sum up.

The points in which I have differed from my colleagues are—

1. Abolition of certain returns (Nos. III and VA) (paragraph 3).
2. The suggestion to restrict the powers of Commissioners and Collectors to call for returns (paragraph 4).
3. The proposal to pass a Delegating Act (paragraphs 5—9).
4. Classification of districts (paragraphs 12—31).
5. Reduction of establishment in the General Department of district offices (paragraphs 32—39).
6. Gradation of head ministerial officers (paragraph 41).
7. The adoption of the system of fixed salaries (paragraphs 42—48 and 78 and 79).
8. Classification of districts for the purpose of regulating the establishments in the Account Department (paragraphs 49—55).
9. Reduction in the number of towjih clerks (paragraphs 56 and 57).
10. Amalgamation of the Towjih and Accounts Departments (paragraphs 58—63).
11. Alteration of the latest dates of payment of Government revenue (paragraphs 64 and 65).
12. Exclusion of certain items of *malikana* allowance from the towjih accounts and returns (paragraphs 66 and 67).
13. Reduction of establishment in the Nazir's Department (paragraph 69).
14. Reduction of establishments in the Commissioner's office and adoption of a lower scale of salary in those offices than that proposed for the district offices (paragraphs 71—75).
15. The number of tents to be sanctioned for the Commissioner of the Patna Division (paragraph 80).

83. I have also been obliged to differ from my colleagues in respect of the observations recorded by them on certain points discussed in Chapters VIII and X of the report (paragraphs 10 and 11).

84. I am fully conscious that in writing this note I have not been able to condense my ideas in many places, or to fully work out my arguments in others. This is due to the peculiar circumstances under which it had to be written. It was not till the termination of the discussions of the Commission in the latter part of June that I found myself placed in the awkward position of a dissentient member. Having then left the Commission and rejoined my substantive appointment, I was obliged, in order to avoid delay, to confine myself to a summary of the principal reasons which led me to differ in opinion from my colleagues. It is likely that this has led to some obscurity of expression in certain places. But I can only express my regret for it.

DURGAGATI BANERJEA.

*The 17th August 1886.*



STATEMENT A.

[REFERRED TO IN PARAGRAPH 29.]

Showing the order in which the districts stand according to the figures given in Appendix LIX of the report.

Divisions.	Districts.	Order according to																				Total of columns 3 to 21.	Order according to correspondence.	Order according to column 20, "Certificate cases."	Order according to column 19, "Criminal cases."	Order according to column 18, "Revenue cases."	Order according to column 17, "License tax."	Order according to column 16, "Road Works Cases, Cess and Public Order according to revenue."	Order according to column 15, "Stamp revenue."	Order according to column 14, "Excise revenue."	Order according to column 13, "Rent of Wards &c, estates."	Order according to column 12, "Rent of Government estates."	Order according to column 11, "Land Revenue."	Order according to column 10, "Wards, &c, estates, Govern-ment estates."	Order according to column 9, "Govern-ment estates, &c, Estates."	Order according to column 8, "Municipalities."	Order according to column 7, "Sub-divisions."	Order according to column 6, "Popula-tion."	Order according to column 5, "Area."	23
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20																			
BENGAL.	Western Districts.	Burdwan	18	23	6	5	4	12	12	9	1	31	17	12	17	4	31	9	9	24	12	255	9																	
		Bankoora	20	29	28	27	19	31	31	27	29	32	29	33	33	27	33	35	33	29	31	31	559	33																
		Barchoon	33	34	28	32	31	30	35	30	30	35	30	30	25	31	30	35	30	31	29	29	663	34																
		Midnapore	3	3	1	1	4	4	17	2	5	4	12	5	14	7	9	15	4	7	2	6	122	1																
		Hooghly	36	30	5	14	3	3	14	17	11	15	15	11	8	10	14	21	10	8	8	10	248	8																
	Howrah	37	37	34	36	19	37	37	37	30	37	37	30	37	33	37	19	37	4	37	23	508	36																	
	Central Districts.	24-Perkunahs	1	14	1	1	1	1	24	15	18	6	18	4	4	15	1	17	17	16	1	167	2																	
		Nuddea	14	9	2	3	2	3	19	11	13	16	10	22	18	27	28	22	22	11	33	7	283	11																
		Jessore	25	20	2	6	12	6	21	16	22	27	23	54	27	20	14	25	25	12	27	5	530	19																
		Khulna	29	23	16	20	8	29	29	5	4	25	4	54	20	26	37	37	20	30	34	13	400	24																
Moorshedabad		27	25	5	4	8	8	20	17	5	10	16	1	21	23	25	22	20	10	28	13	301	16																	
Eastern Districts.	Dinapore	8	22	34	6	31	6	32	30	17	47	6	28	26	18	8	24	24	26	26	37	415	25																	
	Rajshahye	24	24	16	14	19	14	23	23	10	14	33	22	20	14	12	29	29	26	29	34	26	417	26																
	Rangpore	13	8	5	11	31	34	34	23	23	24	33	30	35	35	32	23	27	25	32	15	373	23																	
	Bogra	35	35	34	32	19	33	28	33	28	30	32	30	35	35	32	23	27	35	36	35	587	35																	
	Pubna	32	25	26	32	19	18	18	18	16	30	36	30	30	30	24	17	32	31	22	34	511	30																	
Dacca	Dacca	17	7	5	12	19	4	4	4	1	31	12	11	11	2	24	4	8	9	9	8	108	5																	
	Furzedpore	26	19	16	14	12	11	11	7	25	18	25	32	24	4	20	18	18	17	18	20	370	23																	
	Backergunge	10	13	5	6	8	16	16	1	8	8	8	25	24	4	6	16	28	8	11	11	233	6																	
	Myneensingh	2	1	2	6	4	8	8	14	14	21	20	14	8	1	10	5	12	5	17	4	162	3																	
	Tipperah	22	21	16	20	19	22	9	9	9	18	9	15	31	5	16	20	21	16	19	26	336	21																	
Chittagong	Chittagong	21	27	26	14	19	1	1	33	6	18	7	16	16	8	17	34	1	28	4	16	287	19																	
	Noakhally	34	33	28	27	31	25	6	6	7	26	7	16	36	19	23	34	19	32	20	33	454	27																	
	Patna	28	16	5	6	12	3	3	18	19	6	10	19	1	11	3	12	5	10	10	2	186	4																	
	Gya	5	6	5	12	12	6	6	20	20	9	8	30	2	22	15	16	9	13	14	6	233	7																	
	Shahabad	6	12	5	20	4	9	9	3	31	5	5	30	7	13	8	26	11	14	6	5	198	6																	
Patna	Muzfarpore	16	3	18	24	8	2	19	19	15	30	30	15	30	11	9	9	11	7	24	297	14																		
	Darbhanga	15	2	16	27	12	5	30	30	2	24	23	8	18	30	1	10	15	20	12	21	289	12																	
	Sarun	19	5	16	24	12	7	7	24	30	11	23	30	6	15	6	6	15	18	5	21	292	13																	
	Chumparun	11	18	25	32	18	30	35	35	35	30	36	30	17	32	22	30	36	26	35	23	533	31																	
	Monghyr	9	10	16	20	19	10	22	18	22	18	30	24	5	25	13	3	23	15	15	11	299	15																	
Bhagulpur	Bhagulpore	7	11	5	19	19	13	13	13	29	27	21	10	16	16	2	2	19	25	14	11	302	17																	
	Purneah	4	15	16	14	31	28	20	20	11	19	3	9	21	19	11	14	27	23	19	324	18																		
	Maldah	31	36	34	27	19	35	25	25	25	34	23	9	23	34	35	25	31	21	21	32	535	32																	
Orissa.	Cuttack	12	17	16	24	12	15	15	33	14	19	13	13	13	29	23	27	6	1	1	354	20																		
	Pooree	23	32	26	37	31	36	30	30	33	23	23	26	26	36	34	33	2	23	5	5	494	28																	
	Balasure	30	31	26	27	31	27	27	25	26	55	17	27	19	37	36	32	6	53	13	30	513	29																	

Note.—Column 21 shows the order according to the work done in the English Department during the year 1884-85.

## B.

[REFERRED TO IN PARAGRAPH 30.]

Statement showing the order of districts according to the total amount of work as shown in Appendix LIX.

DISTRICTS.	Order according to column 18, "revenue cases."	Order according to column 19, "criminal cases."	Order according to column 20, "certificate cases."	Order according to correspondence in Magistrate's and Collector's offices in 1884-85.	Total of the preceding four columns.	Order according to the preceding column.
Burdwan ... ..	9	9	24	12	54	10
Bankoora ... ..	33	36	29	31	129	31
Beerhoom ... ..	30	34	31	29	124	29
Midnapore ... ..	4	7	2	6	19	2
Hooghly ... ..	10	3	8	10	31	3
Howrah ... ..	37	4	37	23	101	23
24-Pergunnahs ... ..	17	1	16	1	35	4
Nuddea ... ..	22	11	33	7	73	17
Jessore ... ..	25	12	27	3	67	13
Khulna ... ..	34	30	30	17	111	25
Moorshedabad ... ..	20	10	28	13	71	16
Dinagepore ... ..	24	24	26	37	111	25
Rajshahye ... ..	26	29	34	25	114	26
Rungpore ... ..	27	25	32	15	99	22
Bogra ... ..	35	35	36	35	141	32
Pubna ... ..	32	31	22	34	119	27
Dacca ... ..	8	6	9	8	31	3
Furreedpore ... ..	18	17	18	22	75	13
Backergunge ... ..	28	8	11	20	67	13
Mymensingh ... ..	12	5	17	4	38	6
Tipperah ... ..	21	16	19	26	82	19
Chittagong ... ..	1	28	4	16	49	7
Noakholly ... ..	19	32	20	33	104	24
Patna ... ..	3	2	10	2	17	1
Gya ... ..	16	13	14	9	52	9
Shahabad ... ..	11	14	6	5	36	5
Mozufferpore ... ..	7	22	7	24	60	11
Durbhanga ... ..	13	20	12	21	66	14
Sarun ... ..	15	18	3	18	54	10
Chunparun ... ..	36	26	35	28	125	30
Monghyr ... ..	23	15	15	11	64	12
Bhagulpore ... ..	29	19	25	14	87	21
Purneah ... ..	14	27	23	19	83	20
Maldah ... ..	31	37	21	32	121	28
Cuttaek ... ..	2	21	1	27	51	8
Pooree ... ..	5	23	5	36	69	15
Balasure ... ..	6	33	13	30	82	19

## C.

[REFERRED TO IN PARAGRAPH 31.]

Statement showing the order of the districts according to work, excluding such cases as were dealt with by special establishments.

1	2	3	4	5	6	7	8	9	10	11
DISTRICTS.	Average number of generic cases in 1882-83, 1883-84, and 1884-85.	Order according to this work.	Average number of criminal cases in 1882-83, 1883-84, and 1884-85.	Order according to this work.	Average number of certificate cases in 1882-83, 1883-84, and 1884-85.	Order according to this work.	Number of receipts and issues of letter in Collector's and Magistrate's offices in 1884-85.	Order according to this work.	Total of columns 3, 6, 7, and 9.	Order according to column 10.
Burdwan ... ..	3,835	9	3,635	9	579	29	10,534	12	59	10
Bankoora ... ..	817	32	1,207	36	431	32	5,400	31	131	31
Beerbhoom ... ..	1,495	31	1,366	34	331	34	5,803	29	124	29
Midnapore ... ..	4,861	5	4,110	7	2,213	8	12,451	6	26	3
Hooghly ... ..	3,749	10	5,450	3	1,516	17	11,345	10	40	4
Howrah ... ..	.....	37	5,071	4	.....	37	7,914	23	101	24
24-Pergunahs ... ..	3,167	16	11,135	1	2,412	5	20,052	1	23	2
Nuddea ... ..	2,555	23	3,535	11	635	25	11,622	7	66	15
Jessore ... ..	2,167	25	3,129	12	637	26	13,394	3	66	15
Khulna ... ..	910	33	1,738	30	869	23	9,375	17	103	25
Moorshedabad ... ..	3,159	17	3,557	11	919	22	10,323	13	63	12
Dinapore ... ..	3,101	19	2,192	24	923	21	3,815	37	101	24
Rajshahye ... ..	2,153	26	1,806	29	421	33	7,372	25	113	27
Rungpore ... ..	1,985	28	1,942	25	622	27	9,755	15	95	23
Bogra ... ..	791	34	1,368	35	121	36	4,644	35	140	32
Pubna ... ..	133	36	1,692	31	589	28	4,847	34	129	30
Dacca ... ..	3,129	18	4,551	6	2,029	10	11,406	8	42	5
Furzedpore ... ..	3,214	14	2,895	17	1,863	11	8,065	22	64	13
Backergunge ... ..	1,863	29	3,852	8	2,640	4	8,334	20	61	11
Mymensingh ... ..	2,765	22	4,524	5	1,629	16	13,085	4	47	7
Tipperah ... ..	2,820	21	2,975	16	1,708	14	6,542	25	77	19
Chittagong ... ..	12,250	1	1,826	28	6,228	1	9,414	10	46	6
Noakhally ... ..	3,023	20	1,623	32	2,253	7	5,075	33	92	22
Patna ... ..	5,966	3	7,573	2	2,403	6	13,699	2	13	1
Gya ... ..	3,172	15	3,059	13	499	31	11,374	9	63	16
Shahabad ... ..	3,271	13	3,063	14	1,455	18	13,025	5	50	8
Mozufferpore ... ..	3,977	7	2,275	22	3,010	3	7,691	24	56	9
Durbhunga ... ..	3,685	11	2,443	20	1,799	13	8,145	21	65	14
Sarun ... ..	3,254	12	2,823	18	4,936	2	8,820	13	50	8
Chumparun ... ..	517	35	1,941	26	162	35	6,417	28	124	28
Monghyr ... ..	2,318	24	2,983	15	744	24	10,616	11	74	13
Bhagnipore ... ..	2,130	27	2,319	19	1,214	19	9,830	14	79	21
Purneah ... ..	3,979	6	1,926	27	1,105	20	8,701	19	72	17
Maldah ... ..	1,562	30	1,131	37	1,908	12	5,111	32	111	26
Cuttack ... ..	8,222	2	2,382	31	2,103	9	0,533	27	59	10
Pooree ... ..	5,224	4	2,223	33	1,689	15	4,553	36	78	20
Balasure ... ..	3,894	8	1,566	33	507	30	5,432	30	101	24

## D.

[REFERRED TO IN PARAGRAPH 46].

*Statement showing the cost of District Establishments on progressive salaries.*

1	2	3	4	5*	6
Grade.	Number of clerks.	Progressive pay rising to the maximum in 5 years.	Rate of increment.	Average monthly cost of each post.	Total cost.
		Rs.	Rs.	Rs. A.	Rs. A.
1	7	200 to 250	10	237 8	1,662 8
2	11	175 to 225	10	212 8	2,337 8
3	13	150 to 200	10	187 8	2,437 8
4	26	125 to 175	10	162 8	4,225 0
5	29	100 to 150	10	137 8	2,760 0
6	33	75 to 125	10	112 8	3,712 8
7	51	60 to 100	8	90 0	4,590 0
8	29	60 to 80	4	75 0	2,175 0
9	86	55 to 75	4	70 0	6,020 0
10	32	45 to 65	4	60 0	1,920 0
11	125	35 to 50	3	46 4	5,781 4
12	270	25 to 40	3	36 4	9,787 8
13	872	20 to 30	2	27 8	23,980 0
14	7	20 fixed	.....	20 0	140 0
15	80	15 ,,	.....	15 0	1,200 0
Total ...	1,662				72,718 12
				Local allowance ... ..	285 0
				Total ... ..	73,003 12
				Cost according to the fixed rate ...	79,285 0
				Saving ... ..	6,281 4 per month.

\* The average monthly cost has been calculated, according to the rules of the Financial Department, at the minimum salary plus three-fourths of the difference between the minimum and the maximum.

## E.

[REFERRED TO IN PARAGRAPH 71.]

Statement showing the relative importance of Divisions.

DIVISIONS.	1	2	3	4	5	6	7	8	9	10	11	ENGLISH CORRESPONDENCE.		14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	
												Average revenue correspondence in 1882-83, 1883-84, and 1884-85.	Average number of bills and returns in 1882-83, 1883-84, and 1884-85.																	
1. Burdwan	...	13,865	7,393,954	6	11	81,64,508	10,28,844	14,71,120	1,28,060	10,22,652	192	7,443	8,092	2,571	6	3	5	2	3	4	4	6	2	6	6	6	5	5	60	5
2. Presidency	...	12,029	8,304,912	6	18	51,61,525	27,11,967	36,35,606	6,40,635	7,31,685	502	10,229	13,123	2,018	8	1	1	3	1	3	1	1	1	6	4	1	2	7	41	2
3. Rajshahye	...	17,428	7,733,775	7	9	49,64,205	6,23,368	10,75,963	1,81,060	8,71,451	76	6,574	9,354	2,622	4	1	6	1	6	4	6	0	3	3	9	7	3	4	61	6
4. Dacca	...	15,000	8,700,939	4	12	33,57,366	7,85,490	21,44,583	1,62,790	8,23,664	579	8,163	6,812	2,775	5	2	3	6	3	6	5	2	4	3	4	6	3	54	3	
5. Chittagong	...	12,118	3,574,048	4	5	25,22,588	3,04,716	11,00,942	60,140	5,05,942	1,660	6,551	8,759	1,976	7	7	7	6	7	7	9	5	8	7	1	8	4	8	86	7
6. Patna	...	23,647	15,063,944	7	16	82,05,885	24,46,713	18,15,465	2,39,700	22,34,707	1,447	8,109	13,456	4,168	2	1	2	1	2	1	2	3	2	1	2	5	1	2	25	1
7. Bhagalpore	...	20,492	8,063,160	6	12	33,61,391	11,24,401	9,17,060	1,80,785	7,58,923	296	8,887	5,867	4,263	3	5	3	5	3	5	3	7	4	5	5	2	9	1	56	4
8. Orissa	...	9,053	3,730,735	3	4	18,71,125	5,10,966	2,97,350	50,700	2,33,370	172	8,715	6,809	2,392	9	8	8	9	8	8	8	8	9	9	7	3	7	6	99	9
9. Chota Nagpore	...	26,966	4,225,989	4	3	5,79,003	5,70,012	2,77,965	60,660	2,56,231	86	4,271	6,329	1,099	1	7	6	9	9	9	7	9	7	8	8	9	8	9	97	8

F.

[REFERRED TO IN PARAGRAPH 79.]

Statement showing the average monthly cost of the proposed establishments on progressive salaries.

1	2	3	4	5	6	7
GRADES.	Progressive salaries rising to the maximum in five years.	Rate of increment.	Average monthly cost of a post in each grade.	Number of clerks required.	Total cost.	REMARKS.
<i>District Establishments.</i>						
	Rs.	Rs.	Rs. A.		Rs. A.	
1st	200-250	10	237 8	7	1,662 8	
2nd	175-225	10	212 8	11	2,337 8	
3rd	150-200	10	187 8	13	2,437 8	
4th	125-175	10	162 8	26	4,225 0	
5th	100-150	10	137 8	20	2,750 0	
6th	75-125	10	112 8	33	3,712 8	
7th	60-100	8	90 0	51	4,590 0	
8th	60-80	4	75 0	29	2,175 0	
9th	55-75	4	70 0	86	6,020 0	
11th	45-65	4	60 0	32	1,920 0	
13th	35-50	3	46 4	125	5,781 4	
15th	25-40	3	36 4	270	9,787 8	
16th	20-30	2	27 8	872	23,980 0	
17th	20 Fixed	.....	20 0	7	140 0	
18th	15 "	.....	15 0	80	1,200 0	
	Total	.....	.....	1,662	72,718 12	
	Local allowances	.....	.....	.....	285 0	
	Total	.....	.....	.....	73,003 12	
<i>Subdivisional Establishments.</i>						
8th	60-80	4	75 0	10	750 0	
10th	50-70	4	65 0	49	3,185 0	
12th	40-60	4	55 0	30	1,650 0	
13th	35-50	3	46 4	11	508 12	
14th	30-45	3	41 4	49	2,021 4	
15th	25-40	3	36 4	31	1,123 12	
16th	20-30	2	27 8	280	7,700 0	
17th	20 Fixed	.....	20 0	11	220 0	
19th	12 "	.....	12 0	1	12 0	
20th	10 "	.....	10 0	81	810 0	
	Total	.....	.....	553	17,980 12	
<i>Commissioner's Office Establishments.</i>						
2nd	175-225	10	212 8	2	425 0	
3rd	150-200	10	187 8	7	1,312 8	
4th	125-175	10	162 8	1	162 8	
5th	100-150	10	137 8	2	275 0	
6th	75-125	10	112 8	6	675 0	
7th	60-100	8	90 0	12	1,080 0	
9th	55-75	4	70 0	32	2,240 0	
13th	35-50	3	46 4	21	971 4	
15th	25-40	3	36 4	18	652 8	
16th	20-30	2	27 8	24	660 0	
	Total	.....	.....	125	8,453 12	
	GRAND TOTAL	.....	.....	.....	99,438 4	

Under the rules of the Financial Department, the average cost in column 4 has been calculated at the minimum plus three fourths of the difference between the minimum and the maximum.

*Abstract.*

OFFICES.	Present cost.	Proposed cost at fixed pay.	Proposed cost on progressive pay.
	Rs.	Rs.	Rs.
District offices	80,029	79,285	73,004
Subdivisional offices	16,764	19,602	17,981
Commissioners' offices	9,040	9,165	8,454
Total	1,05,833	1,08,052	99,439

	Rs.	Rs.	Rs.
Excess charge under the fixed system	1,08,052	-	1,05,833 = 2,219 excess.
Savings under the progressive system	1,05,833	-	99,439 = 6,394 less.
Total gain under the progressive system over the fixed system			8,613

NOTE BY THE PRESIDENT AND SENIOR MEMBER OF THE SALARIES COMMISSION  
ON BABOO DURGAGATI BANERJI'S MINUTE OF DISSENT.

THE records referred to in the Commission's report, as well as other papers which we consulted during the progress of the enquiry, were left in charge of Mr. Grimley, and it is partly owing to his prolonged absence from Calcutta on tour since Babu D. G. Banerji's minute of dissent reached us, and partly to Mr. Beames' going on leave and subsequent reversion to his substantive appointment at Burdwan, that we have been unable to make any concerted examination of his remarks. There has thus been some unavoidable delay in preparing the following observations.

In the first place we must express surprise that our colleague's objections should traverse a much wider range of ground than they occupied when the report was signed. At that time he had only signified his intention of writing a note of dissent in respect of certain portions of Chapter XI, and had expressed his approval of the rest of the report. His attitude, however, towards us while the draft report was under discussion, which we have described in previous correspondence with Government, ought perhaps in some measure to have prepared us for the shifting character of his views. No further remark therefore on this point is necessary. It only remains to make such comments on his note as may seem to be required for the elucidation of the subject, and in these we shall endeavour to be as brief as possible.

RETURNS.

2. *Chapter III, paragraph 3, returns III and VA.*—The arguments given

"When a new department is first organised, or a fresh undertaking commenced, it may perhaps be advisable that the several items of work should be recorded in strict detail, and the action taken in particular cases be precisely noted, not only for the sake of affording information to the central office of control, but as precedents and guides to future work in the department or undertaking concerned; but as soon as the work has been established on a sound and satisfactory basis, the necessity of minutely recording and reporting every detail may be said to exist no longer."

for the retention of these returns might with a slight difference be urged with regard to all the returns which we have proposed to abolish, and it will be for Government to consider whether they outweigh the reasons set forth in paragraphs 49 and 52 of the report. We should especially call attention to the principle enunciated in the closing sentences of paragraph 38, and here reproduced in the margin, which should guide controlling officers in prescribing returns, and as regards the two returns in question, we may say that, however useful they were when first instituted, they have fulfilled their task, and need no longer be maintained. Mr. Grimley can speak with some authority as regards excise return No. VA, as he, as Secretary to the Board of Revenue, was prominently concerned in its institution at the time the auction system was first extended to the mofussil, and he can confidently say that the main object of the return was to enable the Board to see that the district officers rightly apprehended and gave proper effect to the new principle of excise settlement. Now that the auction system has taken root in the mofussil generally, there is no further need for the return.

UNAUTHORISED RETURNS.

3. Our colleague has not taken the trouble to understand our recommendations. It is not proposed absolutely to take away from Collectors and Commissioners the power of calling for returns. What we intended is to limit the power to special or temporary occasions. Both Commissioners and Collectors will still be able to ask for information in a tabular form, but the form should not be allowed to be kept up as a periodical return without the sanction of Government. The excessive number of these unauthorized returns is almost in itself a conclusive argument against their retention.

CHAPTER XI.

4. The next point of dissent is in connection with the tests we have adopted for determining the relative importance of districts, and the dissent amounts to no more than this, that if we had adopted certain other

tests selected by our colleague, the results would have been more accurate. There would perhaps have been some point in this objection, if we had claimed perfect accuracy for the tests we have employed, and had regulated the proposed establishments strictly in accordance with their results, giving to the district which comes out first the largest establishment, and to the second district the next largest, and so on in a descending scale, with properly adjusted differences, until the district last in the list was reached; but as a matter of fact we have done nothing of the kind. Both in the introductory remarks concerning the nature of the tests, and elsewhere in the chapter, we have been careful to guard against any misconception on this head, by pointing out that the results obtained therefrom were only approximate, and if employed as data for fixing the strength of establishments would require to be supplemented by the knowledge which we possessed of local peculiarities and other special circumstances. Possibly the tests suggested by Baboo D. G. Banerji will give different results,—though on this point there is some room for doubt, and in any case the difference will be trifling and unimportant,—but the main question of establishment will not be effected, seeing that we do not propose to regulate the establishment in strict accordance with these results. The new calculations offered by Babu D. G. Banerji, though interesting from a statistical point of view, represent so much lost labour, seeing in how small a degree the real issue is affected thereby. There will therefore be no practical object served by examining them closely and contrasting them with the figures contained in the report, and exposing the incorrect conclusions which the compiler has drawn from them. But there are some remarks which we cannot pass over without comment. In paragraph 14 he writes: “I would observe that one year’s figures, on which the conclusions have been mainly based, do not afford a sufficient or safe test for the purpose.” This criticism, which we must characterise as extremely disingenuous, is entirely misleading. It is quite possible that the average of the three preceding years’ figures would give more satisfactory results than those afforded by one year’s figures, but the fact remains that when we first met in April 1885 and considered in what form information should be called from district officers, we deliberately decided to select the years 1875-76, 1880-81 and 1884-85, and the reasons given for making the selection are re-counted in paragraph 205 of the report. At the time in question our colleague did not demur to the adoption of these three years’ figures, or propose to take any other three years. We have already explained in paragraph 210 the reasons which influenced us, after collecting the figures for three years, in basing the calculations mainly on those of the last year. It was not in fact till the report was in Press some thirteen months later that our colleague began to press for three years’ figures, which—and on this we lay great stress—could only have been obtained at the cost of much trouble to district officers, and by delaying the submission of the report till some months after its due date, and so prolonging the period of the appointment of the Commission, and even had new figures been obtained and fresh calculations made, it is extremely problematic whether the results would have placed us in a more favourable position for determining the scale of district establishments than those we had obtained by the previously selected tests.

5. The annexed comparative statement of revenue cases disposed of during the three years 1882-83, 1883-84, and 1884-85, will bear out this assertion. The order of the districts according to the figures of these three years and according to those of 1884-85 is very nearly the same. The first nine districts remain still among the first group of ten districts. Balasore which stand 11th rises to the 9th place, while Hooghly which is 10th goes down to the 11th. Similarly, in the last group of ten districts all, except Malda, remain in the group. We would here reproduce an extract from our letter No. 55 of the 1st September last, regarding the cause of action adopted by our colleague:—

“We would also call attention to the fact sufficiently patent from every chapter of the report that our general line of action was decided upon so early as May 1885, or thirteen months before the draft of chapter XI was written, and that, as stated in paragraph 2, chapter I, ‘we were able to lay down at an early stage certain general lines from which we have not in any material points deviated.’ During all these thirteen months our colleague never even hinted



at any disapproval of the lines on which we were all working. It was not till he saw the classification of districts resulting from this preconcerted system of working that he announced his intention of dissenting. If we assume, as in common courtesy to our colleague we are bound to do, that he had the system on which we were working clearly present to his mind throughout the whole time covered by our enquiries, it is not unreasonable to expect that he should be able at any moment to put in paper his reasons for disapproving of the results brought out by that system. If he intelligently weighed and carefully noted from time to time the conclusions to which our enquiries and the information collected by us were irresistibly leading us, he might and indeed ought to have pointed out six months ago any grounds he might have had for holding that those enquiries were leading up to conclusions which he disapproved of. Had he done so, we should then have instituted further enquiries in order to test the soundness of those conclusions. But it was obviously embarrassing and unfair to question at the last moment the accuracy or completeness of the figures received from district officers, on which all our intricate and elaborate calculations had been based; and it was still more so to demand further time for the purpose of going through a series of fresh calculations. Facts are stubborn things; our recommendations in chapter XI are not mere caprices or the individual theories of any member of the Commission, but rigidly logical deductions carefully argued out from the facts and figures before us. If those deductions are not in harmony with our colleague's preconceived ideas, so much the worse for those ideas. The figures had been in our hands for months, and had our colleague studied the district returns as they came in, he would have had ample time to have brought his doubts and dissents to our notice, while we were arguing out the problem. He has, however, preferred to keep silence till it was too late to consider those doubts, and has allowed the Commission to dissolve itself, and the members to separate without being able to make any rejoinder to his minute of dissent. It is against this course of action which we have now, we hope, clearly shown to have been quite uncalled for, and not in the least forced upon our colleague by circumstances that we still desire respectfully to protest."

6. It is undoubtedly true that some of the statements have been incorrectly prepared, owing to the district officers not having adopted a uniform plan in counting the items of work. For instance, in the amount of correspondence returns have been included in one district, reminders in another, office orders in a third, and so on. In counting the number of processes some have taken each set of processes in each case, others each process separately. The figures serve only to give us an idea of the approximate amount of work, and we accepted them in this light and made due allowance for discrepancies in fixing the establishments. For example, as regards Patna, we were aware that letters which are merely filed find entry in the register of letters issued. This point was noted by us, and in fixing the number of clerks required, one-third of the total amount of correspondence was deducted, *vide* note (e) of appendix XXV, but even after deduction Patna stands second in point of correspondence, and its place in Appendix XXIV remains unaltered.

7. Again, it is of no importance whether the figures for Dacca and Mymensingh of the number of witnesses are incorrect or not, inasmuch as the position of the districts would not alter even if the figures were rejected altogether from the calculation. In many instances the figures are probably incorrect; but, as stated above, they give only an approximate idea of the amount of work. At the same time we must again protest against the action of our colleague in reserving his criticism of the figures till after the report was issued. Working in common with us, it was his clear duty to have pointed out errors while the report was in progress. The Commission was not unmindful of the state and nature of work in each district when fixing the number of clerks—*vide* paragraph 211. According to the calculation of work in paragraph 212, Dacca and Mymensingh ought to have 16 and 20 clerks for the total amount of criminal business shown in column 8 of appendix XXV, but we have allowed ten and nine clerks respectively, *vide* column 12; while though 24-Pergunnahs requires three, we have allowed four clerks. It is manifest, therefore, that we did not depend on mere figures, but were guided by our knowledge and experience of district requirements, supplemented by the information obtained from office

inspections as stated in paragraph 211. Criminal cases of themselves are no sure guide to show the amount of work in a Magistrate's office. The figures in the High Court's Administration Reports do not show the work of each sub-division, and the District Magistrate's office has very little, or almost nothing, to do in respect of cases in sub-divisions. On the other hand, in revenue business the entire pressure of work is at head-quarters, and the sub-divisional clerks have practically little to do. Thus it will be seen that although we have taken the revenue cases for ascertaining the amount of work in the Collector's office, it was impossible to take the figures of criminal cases of the whole district for the purpose of ascertaining the amount of work in the District Magistrate's office at head-quarters.

8. The reasons for rejecting the miscellaneous business in Collector's office have not been fully quoted in paragraph 23 of the minute of dissent. Miscellaneous business has been omitted chiefly because it includes bills, items of interest, and pension payments, and also English correspondence of all departments, which have been separately noted in appendices XVIII and XXIX, and some of which, *i.e.*, those belonging to special departments have been omitted.

9. There is another point to be looked to. The number of criminal cases of any particular sub-division does not show the amount of work of ministerial officers. In cases under the special laws, *e.g.*, cases of public and local nuisances, and cases under the Municipal Acts and bye-laws, the Magistrate's clerks have almost nothing to do, the work being done partly by the police and partly by the establishment paid by the Municipal Committee. In police cases much of the work in respect of process-writing and entering in registers is done by the police. Then, again, the work of the clerks at head-quarters or at sub-divisions depends very much on the nature of the case. It makes an immense difference whether it is a heavy rioting case or a petty charge of assault or theft. In the 24-Pergunnahs the proportion of offences under special laws to the total number of true cases was in 1884, 3 to 7, while in Dacca and Mymensingh they were 3 to 11 and 1 to 9 respectively.\* This simple example will show that the criminal work in Dacca and Mymensingh bears no comparison

\* *Vide* page 40, table C of the High Court's Administration Report for 1884.

with that of 24-Pergunnahs.

10. The classification of the districts has been made in the report not with the view of finding out the importance of districts as regards population, revenue in different branches, &c., but with the object of showing how the districts stand in point of work of the General Department, of the Account and Towjih Departments, &c. If it were a question of precedence as to which district should be entitled to take rank above others, then every branch of administration would have to be considered in order to ascertain the relative position of each district, but our classification was made with a different object, *viz.*, to ascertain and fix the scale of establishment to be allowed to each district according to the amount of work. A classification according to the suggestion of our colleague for the purpose of ascertaining the work and strength of establishment of the General Department would neither be correct, as the figures of special branches of administration have hardly any relation to the work of the General Department, nor would it be safe to ascertain from such classification the number of clerks required, as the requirements of different districts vary considerably.

#### REDUCTION OF ESTABLISHMENT.

11. The dissenting member after offering some general remarks on the principles which guided us in determining the reductions to be recommended, gives his opinion that the reduction proposed is too large, and expresses a doubt if it can be practically effected without seriously impairing the efficiency of the offices. In the first place we remark that the opinion would have been more valuable if our colleague had stated what reduction would be feasible, and as he has not done this, it is hardly to be expected that we should seriously discuss his objections. In the second place we think that the time for bringing forward those objections was when the draft report was under discussion, and had he then favoured us with his views, it is needless to say that they would have been considered. We have explained in paragraph 212 the method pursued in determining the extent to which work will be reduced in each district;

we do not claim, as stated in the opening remarks of the paragraph, that the mode of calculations adopted gives absolutely correct results for each district, but it has the merit of proceeding according to a fixed standard. We had to choose whether we would adopt a uniform mode of calculation, or fix the establishments of each district, trusting to our general knowledge and experience of the requirements to guide us to a right conclusion. As a matter of fact, however, the plan adopted was a combination of both systems. We first fixed reductions according to a uniform principle, and then introduced modifications in the case of certain districts, as seemed to us necessary. This will explain why the decreases are not uniform throughout, as commented on in paragraph 35 of the note of dissent. In most of the districts named in which the reductions exceed 30 per cent., the reasons of this will be found in the fact that the districts have at present larger establishments than they actually require. Our remarks in paragraphs 207 and 208 regarding existing disparities in establishment were intended to prepare the way for this mode of dealing with the question.

12. We tried to find out by the order of the districts how they stand in point of work of each department or branch, but that order was not the exclusive guide which we followed when fixing the scale of establishment. We had to allow for inequalities and untrustworthy data, and special circumstances of districts. Thus Monghyr stands 6th and 24-Pergunnahs 7th, but the Commission has allowed 35 clerks for 24-Pergunnahs and 24 for Monghyr. A Superintendent on Rs. 250 for 24-Pergunnahs and a Superintendent on Rs. 225 for Monghyr. Again Chittagong stands 14th and Sarun, Gya, and Jessore stand 8th, 9th, and 10th, but 33 clerks with a Superintendent on Rs. 250 have been allowed for Chittagong, while 23, 20, and 22 clerks with a Superintendent on Rs. 225 have been allowed for Sarun, Gya, and Jessore respectively.

#### FUTURE SALARIES.

13. Our colleague writes: "I submitted to my colleagues a scheme of progressive salaries with the following observations," but this is exactly what he did not do, for the remark which he quotes cannot be called a scheme, but a mere rudimentary suggestion. When he disagreed with our proposals, we were constantly urging him to commit the details of his proposal to writing, and explain how many assistants of each class he proposed to entertain, how he would distribute them among the districts, which district should have the largest number, and which the most highly-paid officers, and to express his views on all the other matters which must necessarily be considered in connection with an establishment scheme; but though we repeatedly begged and entreated him to state his views, and even reproached him for his inaction, he remained silent. We must therefore decline now to give any consideration to the very sketchy proposals which he has made, or to again join issue with him as to the respective merits of fixed and progressive salaries. Our preference for the former is decided and well grounded, and as regards the Durbhunga incident, we still adhere to the opinion expressed in the report.

14. We may possibly have made a mistake in paragraph 246 as to the mode of calculating the mean value of an appointment when the salary rises from the minimum to the maximum in ten years, but here we must plead that we made every endeavour to ascertain from the Accountant-General, the Financial Department of the Bengal Secretariat, and other authorities, what was the proper method of calculation, but could get no definite information on the subject. The method mentioned in the Accountant-General's letter quoted by our colleague has not been adopted in the Code, and can only therefore be regarded as a suggestion. For the sake of simplicity of calculation we took the mean pay at the minimum plus half the difference between the minimum and maximum, and as both paragraph 246 and appendix LIII were in our colleague's hands *many* days before the report was issued, it was his bounden duty to have pointed out the mistake—if it be a mistake—instead of waiting till after the publication of the report. However, as we merely intended to suggest in paragraph 246 an alternative scheme of incremental salaries, the financial cost of which should be precisely the same as that of the fixed scheme proposed by us, the mistake, if any, can be easily rectified. If, however, Government thinks that the mean

should be  $\frac{3}{4} - \frac{1}{2} = \frac{1}{4}$ , the minimum and maximum salaries may be changed a below, making the mean equal to the fixed pay proposed. Thus:

Minimum.	Maximum.	Mean.	Minimum.	Maximum.	Mean.
220	265	250	65	80	75
195	240	225	60	75	70
170	215	200	55	70	65
145	190	175	50	65	60
120	165	150	40	55	50
95	140	125	35	50	45
80	110	100	30	45	40
70	85	80	20	35	30

15. If, however, the Government is disposed to sanction progressive salaries reaching the maximum in five years, then according to the calculation in the Civil Account Code (minimum plus three-fourths of the difference between the minimum and the maximum is equal to the mean) the following scale may be adopted, keeping the proposed fixed pay as the mean:—

Minimum.	Maximum.	Mean.	Minimum.	Maximum.	Mean.
220	260	250	60	80	75
195	235	225	55	75	70
170	210	200	50	70	65
145	185	175	45	65	60
120	160	150	35	55	50
95	135	125	30	50	45
85	105	100	25	45	40
65	85	80	21	33	30

#### ACCOUNT DEPARTMENT.

16. The views expressed by Babu D. G. Banerji were considered when the report was under discussion, and as we have fully gone into the question of amalgamation of the account and taujih departments, and still adhere to the proposal, there is no special object in reasserting our opinion and the arguments on which it is based. It is only necessary to remark that in referring in paragraph 59 of his note to the proposal of Mr. Barbour in 1881, our colleague has not fully understood the subject at issue. The question was whether the estate's ledger should be written up from the land revenue register without reference to the chalans, or from chalans themselves, without reference to the land revenue register, and the Board decided, and rightly so, that the latter was the correct principle. We have explained in paragraph 223 how this check works, and how its value will not be affected by allowing the taujih clerks to work in the account department. The transfer of the revenue accounts from the Accountant-General's office to the Revenue Board on the report of the Financial Commissioners in 1865 was not specially intended as a check, but was made on ground of convenience, as the Accountant-General's department was already overburdened with work. This is apparent from paragraph 76 of the report of the Finance Commissioners. "It may be as well to observe at the outset that it appears to be very desirable that the Board should keep the revenue accounts in its own office. The Deputy Auditor and Accountant-General is so overwhelmed with a multiplicity of accounts for audit and record, that it becomes almost impossible for him to give those of each department such complete attention as should be bestowed upon them if his accounts are solely to be depended on. In accounts of this importance, where the revenue of the empire is in a great measure controlled by them, it seems highly desirable that the department specially instituted to exercise this control should have the accounts under their own eye. The Deputy Auditor and Accountant-General would furnish the Board with a monthly statement of receipts and expenditure on account of revenue, and would periodically inspect the accounts and check them by his own."

17. The real check consists in the separation of the Account and Treasury Department, and is not affected one whit by the consideration of whether the taujih department is subordinate to the Board or the Account Department. The amalgamation of the taujih and accounts will not lessen the value of this check.

## ALTERATION OF THE LATEST DATES OF PAYMENT OF GOVERNMENT REVENUE.

18. There are certain remarks of the dissenting member which seem to indicate that he has only partially understood the subject. For example, he remarks:—"It will therefore be necessary for the Board of Revenue to fix the latest dates of payment for almost each district, an arrangement which carries with it its own condemnation," forgetting that under the existing system the dates originally had to be determined for each district, and that even if fresh dates had to be fixed the task will not be of any great magnitude. As a matter of fact the present dates would still remain, with the addition of extra dates in certain cases. Again he writes:—"The pressure of work at kist times will remain all the same whether we have four kists or twelve kists, as there will always be a rush on the latest day," quite forgetting that the number of possible payers on the latest date must be very materially reduced by one-half, one-third, or one-fourth, &c., according as two, three or four kist days are appointed.

JOHN BEAMES, *President.*

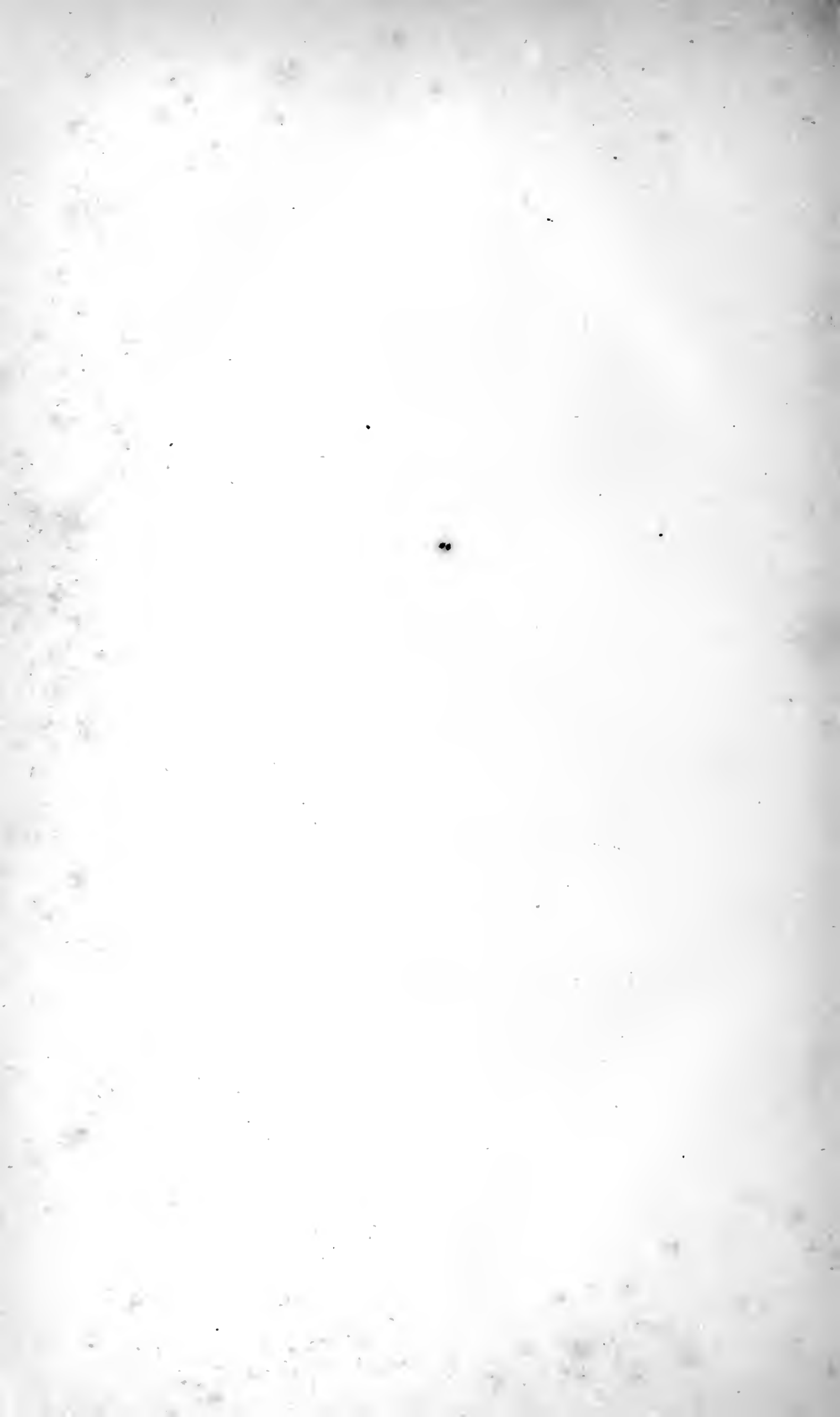
W. H. GRIMLEY, *Senior Member.*

20th December 1886.



DIVISIONS.	DISTRICTS.	Number of revenue cases including certificate cases in 1882-83.	Number of revenue cases including certificate cases in 1883-84.	Number of revenue cases including certificate cases in 1884-85.	Total.	Average.	Order according to column 7.	Order according to column 5.
1	2	3	4	5	6	7	8	9
	<b>BENGAL.</b>							
	<i>Western Districts.</i>							
BURDWAN ...	Burdwan ... ..	6,401	6,227	4,862	17,490	5,830	22	21
	Banko-rah ... ..	1,798	3,150	1,570	6,518	2,173	33	34
	Beerbhoom ... ..	2,588	2,689	2,721	7,998	2,666	32	31
	Midnapore... ..	37,674	40,972	49,335	1,27,981	42,660	3	1
	Hooghly with Howrah... ..	8,875	9,573	8,318	26,766	8,922	11	10
	<i>Central Districts.</i>							
PRESIDENCY ...	24 Pergunnahs ...	7,950	6,162	6,296	20,408	6,803	16	17
	Nuddia ... ..	4,782	3,405	2,856	11,043	3,681	28	30
	Jessore ... ..	4,029	3,424	3,229	10,682	3,561	29	26
	Khulna ... ..	1,064	2,159	1,939	5,762	1,921	34	33
	Moorshedabad ...	5,960	3,943	3,877	13,780	4,593	23	23
RAJSHAHYE ...	Dinapore ... ..	4,653	5,425	3,442	13,520	4,507	24	24
	Rajshahye... ..	3,404	3,352	3,149	9,905	3,302	31	27
	Rumapore ... ..	4,175	3,224	2,865	10,265	3,422	30	29
	Bogra ... ..	1,721	1,218	1,112	4,051	1,350	36	36
	Pubna ... ..	4,600	4,420	2,096	11,116	3,705	27	32
	<i>Eastern Districts.</i>							
DACCA ...	Dacca ... ..	5,815	11,357	10,471	27,643	9,214	10	9
	Furreedpore ...	5,521	7,342	6,779	19,642	6,547	18	13
	Backergunge ...	7,961	7,011	6,281	21,253	7,084	14	18
	Mymensingh ...	9,367	8,185	6,596	24,148	8,049	12	16
CHITTAGONG...	Chittazong ...	79,530	1,90,530	39,230	2,09,290	69,763	2	2
	Noakholly ...	7,725	7,187	4,134	19,046	6,349	19	22
	Tipperah ... ..	6,854	5,972	4,986	17,812	5,937	20	20
	<b>BEHAR.</b>							
PATNA ...	Patna ... ..	8,991	10,534	10,997	30,522	10,174	8	8
	Gya ... ..	7,184	6,375	6,775	20,334	6,778	17	14
	Shahabad ... ..	9,828	9,408	11,759	30,995	10,332	7	7
	Mozufferpore ...	13,082	12,191	14,934	40,997	13,366	6	6
	Durbhanga ... ..	6,700	8,070	6,748	21,518	7,173	13	15
	Sarun ... ..	18,269	14,726	19,536	52,522	17,507	5	4
		1,449	1,364	1,245	4,058	1,353	35	35
BHAGULPORE...	Monghyr ... ..	5,520	7,870	7,342	20,732	6,911	15	12
	Bhagulpore ...	6,171	3,969	3,260	13,400	4,467	25	25
	Purneah ... ..	6,379	5,856	5,416	17,751	5,917	21	19
	Maldah ... ..	5,084	4,667	2,913	12,664	4,221	26	28
	<b>ORISSA.</b>							
ORISSA ...	Cuttack ... ..	1,13,517	82,086	24,951	2,20,554	73,518	1	3
	Pooree ... ..	16,782	19,944	16,692	53,418	17,806	4	5
	Balasure ... ..	12,741	8,838	8,122	29,701	9,900	9	11

JOHN BEAMES,  
W. H. GRIMLEY.





APPENDICES.



## APPENDIX No. I.

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REFERRED TO IN PARAGRAPH 2, PAGE 3, CHAPTER I.

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*Minutes of the 1st Meeting of the Salaries Commission held on the 13th April 1885.*

PRESENT:

MR. J. BEAMES	...	...	...	<i>President.</i>
„ W. H. GRIMLEY	...	...	...	<i>Senior Member.</i>

READ the Resolution of the Government of Bengal, dated the 21st March 1885, appointing the Commission.

2. Read also a preliminary note by the President, dated 29th March 1885, containing suggestions for a scheme of operations.

3. Read also letter No. 1, dated 31st March 1885, from the President to the Secretary to the Government of Bengal, submitting proposals for the establishment and office arrangements of the Committee.

*Resolved*—That the orders of Government on the proposals for establishment be awaited, and that in the meanwhile the President's plan of work be accepted, subject to such modifications as may appear necessary hereafter. It was also agreed that letters should be addressed to the Government of Bengal and the Board of Revenue, asking that all pending petitions or memorials for increase of salaries in Magistrates', Collectors', and Commissioners' offices be forwarded to the Committee.

4. The meeting adjourned until the 16th April, by which date it was expected the office would be organised after receipt of the orders of Government on the President's proposals. In the meantime the Commission undertook to consider the several points on which it was desirable to call for information from the Collectors, and to embody them in a draft circular to be brought up for discussion at next meeting.

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*Minutes of the 2nd Meeting of the Salaries Commission held on the 16th April 1885.*

PRESENT:

MR. BEAMES	...	...	...	<i>President.</i>
„ GRIMLEY	...	...	...	<i>Senior Member.</i>
BABOO DURGA GATI BANERJEE	...	...	...	<i>Junior ditto.</i>

RECONSIDERED the President's note of 29th March, with reference to the Junior Member's proposal to have a section for correspondence. With reference to this question, the Senior Member laid before the Commission proposals for two circulars calling for information from Collectors regarding the number and nature of duties of their establishments and amount of English correspondence.

*Resolved*—That the Senior Member's proposals be approved, and that he be requested to draft full circulars for consideration at next meeting, and that the sections, as suggested by the President, remain unchanged for the present, the subject of correspondence being treated as a sub-head of establishments, section B. The President laid before the meeting a note under section B, dated 16th April, suggesting that Collectors be asked to analyse typical nuthees of each class of cases with a view to ascertaining the amount of work entailed on the amlah by each such case.

*Resolved*—That a circular to this effect be drawn up and issued after the issue of the two circulars referred to in the preceding Resolution.

2. Received letter from Commissioner, Patna Division, No. 1R, dated 1st April, submitting for consideration proposals for increase of salaries of poddars in the Mozufferpore Collectorate.

*Resolved*—That the letter be deposited in section A for future consideration.

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*Minutes of the 3rd Meeting of the Salaries Commission held on the 22nd April 1885.*

PRESENT:

All the Members.

CONSIDERED again the proof of Circular I. Several minor alterations having been proposed and carried, it was resolved that the circular be issued to district officers direct, copies being sent to Commissioners for information, with a covering letter.

2. Read draft of Circular II, which was agreed to after a few alterations.

*Resolved*—That the circular be printed and the proofs laid before next meeting for consideration, after the issue of Circular I.

3. Proposed by the Junior Member that Magistrates and Collectors be asked to supply information regarding the receipts from stamps in the various classes of cases in the Revenue and Criminal Courts; also a statement of temporary and extra establishments entertained by them for the last five years.

*Resolved*—That the Junior Member be requested to draft a circular embodying these particulars.

*Resolved*—That a letter be written to Government asking for definite instructions as to the offices to which the enquiries of the Commission are to extend, such as Opium, Police, Registration, &c.

4. Read Government letter No. 278T—F, dated 17th April 1885, paragraph 4, in which it is requested that the cost of establishment may not exceed Rs. 500 a month, the amount proposed by the Commission (Rs. 616) being considered excessive.

*Resolved*—That the statement be submitted from the 1st May; and that up to that date only the Head Assistant on Rs. 200 be entertained; from the 1st May the following establishment be entertained:—

					Rs.
1 Head Assistant	...	...	...	... at	200
1st Clerk	...	...	...	... "	120
2nd Do.	...	...	...	... "	80
3rd Do.	...	...	...	... "	60
4th Do.	...	...	...	... "	30
Duffry	...	...	...	... "	10
1 Peon	...	...	...	... "	7
8 Chaprassies	...	...	...	... "	64

and reported to Government.

*Minutes of the 4th Meeting of the Salaries Commission held on the 1st May 1885.*

PRESENT :

All the Members.

CONSIDERED Moorshedabad Collector's No. 180G, dated 18th April 1885, enquiring whether the returns asked for in circular No. 3, dated 20th April 1885, should be made out for the calendar or official year.

*Resolved*—That the Collector be informed that he may give the returns for either the calendar or official year, whichever is most convenient; but whichever he adopts, he should state which it is, to avoid mistakes, and, if possible, the Commission would prefer the official year.

2. The Senior Member having pointed out that the information regarding vernacular work asked for in draft circular No. 20, dated 1st May, could be compiled from Appendix XIX to the Board's Annual Land Revenue Reports, the wording of the circular was altered accordingly.

3. The President invited attention to the case of temporary muharrirs employed under Deputy Collectors whose service is frequently interrupted by change of officers.

*Resolved*—That the question be placed on the list of business in section A, and considered in its proper sequence.

4. The Junior Member produced draft of letter to Collectors and Magistrates calling for information as to receipts from stamps and fees levied under Sale and Land Registration Laws.

*Resolved*—That it be printed and circulated for further consideration.

5. The President proposed the preparation of a series of questions to be put to selected witnesses, such as sarishtadar, 24-Pergunnahs, on the subject of the complaints of the amlah class as to the increased cost of living.

*Resolved*—That the Junior Member be asked to prepare a set of questions according to the outline furnished by the President against next meeting.

6. The Senior Member undertook to prepare, a circular to Magistrates similar to that already approved for Collectors as referred to in paragraph 2 above

*Minutes of the 5th Meeting of the Salaries Commission held on the 5th May 1885.*

PRESENT :

All the Members.

RECEIVED certain applications and petitions, and reserved them for future consideration and discussion.

2. Considered the proof of the confidential circular drafted by the President.

*Resolved*—That the circular be issued to 16 district officers and 6 Divisional Commissioners.

3. Considered the proof of the circular drafted by the Junior Member calling for information regarding receipts from stamps and fees levied under the Sale and Land Registration Laws.

*Resolved*—That the draft be approved, subject to certain alterations proposed by the Senior Member, but that before the circular is issued the Junior Member be asked to visit the Collector's office at Alipore, and satisfy himself that no practical difficulty will be experienced by the Collectors in furnishing the information called for by the circular.\*

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*Minutes of the 6th Meeting of the Salaries Commission held on the 15th May 1885.*

PRESENT :

All the Members.

THE President submitted a brief note regarding the incidence of biennial increments to salaries in the case of sarishtadars. The complaint was that these increments were so arranged that no sarishtadar could ever hope to attain the maximum. The Senior Member undertook to have the papers put up on the subject, and at the same time offered the suggestion, for future consideration, that cases of individual hardship might be remedied by the introduction of a graded scheme of service into each division, or into larger areas if possible. He referred generally to the details of such a scheme, and promised to consider the matter further.

2. The Senior Member in charge of the office submitted correspondence with the Collectors of Moorshedabad, Bhagulpore, Backergunge, Beerbhoom, Jessore, Lohardugga, Monghyr, and Chittagong, on the subject of statements called for by the Commission.

*Resolved*—That the answers prepared by the Senior Member be approved.

3. Considered a series of questions prepared by the Junior Member on the subject of the alleged increase in the cost of living.

*Resolved*—That they be approved.

4. Considered a circular letter drafted by the Senior Member addressed to private individuals as well as public officers, inviting answers to the above, approved.

5. Determined the districts and the number of officers in each district to whom the questions should be sent, the Junior Member undertaking to prepare a list of the names of the individuals to be addressed.

6. The question of extending the enquiries to Behar was discussed.

*Resolved*—That for the present they should be confined to Bengal.

7. Considered a note and circular letter drawn up by the President on the subject of camp equipage.

*Resolved*—That the letter be adopted.

8. The Senior Member submitted a draft letter and statement to Magistrates and Deputy Commissioners regarding the work performed by ministerial officers. This was approved.

9. Considered Mr. Secretary MacDonnell's demi-official letter of the 5th May 1885 to the President, stating that the Lieutenant-Governor approved of the Commission taking up the question of the simplification of reports and of provision of suitable standards of camp equipage, and that all measures which tend to reduce correspondence and strengthen the hands of district and divisional officers without relaxing adequate and efficient control come within the sphere of enquiry of the Salaries Commission. The opinion of the Commission seemed to be that reports should be made triennial instead of annual, merely skeleton reports being submitted in the intermediate years. The Junior Member agreed to prepare a note on the subject of the intermediate reports, and offers suggestions as to what they should contain. The principle was agreed to that each report in a department or branch of administration should exclude all matters treated of in reports from other branches or departments.

10. It was further agreed that large sub-divisions, like Serampore, Serajganj, Contai, Sasseram, &c., should be treated separately like districts in the enquiry.

11. The Senior Member suggested, as a subject for consideration at a future meeting, the question of allowing Government revenue to be paid in by money-orders. It had already, he stated, been under discussion by the Board of Revenue, but the Board had not agreed to the introduction of the system. It was a matter, however, which seemed to come within the sphere of the Commission's operations. This was assented to.

12. Read the President's notes on the increase to the salary of treasury accountants and poddars. The Senior Member stated that he had called for certain papers on the subject.

*Resolved*—That the question be considered at another meeting.

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*Minutes of the 7th Meeting of the Salaries Commission held on the 26th May 1885.*

PRESENT :

All the Members.

READ note by the President, dated 25th instant, regarding the mode of dealing with the replies to Circular Nos. 3 and 4. The President's proposal was approved.

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\* Eventually it was decided not to issue this circular.

2. Read letters from the Commissioners of Chota Nagpore, Chittagong, Dacca, the Collectors of Backergunge, Bogra, and 24-Pergunnahs, and the Magistrates of Monghyr and Shahabad.

The President submitted a form for consideration, in which the information regarding the nature of the duties of officers should be tabulated for each division. This was approved.

3. Read the Senior Member's proposed circular to district officers on the subject of returns. Approved, except as regards paragraph 4, which it was decided should be made the subject of a demi-official reference.

4. The Junior Member suggested that the Commission's circular should be sent to the Commissioner of the Sunderbuns. Approved.

5. The correspondence received from the Bengal Government office relating to tent equipage was considered; and the Senior Member invited attention to a note by Mr. Risley on the subject. The President undertook to consider this correspondence in connection with the replies to Circular No. 43.

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*Minutes of the 8th Meeting of the Salaries Commission held on the 19th June 1885.*

PRESENT :

All the Members.

READ note by the President, dated the 15th June 1885, on sanctions, showing the sanctions required by laws and rules for proceedings of Collectors and Magistrates, together with modifications in the procedure suggested by the President.

*Resolved*—That the note be circulated among the members for perusal, and that the statement be printed.

2. The Junior Member announced that his note on registers could probably be ready on Monday, the 22nd instant.

3. Read note by the Senior Member of his inspection of the Serampore sub-divisional office on the 4th and 5th instant.

*Resolved*—That no present action be taken on the note, but that it be kept for comparison with the results of inspections of other offices.

4. The Senior Member announced that he had visited the offices of the Collector and Magistrate of Nuddea on the 12th to 15th June, and that his report would be ready in a few days.

5. The office abstracts of replies to Circular No. 4, and a tabular statement of the work done in each Collectorate based on Returns VIII and VIIIA, were submitted.

*Order*—Await completion.

6. Read several letters and answers to the series of questions contained in circular letter No. 46, dated 15th May 1885.

*Resolved*—That the letters be made over to the Junior Member who has consented to prepare a note on the subject when all the answers have been received.

7. Read and passed orders on pending letters.

8. The Senior Member reported that the post of second clerk on Rs. 80 a month had been filled up by the appointment of Baboo Kisori Mohun Sur, and that the appointments of head clerk and third clerk might remain open until the 1st August.

*Resolved*—That the question of filling up these posts be deferred for the present.

9. The apportionment of districts among the members of the Commission for the purpose of inspection was next considered, and the following arrangement was provisionally accepted, subject, however, to future modifications, if necessary. The President to take the Patna and Bhagulpore Divisions, the Senior Member the Dacca, Chittagong and Chota Nagpore Divisions, and the Junior Member the Burdwan, Presidency, Rajshahye and Orissa Divisions. The Senior Member suggested that the arrangement should not be understood as unalterable or as debarring two members from making a joint inspection. There were several districts, he said, which he wished to inspect, which were outside of the divisions assigned to him, for example, Midnapore, Jessore, Bhagulpore, and some of the Behar districts. It was eventually agreed that, whenever it was found convenient to do so, two members should make joint inspections.

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*Minutes of the 9th Meeting of the Salaries Commission held on the 10th July 1885.*

PRESENT :

All the Members.

DISCUSSED statement of progress of Junior Member's inspection of the offices of Alipore Magistrate and Collector. In connection with this subject, it was agreed that a special chapter should be introduced into the report for the discussion of abuses and irregularities of procedure, and the saving of time that might be effected by their removal.

2. The Senior Member submitted report of his inspection of the Nuddea Magistrate and Collector's offices.

*Order*—Record for the present; will be considered later on.

3. The Senior Member submitted report of a visit to the office of the Agent of the East Indian Railway, with a view to ascertain the system of registration, and the arrangement and record of correspondence which obtains there. Specimens of the registers and "bundles" in use were also submitted. It was decided to reserve decision in this matter until the report was under consideration.

4. The President laid before the Commission a preliminary report of inspection of the Alipore Collectorate.

*Order*—Put up with the detailed reports to be prepared by the Junior Member.

5. During the ensuing week the President announced his intention of inspecting the miscellaneous side of the Board of Revenue and the Presidency Commissioner's office, and of preparing the schedule to be attached to the Act to be passed delegating the power of Lieutenant-Governor in respect of sanction. The Senior Member stated his intention of visiting Burdwan during the next few days; while the Junior Member said that he should be engaged in completing his inspection of the 24-Pergunnahs office.

*Minutes of the 10th Meeting of the Salaries Commission held on the 6th August 1885.*

PRESENT :

All the Members.

THE President submitted a note on the Punjab Government's proposals respecting annual reports. This note was approved by the members, and it was agreed that it should be forwarded to Government in answer to Mr. Risley's demi-official on the subject.

2. The Senior Member laid before the meeting the report of his inspection of the Burdwan Collector and Magistrate's offices.

*Resolved*—That it be circulated.

3. The Junior Member stated that he would be able to submit his report of the inspection of the Alipore offices in a few days.

4. The President submitted a note on the Office of the Presidency Commissioner.

*Resolved*—That this be circulated.

5. The President submitted a note on inspection of the Board of Revenue's office.

*Resolved*—That it be circulated for perusal and opinion of the members.

*Minutes of the 11th Meeting of the Salaries Commission held on the 25th August 1885.*

PRESENT :

MR. BEAMES	...	...	...	...	<i>President.</i>
„ GRIMLEY	...	...	...	...	<i>Senior Member.</i>

READ demi-official letter from Mr. Risley, dated 8th August 1885, on the subject of supplying Commissioners and Collectors with printed copies of correspondence between them and Government.

*Resolved*—That the question be disposed of at the time the report of the Commission is under preparation.

2. The President submitted a supplementary list of sanctions, prepared with reference to the Local Self-Government Act III (B.C.) of 1885.

*Resolved*—That the list be incorporated with the previous list submitted by the President.

3. The Senior Member submitted his note of inspection of the Midnapore Collector's office.

*Resolved*—That it be circulated for the perusal of the members.

4. The President submitted notes of inspection of the Commissioner's office at Bhagulpore, and the Collectors' offices at Bhagulpore and Monghyr.

*Resolved*—That the notes be circulated.

5. The Senior Member, who had accompanied the President to Bhagulpore and Monghyr, and had made an inspection of certain branches of the Collector's and Magistrate's office not included in the President's enquiry, submitted a book in which his notes had been recorded. He also submitted notes of inspection of some branches of the Berhampore Collectorate, and announced his intention of revising the notes, and re-submitting them in the shape of definite proposals, after visiting Dacca and Burrisal, and comparing the systems of work in force there with those which obtained in the other districts which he had visited.

*Minutes of the 12th Meeting of the Salaries Commission held on the 12th September 1885.*

PRESENT :

All the Members.

MR. GRIMLEY, the Senior Member, reported his return from Dacca, and submitted for perusal of his colleagues his notes of inspection of the offices of the Commissioner, Collector, and Magistrate of Dacca, and the sub-divisional office of Naraingunge.

2. The President submitted his note of inspection of the Judicial Department of the Bengal Secretariat.

3. The Junior Member submitted his note of inspection of the Howrah Magistrate's office.

4. The President announced that he was about to visit Bankipore, Arrah, and Gya, and that during his absence the Junior Member had undertaken to visit Hooghly and Burdwan, and possibly Berhampore.

5. The Senior Member submitted a note of inspection of the Midnapore Magistrate's office, and also proposal regarding the form of the final report of the Commission.

6. Mr. Grimley reported that he had applied for three months' privilege leave from the 22nd instant, owing to urgent private matters which required his presence in England. The President and Junior Member agreed to carry on the work of the Commission during Mr. Grimley's absence.

7. The Head Assistant was authorized to open covers, and conduct routine correspondence, in the event of Mr. Grimley leaving Calcutta before the return of the President or the Junior Member.

*Minutes of the 13th Meeting of the Salaries Commission held on the 25th January 1886.*

PRESENT :

All the Members.

THE meeting considered the form and contents of the final report of the Commission. After considerable discussion, the following arrangement was agreed upon unanimously, subject, however, to such modification as might be found necessary hereafter.

#### PART I.

##### *Introductory.*

*Chapter I.*—Resolution appointing the Commission—Brief history of our proceedings, including districts visited, circulars issued, official and demi-official instructions from Government, general scope of our enquiry, and lines on which the enquiry was conducted—Divisions of the subject with reasons and remarks—Additional subjects referred to us for report.

*Chapter II, Historical sketch.*—I. The administrative system during the early years of British rule; its gradual growth and development, with a comparative statement of the duties of divisional and district officers under the old and present system. II. Original scale of ministerial establishment—Changes that have been effected from time to time and the occasions for them—Nature of work of ministerial officers in former times and at present—Clerical work that devolves on ministerial officers under the present system briefly reviewed.

#### PART II.

##### *Decentralization.*

*Chapter III, Control.*—Substitution of control by inspection for control by returns—Nature and details of inspections by Collectors, Commissioners, and Board of Revenue—Detailed review of reductions in returns which will be rendered possible by a more searching system of inspection.

*Chapter IV, Sanctions.*—I—Sanctions for disbursement of money—II—For the performance of official actions.

#### PART III.

##### *Reforms in Procedure.*

*Chapter V.*—Annual reports.

*Chapter VI.*—Registers.



*Chapter VII.*—Simplification of procedure in treating correspondence, modes of publication of notices, processes, printed forms, rubber seals, and other suggestions for simplifying work.

*Chapter VIII.*—Anomalous and irregular practices, précis-writing, notes by ministerial officers on cases, opening letters, drafting letters, issue of orders by amla, Deputy Collectors' establishments, vernacular proceedings, &c.

*Chapter IX.*—Redistribution of work—The appointment of a Personal Assistant to Collectors—Diaries to be kept by ministerial officers—Enquiry office—Amalgamation of English and Vernacular establishments.

## PART IV.

*Establishments of the future.*

*Chapter X.*—Estimate of the amount of work that there will be after our recommendations take effect—Classification of districts according to work—Estimate of establishments to be entertained in (i) Commissioners', (ii) Collectors', (iii) Magistrates', and (iv) sub-divisional offices.

*Chapter XI.*—Increase of salaries—Review of the increase in cost of living since the date when the present rates of salary were fixed—Its causes and effects—Rates of increase proposed to salaries of various classes of officers.

*Chapter XII.*—Financial results of the measures proposed by us—Summary and general conclusions.

## PART V.

*Additional subjects.*

*Chapter XIII.*—Tents.

*Chapter XIV.*—Registration Department.

*Chapter XV.*—Municipal establishments in Commissioners and Magistrates' offices—Competitive system for clerkships in Government offices—Any other minor matters.

## APPENDICES.

*Statements.**Minutes of the 14th Meeting of the Salaries Commission held on the 6th February 1886.*

## PRESENT :

All the Members.

THE first proof of Chapter I of the Final Report was laid before the Meeting by the President.

*Resolved*—That it be circulated among the Members for consideration and comment, and that their views be submitted to the President before next Meeting.

2. After some discussion it was decided that the question of printing the proceedings of the Commission should be deferred for the present.

3. Certain minor details regarding the contents of Chapter III were discussed and arranged.

4. The form of circular to be issued to Commissioners and district officers regarding work of municipal establishments was discussed.

5. The Senior Member reported that he had inspected the Deputy Commissioner's offices at Hazaribagh and Ranchee, and the Commissioner's office at the latter place, as well as the registration offices, and that his notes were entered in a book along with his notes of inspection of Bhagulpore, Arrah, Buxar, &c.

*Minutes of the 15th Meeting of the Salaries Commission held on the 15th February 1886.*

## PRESENT :

All the Members.

READ the Junior Member's note on contract, countersigned and special contingencies.

*Resolved*—That the President be requested to communicate demi-officially with the Accountant-General, and obtain from him a statement of his views on the points discussed in the note.

2. Read the President's draft of Chapter IV, Part I.

*Resolved*—That it be circulated among the Members for consideration.

3. Read first instalment of the Senior Member's draft of Chapter III on returns.

*Resolved*—That it be circulated among the Members for consideration.

4. The Junior Member suggested the issue of a circular calling for information respecting the work of the Nizarat establishment, regarding—

I.—Number of processes served—

- (a) In revenue cases.
- (b) In certificate cases.
- (c) Under the Road Cess Act.
- (d) Total.

II.—Amount of process fees realised.

III.—Expenditure.

IV.—A list of registers and subsidiary registers kept by the nazir.

*Resolved*—On the suggestion of the President, that the Junior Member be requested to obtain figures from the Presidency Commissioner's office in the first instance.

5. *Resolved*—That "processes" should be added as a subject to be treated of in Chapter VII.

6. Chapter XI to be headed "Financial and Administrative Results," it being understood that under the head of administrative results will be shown the relief likely to be afforded to—

- (a) Collectors.
- (b) Commissioners.
- (c) Board.
- (d) Bengal Secretariat.
- (e) Accountant-General.

7. Chapter XIV to be struck out, as Government have called for a report on the Hooghly Imambara separately.

*Minutes of the 16th Meeting of the Salaries Commission held on the 22nd January 1886.*

PRESENT :

All the Members.

THE President submitted revised proof of first part of Chapter III.

*Resolved*—That it be circulated for the consideration of the Members.

2. The Senior Member submitted proof of a further part of Chapter III.

*Resolved*—That it be circulated.

3. Read letter from Mr. Waller, Collector of Noakhali, dated 17th February 1886, drawing attention to the necessity for rules for promotion of ministerial officers.

*Resolved*—That the subject be considered later on.

4. The President submitted draft report on the Imambara at Hooghly.

*Resolved*—That it be approved and forwarded to the Board.

*Minutes of the 17th Meeting of the Salaries Commission held on the 1st March 1886.*

PRESENT :

All the Members.

READ Mr. Ruddock's demi-official letter of the 17th February, requesting the Commission to enquire into the salaries of the Ganja supervisors of his office

*Resolved*—That the President be asked to communicate demi-officially with the Commissioner to ascertain whether he would like the Commission to take up the enquiry.

2. The President submitted a revised proof of the report regarding the Imambara.

*Resolved*—That the report be approved and forwarded to the Board.

3. Read letter No. 955, dated 23rd February 1886, from the Inspector-General of Registration. The President observed that the Inspector-General's remarks merely had reference to the rates of pay, but that our policy hitherto had been to obtain funds for increase of salaries by reduction in routine work, and he suggested that the Inspector-General be requested to favour us with his opinion as to the feasibility of making reductions in work, and the manner in which they should be made. The President's proposal was agreed to.

4. The Senior Member submitted a further portion of Chapter III, and a portion of Chapter VII.

*Resolved*—That it be circulated for the consideration of the Members.

5. The Junior Member made some remarks regarding portions of Chapter III.

*Resolved*—That the Junior Member be requested to place his views on paper.  
6. The Junior Member submitted his notes of inspection of the office of Collector, Magistrate and Sub-Registrar of Rungpore.

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*Minutes of the 18th Meeting of the Salaries Commission held on the 8th March 1886.*

PRESENT :

All the Members.

THE President submitted draft of Chapter VIII.

*Resolved*—That it be circulated for the opinion of Members.

2. The Senior Member submitted further portions of Chapters III and VII and part of Chapter VI.

*Resolved*—That it be circulated.

3. The President suggested that as the Senior Member was no longer in a position to give as much time as formerly to the preparation of the report, he himself should draft certain portions of Chapters IX and XV.—Agreed to.

4. The Junior Member undertook to write the portion of Chapter XV relating to the establishments to be entertained in Magistrates' and Commissioners' offices for municipal work.

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*Minutes of the 19th Meeting of the Salaries Commission held on the 15th March 1886.*

PRESENT :

All the Members.

READ note from officer in charge, Writers' Buildings, asking when the centre mansard occupied by the clerks of this office will be vacated.

*Resolved*—That he be told that Government has been asked to issue orders as to the continuance of our Commission, and that he will be informed as soon as orders are received.

2. President reported that he was at work on Chapter IX, and will submit draft at next Meeting. The Senior Member promised to prepare Chapter XI relating to the establishments of the future, and the Junior Member agreed to prepare the financial section of Chapter X.

3. Junior Member submitted his remarks on the draft of Chapter III.

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*Minutes of the 20th Meeting of the Salaries Commission held on the 22nd March 1886.*

PRESENT :

All the Members.

THE President submitted manuscript draft of Chapter IX.

2. The President and Senior Member submitted draft of Chapter XIII.

*Resolved*—That it be circulated for consideration.

3. The Senior Member submitted revised proof of the portion of Chapter III relating to returns.

4. The question regarding the practice of recovering road cess in Rungpore was brought forward by the Junior Member, and, after some discussion, it was resolved that the subject should be discussed in Chapter VIII of the report, and that an immediate reference on the subject should be submitted to the Board.

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*Minutes of the 21st Meeting of the Salaries Commission held on the 29th March 1886.*

PRESENT :

All the Members.

CHAPTER XIII, containing the President and Senior Member's draft report on tents was submitted.

*Resolved*—That it be circulated for the opinion of Members.

2. The Senior Member submitted appendices to Chapter III.

3. Read an application from the chaprasies of Mymensingh Collectorate asking for an increase of pay.

*Resolved*—That the question be brought up for consideration when the financial result of our proposals regarding ministerial establishments is known.

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*Minutes of the 22nd Meeting of the Salaries Commission held on the 5th April 1886.*

PRESENT :

All the Members.

THE President submitted a revised draft of Chapter X, being a revision and expansion of the draft prepared by the Junior Member.

2. The statements attached to Chapter X not being complete were returned to the Junior Member for re-submission after completion.

3. The President submitted tabulated statements showing abstracts from statement No. I of duties performed by each ministerial officer.

4. The President and Senior Member submitted draft of concluding portion of Chapter IX.

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*Minutes of the 23rd Meeting of the Salaries Commission held on the 13th April 1886.*

PRESENT :

All the Members.

A REVISED proof of Chapter X was submitted by the President. The Junior Member, who had prepared the original draft, dissented from several points mentioned in the draft. His observations were duly noted.

2. The Senior Member reported progress in the preparation of Chapter XI, and obtained the views of the Commission on the subject of gradation of salaries.

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*Minutes of the 24th Meeting of the Salaries Commission held on the 26th April 1886.*

PRESENT :

All the Members.

THE Junior Member submitted draft of Chapter II. The Senior Member was requested to get a proof from the press.

2. Discussed and settled several matters connected with Chapter XI, which the Senior Member had undertaken to prepare.

3. Discussed the policy to be adopted with regard to establishments in Commissioners' and Magistrates' offices for municipal work. The President undertook to prepare the draft of Chapter XV on this subject.

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*Minutes of the 25th Meeting of the Salaries Commission held on the 3rd May 1886.*

PRESENT :

THE Senior Member submitted a fresh draft of part of Chapter III relating to unauthorised returns—after revision by the President.

2. The Senior Member submitted draft of first part of Chapter XI—Establishment of the future—for consideration.

3. The President submitted an addition to Chapter IV—'Excise.'

4. Reconsidered the President's proof of Chapter I, section by section.

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*Minutes of the 26th Meeting of the Salaries Commission held on the 7th May 1886.*

PRESENT :

All the Members.

THE Senior Member submitted draft of Chapter VI—Registers

2. The President submitted draft of Chapter XV—Municipal establishments in Commissioners' and Magistrates' offices—Competitive system for clerkships in Government offices.

3. Discussed and revised part of Chapter II—Historical sketch.

*Minutes of the 27th Meeting of the Salaries Commission held on the 10th May 1886.*

PRESENT :

All the Members.

THE Committee considered and revised the proof of the remaining portion of Chapter II.

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*Minutes of the 28th Meeting of the Salaries Commission held on the 12th May 1886.*

PRESENT :

All the Members.

THE Senior Member submitted draft second part of Chapter XI, relating to establishments.

*Reserved*—For discussion.

2. The Junior Member submitted a note on the working of the Registration Department for the consideration of the Commission.

3. The President submitted draft of Chapter XV, relating to municipalities.

4. The Commission considered and revised proof of Part II, Chapter III.

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*Minutes of the 29th Meeting of the Salaries Commission held on the 17th May 1886.*

PRESENT :

All the Members.

THE Senior Member submitted draft of second portion of Chapter III.

2. The Commission began revision of portion of Chapter III.

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*Minutes of the 30th Meeting of the Salaries Commission held on the 19th May 1886.*

PRESENT :

All the Members.

REVISED the concluding portion of Chapter III with appendices, and finally passed it for proof in page form, together with Chapters I and II.

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*Minutes of the 31st Meeting of the Salaries Commission held on the 20th May 1886.*

PRESENT :

All the Members.

DISCUSSED first portion of President's proof of Chapter IV, and passed for press in page form.

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*Minutes of the 32nd Meeting of the Salaries Commission held on the 25th May 1886.*

PRESENT :

The President and Junior Member.

COMPLETED the discussion of Chapter IV.

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*Minutes of the 33rd Meeting of the Salaries Commission held on the 26th May 1886.*

PRESENT :

The President and Junior Member.

EXAMINED and passed the additions made to Chapter V.

*Minutes of the 34th Meeting of the Salaries Commission held on the 31st May 1886.*

PRESENT :

All the Members.

THE Senior Member submitted for consideration draft of third portion of Chapter XI relating to Accounts and Taujih Department, and report of inspection of Darjeeling Deputy Commissioner's office.

The Junior Member submitted draft relating to road cess registers to be included in Chapter VI, and a further report on the Alipore Treasury.

The President submitted proof of Chapter XIV on the Registration Department.

*Minutes of the 35th Meeting of the Salaries Commission held on the 1st June 1886.*

PRESENT :

All the Members.

REVISED Chapter VI—Registers.

*Minutes of the 36th Meeting of the Salaries Commission held on the 3rd June 1886.*

PRESENT :

All the Members.

REVISED first portion of Chapter XI, and passed it provisionally subject to future correction.

A long discussion took place as to the method of estimating the amount of work in each district for the purpose of fixing the establishment for the future. As the Members were unable to arrive at an agreement, the discussion was deferred till the next day.

*Minutes of the 37th Meeting of the Salaries Commission held on the 4th June 1886.*

PRESENT :

All the Members.

THE Commission resumed the discussion of the previous day, and it was agreed that the form proposed by the Junior Member should be prepared in the office, and laid before the Commission for discussion, and that the consideration of the number of clerks in Appendix XXV be postponed for the present.

Considered the question of fixed salaries as against salaries with increments. The Junior Member stated that he objected to the proposal of fixed salaries. The Senior Member stated that two months ago it was agreed that a scheme showing fixed salaries should be drawn up, and that in accordance with this resolution he had drawn up the scheme now under consideration. He protested against the Junior Member raising objections at the eleventh hour to what had been previously agreed, unless he was prepared with details.

So far as I am concerned, I did not agree, but reserved my opinion.

D. G. B.

I raise this objection now, as this is the first time that the question is discussed at a meeting of the Commission.

D. G. B.

At the same time he was willing to include a scheme of progressive salaries as an alternative measure in the draft proposals if the Junior Member would undertake to prepare the necessary details.

In replying to this the Junior Member pointed out that he had already included a scale of salaries in his draft of chapter on increase of cost of living. The Senior Member, however, reminded the Commission that, subsequently to the submission of this draft, it had been agreed that a scheme of fixed salaries should be prepared, and on this understanding he had prepared the scheme, and he again emphatically protested against the Junior Member's habit of objecting to proposals without submitting details of the measure he suggested; at the same time he was willing, and in fact intended, to offer an alternative scheme of progressive salaries for consideration of the Commission. After some discussion it was agreed that the rates of salaries proposed by the Junior Member in Chapter X should be worked out as an alternative scheme to that given by the Senior Member in Chapter XI, and that Government should be left to decide which system should be adopted.

*Minutes of the 36th Meeting of the Salaries Commission held on the 8th June 1886.*

PRESENT :

All the Members.

THE Senior Member submitted draft proof of the first portion of Chapter VII for consideration.

2. The Commission read over and revised this portion of Chapter VII, and also considered and revised Chapter VIII.

3. The President announced that, in accordance with demi-official orders from the Government of Bengal, the Junior Member would that day rejoin his appointment as as Personal Assistant to the Commissioner of the Presidency Division.

*Minutes of the 37th Meeting of the Salaries Commission held on the 9th June 1886.*

PRESENT :

All the Members.

REVISED Chapter IX and agreed that it be forwarded to the press for proof in page form.

2. The Senior Member submitted draft of the second part of Chapter VII, and the Commission revised it and called for proof in page form.

*Minutes of the 38th Meeting of the Salaries Commission held on the 11th June 1886.*

PRESENT :

All the Members.

THE Senior Member submitted the concluding portion of Chapter VII, which was revised by the Commission.

*Minutes of the 39th Meeting of the Salaries Commission held on the 15th June 1886.*

PRESENT :

All the Members.

THE Senior Member submitted draft of Chapter XI, relating to Treasury Department and Record Department.

2. The Junior Member submitted a tabular statement of districts arranged in order of area, population, and different description of collectorate and magisterial work.

*Resolved*—That the Senior Member be requested to include these figures in the Appendix of Chapter XI, and take them into consideration in connection with the question of establishment and salaries.

3. Considered the scale of establishments in Appendix XXVI.

*Resolved*—That the proposed scale of Rs. 300 be struck out, and Rs. 250 adopted as the highest scale. Decided what should be the salary assigned to the head clerk of each district.

*Minutes of the 40th Meeting of the Salaries Commission held on the 16th June 1886.*

PRESENT :

All the Members.

THE Senior Member submitted proof in page form of Appendix II.

2. Considered the question of salaries to be assigned to each clerk, and decided that the proposals of the Senior Member be approved, subject to certain modifications.

3. Passed the portion of Chapter XI relating to Accounts and Taujih Department.

*Minutes of the 41st Meeting of the Salaries Commission held on the 17th June 1886.*

PRESENT :

All the Members.

WITH reference to the correspondence referred to in paragraph 222, the President desired to explain that he consented to the section on accounts and taujih being passed, because he considered that the questions might fairly be re-opened, and not because he had

arrived at a definite conclusion. The Junior Member expressed his intention of recording a note of dissent.

2. The Senior Member submitted an explanatory addition to the 1st part of Chapter XI relating to the mode of calculating the number of clerks required for each office. This was agreed to.

3. Reconsidered the Senior Member's proposal to make the appointments of the three first grade provincial. The President pointed out that this suggestion clashed with what had been said in paragraph 78, Chapter IV, and, with the concurrence of the Junior Member, proposed to omit it. After some discussion the Senior Member agreed to the alteration of the text, provided it was made clear that the claims of promotion-deserving officers of the three higher grades for whom no chance offered of promotion in their own Divisions, might be considered in filling up appointments in other divisions.

4. Considered the establishment for Treasury Department, and resolved that the pay of salaries be fixed at—

Rs. 150	for	6	1st class treasuries.
„ 120	„	10	2nd „
„ 90	„	18	3rd „
„ 75	„		Howrah.

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*Minutes of the 42nd Meeting of the Salaries Commission held on the 21st June 1886.*

PRESENT :

All the Members.

SENIOR Member submitted the portion of Chapter XI relating to Return X. Considered this and reserved the question for further discussion.

2. Senior Member submitted Chapter X in page form.

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*Minutes of the 43rd Meeting of the Salaries Commission held on the 24th June 1886.*

PRESENT :

All the Members.

THE Senior Member submitted revised proof of the portion of Chapter XI relating to the General Department. On the opinion of the members being asked, the Junior Member requested to have further time to consider the matter; the President objected to this course on the ground that the papers had already been before the members for some time, and that as the report is due to Government on 1st August, it is imperatively necessary that the final conclusion should be arrived at without further delay. It was eventually decided that the consideration of this Chapter should be postponed till the 26th instant.

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*Minutes of the 44th Meeting of the Salaries Commission held on the 26th June 1886.*

PRESENT :

All the Members.

RESUMED consideration of the first part of Chapter XI. The Junior Member brought forward certain objections to some of the tables made use of in this Chapter, and proposed the omission of certain items of these tables; also that the final arrangement of districts should be based upon a statement prepared by him. The President observed that these tables had not been accepted by the Commission as either absolutely accurate or final, but were merely inserted to show that the subject had been regarded from every possible point of view. The final allotment of establishments to districts had been based upon a variety of considerations, and he regarded it as the nearest approximation possible to a solution of the question, as it is not probable that any further reference to district officers or any further manipulation of the figures would yield more accurate results, and as the time at the disposal of the Commission was too short to admit of any further researches, he proposed that the section as it stands, together with the statements attached to it, be passed. The Senior Member stated that he quite agreed with the President, and added that at the meeting of the 15th instant the Junior Member had submitted a tabular statement of districts arranged in order of area, population, and different descriptions of collectorate and magisterial work; and it was resolved that the Senior Member be requested to include the figures in an Appendix of Chapter XI, and take them into consideration in connexion with the question of establishment and salaries. In accordance with this resolution he, the Senior



Member, had taken the figures into careful consideration, and regretted to say that for the following reasons he was unable to utilise them for the purpose for which they are intended by the Junior Member, viz., of determining the relative importance of districts according to the extent of work in the General Department of the Magistrate and Collectors' offices:—

1. The *area* of a district cannot be taken as a fair index of the amount of work. The position assigned to Purneah, Bhagulpore, and Dinagepore, 4th, 7th, and 8th by this test, is quite sufficient to show its fallacy.

2. The same remark applies to the *population* test. By this Chittagong, which occupies a high place in point of work, comes out 27th, while Durbhunga is 2nd, which is very far from representing its real position as regards work.

3. *Subdivisions*, while increasing in some respects the work of the district officer, lessen the work of ministerial officers. Indeed, one of the objects for which subdivisions were created was to relieve the pressure of work at head-quarters, and the test of subdivisions is no real test.

4. *Number of thanas*.—If this is to be a test, then Nuddea and Moorshedabad should be placed very high, as they are 3rd and 4th in respect of the number of thanas.

5. *Municipalities*.—The number of municipalities is a test, but a very unimportant one, as we do not even profess to give an officer for municipal work.

6. *Number of estates and separate accounts*.—A useful test as regards work in the Taujih and Record Departments, and I have already used it for that purpose, but it is altogether inapplicable to the work of the General Department.

7. *Number of Government estates*.—There is a separate department in several districts for such business, and it should not be considered in connexion with the General Department.

8. *Number of wards' and attached estates*.—Similar remarks apply.

9. *Land revenue*.—The fallacy of this test is shown by the fact that Burdwan, where the revenue is realised with perhaps the least difficulty, comes first, and Chittagong, where there is the greatest difficulty, last.

10. *Rent of Government estates*.—Similar remarks apply. By this test Pooree is 2nd, and Midnapore 12th.

11. *Rent of wards' and attached estates*.—Similar remarks apply, but in a greater degree, because there are special establishments and managers entertained.

12. *Excise revenue*.—Has nothing whatever to do with the work in the General Department.

13. *Stamp revenue*.—Is in some measure mixed up with the work of the General Department, but the test leads to absurd results, bringing Tipperah to the 5th and Jessore to the 6th place; besides a single payment of a large sum may serve to run up a district many places.

14. Road and public works cesses have no connection with the work of the General Department.

15. *License tax*.—Has no connection with the work of the General Department.

16. The heading "Number of revenue cases" shows institutions, which are no guide as a test. We have given disposals in Appendices Nos. XIX and XXIII, and that is sufficient.

17. *Number of criminal cases*.—This is not a test for the work of the amla, though it may be a test for the work of the district officers. The work of the amla in connection with criminal cases is shown under the head Miscellaneous in Appendix No. XX, and this is sufficient for our purpose. By the proposed test Howrah comes out 4th, which in no sense represents its place as determined by work in the General Department.

18. The number of certificates is given in Appendices Nos. XIX and XXIII, and there is no necessity of repeating the information.

He therefore proposed not to publish the table in the appendix as a statement affecting the calculations in Chapter XI. It was, however, interesting from a statistical point of view, and he would not object to its being included in the appendix\* on the understanding that he was not to be expected to make use of it in completing the draft of the Chapter.

The Junior Member disagreed and announced his intention of recording a minute of dissent. The section was then passed by the majority.

2. The Senior Member having pointed out that it was impossible to provide funds for the treasury establishment in the scale adopted at the 41st meeting, proposed that the scale originally suggested in his draft be approved. This was agreed to, and the sections regarding the Treasury and Record Department were then considered and passed.

*Minutes of the 45th Meeting of the Salaries Commission held on the 29th June 1886.*

PRESENT :

MR. BEAMES	...	...	...	<i>President.</i>
„ GRIMLEY	...	...	...	<i>Senior Member.</i>

Passed Chapter XIV on Registration Department and Chapter XV relating to Municipalities.

\* The table has been printed as Appendix No. LIX.

*Minutes of the 46th Meeting of the Salaries Commission held on the 1st July 1886.*

PRESENT :

All the Members.

The President submitted the section of Chapter XI relating to the Commissioner's office. The Senior Member proposed that it be passed. The Junior Member said that he should like to have the figures showing the work on the judicial or other side of the Commissioner's office, and not the revenue only, before passing the section. The President protested against any further delay. Objections of this kind should have been made a year ago. As the report was due in thirty days from this time, it was impossible now to commence a new series of calculations. In fixing the establishment full allowance had been made for all classes of work, and he recommended that it be passed. The Junior Member further proposed that the divisions be arranged according to area, population, number of districts, number of subdivisions, number of municipalities, and amounts of revenue under all heads, such as land, excise, stamps, license tax, and total cases and correspondence under all heads of business. The majority agreed that the section be passed.

The Senior Member submitted the section relating to subdivisions, which were revised and passed.

*Minutes of the 47th Meeting of the Salaries Commission held on the 5th July 1886.*

PRESENT :

MR. BEAMES	...	...	...	<i>President.</i>
„ GRIMLEY	...	...	...	<i>Senior Member.</i>

THE Senior Member submitted the drafts of the sections of Chapter XI relating to the Nazir's Department and the non-regulation districts, which were read and passed.

2. The President submitted draft of Chapter XII, which was accepted and passed.

JOHN BEAMES, *President.*W. H. GRIMLEY, *Senior Member.*DURGA GATI BANERJEE, *Junior Member.*

## APPENDIX No. II.

REFERRED TO IN PARAGRAPH 2, PAGE 3, CHAPTER I.

## CIRCULARS.

No. 3, dated Calcutta, the 20th April 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Magistrate and Collector of  
,, —The Deputy Commissioner of

I HAVE the honour to invite your attention to the Resolution of the Government of Bengal, dated 21st March 1885, published in the *Calcutta Gazette* of the 25th idem, appointing a Commission, composed of the marginally-named officers, to enquire into the system of correspondence and administrative control in executive offices under the Government, in view of a revision of the ministerial establishments attached to such offices.

Mr. J. Beames, c.s. ... *President.*  
,, W. H. Grimley, c.s. ... } *Members.*  
Babu Durga Gati Banerji ... }

2. In the prosecution of the enquiry entrusted to them, the Commission from time to time will find it necessary to seek for information on a variety of subjects from the departments concerned, and they desire now to solicit your earnest co-operation with them throughout the enquiry. As a first instalment of your assistance, I have the honour to request that you will favour the Commission by causing the two accompanying statements, relating to the strength of your office establishment, the nature of the duties performed by each member of it, and the amount of English correspondence in certain selected years, to be filled up with care and forwarded to me at your early convenience.

3. In filling up column 9 of Statement I, shewing the nature of the duties performed, great care will be required, the object being to obtain an accurate idea of the daily work of each officer. Whenever there is anything peculiar or anomalous incidental to the employment, some explanation should be given in the column of remarks, as, for instance, where an officer entertained for one department is employed outside his legitimate functions in another branch of the office. The names of officers whose clerical work is entirely in the vernacular should be written in red ink in column 4, while those whose work is entirely in English should be entered in black ink.

4. The object of Statement II is to obtain a comprehensive review of the condition of each office at stated periods, as indicated by the number of letters in English received and issued. The most convenient time for comparison would undoubtedly be the year 1869, when the last revised scheme of establishments in mofussil offices was introduced, but as a different system of classification of correspondence obtained there from that which is now followed, the diversity of practice would probably prevent the data being collected which are necessary for a fair comparison. The present system of classification was prescribed at the close of 1874 by the Board's circular order No. 1 of December of that year, and presumably was introduced in the following years. For this reason the years 1875, 1880, and 1884 have been selected for comparison. Where the system was not fully introduced until 1876, that year may be substituted for 1875. Wherever also it may be possible, without much trouble, to ascertain the totals of receipts and issues for the year 1869, these may advantageously be added to the statement.

5. As regards the Account and Treasury Departments, the amount of correspondence is by no means a sufficient indication of the work done. The number of items of receipt and payment dealt with would afford materials for a fairer comparison, and it is desirable that information on this point should, if possible, be supplied.

6. Where any year shews an extraordinary increase owing to causes which have ceased to operate, these should be stated.

7. The collections entered in the statement annexed are given for the sake of illustration. Those to be entered by you should be the actual collections adopted in your office, under the latitude allowed in this respect by the Board's rule 3, page 235, volume I. Similarly as to departments there are great diversities of practice under the same rule. For example, in most districts, land acquisition is merely a collection under the General Department, while in some there is so much land acquisition work going on that it is made into a separate department.

8. It is requested that similar statements may be prepared for each subdivision of your district.

*I.—Establishment employed by the*

DISTRICT.	REFERENCE TO ORDEES OF GOVERNMENT SANCTIONING THE PRESENT ESTABLISHMENT.		Designation of officers.	SALARY.			Actual salary drawn by the present incum- bent.	Nature of duties.	REMARKS.
	Number.	Date.		Mini- mum.	Maxi- mum.	Mean.*			
1	2	3	4	5	6	7	8	9	10

\* In calculating the mean, the instructions contained in rule 43, Chapter IX, page 288 of the Pay and Acting Allowance Code should be carefully observed.

*II.—Comparative Statement of amount of English correspondence in the office of the in the years 1875, 1880, and 1884.*

DISTRICT.	Departments and collections of correspondence. (Vide classification, page 236, Board's rules, volume I.)	NUMBER OF LETTERS RECEIVED.			NUMBER OF LETTERS ISSUED.			REMARKS.
		1875.	1880.	1884.	1875.	1880.	1884.	
1	2	3	4	5	6	7	8	9
	I.—General— (i)—Settlement... (ii)—Batwara ... (iii)—Miscellaneous (iv)—Land acquisition ... &c., &c. II.—Account and Treasury Depart- ment— III.—Excise Depart- ment— IV.—Any other depart- ment for which separate registers of receipt and issue are kept— &c., &c.							

No. 4, dated Calcutta, the 23rd April 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Commissioner of

In forwarding for your information a copy of the Salaries Commission's letter No. 3 dated 20th instant, to the address of district officers, I have the honour to state that as regards your own office, it will be sufficient for the present if you supply the Commission with the information to be embodied in Statement I, and I beg to request that you will cause the statement to be filled in and forwarded to me at your early convenience.

Mr. J. Beames ... *President.*  
 „ W. H. Grimley ... } *Members.*  
 „ Babu Durga Gati Banerji }

No. 20, dated Calcutta, the 1st May 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Collector of  
 „ —The Deputy Commissioner of

In continuation of the Salaries Commission's letter No. 3, dated 20th April 1885, which referred to the English correspondence in your office, I have the honour to inform you that the Commission are preparing a statement referring to the vernacular work of the years 1875-76, 1880-81, and 1884-85 from Appendix XIX to the Board's Annual Land Revenue Administration Report.

Mr. J. Beames ... *President.*  
 „ W. H. Grimley ... } *Members.*  
 „ Babu Durga Gati Banerjee... }

2. This statement will supply the Commission with information as to the number of cases of each class dealt with in your district in the years selected; but it is also necessary that the Commission should be placed in a position to judge what amount of clerical labour this number of cases represents.

3. For this purpose I request that you will, either yourself or through an experienced Deputy Collector, have a selection made of a few typical records (nathis) of the most important and frequently occurring classes of cases, such as settlements, partitions, land registration, and certificate cases. The nathis selected should not be those of exceptionally heavy cases, as this would give an erroneous idea of the amount of work involved, but ordinary cases of average duration.

4. Setting aside all papers in English and all papers written by the officer trying the case, the rest should be analysed, and it should be reported how many papers of each class are contained in each nathi, and by what officer prepared. Thus, in an ordinary case, there will probably be a certain number of—

processes and returns thereto,  
notices (ittila namas),  
proclamations (ishtihars),  
orders (parwanahs),  
proceedings (rubakaris),  
reports (kaifiyats),  
and so on.

These papers will have been written by the serishtadar, the nazir, the peshkar, the munshis, the record-keeper, and others. The designation of the official by whom it is usually written should be stated against each class of papers.

5. There will also be a number of petitions, mukhtiarnamas, documents, and other papers filed by the parties, on some of which orders and reports from the record-keeper, nazir, or other official will have been endorsed. These should also be specified.

6. By selecting for analysis cases from each of the years above mentioned, you will enable the Commission to judge to what extent the change of procedure introduced by recent legislation has led to an increase of clerical work.

7. As the first year for which figures are asked for is 1875, the effect on clerical labour of the Land Registration and Partition Acts of 1876, the Settlement Act of 1878, the Public Demands Act of 1880, and the Cess Act of 1880, will be clearly traceable from a comparison of nathis of 1875 with those of 1880 or 1884.

Dated Calcutta, the 5th May 1885.

Demi-official from—

To—

You will have seen from the Financial Resolution of the 21st March, by which this Commission was appointed, what is the scope of its enquiries. From the latter part of paragraph 3 of that Resolution it is clear that Government expects us to find funds for increasing the salaries of really deserving officials by suggesting such reductions in the routine portions of a Collector's work, as will enable them to dispense with some portion of their vernacular establishment. Our attention has in consequence been directed, in the first instance, to the three heads of—

- (i) Returns,
- (ii) Registers,
- (iii) Reports;

and we are engaged in analyzing these with a view to recommending the simplification of those which are too voluminous and too intricate, the discontinuance of those which are obsolete or practically useless, and (in the case of returns) a less frequent submission; quarterly returns, for instance, being substituted for monthly, and so on.

2. Although the members of the Commission have all had considerable practical experience of the working of Collectors' offices, yet we feel that it would not be wise to rely on our own judgment alone. We are sensible that very valuable and important suggestions may be obtained from district officers, and that many points may thus be brought to light which we might overlook.

3. We are therefore sending round this circular to a select number of Collectors, whose well-known ability and practical knowledge of district work leads us to expect from them useful hints and opinions. We shall be very much obliged to you if you will favour us with your views and suggestions on the following points:—

- (1) Which of the registers prescribed by law or the authority of the Board can, in your opinion, be discontinued or simplified?
- (2) Which of them may be kept wholly in English?
- (3) Which of the returns now submitted to Government, the Board, or the Commissioner can, without detriment to business, be abolished, simplified, or submitted less frequently?
- (4) Which of the annual reports now submitted by you can be similarly reduced?
- (5) We should also be glad to know whether, in your opinion, some of the vernacular writing in cases instituted in Collectors' courts, such as the numerous

parwanahs, processes, notices, reports, and the like, could not be to some extent reduced or dispensed with.

- (6) To what extent is the vernacular work in the taujih and account department susceptible of reduction?
- (7) Finally, having regard to the reduction in work which you would recommend under the above heads (1) and (3) to (6), what reduction in the number of mohurirs and others on your vernacular establishment would thereby be rendered possible.

4. You will readily understand that if enquiries of this nature were set on foot publicly in all Collectors' offices, they would give rise to much anxiety, and possibly agitation, on the part of the *amla* class, who are personally interested in the maintenance of the present cumbrous system of work, because it provides appointments for so many of them. It would be for obvious reasons undesirable to give rise to a feeling of this sort at the outset of our enquiry and at a time when we are not yet in a position to decide in what direction retrenchments will have to be made. For this reason we have thought it better to send you this letter confidentially, and we would most particularly ask you to keep it in your own hands and not to send it into your office. By adopting the confidential method of communication, we not only avoid giving rise to alarm and agitation, but we enable you to express your own opinions more freely than would perhaps be possible in an official report.

5. My colleagues and myself are conscious that in asking you for your opinion on so wide a subject we are making heavy demands on your time, which, we are aware, is already fully occupied; but we feel at the same time that the importance of the enquiry, and the urgent need for reform, which have been so clearly pointed out in the Government Resolution, not only justify us in applying to you, but that we could not do justice to the subject if we omitted to consult experienced officers like yourself.

6. We do not press you for a reply to this letter till you have got your annual reports off your hands, but we shall be glad to receive it, if it will not put you to inconvenience, not later than the 1st August next. It may be addressed to me or either of my colleagues at the above address.

No. 43, dated Calcutta, the 15th May 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Commissioner of

THE question of the supply of tents to Commissioners, district and sub-divisional officers

Mr. J. Beames ...	... President.	having been referred to this Commission by Government I have the honour to request that, after consulting the district officers of your division, you will favour the
W. H. Grimley ...	... Members.	
Babu Durga Gati Banerji ...	... Members.	

Commission with your opinion on the following points.

2. Having regard to the special circumstances of your own division, is the scale of tents prescribed for officers of all grades at page 174, volume I of Board's rules, sufficient, and if not, what scale would you recommend? It should be particularly stated whether the single tent allowed for sub-divisional officers is as much as they require, and whether they are not often put to inconvenience for want of a second tent.

3. Have any of the officers in your division been supplied under recent orders with tents made at the Buxar Central Jail, and if so, do they find these tents equal in all respects to those manufactured at the Jubbulpore School of Industry? If not, in what respects are they inferior?

4. Is it found in your division that tents can be made with ordinary care to last eight years, or would you from your own experience, or that of the officers subordinate to you, recommend any alteration of this period?

No. 44, dated Calcutta, the 15th May 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Magistrate of  
,,—The Deputy Commissioner of

IN continuation of the Salaries Commission's letter No. 3, dated 20th ultimo, I have

Mr. J. Beames ...	... President.	the honour to request that the accompanying statement, relating to the work performed by the ministerial officers employed in the Magistrates' courts and offices, may be filled up and returned to me at your early convenience.
W. H. Grimley ...	... Members.	
Babu Durga Gati Banerji ...	... Members.	

2. Statement No. II, which was attached to the letter above cited, was intended to show a comparison of the amount of English correspondence in the years mentioned. The statement now forwarded is meant to include all the multifarious clerical work of ministerial officers which, whether in English or the vernacular, does not fall under the head of English correspondence, nor admits of being tabulated in the manner proposed. A large portion of this work consists in drafting notes and orders on petitions, writing out processes and proceedings, and filling up registers. It would be practically impossible, without an immense amount of labour incommensurate with the object in view, to count up the notes and orders written by *amla*, but the number of entries in the registers which are kept in

the Magistrate's court and office will afford a very fair indication of the work done in this connection. The Commission therefore desire that you will cause all the registers of your court and office, whether prescribed by the High Court or Government, or other authority, to be examined, and the total number of entries for each of the years 1875, 1880, and 1884 to be abstracted and tabulated in the accompanying statement.

3. It will be understood that only those registers should be taken which are written up by clerks in the Magistrate's establishment, those which are prepared by the District Superintendent of Police's clerk being omitted. The practice, it is believed, varies in different offices. For example, in some offices the register of convictions is prepared by the police clerk, while in others it is written by the Magistrate's clerks.

4. If there is any class of work not enumerated in column 3 which admits of being shown in this statement, you are requested to be good enough to include it. On the other hand, if there is any work which cannot be shown in the table, but admits of being estimated in some other way, the Commission will be obliged by your including it in a separate statement.

## III.

*Comparative statement of business of ministerial officers in the Magistracy of \_\_\_\_\_*

District.	No.	Nature of business.	NUMBER OF ENTRIES.			In what language kept.	REMARKS.
			1875.	1880.	884.		
1	2	3	4	5	6	7	8
		REGISTERS.					
	1	Appeals ... ..					
	2	Criminal complaints ... ..					
	3	All cases instituted ... ..					
	4	Convictions ... ..					
	5	Alphabetical index of convictions ... ..					
	6	Court-fees realised (daily) ... ..					
	7	Detailed daily register of court-fees realised					
	8	Practitioners enrolled ... ..					
	9	Record-keeper's register of criminal cases ...					
	10	References from other districts ... ..					
	11	Miscellaneous matters ... ..					
	12	Warrants of imprisonment ... ..					
	13	Attendance of witnesses ... ..					
	14	Applications for copies ... ..					
	15	Emigrants ... ..					
	16	Licenses issued under the Arms Act ... ..					
	17	Register of cases decided (No. 27) ... ..					
	18	Do. persons acquitted, discharged or convicted (No. 28).					
	19	Do. offences reported, cases struck off as false, and of cases brought to trial (No. 29).					
	20	Do. trial of European British subjects					
		MISCELLANEOUS.					
	21	Records sorted by record-keeper ... ..					
	22	Stamps punched by clerks ... ..					
	23	Stamps punched by record-keeper ... ..					
	24	Processes of all kinds ... ..					
	25	Case book ... ..					
	26	Certified and uncertified copies compared in folios.					
	27	Despatch register ... ..					
	28	Statements and confessions recorded ... ..					
	29	Fine cheques ... ..					
	30	Perwannahs ... ..					
	31	Rubakaris ... ..					
	32	Copies of previous convictions, of judgments for prisoners and others granted free of all costs, copies of depositions, &c., for Govern- ment Pleader in Sessions cases and appeals (in sheets if possible).					
	33	Fibrists and fly sheets ... ..					
	34	Entries in all kinds of account books, bills passed and prepared.					
	35	Returns checked and prepared ... ..					
	36	Hajut warrants ... ..					
	37	Miscellaneous (particulars to be mentioned)					

No. 46, dated Calcutta, the 15th May 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—

I HAVE the honour to forward for your consideration a series of questions which have been prepared by the Salaries Commission, and to request that you will favour the Commission by giving replies to those in respect of which you possess the requisite information.

Mr. J. Beames ... President.  
" W. H. Grimley ... } Members.  
Babu Durga Gati Banerji }

2. Chief among the reasons brought forward for raising the salaries of ministerial officers is the alleged general increase in the cost of living, and the questions have been framed so as to elicit information which will throw light on this point. The object aimed at is to ascertain to what extent there has been an increase in the cost of living in late years, and how far the increase is due to natural causes beyond the control of the individuals concerned, such as a rise in house-rent, the wages of servants, and in the price of food and clothes, and how far it can be correctly ascribed to the adoption of a higher standard of comfort. The questions will be forwarded to private individuals as well as to public officers, and in the case of the former, questions 2, 3 and 4, which do not apply to them, may be omitted in their replies.

State your name, place of residence, age, and caste?

2. What post do you hold in the establishment of the \_\_\_\_\_ of the district of \_\_\_\_\_, and what is your present salary?

3. How long have you been employed in that office?

4. How long have you been in the service of Government, and in what districts have you served?

5. Has the cost of living increased of late years? If so, what are the principal causes of increase?

6. Can you give a comparative table of the prices of the following articles during the first year of your service and the last three years?

Fine rice as usually used by the <i>bhadrolog</i> class.	Milk.	Sweetmeats.
Coarse rice.	Oil.	Fish.
Dall.	Condiments.	Meat.
Ghee.	Fuel.	Vegetables.
	Flour.	Fruit.
	Sugar.	

7. Should you have experience of the cost of living both in outlying districts and those near the metropolis, will you give some idea of the difference?

8. To what extent have the different classes of society been affected by the general increase, *i.e.*, has it told more severely upon those who live by service, or on those with fixed incomes, than on those who live by commerce, trade, or daily labour?

9. What has been the increase during the last 16 years, or since 1868, in the cost of living of a family of five persons, consisting of a man and his wife, his mother or elderly female relative, one child from five to ten years old, and another under four years? Give figures, if possible, including in the estimate the cost of guests and alms.

10. How many servants does a gentleman of your rank in life usually keep, and what do they cost him per month? Do the wages paid to servants include boarding and clothing charges? If so, state separately the cost under each head.

11. Is a separate cook entertained? If so, on what pay per month?

12. Has there been any rise in the wages of servants? If so, give the present rates as also those prevalent in 1867, specifying separately money wages and board, lodging and clothing.

13. Has there been any increase in the establishment of households in the upper and middle classes of society generally? Is it not a fact that 15 or 20 years ago ladies of the house used to cook food and do other household duties? Has there been any change in this respect, and has such change entailed any increase in the number of servants in almost every household? How would this change be represented in money?

14. Do gentlemen of your position in life move about with their family, or is the family left at their native places? If the latter, how often do gentlemen visit their families, and what cost do they incur on that account?

15. What amount is usually paid for house-rent in your station by persons in your position in society? Please state the rise in house-rent during the last 16 or 20 years at the places where you have served?

16. How do persons in a similar position to you come to office? Is a conveyance kept; and if so, what is the cost per month?

17. Has there been any change in the mode of dress of the upper and middle classes during the last quarter of a century?

18. Please describe the dress of a gentleman belonging to your rank in society 25 years ago with the approximate cost, and give a description of the dress in vogue now, both as worn in office and at home, when paying visits to friends and acquaintances, and when attending social gatherings?

19. Has there been any change in the dress of children, and is it more costly now than formerly? State the difference in cost.



20. Is the wearing apparel of native ladies more costly now than in former times, say 25 years ago? If so, to what extent and why has the cost increased?

21. Has there been any rise in the expenses of education, including the following items?

- |  |  |                                    |
|--|--|------------------------------------|
| (a) Salary of private tutors at home.                            |  | (e) Fees for college examinations. |
| (b) Fees paid at schools and colleges.                           |  | (f) Cost of school books.          |
| (c) Boarding expenses in towns for school and college education. |  | (g) Cost of stationery.            |
| (d) Admission fees.  |  | (h) Cost of conveyance.            |
|  |  | (i) Cost of tiffin.                |

22. Has there been any change in the style of conveyances used now, and that of those used in 16 or 20 years ago? How has the cost of living been affected by such a change.

23. Has the cost of medicine and medical aid increased of late, and if so, why and to what extent, as compared with former times, say 25 years ago?

24. What has been the change in the style of entertainments within the last 16 or 20 years? Compare the average cost of entertaining 20 gentlemen 20 years ago and now.

25. What is the average cost now of the marriage of—

- (a) a son, | (b) a daughter,

in the upper and middle classes of society? Compare it with the cost incurred on similar ceremonies 25 years ago.

26. Give an idea of the sort of jewellery used by a married lady of the same class of society to which you belong. Give an approximate idea of the cost?

27. Give a similar description of jewellery in use 25 years ago with a rough calculation of cost?

28. Were not silver, brass, shell, and horn ornaments in use 25 years ago amongst the ladies of the middle classes.

29. Has there been any increase in the cost incurred in the interchange of presents on occasions religious and social, and also in the performance of *shradh* or other religious ceremonies?

J. BEAMES.

W. H. GRIMLEY.

DURGA GATI BANERJI.

No. 50, dated Calcutta, the 26th May 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,

To—The Magistrate and Collector of

„—The Deputy Commissioner of

I HAVE the honour to request that you will carefully examine the returns which are prepared in your court and office, and draw up a list in the form annexed of those which have been prescribed by any authority other than Government, the High Court, the Board of Revenue, Inspectors-General of Departments, Superintendent and Remembrancer of Legal Affairs, and the Accountant-General. I am also to request that you will forward a specimen of each of these returns for the inspection of the Commission.

2. Among these returns which may be classed as “local” or “special” will probably be some which, having been originally introduced to meet the special requirements of a particular case, have been retained in use notwithstanding that the necessity for them has ceased to exist, the object which they were intended to serve having been lost sight of; while there may be other returns prescribed from time to time by individual Commissioners, Magistrates, or Collectors, according to their own ideas of what was required, which later experience has shewn to be no longer necessary.

3. A close examination of these returns and of the object for which they were intended will probably lead to the discovery that there are many which are practically useless, and can be dispensed with without detriment to business. On this point the Commission will be much obliged if you will favour them with your views.

*Statement of Returns in the office and court of*

Serial number.	Description of return.	Department in which used.	Period to which it refers.	Authority prescribing it; cite number and date of order.	Object which the return is intended to serve.	PROPOSALS.
1	2	3	4	5	6	7

No. 160, dated Calcutta, the 9th November 1885.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Collector and Magistrate of

I HAVE to request that you will favour this Commission with replies to the following questions at your earliest convenience:—

1. Are petitions both on the Collectorate and Magisterial side taken daily by you or by one of your subordinates? If the latter, what provision is made to secure that important petitions shall be laid before you without delay?

2. Do you open official letters yourself? If not, what is the practice in your office in this respect?

3. Does the practice prevail in your office of having abstracts of petitions (both in original cases and in appeals) written in English by the sheristadar or other ministerial officer, and laid before you for orders? If so, does the said officer add to the abstract suggestions as to the order which should be passed? Or do you have the petitions read to you in vernacular and pass orders on them at once.

4. Is it the practice in your office that the head or other clerks, in putting up before you a bundle or file of English correspondence, should also submit a note or précis of the whole subject-matter of the file? Or do you go through the file yourself and dispose of it simply on reading the letters it contains?

5. How many of the *amla* in the Vernacular Department of your office are able to read and write English sufficiently well to draft a letter of an ordinary kind, or to prepare a return in that language? How many of the clerks in the English Department are acquainted with the vernacular of the district to a similar extent?

[*N.B.*—The latter half of this question need not be answered by Collectors in districts where Bengali is the vernacular.]

No. 224, dated Calcutta, the 8th January 1886.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Registrar of

THE Government of Bengal having directed us to extend our operations to the Registration Department, I have the honour to request that you will furnish the Commission with information regarding the strength of your office, as well as the establishments of the Sub-Registrars employed under you. The information should be given in the accompanying Form I. The establishments of Rural Sub-Registrars should not be included in it.

*I.—Establishment employed by the*

DISTRICT.	REFERENCE TO ORDERS OF GOVERNMENT SANCTIONING THE PRESENT ESTABLISHMENT.		Designation of officers.	SALARY.			Actual salary drawn by the present incumbent.	Nature of duties.	REMARKS.
	Number.	Date.		Minimum.	Maximum.	Mean.*			
1	2	3	4	5	6	7	8	9	10

\* In calculating the mean, the instructions contained in Rule 43, Chapter IX, page 288 of the Pay and Acting Allowance Code should be carefully observed.

No. 242, dated Calcutta, the 30th January 1886.

From—JOHN BEAMES, Esq., President of the Salaries Commission,  
To—The Registrar of

IN continuation of my letter No. 224, dated the 8th January 1886, I have the honour to request that you will cause the accompanying forms II, III and IV to be filled up and forwarded to me at your early convenience. The object of these statements is to obtain a comprehensive review of the amount of work performed in each Registration office at stated periods.

II.—Comparative statement of English amount of correspondence in the office of the \_\_\_\_\_ in the years 1875-76, 1880-81, and 1884-85.

Office.	Departments of correspondence ( <i>vide</i> I. G. R.'s Circular No. 9 of 1882).	NUMBER OF LETTERS RECEIVED.			NUMBER OF LETTERS ISSUED.			REMARKS.
		1875-76.	1880-81.	1884-85.	1875-76.	1880-81.	1884-85.	
1	2	3	4	5	6	7	8	9
	(1) General ... ..							
	(2) Accounts ... ..							
	(3) Statistics, &c. ... ..							
	Total ... ..							

III.—Comparative statement of amount of work performed in the office of the \_\_\_\_\_ in the years 1875-76, 1880-81, and 1884-85.

Office.	Nature of work.	1875-76.	1880-81.	1884-85.	REMARKS.
1	2	3	4	5	6
	(1) Number of registrations ... ..				
	(2) Number of entries made in Index I in original ... ..				
	(3) Ditto ditto " I in duplicate ... ..				
	(4) Ditto ditto " II in original ... ..				
	(5) Ditto ditto " II in duplicate ... ..				
	(6) Ditto ditto " IV ... ..				
	(7) Number of copies and memoranda despatched to other offices ... ..				
	(8) Number of attested copies granted ... ..				
	(9) Number of searches made, viz.—				
	(a) Ordinary searches ... ..				
	(b) Searches under the High Court Rules ... ..				
	(10) Number of powers attested ... ..				
	(11) Ditto commissions executed ... ..				
	(12) Ditto copies and memoranda received from other offices ... ..				
	(13) Number of appeals ... ..				
	(14) Ditto of Indexes transliterated and incorporated with the Sub-Divisional or Sudder Indexes, as the case may be ... ..				
	Total ... ..				

IV.—Comparative statement of amount of miscellaneous work performed in the office of the \_\_\_\_\_ in the years 1875-76, 1880-81, and 1884-85.

Office.	Nature of work.	1875-76.	1880-81.	1884-85.	REMARKS.
1	2	3	4	5	6
	(1) Number of rough drafts daily written up ... ..				
	(2) Ditto monthly returns from sub-offices examined at the Sudder office ... ..				
	(3) Number of monthly returns prepared and sent to the Inspector-General ... ..				
	(4) Number of entries in the cash-book ... ..				
	(5) Number of entries in contingent register-book... ..				
	(6) Number of entries in the fee-book ... ..				
	(7) Number of entries in the challan-book ... ..				
	(8) Number of entries in the register of impounded deeds ... ..				
	(9) Number of entries in the office catalogue ... ..				
	(10) Number of entries in the register of searches... ..				
	(11) Number of letters and circulars translated into Bengali or Kaithi for Rural Sub-Registrars ... ..				
	(12) Number of indents submitted ... ..				
	(13) Ditto of bills ditto ... ..				
	(14) Ditto of statistical returns (other than those prescribed by the Department called for by the Inspector-General or Government) ... ..				
	Total ... ..				

No. 246, dated Calcutta, the 11th February 1886.

From—JOHN BEAMES, ESQ., President of the Salaries Commission,  
To—The Magistrate of

THE question of establishment entertained in several offices for work in connection with municipalities having been referred to this Commission by Government, I have the honour to request that you will favour the Commission with statements, in the annexed Forms I and II, showing the special establishment employed, or which it is proposed to employ, in your office for municipal work, and the amount of correspondence, &c., dealt with during the year 1885.

For the sake of comparison, Statement I should also include the establishment which used to be employed before Act III (B.C.) of 1884 came into operation, the pay of which was debitable to municipal funds under Act V of 1876 (B.C.). Statement II should be filled up even if the work is done by the General Department of your office.

*I.—Establishment employed by the*

DISTRICT.	REFERENCE TO ORDERS OF GOVERNMENT SANCTIONING THE PRESENT ESTABLISHMENT.		Designation of officers.	SALARY.			Actual salary drawn by the present incumbent.	Nature of duties.	REMARKS.
	Number.	Date.		Minimum.	Maximum.	Mean.*			
1	2	3	4	5	6	7	8	9	10
1. Establishment formerly employed under Act V of 1876 (B.C.)									
2. Establishment employed, or which it is proposed to employ, under Act III of 1884 (B.C.)†									

\* In calculating the mean, the instructions contained in Rule 43, Chapter IX, page 288 of the Pay and Acting Allowance Code should be carefully observed.

† Establishments employed in sub-divisions should also be included by the Magistrates, the name of the sub-divisions being noted in column 1.

*II.—Amount of work done in connection with Municipalities in the office of the of during the year 1885.*

DISTRICT.	Office.*	NUMBER RECEIVED.			NUMBER ISSUED.			Number of entries in account books.	Number of vernacular orders or proceedings	REMARKS.
		Letters.	Statements.	Reminders.	Letters.	Statements.	Reminders.			
1	2	3	4	5	6	7	8	9	10	11

\* Magistrate's Office, Sub-divisional Office (name to be given).

No. 249, dated Calcutta, the 12th February 1886.

From—JOHN BEAMES, ESQ., President of the Salaries Commission,  
To—The Commissioner of the

Division.

THE question of establishment entertained in several offices for work in connection with municipalities having been referred to this Commission by Government, I have the honour

to request that you will favour the Commission with statements, in the annexed Forms I and II, showing the special establishment employed, or which it is proposed to employ, in your office for municipal work, and the amount of correspondence, &c., dealt with during the years 1883 and 1885.

2. For the sake of comparison, Statement I should also include the establishment which used to be employed before Act III (B.C.) of 1884 came into operation, the pay of which was debitable to municipal funds under Act V (B.C.) of 1876. Statement II should be filled up even if the work is done by the General Department of your office.

3. If there has been no reduction of work by the introduction of the new Municipal Act, you will be so good as to explain the cause, and to offer suggestions as to how, and in what direction, it may be reduced.

*I.—Establishment employed by the Commissioner of the*

*Division.*

DIVISION.	REFERENCE TO ORDERS OF GOVERNMENT SANCTIONING THE PRESENT ESTABLISHMENT.		Designation of officers.	SALARY.			Actual salary drawn by the present incumbent.	Nature of duties.	REMARKS.
	Number.	Date.		Minimum.	Maximum.	Mean.*			
1	2	3	4	5	6	7	8	9	10
1. Establishment formerly employed under Act V (B.C.) of 1876.									
2. Establishment employed, or which it is proposed to employ, under Act III (B.C.) of 1884.									

\* In calculating the mean, the instructions contained in Rule 43, Chapter IX, page 288 of the Pay and Acting Allowance Code should be carefully observed.

*II.—Amount of work done in connection with Municipalities in the office of the Commissioner of the*

*Division during the years 1883 and 1885.*

NAME OF COMMISSIONERSHIP.	Years.	NUMBER RECEIVED.				NUMBER ISSUED.				Number of entries in account books.	Number of vernacular orders or proceedings.	REMARKS.
		Letters.	Proceedings of meetings.	Statements.	Reminders.	Letters.	Forwarding endorsements.	Statements.	Reminders.			
1	2	3	4	5	6	7	8	9	10	11	12	13
	1883											
	1885											

The figures for 1883 and 1885 are to be given in columns 3 to 12.

No. 16, dated Calcutta, the 12th May 1886.

From—W. H. GRIMLEY, Esq., Member of the Salaries Commission,

To—The Collector of

„—The Deputy Commissioner of

I HAVE the honour to request that you will favour me at your earliest convenience with a reply to the following questions in connection with the mode of keeping accounts of land revenue payments in the Accounts and Taujih Department of your district :—

(1) Is the estate ledger kept in English ?

(2) If not, what are the objections to keeping it in English ?

(3) Is the practice of allowing payment on account of several estates to be made on one chalan in force in your district, and is it taken advantage of by payers to any appreciable extent?

(4) After the chalans have been entered in the estate ledger in the Taujih Department, is it the practice to send them back to the Accountant, and for the Accountant to compare them at this stage with the entries in the Land Revenue Register?

(5) In the register of land revenue receipts when there is a single chalan for each payment, is it the practice to always fill in columns 6 and 7, "Name of estates" and "Period for which paid" at the time the chalan is presented to the Accountant?

(6) If not, are they filled in afterwards?

(7) Do the entries serve any useful purpose?

(8) What entry is made under the heading "Ledger folio" in column 4, or is the heading left blank?

(9) When a chalan covers payments for several estates, is it the practice to fill up columns 5, 6 and 7 for each estate, or merely to enter the number of the estate which heads the chalan,—thus "15 and others," in column 5,—and to leave columns 6 and 7 blank?

(10) Do you see any objections to amalgamate the Taujih and Account Departments?

(11) Is the revenue roll kept in English?

2. Brief answers will suffice, but I shall be glad if you will oblige me with a reply at an early date.

### APPENDIX III.

#### REFERRED TO IN PARAGRAPH 45, PAGE 40, CHAPTER III.

##### I.—Returns submitted by District Officers to the Board direct.

Number.	Period.	Subject of return.	Recommendations of the Commission.
IV	Monthly ...	Prices of different descriptions of salt.	May be abolished.
IVB	Do. ...	Stock of excise salt in manufacturing districts.	Will be abolished on the transfer of Orissa to Madras.
IVA	Quarterly	Receipts and issues of blank wholesale, atrafee, and charchittee rowanahs.	May be retained.
XI	Do. ...	New estates ... ..	May be abolished.
XXIA	Annual ...	Settlements confirmed since survey ...	Ditto.
XXIV	Do. ...	Estimate of compensation for lands to be taken for public purposes.	May be retained.
XXXVII	Do. ...	Lands used for public purposes.	May be abolished.

##### II.—Returns submitted by District Officers to the Commissioner.

III	Monthly ...	Prisoners confined in the civil jail by order of the Revenue Courts, or at the instance of Government.	May be abolished.
XXIF	Quarterly	Demands, collections, and balances due from Wards' and Attached Estates.	May be submitted yearly with certain alterations.
XXXVI	Annual ...	Securities of officers.	May be abolished.

##### III.—Returns submitted by District Officers through the Commissioner to the Board.

VA	Monthly ...	Excise licenses cancelled or surrendered ...	May be abolished.
V	Quarterly...	Operations under Act VII (B.C.) of 1876 ...	Will lapse shortly.
VIII	Ditto ...	Collector's business ... ..	May be abolished.
VIIIA	Ditto ...	Certificates filed under Act VII (B.C.) of 1880.	Ditto.
XIVA	Ditto ...	Petty cases of opium smuggling... ..	May be made half-yearly.
XVIII	Ditto ...	Progress in taking lands for public purposes	May be abolished.
XXIIIA	Ditto ...	Settlements sanctioned ... ..	Ditto.
VB	Annual ...	Return of intermediate registrations under Act VII (B.C.) of 1876.	Ditto.
XX	Do. ...	Fines realized under Act XX of 1848 ...	Ditto.
XXV	Do. ...	Budget estimates ... ..	May be retained.
XXXI	Do. ...	Management of estates the property of individuals.	May be simplified.
XXXII	Do. ...	Receipts and disbursements of the rate for the general management of Wards' and Attached Estates in district offices.	May be retained and submitted direct to the Board.
XXXIX	Do. ...	Estates which have become the property of Government during the year.	May be abolished.
XLV	Do. ...	Waste land realizations ... ..	May be retained.
XLVIII	Do. ...	Partition fees ... ..	Ditto.
XLIX	Do. ...	Recovery of advances ... ..	May be abolished.

*IV.—Returns submitted by District Officers to both the Board and Commissioner.*

Number.	Period.	Subject of return.	Recommendations of the Commission.
II	Quarterly...	Proceedings under the rent laws.	May be retained.
IX	Do. ...	Abatement of revenue and removals of estates.	May be abolished.
X	Do. ...	Demands, collections, &c., of land, forest and miscellaneous land revenue.	May be simplified.
XII	Do. ...	Alterations of assessment ...	May be abolished.
XIV	Do. ...	Demands, collections, &c., of excise revenue	Ditto.
XVI	Do. ...	Proceedings under the sale law ...	Ditto.
XXID	Do. ...	Consumption of salt within salt law limits	Ditto.
XXII	Do. ...	Receipts and charges in the Stamp Department.	Ditto.
XXIII	Do. ...	Stamp duty and penalty levied ...	Ditto.
XXIC	Half-yearly	Prosecutions for offences against the stamp law.	Ditto.
XXIE	Do. ...	Prosecutions under the salt law and rules ...	May be made yearly.
XXIX	Annual ...	Excise charges ...	May be abolished.
XXXV	Do. ...	Receipts and charges in the Stamp Department.	May be retained.
XL	Do. ...	Ganja return ...	May be abolished.
XLI	Do. ...	Land revenue administration ...	} May be retained.
XLII	Do. ...	Excise revenue ditto ...	

*V.—Returns submitted by the Commissioner to the Board.*

I	Monthly ...	Abstract of proceedings ...	May be abolished.
VII	Quarterly...	Commissioner's business ...	Ditto.
XXXII	Annual ...	Receipts and disbursements of the rate for the general management of wards' and attached estates in Collectors' offices.	May be submitted direct to Board.
XXXIIA	Do. ...	Ditto in Commissioner's office ...	May be retained.

*List of returns in the Board's list which, being reports, have been separately dealt with.*

Number.	Period.	Subject of return.	REMARKS.
XXVII	Annual ...	Proceedings of each Deputy Collector under the rent laws.	From the Orissa Division and Non-regulation Provinces.
XLIV	Do. ...	Sub-divisional Administration Report ...	From Burdwan, Dacca, Chittagong, Orissa, and Presidency Divisions.
XLVI	Do. ...	District Salt Administration Report ...	
XLVII	Do. ...	Divisional Salt Administration Report ...	
.....	Do. ...	A report on wards' and attached estates ...	
.....	Do. ...	Land Revenue Administration Report ...	

Serial number.	Subject of return.	Period to which it refers.	Authority prescribing the return.	Where sent.
1 G	Death of European uncovenanted officer ...	Occasional ...	Civil Account Code, Chapter II, rule 3 ...	Government
2 A	Circulation of copper coin at a premium or discount.	Ditto ...	Ditto ditto XXVII, rule 6 ...	Accountant-General.
3 G	Weather and crop report ... ..	Weekly ...	Government circular No. 24 of 10th July 1872.	Government
4 A	Account of receipts of Savings Bank deposits	Do. ...	Civil Account Code, Chapter XIX, rule 44	Comptroller-General.
5 A	Ditto of repayments of ditto ...	Do. ...	Ditto ditto ditto	Ditto.
6 J	Price current of all articles of food from Jail Superintendent for countersignature.	Fortnightly ...	Jail rules, Appendix II, page 124 ...	Returned to Superintendent of Jail. Government.
7 G	Price current of food-grains, firewood, and salt.	Ditto ...	Government circular No. 16TF, dated 6th August 1884, and previous orders.	Accountant-General.
8 to 25 A	Lists of payments, 1st list and 2nd list with the following schedules which vary in different districts :- 1. Salary and travelling allowance. 2. Hospital charges. 3. Pensions. 4. Education. 5. Local funds charges. 6. Civil deposits repayments. 7. Small Cause Court ditto. 8. Criminal ditto. 9. Postal charges. 10. Bills discharged, local. 11. Ditto, other Government. 12. Military cheques. 13. Miscellaneous military payments. 14. Loans. 15. Interest on stock notes. 16. Ditto on Government paper. 17. Covering lists of paid cheques of municipalities.	1st to 10th and 11th to end of the month.	Civil Account Code, Chapter XII, paragraph 21.	Accountant-General.
26 G	List of bills sent to controlling authorities ...	Monthly ...	Accountant-General's No. 195TM of 27th August 1883.	Accountant-General.
27 A	Cash balance report ... ..	Do. ...	Civil Account Code, Chapter XII, rule 23	Ditto.
28 A	Register of repayment of revenue deposits ...	Do. ...	Ditto ditto XVII, ,, 17	Ditto.
29 to 43 A	Cash account with the following variable schedules :- 1. Municipal fund. 2. Local funds. 3. Register of revenue deposit receipts. 4. Personal ledger. 5. Bills issued, local. 6. Ditto other Government. 7. Stamp penalties by revenue officers. 8. Cash recoveries. 9. Recoveries of loans. 10. Plus and minus memorandum of stock notes. 11. Plus and minus memorandum of excluded local funds. 12. Sale of stamps. 1 Plus and minus memorandum of ditto. 14. Excluded local funds.	Do. ...	Ditto ditto XII, ,, 21	Ditto.
44 A	Abstract account ... ..	Monthly ...	Civil Account Code, XII-22 ... ..	Accountant-General.
45 A	Statement of fines—Revenue ... ..	Ditto ...	Ditto X-2 ... ..	Ditto.
46 A	Resource estimato ... ..	Ditto ...	Ditto XXIX-2 ... ..	Ditto.
47 A	Store account of stamps ... ..	Ditto ...	Board's circular No. 12 of 4th June 1852...	Superintendent of Stamps. Government.
48 A	Receipts under selected major heads ... ..	Ditto ...	Government order, Financial Department, No. 6, dated 26th January 1881.	Commissioner in duplicate. Ditto ...
49 C	Progress statement of valuations or revaluations. (No. 3).	Ditto ...	Board's rules under Cess Act, section 11, paragraph 2.	Ditto ...
50 C	Financial progress of valuations or revaluations. (No. 4).	Ditto ...	Ditto ditto ... ..	Ditto ...
51 G	Return of orders passed on deeds impounded and forwarded to Collector by registering officers.	Ditto ...	Inspector-General of Registration's circular No. 10 of 14th August 1883.	Registrar ...
52 A	Statement of bills sent to controlling authorities.	Ditto ...	Accountant-General's No. 195TM, dated 27th August 1883.	Accountant-General.
53 C	Statement of demands, collections, and arrears of cess on lands and mines. (No. 5.)	Quarterly ...	Board's rules under Cess Act, section 11, paragraph 3.	Commissioner in duplicate. Ditto ...
54 & 55 C	Supplementary statements of demands, collections, and arrears of cess on lands and mines, Parts I and II-- (I, for estates not situated in the district ; II, for estates in the district, but not on the tanjih). (Nos. 6 and 7.)	Ditto ...	Ditto ditto ... ..	Ditto ...
56 C	Subsidiary statement (No. 8.) ... ..	Ditto ...	Board's circular No. 1 for November 1881	Ditto.
57 C	Statement of separate accounts ... ..	Ditto ...	Ditto ditto ... ..	Ditto ...
58 G	Detailed account of estates held under direct management, No. 6.	Ditto ...	Board's circular No. 2 of August 1879 ...	Ditto ...
59 L	License Tax, No. K ... ..	Quarterly ...	Board's No. 313B, dated 26th March 1881	Commissioner and Board. Accountant-General.
60 A	Statement of currency notes received and issued.	Ditto ...	Civil Account Code, XXVIII-16 ... ..	Superintendent of Stationery. Ditto ...
61 G	Sale of packing cases, bales, &c., of printed forms.	Half-yearly ...	Superintendent of Stationery's No. 2968, dated 28th August 1885.	Superintendent of Stationery. Ditto ...
62 G	Sale of packing cases, bales, &c., of stationery	Ditto ...	Ditto ditto ditto ... ..	Ditto ...
63 G	Ditto ditto of punching machines.	Ditto ...	Ditto ditto ditto ... ..	Ditto ...



DIX IV.

PAGE 54, CHAPTER III.

returns mentioned in Chapter XIII of the Board's Rules, volume I.

I.

A means Account Department.  
 C ,, Road Cess ditto.  
 E ,, Excise ditto.  
 G ,, General ditto.  
 J ,, Jail ditto.  
 L ,, License Tax ditto.

Serial number.	RECOMMENDATIONS AND REMARKS OF THE COMMISSION.
1 G	Necessary.
3 G	Necessary.
4 J	This is not a regular return, and may be omitted from the list.
7 G	This may probably be now discontinued, as a regular price list is published under the Tenancy Act as regards food-grains. There is a separate return for salt, and firewood is unimportant.
47 A	Might be submitted when stock of stamps was running low ; a monthly return seems hardly necessary.
49 C	Only occasionally and from a few districts only ; might be submitted quarterly in a reduced form to Commissioner only.
50 C	May be discontinued.
51 G	This may be done away with. The information could be obtained by the Inspector of Registration offices when inspecting districts.
53 C	} See remarks in paragraph 63 of the report.
54 & 55 C	
56 C	This is under section 46 of the Cess Act, and from its nature it is evident that it is "statistical" only, and therefore might be annual.
58 G	This comes under the same head as Board's Return No. XXXIX, and might be incorporated into it, and so made annual.
59 L	Will be superseded by Income Tax return.
61 G	Might be yearly, if not abolished altogether.
62 G	Ditto ditto ditto.
63 G	Ditto ditto ditto.

Serial number.	Subject of return.	Period to which it refers.	Authority prescribing the return.	Where sent.
64 G	Government decrees, with explanatory return, form E.	Half-yearly.	Clause 18, section 2, civil suit rules ...	Legal Remembrancer.
65 G	Pauper suit decrees recovered, with explanatory return, form E.	Ditto ...	Ditto ditto ditto ...	Ditto ...
66 A	Detailed balance report of stock notes ...	Ditto ...	Civil Account Code, Chapter XVI, paragraph 15.	Assistant Comptroller-General in charge of Paper Currency Department.
67 G	Civil suits, form G ... ..	Annual ...	Clause 23, section 2, civil suit rules ...	Legal Remembrancer.
68 G	Decrees in civil suits, form F ... ..	Ditto ...	Ditto ditto ditto ...	Ditto ...
69 G	Percentage on recoveries ... ..	Ditto ...	Civil suit rules, section 2, paragraph 17...	Legal Remembrancer.
C	Cess return of demands, collections and arrears.	Ditto ...	Board's rules under Cess Act, Appendix C, No. 9.	Commissioner in duplicate.
71 C	Supplementary cess return of demands, collections and arrears, parts I and II.	Ditto ...	Ditto Ditto, Nos. 10 and 11 ...	Ditto
L	Working of the License Tax Act consisting of the following returns :-	Ditto ...	Board's No. 331B, dated 1st April 1881 ...	Commissioner and Board.
72 to 80	1. Demands, collections, in detail. 2. Charges on account of establishment and contingencies. 3. Final demand and collections of license fees. 4. Assessments. 5. Proportion of assessments to population and to number of villages. 6. Petitions of objections. 7. Appeals. 8. Demands, collections, remissions, refunds, balances, and penalties. 9. Explanation of remissions and refunds. Lists of establishment as it stood on 1st April	Ditto ...	Civil Account Code, Chapter, IV, section 3	Accountant-General in duplicate.
81G	Nominal rolls of Europeans and East Indians	Ditto ...	Ditto ditto 4 ...	Ditto in triplicate.
82G	Copy of stock-book, showing additions and reductions.	Ditto ...	Civil Account Code, Chapter X, paragraph 4.	Accountant-General.
83G	Expenditure from Board's record grant ...	Ditto ...	Board's rules, volume 1, Chapter II, section 7.	Commissioner
84G	Requirements from Board's record grant ...	Ditto ...	Ditto ditto ...	Ditto ...
85G	Budget estimate of advances under the Land Improvement Act.	Ditto ...	Board's No. 96B of 14th July 1873 ...	Commissioner in triplicate.
86G	Sale of service books, forms of application, &c.	Ditto ...	Superintendent of Stationery's circular No. 2A, dated 5th March 1884.	Superintendent of Stationery.
87G	Statement showing arrear demands, collections of cesses.	Ditto ...	Board's circular No. 4 of July 1883 ...	Commissioner in duplicate.
88 C	Advance collections ... ..	Ditto ...	Ditto ditto ...	Ditto ...
89 C	Number of objections lodged against certificates issued for recovery of arrears of cesses.	Ditto ...	Ditto ditto ...	Ditto ...
90 C	Proposals for excise settlement ... ..	Ditto ...	Board's Excise Manual, section II, clause 7.	Commissioner and Board.
91 E	Settlement return ... ..	Ditto ...	Board's Excise Manual, section II, clause 80.	Ditto ...
92 E	Result of inspection of stocks of ganja warehouse.	Ditto ...	Board's Excise Manual, section XVII, clause 50.	Commissioner
93 E	Requisition for small silver and copper coins.	Ditto ...	Civil Account Code, Chapter XXVII, clause 25a.	Accountant-General.
94 A	Working of coinage rules, i.e., coins cut and broken, Portuguese silver and copper coins.	Ditto ...	Civil Account Code, Chapter XVII, clause 26.	Ditto ...
95 A	Copper coins withdrawn ... ..	Ditto ...	Civil Account Code, Chapter XXVII, paragraph 27.	Ditto ...
96 A	Account particulars of revenue deposits ...	Ditto ...	Civil Account Code, Chapter XVII, paragraph 21.	Ditto ...
97 A	List of lapsed revenue deposits, i.e.,—	Ditto ...	Civil Account Code, Chapter XVII, paragraph 23.	Ditto ...
98 A to 100	1. Deposits not exceeding one rupee unclaimed for one whole account year. 2. Balances of partly repaid deposits not exceeding one rupee for last year. 3. All balances unclaimed for more than three complete years.			
101 A	List of dead accounts of Savings Bank ...			
102 A	Deposits, balances, Savings Bank ... ..	Ditto ...	Civil Account Code, Chapter XIX, paragraph 47.	Comptroller-General.
103 A	Government promisory notes in the custody of Government for Savings Bank depositors.	Ditto ...	Civil Account Code, Chapter XIX, paragraph 51.	Ditto ...
104 A	Return of pensions, parts I, II, and III ...	Ditto ...	Civil Pension Code, paragraph 171.	Accountant-General.
105C & G	Certificate cases disposed of ... ..	Ditto ...	Board's circular 1 of September 1883 ...	Commissioner
106G	Separate accounts opened under section 44, Act IX (B.C.) of 1880.	Ditto ...	Board's No. 488A of 8th May 1884, paragraph 8.	Ditto ...
107C	Estates and tenures assessed with cess and the number of recorded shareholders.	Ditto ...	Board's No. 488A of 8th May 1884, paragraph 6 and Board's circular 4 of July 1883, and Board's No. 868A, dated 11th August 1884.	Ditto ...
108C	Certificate cases disposed of as directed in Board's No. 74A, dated 10th January 1883.	Ditto ...	Board's No. 488A of 8th May 1884, paragraph 9.	Ditto ...
109G	Revenue Agents' certificates renewed ... ..	Ditto ...	Chapter X, section 4, paragraph 14, Board's rules, volume I.	Board ...
110G	Budget estimate of land settlement charges ...	Ditto ...	Clause 6, section 1, Chapter V, page 84 of Board's rules, volume II.	Commissioner in triplicate.
111G	Alienation of land ... ..	Ditto ...	Government of India's Circular No. 1-647, dated 31st August 1877, vide page 363, volume I, Board's rules.	Commissioner
112A	Mortality of pensioners ... ..	Ditto ...	Civil Account Code, 13-c ... ..	Accountant-General.
113L	Budget estimates of license tax ... ..	Ditto ...	Clause 3, section 2, Chapter I, volume I of Board's rules, and letter of Board's No. 571B, dated 7th June 1882.	Commissioner in triplicate.
114G	Recoveries for Privy Council ... ..	Ditto ...	Legal Remembrancer's circular No. 8 of 4th April 1876.	Legal Remembrancer.

I—continued.

Serial number.	REMARKS BY THE PRESIDENT AND MEMBERS OF THE COMMISSION.
64 G 65 G	} Must remain, but might be yearly, if Legal Remembrancer has no objection.
67 G 68 G 69 G	} Must remain. Ditto.
70 C	This is virtually the same as cess return No. 5, only for the year instead of for the quarter. If No. 5 is made annual, it can easily be made the same as this—See No. 53 above. Ditto ditto ditto ditto ditto ditto.
L	These returns are now superseded by returns under the Income Tax Act.
84 G 85 G 86 G	} Must remain. Ditto.
88 G 89 C 90 C	} Should be incorporated as paragraphs of the annual (or triennial) report.
91 E 92 E	} See paragraph 64 of this report.
93 E	May be abolished, notice being taken of the subject in the annual report.
105C & G	This is merely a paragraph in the annual report, land revenue, and not a separate return.
106 G 107 C 108 C	} Might be incorporated in annual report, land revenue.
109 G	May be abolished.
110 G 111 G	} Must be retained.
113 L	Superseded by Income Tax statements.

## Supplementary list of returns prepared or checked

## PART

Serial number.	Subject of returns.	Period to which it refers.	Authority prescribing the return.	Where sent.
1. Wards	Demand, collection and balance of wards, &c., estates, in which the collections are in considerable arrear.	Monthly ...	Board's rules relating to wards' estates, section 5, paragraph 6.	Commissioner.
2. Road Fund.	Account of receipts and expenditure on account of road fund.	Ditto ...	Government order No. 607A, dated 23rd May 1879.	Commissioner in duplicate.
3. Wards	Account current of receipts and disbursements.	Ditto ...	Board's rules for wards' estates, appendix H.	Commissioner in duplicate.
4. Road Fund.	Distribution of officers and subordinates under the Road Cess Committee.	Quarterly ...	Government order No. 2279E of 10th July 1883.	Commissioner in duplicate.
5. Wards	Wards' decrees, No. E ... ..	Half-yearly ...	Legal Remembrancer's civil suit rules, section 2, paragraph 13.	Legal Remembrancer.
6. Do.	Budget estimate of wards' and attached estates.	Annual ...	Board's rules for wards' estates, section VI, paragraph 1.	Commissioner in duplicate.
7. Do.	Civil suits on account of wards', &c., estates, No. H.	Ditto ...	Legal Remembrancer's civil suit rules, vide appendix	Legal Remembrancer.
8. Do.	Percentage for realization of decrees ... ..	Ditto ...	Legal Remembrancer's civil suit rules, section 2, rule 17.	Ditto.
9. Road Fund.	Budget estimates of road fund ... ..	Ditto ...	Government circular No. 40 of 4th June 1872, and No. 41 of 8th August 1874.	Commissioner in duplicate.
10. Do.	Account of receipts, expenditure, &c., road fund.	Ditto ...	Section 179, Act IX (B. C.) of 1880, and Government circular No. 10 of 14th February 1879.	Ditto.

## List of special returns sent from some districts

## PART

1	Weather and crop report for <i>India Gazette</i> from selected districts.	Weekly	India Government No. 95—113, dated 12th August 1879.	Government.
2	Return of boats, &c., from toll-collectors of Moorshedabad and Nuddea.	Ditto ...	Board's No. 4798C of 9th October 1869 ...	Commissioner in duplicate.
3	Progress of License-tax operations, No. H ...	Ditto ...	Board's No. 475B, dated 19th April 1880...	Commissioner in duplicate by the Collector of Calcutta only.
4	Number of licenses in custody, No. Q ... ..	Ditto ...		
5	Petitions of objections presented, No. R ...	Ditto ...		
6	Amount collected under Act II (B.C.) of 1880, No. T.	Ditto ...		
7	Stock of rice and paddy from Superintendent, Calcutta Canals, Port Commissioners, and Hooghly.	Ditto ...	Demi-official sent from Government every month.	Government.
8	Receipts of Calcutta canals ... ..	Ditto ...	Board's No. 132C, dated 24th November, 1870.	Commissioner in duplicate.
9	Average wholesale valuation of all articles of trade from 12 selected districts.	Ditto ...	Government order, Financial Department, No. 1047—1058, dated 28th February 1884.	Government.
10	Advances recovered under the Land Improvement Act (for Nuddea only).	Half-yearly ...	Board's No. 407A, dated 14th June 1882 ...	Commissioner in duplicate.
11	Average wholesale valuation of all articles of trade from 12 selected districts.	Ditto ...	Government order No. 1047—1058, dated 28th February 1884.	Government.
12	Average wholesale valuation of all articles of trade from 12 selected districts.	Ditto ...	Government order No. 1047—1058, dated 28th February 1884, Financial Department.	Government.

## List of returns prepared in Collector's office, Irrigation Department, in the

## PART

1	Actual cash balance, Public Works Department, No. 2.	Monthly ...	Public Works Code, Chapter XIX, section 1.	Examiner, Public Works Accounts.
2	Water-rates collection ... ..	Ditto ...	Government, Public Works Department, No. 4001, of 22nd February 1884.	Commissioner and Government.
3	Application for letters-of-credit, Public Works Department, No. 122.	Ditto ...	Public Works Code, Chapter XVIII section 1, paragraph 7.	Examiner, Public Works Accounts.
4	Grants, expenditure and unspent balance, Public Works Department, No. 123C.	Ditto ...	Public Works Code, Chapter XIV, section 179.	Ditto.
5	Amount assessed, realized, and outstanding on account of canal revenue, form C.	Ditto ...	Government No. 450JA, dated 27th September 1872.	Ditto.
6	Amount assessed, realized, and outstanding on account of canal revenue, form 16JB.	Ditto ...	Government No. 450JA, dated 27th September 1872.	Ditto.
7	Cash account, <i>i.e.</i> , schedule of receipts and expenditure.	Ditto ...	Public Works Code, Chapter XX, section 3, paragraph 5, and rules under Act III (B.C.) of 1876.	Ditto.
8	Schedule of establishment charges ... ..	Ditto ...	Public Works Code, Chapter XIII, section 11, paragraph 114.	Ditto.
9	Return of furniture ... ..	Half-yearly ...	Public Works Code, Chapter XIX, section 1, paragraph 59.	Ditto.
10	Fees and allowance for collection of water-rates.	Ditto ...	Bengal Irrigation Act III of 1876.	Ditto.

*in the Wards' and Road Fund Departments.*

## II.

Serial number.	RECOMMENDATIONS AND REMARKS OF THE COMMISSION.
1	See remarks in paragraph 50, Chapter III, of this report.
2	Might be abolished ; return No. 10 below is all that is needed.
3	Must be retained.
4	Might be made annual.
5	Ditto ditto.
6	} Must be retained.
7	
8	
9	
10	

*and prepared in the Collector's Office.*

## III.

3	} Superseded by Income Tax returns.
4	
5	
6	

*districts of Cuttack, Midnapore, Patna, Shahabad, Gya, and Mozufferpore.*

## IV.

	} Must all be retained.
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Serial number.	Subject of returns.	Period to which it refers.	Authority prescribing the returns.	Where sent.
1	Death of European uncovenanted officer ...	Occasional ...	Civil Account Code, Chapter II, paragraph 3, notes 3 and 4.	Government.
2	Calendar of accused persons for trial before the Court of Session.	Ditto ...	High Court's general rules pages 17 and 18	Sessions Judge
3	Final report of cases of opium smuggling ...	Ditto ...	Board's Excise Manual, section 6, clauses 10 and 10.	Commissioner and Opium Agent, Behar
4 S	State of files ...	Monthly ...	High Court's general rules, pages 17 & 18	High Court
5 D	Return of places visited by the District Superintendent of Police.	Ditto ...	Inspector-General of Police's circular Q, part II, paragraph 16, and Government circular No. 1762, dated 20th March 1865, and No. 18 of 3rd April 1871.	Commissioner.
6	Receipts and disbursements of the Circuit House Fund.	Ditto ...	Bengal Government circular B of 2nd July 1878.	Ditto ...
7	Balance sheet of fines ...	Ditto ...	Appendix C, Chapter III of Rules of Account for judicial officers, and Government order No. 873, dated 15th February 1868, and rules received with Government circular 24 of 5th May 1876.	Commissioner.
8 & 9	Register of deposit receipts with plus and minus memorandum.	Ditto ...	Appendix A, Chapter III of Rules of Account for judicial officers.	Accountant-General through treasury officer.
10	Ditto ditto repayments ...	Ditto ...	Ditto ditto ...	Ditto.
11	Ditto of miscellaneous receipts ...	Ditto ...	Ditto ditto ...	Ditto.
12	Fines realised ...	Ditto ...	Civil Account Code, Chapter X, paragraph 1	Ditto.
13	List of hills sent to controlling authorities ...	Ditto ...	Accountant-General's No. 5 T.M., dated 27th April 1883.	Accountant-General.
14 SM	Statement of persons tried and of cases disposed of in the courts of Subordinate Magistrates.	Ditto ...	High Court's General Rules, pages 17 and 18.	District Magistrate.
15	Rewards paid in cases of opium smuggling under direct orders.	Ditto ...	Accountant-General's circular No. 19 of February 1880.	Opium Agent, Behar.
16	Rewards paid in opium cases ...	Ditto ...	Ditto ditto ...	Ditto.
17	Business statement with certificate regarding register of convictions.	Quarterly ...	High Court's General Rules pages 17 and 18.	High Court ...
18 SM	Statement of persons tried and of cases disposed of in the courts of Subordinate Magistrates.	Ditto ...	Ditto ditto ...	District Magistrate.
19	Business statement in form Q ...	Ditto ...	Bengal Government resolution of 19th September 1872, received with No. 5404 of the same date.	Commissioner (in duplicate from some districts).
20	Offences against coinage ...	Ditto ...	India Government's No. 696 of 6th April 1872, and Bengal Government's No. 2379, dated 10th April 1872, and No. 4001, dated 29th June 1873.	Commissioner.
21	Occupation of circuit-house ...	Ditto ...	Government circular No. 9 of 27th July 1877, and No. 28 of 12th July 1878.	Ditto ...
22 to 24	Births, deaths, and marriages of Europeans ...	Ditto ...	Bengal Government circular No. 36 of 28th November 1879, and rules dated 4th October 1872.	Ditto ...
25	Working of Act IV (B. C.) of 1873 ...	Ditto ...	Sanitary Commissioner's circular No. 99 of 19th November 1883.	Sanitary Commissioner.
26	Cases of opium smuggling ...	Ditto ...	Board's No. 678B of 1st July 1881 ...	Commissioner through Collector.
27 D	Serious crime ...	Ditto ...	Inspector-General of Police's circular Q, part II, paragraph 22.	Commissioner and Inspector-General of Police.
28 D	Reconvictions ...	Ditto ...	Ditto ditto ...	Ditto.
29	Persons holding titles ...	Ditto ...	Government circular No. 13 of 16th December 1876.	Commissioner.
30	Political or state prisoners ...	Half-yearly ...	Government order No. 70 of 18th December 1871, and No. 4914, dated 12th August 1869.	Ditto ..
31	Stock and sales of arms and ammunition ...	Ditto ...	Government order No. 11J, dated 31st March 1884 (Government circular No. 26 of 29th April 1879, and notification dated 24th March 1879).	Commissioner and Inspector-General of Police.
32	Inspectors of Police ...	Ditto ...	Inspector-General of Police's circular Q, part II, paragraph 23.	Commissioner.
33	Officers liable to examination ...	Ditto ...	Government circulars No. 5A and No. 10A, dated 15th March 1877 and 15th June 1877.	Ditto ...
34	Orphans supported by Government ...	Ditto ...	Government order No. 849-50, dated 17th March 1885.	Commissioner
35	Sale of packing cases, bales, &c., of printed forms.	Ditto ...	Superintendent of Stationery's circular No. 2968, dated 28th March 1885.	Superintendent of Stationery.
36	Ditto ditto of stationery	Ditto ...	Ditto ditto ...	Ditto.
37	Ditto ditto of punching machines.	Ditto ...	Ditto ditto ...	Ditto.
38 to 41	Proceedings under the Vagrancy Act, I, II, III, and IV.	Annual ...	India Government's Resolution No. 5328, dated 22nd February 1875, and Bengal Government circular No. 10 of 3rd March 1875.	Commissioner
42	Measures taken to exterminate wild animals and venomous snakes.	Do. ...	Government circular No. 26, dated 4th May 1875.	Ditto ...
43 to 63	Returns of Criminal Justice, viz. — 1. List of judicial decisions, receipts, expenditure, &c. 2. Statement of offences reported and persons convicted, &c. 3. Statement of miscellaneous cases under Act X of 1882. 4. Statement showing the result of trials before the criminal courts. 5. Statement showing punishments inflicted by the courts of original jurisdiction.	Do. ...	High Court's General Rules, pages 17 and 18.	High Court.

## DIX V.

PAGE 56, CHAPTER III.

*prepared in Magistrate's Office.*

I.

S means that the Subordinate Magistrates at  
sudder also prepare the returns.SM means that the Subordinate Magistrates  
prepare for District Magistrates informa-  
tion.D means that the return is prepared in the  
District Superintendent's office.

Serial number.	RECOMMENDATION AND REMARKS OF THE COMMISSION.
1	May be retained.
3	May be discontinued.
5D	May be submitted only to Inspector-General of Police.
6	May be discontinued.
7	Must be retained.
19	May be abolished.
20	May be abolished with permission of Government of India.
21	May be abolished, as a register is kept in the same form as the return.
22 to 24	Might be made yearly.
25	No longer necessary.
26	Not necessary.
29	Might be annual.
30	Ditto ditto if not abolished.
31	There is no need to submit the return to Government through the Inspector-General of Police, or a copy of it to the Commissioner.
32	Might go direct to Inspector-General of Police from District Superintendent.
33	Necessary.
34	Might be made annual.
35 to 37	Might be made annual.
38 to 41	May be abolished with the permission of the Government of India.
42	Ditto ditto ditto.

Serial number.	Subject of return.	Period to which it refers.	Authority prescribing the return.	Where sent.
S	Returns of Criminal Justice, viz.— <i>contd.</i>			
	6. Statement showing the particulars of whipping inflicted by criminal tribunals.			
	7. Statement showing the result of appeals and applications for revision.			
S	8. Statement showing the use of juries and assessors.			
	9. Statement showing the result of trial of European British subjects.			
	10. Statement showing the number of offences reported, complaints rejected, cases struck off as false, and true cases.			
	11. Comparative table of cases brought to trial and persons acquitted or discharged.			
	12. Statement showing number of cases brought to trial, disposed of, and pending.			
	13. Table showing number of persons under trial in Magistrates' and Sessions Courts, and results of trial.			
S	14. Comparative table of witness examined and discharged without examination, &c.			
S	15. Table showing detention of witnesses.			
S	16. Comparative table of fines and compensation paid.			
	17. Comparative table of appeals.			
	18. Table of result of appeals.			
	19. Comparative table of applications for revision.			
	20. Table of result of applications for revision.			
	21. Comparative table of receipts and charges of criminal courts.			
64	Presses worked and periodicals published ...	Annual	Government circular No. 1149 of 19th April 1871, and Government circular No. 2 of 6th November 1876.	Commissioner
65	Works of public utility constructed by private individuals.	Ditto	Government circulars No. 23M of 5th January 1877, and No. 56M of 3rd July 1878, and No. 47Mpt, dated 7th November 1881.	Ditto ...
66S	Whipping ... ..	Ditto	Inspector-General of Jails' circular No. 1M of 13th January 1877.	Inspector-General of Jails.
67	Persons according to religious denominations	Ditto	Government circular No. 9 of 16th March 1876.	Commissioner
68	Securities of ministerial officers ... ..	Ditto	Government circulars No. 22TF of 3rd October 1883 and No. 11TF of 7th July 1884.	Ditto ...
69	Account particulars of A deposits ... ..	Ditto	Appendix A, Chapter III of rules of account for judicial officers.	Accountant-General.
70 to 72	Lists of lapsed deposits, viz.— ... ..	Ditto	Ditto ditto ditto ...	Ditto ...
	1. Of A deposits outstanding over three complete years.			
	2. Of balances of A deposits of the last account year but one which do not exceed Rs. 5.			
	3. Of balances of B deposits outstanding over complete one year.			
73	Trigonometrical survey pillars ... ..	Ditto	Government circular No. 3162 of 9th November 1869.	Commissioner
74 & 75	Receipts and expenditure of Zemindari Dak Fund, and details of expenditure on account of establishment.	Ditto	Government order No. 5817, dated 16th October 1865, and No. 30 of 29th November 1871; Government circular No. 19 of 16th April 1877.	Ditto ...
76	Archæological remains ... ..	Ditto	Government circular No. 3227 of 30th January 1868, and circular No. 33 of 14th December 1871.	Ditto ...
77	Titles return ... ..	Ditto	Government No. 1037PD of 4th September 1883, and circular No. 9P of 6th November 1884.	Ditto ...
78	Receipts and expenditure of municipalities ...	Ditto	India Government No. 2-103-114A, dated 27th July 1882; Bengal Government No. 10T-M, dated 4th August 1882.	Ditto ...
79	Ditto in different form ... ..	Ditto	India Government No. 2831 of 31st August 1883.	Ditto ...
80 & 81	Budget estimates—Provincial and local ...	Ditto	Civil Account Code, Chapter IX, section 2	Commissioner in duplicate.
82	Acknowledgment of permanent advance ...	Ditto	Civil Account Code, Chapter V, paragraph 4.	Accountant-General.
83	Printed Acts received and sold ... ..	Ditto	Government Circular No. 1530 of March 1872, and No. 1616 of 25th March 1873.	Commissioner.
84	List of newspapers existing ... ..	Ditto	Government Circular No. 33 of 12th June 1879.	Government Translator.
85 to 102	Crimo and police returns, viz. :— ... ..	Ditto	Inspector-General of Police's circular Q, part II, paragraph 26.	Inspector-General of Police.
D	1. Return A part I of cognizable crime.			
D	2. Do. A, part II, of non-cognizable crime.			
D	3. Return B of thuggee and dacoity, &c.			
D	4. Do. C of additional police.			
D	5. Do. D showing strength, cost, distribution, &c., of police.			
D	6. Return E of town and village chowkidars.			
D	7. Return F of equipment and discipline and management of police.			
D	8. Return G of race, religion or casto of police.			
D	9. Return H of dismissals.			
D	10. Do. I showing results of false cases.			
D	11. Do. J do. of cases of bad livelihood.			
D	12. Return K showing results of sessions trials.			
D	13. Do. L do. of appeals to Judge, and result in cognizable cases.			
D	14. Return M showing results of operations by the police under the salt laws.			
D	15. Return AA showing number of cognizable offences reported and persons convicted.			



I

Serial number.	REMARKS BY THE PRESIDENT AND THE MEMBERS OF THE COMMISSION.
64	May be amalgamated with No. 84 in annual general report.
65	May be retained.
66S	Superintendent of Jails should report direct to Inspector-General of Jails.
67	Might be made triennial.
68	Necessary.
73	Necessary.
74 & 75	Necessary.
76	May be discontinued.
77	See No. 29.
78	This has probably been abolished under the new Municipal Act
79	Ditto ditto ditto.
83	Necessary.
84	Might be noticed in annual general report.

Serial number.	Subject of return.	Period to which it refers.	Authority prescribing the return.	Where sent.
85 to 102	Crime and police returns, viz.— <i>contd.</i>			
D	16. Return BB showing persons tried and convicted in non-cognizable cases.	...	Memorandum No. 35A of 26th March 1879.	
D	17. Return showing details of columns 1 and 2 of statement A.	...	Inspector-General of Police's No. 406 of 10th January 1880.	
D	18. Return showing the demands in police cases.	...	Board's No. 678B, dated 1st July 1881	Commissioner, through Collector.
103	Cases instituted under the opium laws	Annual	...	Postmaster General and Commissioner.
104	Budget estimate of expenditure of Zemindari Bāk Fund in detail.	Do.	Paragraph 4 of rules under Act VIII of 1862 (B. C.) received with Government Circular No. 10 of 11th August 1877.	Executive Engineer, Commissioner
105	Budget estimates of receipts and expenditure of Municipalities.	Do.	Section 72, Act III (B.C.) of 1884 (Municipal Act).	...
106	New works required, form G	Do.	Government circular, Public Work Department, No. 35A, dated 24th July 1883.	...
107	Works to be undertaken by municipal bodies with the aid of the Public Works Department.	Do.	Government circulars No. 18 of 29th December 1880, No. 16 of 29th December 1882, No. 17M of 9th May 1883.	...
108	Business statement Q	Do.	Government Resolution of 19th September 1872, received with No. 5404 of 19th idem.	Ditto in duplicate.
109	Political pensioners	Do.	Government circular No. 1 of 12th December 1872, and Government circulars Nos. 3 to 11 of 2nd January 1875.	Commissioner in duplicate.
11	Immovable property held by ministerial officers.	Do.	Government circular No. 3550 of 26th August 1879.	Commissioner
111	Detailed statements of establishment as it stood on 1st April.	Do.	Civil Account Code, Chapter IV, section 3	Accountant General in duplicate.
112	Nominal roll of Europeans and East Indians	Do.	Ditto ditto	4 Accountant General in triplicate.
113	Copy of stock book showing additions and reductions.	Do.	Ditto ditto X, paragraph 4	Accountant General, Commissioner
114	Civil divisions in form C	Do.	Government Circular No. 24 of 31st May 1880.	...
115	Populations in form D	Do.	Ditto ditto	Ditto
116	Villages attacked with cholera, fever, and small-pox.	Do.	India Government's No. 86 of 9th May 1877, Sanitary Commissioner's annual circulars number and date varying every year.	Sanitary Commissioner.
117	Sale of service books and forms of application for copies and information.	Do.	Superintendent of Stationery's circular No. 2A, dated 5th March 1884.	Superintendent of Stationery.

List of special returns prepared in Magistrate's

1	Report of occurrence of a case of opium smuggling (for Burdwan Division only).	Ocasional	Board's No. 61B of 21st February 1882, approving of the Commissioner's No. 387T of 9th idem.	Commissioner.
2	Detailed statement of each case of opium smuggling (for Burdwan Division only).	Ditto	Ditto ditto	Ditto.
3	Returns of traffic	Fortnightly	Government Resolution of 18th December 1877.	Government.
4	Emigrants registered under Act XXI of 1883 (Colonial Emigration).	Monthly	Government of India's Rule paragraph 42a	Protector of Emigrants, Ditto.
5	Receipts and disbursement on account of Colonial Emigration.	Ditto	Ditto	...
6	Emigrants registered under Act 1 of 1882 (Inland Emigration).	Ditto	Government circular No. 4 of 22nd January 1883.	Superintendent of Emigration, Ditto.
7	Receipts and expenditure on account of inland emigration.	Ditto	Ditto ditto	...
8	Return of Lock-hospitals	Quarterly	Government order No. 14 of 10th May 1872, and No. 5400 of 6th December 1872.	Commissioner.
9	Government vessels	Ditto	India Government order Nos. 344-47 of 14th March 1879.	Port Officer, Calcutta, Commissioner.
10	Wolves killed (for Patna Division only)	Ditto	Government order No. 336 of 19th January 1870.	Ditto
11	Jute mills in 2 parts	Annual	India Government's No. 316 of 7th June 1875; Bengal No. 2270 of 5th July 1875; also Government circular No. 220-31, dated 14th May 1880.	...
12	Cotton mills in 2 parts	Ditto	Ditto ditto	Ditto
13	Large industries other than jute and cotton mills.	Ditto	Government circular 2 of 14th January 1882, and circular No. 19 of 12th November 1883.	Ditto
14	Budget estimate of expenditure on account of municipal police.	Ditto	Government order No. 989 of 14th July 1883.	Ditto.
15	Trust Fund accounts in 3 parts	Ditto	Government order No. 13 of 2nd March 1880, and Accountant General, Bengal's circular No. 417 of 25th April 1879.	Controlling authority of the fund, Commissioner.
16	Return of Lock-hospitals	Ditto	Government order No. 22nd of 26th June 1873 and previous orders.	...

*concluded.*

Serial number,	REMARKS BY THE PRESIDENT AND MEMBERS OF THE COMMISSION.
103	Not necessary ; may be noticed in annual report.
104	Must be retained.
105	Probably will not be submitted by Magistrates now under new Act, but by municipal officers.
107	May be abolished.
108	See above, No. 19.
109	Necessary.
110	Unnecessary.
114	May be dispensed with.
115	Ditto ditto.
116	Occasional ; generally blank.
117	Necessary.

*office in certain districts.*

II.

1	May be discontinued.
2	Ditto ditto.
8	Not necessary.
10	May be discontinued.
11	May be discontinued with the permission of the Government of India. When information is required for any special purpose, it can be asked for.
12	Ditto.
13	May be discontinued as a yearly return, and information may be called for when it is required for any special purpose.
16	Not necessary.

## APPENDIX VI.

List of unauthorized returns, special or local, referred to in paragraph 66, page 61, Chapter III.

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.
Burdwan ...	1	Revenue ...	<i>Daily.</i> Return showing the purchase of ganja, siddhi, and opium by retail vendors. From sub-division Uluberia.	Collector of Hooghly.	
	2	Ditto ...	<i>Weekly.</i> Statement showing collections and disposal of objections, License-tax Department.	Collector of Midnapore.	
	3	Ditto ...	Statement showing progress made in the disposal of objections and in the preparation of Malikwari Register of Nispi holdings of Doro Khas Mehal Department.	Ditto.	
	4	Ditto ...	<i>Fortnightly.</i> Statement showing the number of cases under Act VII (B.C.) of 1876, disposed of by Deputy and Sub-Deputy Collectors.	Collector of Burdwan.	
	5	Ditto ...	Statement showing progress in the disposal of objection cases, Khas Tehsil Department.	Collector of Midnapore.	
	6	Ditto ...	<i>Monthly.</i> Statement showing progress in disposal of kharij, dakhil and miscellaneous cases, Khas Tehsil Department.	Ditto.	
	7	Ditto ...	Return showing demand, collection, remission, and balance of license-tax.	Ditto.	
	8	Ditto ...	Statement of collections, Irrigation Department	Ditto.	
	9	Ditto ...	Statement of work done by Sub-Deputy Collectors and canoongoes.	Collector of Burdwan.	
	10	Ditto ...	Statement showing consumption of salt ...	Collector of Midnapore.	
	11	Ditto ...	<i>Quarterly.</i> Statement of realizations and outstanding balance of advances under the Land Improvement Act and explanation.	Collector of Burdwan.	
	12	Ditto ...	Explanation of the above outstanding balance...	Ditto.	
	13	Ditto ...	<i>Annual.</i> Statement showing the number of appointments made during the year and held by graduates, under-graduates, &c.	Inspector of Schools, Burdwan Division.	
	14	Ditto ...	Statement of collections made by different zilladars, Irrigation Department.	Collector of Midnapore.	
	15	Criminal ...	<i>Monthly.</i> Statement of municipal cases in sub-divisions ...	Magistrate of Bankura.	
	16	Ditto ...	Statement of pound collections in sub-divisions	Ditto.	
	17	Ditto ...	<i>Quarterly.</i> Statement showing demand, collections, and balance of ferry rent.	Commissioner.	
	18	Ditto ...	Statement of pound collections ...	Magistrate of Midnapore.	
	19	Ditto ...	Statement of persons tried, convicted, and acquitted in High Court's form A.	Commissioner.	
	20	Ditto ...	<i>Annual.</i> Statement showing result of sale of ferries ...	Ditto.	
	21	Ditto ...	Return showing the receipts and expenditure on account of pounds.	Ditto.	
	22	Ditto ...	Statement showing result of sale of pounds ...	Magistrates of Howrah, Burdwan, and Midnapore.	
	23	Ditto ...	Return of receipts and expenditure of zemindari dak to accompany the budget estimate ...	Commissioner.	

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.
			<i>Annual.</i>		
Burdwan ...	24	Criminal ...	Statement of arrests and convictions in excise cases within Howrah Municipality.	Excise Superintendent of Calcutta.	
	25	Ditto ...	Statement of local fund establishment ...	Commissioner under old Local Fund Rules, now obsolete.	
	26	Ditto ...	Comparative statement of receipts and expenditure on account of pounds.	Magistrate of Hooghly.	
			<i>Weekly.</i>		
Presidency ...	1	Revenue ...	Statement of agricultural loans ...	Commissioner.	
	2	Ditto ...	Statement of progress of khas mehal collections for Jungipore and Lalbagh sub-divisions.	Collector of Moorshedabad.	
	3	Ditto ...	Statement of progress of settlement work for Lalbagh sub-division.	Ditto.	
	4	Ditto ...	Statement of progress in re-writing Register A, Part I.	Ditto.	
			<i>Monthly.</i>		
	5	Ditto ...	Return of warrants issued by Commissioner under Act IX (B.C.) of 1878, section 58 (wards).	Commissioner.	
	6	Ditto ...	Statement showing progress of audits in cash accounts of wards.	Ditto.	
	7	Ditto ...	Statement of work done by Sub-Deputy Collectors.	Ditto.	
	8	Ditto ...	Statement showing progress made in land acquisition cases.	Ditto.	
	9	Ditto ...	Health report ... ..	Civil Surgeon, 24-Per-gunnahs.	
	10	Ditto ...	Statement of registration of lakhiraj holdings under Act VII (B.C.) in Punchannogram.	Commissioner.	
			<i>Monthly.</i>		
	11	Ditto ...	Progress statement of steps taken to complete Register A, Part I of Land Registration.	Collector of Moorshedabad.	
	12	Ditto ...	Progress statement of steps taken to complete Register B, Part I of Land Registration.	Ditto.	
	13	Ditto ...	Statement of excise shop remaining unsettled (for Lalbagh sub-division).	Ditto.	
	14	Ditto ...	Transaction of license-tax collections for Kandi sub-division.	Ditto.	
	15	Ditto ...	Extract from Register 7 of excise case for Kandi and Lalbagh sub-divisions.	Ditto.	
	16	Ditto ...	Statement showing retail sale of opium ...	Ditto and Khulna	
	17	Ditto ...	Ditto ditto gunja ...	Ditto.	
	18	Ditto ...	Statement showing collection of Excise Revenue	Ditto.	
	19	Ditto ...	List of challans of Excise Revenue realized in sub-divisions.	Collector of Khulna.	
	20	Ditto ...	Statement of excise shops ... ..	Ditto.	
	21	Ditto ..	Price-current return, form A— 1 Copy to Executive Commissariat officer, Calcutta. 1 Copy to Superintendent of Native Lunatic Asylum. 1 Copy to Superintendent of European Lunatic Asylum. 1 Copy to Secretary, Zoological Gardens ...	Commissariat Department.	
	22	Ditto ...	Price-current return, form B— 2 Copies to Commissariat shipping office ... 1 Copy to Executive Commissariat officer... 2 Copies to Executive shipping office ... 1 Copy to Garrison Quarter-master ...	Ditto.	
			<i>Quarterly.</i>		
	23	Ditto ...	Statement of farming settlements of khamar land, canal surplus lands, and khas tehsil settlement in Punchannogram.	Commissioner.	
	24	Ditto ...	Statement of encroachment cases on those lands in Punchannogram.	Ditto.	
			<i>Weekly.</i>		
	25	Criminal ...	Statement of fever mortality ... ..	Ditto.	

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.	
Presidency ...			<i>Fortnightly.</i>			
	26	Criminal ...	Working statement of magistrial officers ...	Magistrate of Jessore.		
	27	Ditto ...	Hajut statement ... ..	Ditto.		
			<i>Monthly.</i>			
	28	Ditto ...	Statement of duties of process servers ...	Magistrate of Nuddea.		
	29	Ditto ...	„ of sale of the Government medicines	Ditto.		
	30	Ditto ...	„ of convictions under chapter X and XI	Ditto.		
	31	Ditto ...	„ of summary trials ... ..	Ditto.		
	32	Ditto ...	„ of reconviotions ... ..	Ditto.		
	33	Ditto ...	„ of false cases... ..	Ditto.		
	34	Ditto ...	„ of collection of zemindari dāk cess ...	Ditto.		
	35	Ditto ...	„ of business ... ..	Magistrate of Moorshed-abad.		
	36	Ditto ...	„ of B and C forms ... ..	Ditto.		
	37	Ditto ...	Statement of tour ... ..	Commissioner.		
				<i>Quarterly.</i>		
	38	Ditto ...	Statement of remands ... ..	Ditto.		
	39	Ditto ...	Ditto of demands, collections, and balance of ferries.	Ditto.		
	40	Ditto ...	Statement of pounds ... ..	Ditto.		
	41	Ditto ...	Ditto of false cases ... ..	Magistrate of Jessore.		
	42	Ditto ...	Ditto of rewards ... ..	Commissioner.		
				<i>Half-yearly.</i>		
	43	Ditto ...	Statement of irrecoverable fines ... ..	Magistrate of Moorshedabad.		
				<i>Annual.</i>		
	44	Ditto ...	Return of receipts and expenditure of process fees.	Commissioner.		
	45	Ditto ...	Return of demand, collection, &c., of cattle-pounds.	Ditto.		
	46	Ditto ...	Statement of result of trial of persons committed to Sessions.	Ditto.		
	47	Ditto ...	Statement of settlement of ferries ... ..	Ditto.		
	48	Ditto ...	Ditto of excise cases ... ..	Collector of Moorshed-abad.		
				<i>Weekly.</i>		
	Rajshahye ...	1	Revenue ...	Statement showing progress made in the disposal of certificate cases.	Collector of Dinagore.	
				<i>Monthly.</i>		
		2	Ditto ...	Statement of contract contingencies showing expenditure incurred.	Commissioner.	
		3	Ditto ...	List of detailed contingent bills, Land Revenue, sent to Commissioner.	Ditto.	
		4	Ditto ...	List of detailed contingent bills, Excise, sent to Commissioner.	Ditto.	
		5	Ditto ...	List of detailed contingent bills, Wards, sent to Commissioner.	Ditto.	
		6	Ditto ...	Price-current of articles for the Northern Bengal State Railway on their requisition.	Collector of Bogra.	
		7	Ditto ...	Statement showing remittances of excise collections into the treasury.	Ditto.	
		8	Ditto ...	Statement showing collections in khas mehals from sub-divisions.	Collector of Pubna.	
		9	Ditto ...	Statement of A class expenditure ... ..	Commissioner.	
		10	Ditto ...	Ditto of B ditto ... ..	Ditto.	
				<i>Quarterly.</i>		
		11	Ditto ...	Statement of progress made in the settlement work in sub-division.	Collector of Pubna.	
				<i>Half-yearly.</i>		
		12	Ditto ...	Statement showing the names of district officers who inspected or failed to inspect his office.	Commissioner.	
				<i>Annual.</i>		
		13	Ditto ...	Statement of allotment and expenditure for contract contingencies in two parts.	Ditto.	

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.
			<i>Annual.</i>		
Rajshahye ...	14	Revenue ...	Statement showing appointment of chainmen and messengers.	Commissioner.	
	15	Ditto ...	Statement showing the result of settlement of excise shops.	Ditto.	
	16	Ditto ...	Detailed list of excise shops of every description proposed.	Ditto.	
	17	Ditto ...	Abstract list of excise shops ... ..	Ditto.	
			<i>Weekly.</i>		
	18	Criminal ...	Report of small-pox ... ..	Superintendent of Vaccination, Rungpore.	
			<i>Bi-monthly.</i>		
	19	Ditto ...	Report of cholera ... ..	Commissioner.	
			<i>Monthly.</i>		
	20	Ditto ...	Statement of progress made in the introduction of the Chowkidari Act	Ditto.	
	21	Ditto ...	Statement showing expenditure incurred from contract contingencies.	Ditto.	
	22	Ditto ...	Memorandum of visits paid by district officers and his subordinates to the jail.	Ditto.	
	23	Ditto ...	Statement of ferries showing demand, collection, and balance.	Magistrate of Dinagopore.	
	24	Ditto ...	Statement of pounds showing demand, collection, and balance.	Ditto and Deputy Commissioner of Darjeeling.	
	25	Ditto ...	List of detailed contingent and travelling allowance bill sent to Commissioner.	Commissioner.	
	26	Ditto ...	Return of reward in police cases .. ..	Ditto.	
	27	Ditto ...	Statement of remittances from police stations and out-posts to the treasury.	Ditto.	
	28	Ditto ...	Statement showing demands and collections of pounds which are farmed out.	Magistrate of Pubna.	
	29	Ditto ...	List of officers in the district on the last day of the month.	Commissioner.	
			<i>Quarterly.</i>		
	30	Ditto ...	Statement of persons (witnesses) sent up by the civil court for trial under section 174, Indian Penal Code.	Sessions Judge of Rajshahye.	
			<i>Half-yearly.</i>		
	31	Ditto ...	Return showing inspection of thannas and out-posts by the District Superintendent of Police.	Commissioner.	
	32	Ditto ...	Return of Wahabees movements.	Ditto.	
	33	Ditto ...	Estimate for repairs of zemindari dāk huts and pounds.	Ditto.	
			<i>Annual.</i>		
	34	Ditto ...	Statement of grant and expenditure for contract contingencies and probable savings.	Ditto.	
	35	Ditto ...	Statement of expenditure on account of contract contingencies in two parts.	Ditto.	
	36	Ditto ...	Statement showing receipts and payments on account of the circuit-house.	Ditto.	
	37	Ditto ...	Comparative statement of sale of ferries ...	Ditto.	
	38	Ditto ...	Statement showing demands, collections, and balances of rent on account of ferries.	Ditto.	
			<i>Occasional.</i>		
Dacca ...	1	Revenue ...	Statement of malikana ... ..	Commissioner.	
			<i>Monthly.</i>		
	2	Ditto ...	Statement showing progress in realization of rent of khas mehal. (In the Board's miscellaneous form No. 6 sent to Commissioner and Board every quarter).	Collector of Backergunge.	
	3	Ditto ...	Statement showing progress in settlement work	Ditto.	
	4	Ditto ...	Statement showing progress in partition work.	Ditto.	
	5	Ditto ...	Statement of contract contingent charges ...	Commissioner.	

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.	
Dacca ...	6	Criminal ...	<i>Monthly.</i> Statement of petition cases made over to the police for enquiry (from sub-divisions).	Magistrate of Backergunge.		
	7	Ditto ...	Statement showing remands in police cases (from sub-divisions).	Ditto.		
	8	Ditto ...	Statement of rent realized on account of pounds and ferries.	Magistrate of Mymensingh.		
	9	Ditto ...	Statement of excise cases ...	Collector of Dacca.		
	10	Ditto ...	Statement of expenses of contract contingencies	Commissioner.		
				<i>Quarterly.</i>		
	11	Ditto ...	Statement of false cases ...	Ditto.		
	12	Ditto ..	Ditto of rent realized on account of ferries and pounds.	Magistrate of Mymensingh.		
				<i>Annual.</i>		
	13	Ditto ...	Account of receipts and disbursements of Mitford Dispensary.	Secretary to the Mitford Dispensary, Dacca.		
	14	Ditto ...	Estimate of contract contingent charges ...	Commissioner.		
	Chittagong ...	1	Revenue ...	<i>Weekly.</i> Statement showing collections and remittance of money realised by khas tehsil Deputy Collectors.	Collector of Chittagong.	
				<i>Monthly.</i>		
		2	Ditto ...	Progress report of Sub-Deputy Collectors and canoongoes.	Commissioner.	
3		Ditto ...	Statement of Civil and Judicial business of Chittagong Hill Tracts.	Ditto.		
4		Ditto ...	Statement of execution of decrees of Chittagong Hill Tracts.	Ditto.		
5		Ditto ...	Statement of miscellaneous cases of Chittagong Hill Tracts.	Ditto.		
6		Ditto ...	Statement of all cases which are referred to the Deputy Collectors and other officers for enquiry.	Collector of Chittagong.		
				<i>Quarterly.</i>		
7		Ditto ...	Return of Hill Tract revenue ...	Commissioner.		
8		Ditto ...	Return of process fees realised ...	Ditto.		
9		Ditto ...	Statement of sums credited in the Chittagong Treasury on account of Chittagong Hill Tracts.	Ditto.		
				<i>Annual.</i>		
10		Ditto ...	Return showing names of Sub-Deputy Collectors employed.	Ditto.		
				<i>Occasional.</i>		
11		Criminal ...	Statement of seamen punished ...	Shipping Master, Chittagong.		
12		Ditto ...	Statement showing the dates of transmission of records of sessions cases to the Sessions Judge and briefs to the Government pleader.	Commissioner.		
13		Ditto ...	Detailed statement of persons committed to the sessions (at each session).	Magistrate of Noakhali.		
14	Ditto ...	Statement of excise and salt cases (after disposal of each case).	Collector of Noakhali.			
			<i>Monthly</i>			
15	Ditto ...	Statement of false cases ...	Commissioner.			
16	Ditto ...	List of contract contingent charges incurred ...	Ditto.			
17	Ditto ...	List of abstracts of contingent charges cashed during the month	Ditto.			
18	Ditto ...	List of detailed bills submitted ...	Ditto.			
19	Ditto ...	Statement showing convictions and acquittals ...	Magistrate of Noakhali.			
20	Ditto ...	Return showing realization, &c., of fines and arrest of absconding offenders.	Ditto.			
21	Ditto ...	Statement showing postponements recorded in criminal cases.	Ditto.			
22	Ditto ...	Return of punchayets and chowkidars convicted	Ditto.			
23	Ditto ...	Return of crime ...	Commissioner.			
24	Ditto ...	Return of sale of arms and ammunition ...	Ditto.			
25	Ditto ...	Statement showing number of persons committed to the sessions.	Magistrate of Noakhali.			



NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.	
			<i>Quarterly.</i>			
Chittagong ...	26	Criminal ...	Statement of prosecutions under the Arms Act.	Commissioner.		
	27	Ditto ...	Statement of municipal receipts and expenditure.	Ditto.		
	28	Ditto ...	Statement of demand, collections, and balance on account of ferries.	Ditto.		
	29	Ditto ...	Statement of fines under the Salt Act ...	Ditto.		
	30	Ditto ...	Statement of persons committed to sessions ...	Magistrate of Noakhali.		
				<i>Annual.</i>		
		31	Ditto ...	Statement of settlement of ferries ...	Commissioner.	
		32	Ditto ...	Statement of cattle-pounds showing receipts and expenditure.	Ditto.	
		33	Ditto ...	Statement showing number of cases of British seamen prosecuted.	Shipping Master.	
		34	Ditto ...	Return showing the number of cases in the Municipality.	Magistrate of Noakhali.	
		35	Ditto ...	Return showing establishment entertained from local funds.	Commissioner under old Local Fund Rules, now obsolete.	
		36	Ditto ...	Application to draw money from local funds ...	Ditto.	
		37	Ditto ...	Compensation awarded to defendants ...	Magistrate of Noakhali.	
		38	Ditto ...	Ditto to complainants ...	Ditto.	
	39	Ditto ...	Forfeiture of bonds ...	Ditto.		
	40	Ditto ...	Details of column 10 of statement 2 of crime return (number of persons against whom processes issued).	Ditto.		
			<i>Monthly.</i>			
Patna ...	1	Revenue ...	Statement of expenditure on account of contract contingencies.	Commissioner.		
	2	Ditto ...	Return of appointments made ...	Ditto.		
	3	Ditto ...	Return of progress made in registration of patwaries.	Ditto.		
	4	Ditto ...	Statement showing progress made in settlement cases.	Ditto.		
	5	Ditto ...	Statement showing progress made in re-writing Register A.	Ditto.		
	6	Ditto ...	Statement of collection of excise revenue ...	Ditto.		
	7	Ditto ...	Statement of progress made in the disposal of land registration cases.	Ditto.		
				<i>Quarterly.</i>		
		8	Ditto ...	Statement of progress made in the disposal of butwara cases.	Ditto.	
				<i>Annual.</i>		
		9	Ditto ..	Statement of progress made in the disposal of butwara cases.	Ditto.	
		10	Ditto ...	Statement showing names, character, qualifications, and duties of canoongoes.	Ditto.	
		11	Ditto ...	Statement showing number of applications made for copies of maps and other survey records.	Ditto.	
		12	Ditto ...	Return No. VIII of business ...	Ditto.	
		13	Ditto ..	Return No. VIIIA of certificate cases ...	Ditto.	
		14	Ditto ...	Statement of appointments made in Collector's office and the offices subordinate to it.	Ditto.	
		15	Ditto ...	Statement showing the duties of Sub-Deputy Collectors.	Ditto.	
		16	Ditto ...	Transport resourcee return ...	Deputy Commissary-General.	
			<i>Weekly.</i>			
	17	Criminal ...	Return of under-trial prisoners ...	Magistrate of Sarun.		
			<i>Monthly.</i>			
	18	Ditto ...	Statement of appointments made ...	Commissioner.		
	19	Ditto ...	Return of cases decided by each Subordinate Magistrate.	Magistrate of Sarun.		
	20	Ditto ...	Return of cases remanded more than once or pending for more than one month.	Ditto.		

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.
Patna ...	21	Criminal ...	<i>Monthly.</i> Statement of licenses issued under the Arms Act.	Magistrate of Chumpan.	
	22	Ditto ...	Return of cases of theft of railway spikes and other materials.	Commissioner.	
	23	Ditto ...	Statement of expenditure from contract contingencies.	Ditto.	
			<i>Quarterly.</i>		
	24	Ditto ...	Return of bad livelihood cases ...	Ditto.	
	25	Ditto ...	Ditto of municipal collections ...	Ditto.	
	26	Ditto ...	Ditto of appointments made ...	Ditto.	
	27	Ditto ...	Ditto of processes served by peons ...	Magistrate of Shahabad	
			<i>Annual.</i>		
	28	Ditto ...	Statement of appointments made ...	Commissioner.	
	Bhagulpore ...	1	Revenue ...	<i>Fortnightly.</i> Statement of progress in settlement cases ...	
			<i>Monthly.</i>		
2		Ditto ...	Statement showing occupation of chainmen and messengers.	Commissioner.	
3		Ditto ...	Return showing monthly collection in khas mehal.	Collectors of Bhagulpore and Maldah.	
4		Ditto ...	Rainfall return ...	Commissioner.	
5		Ditto ...	Statement showing detailed bills sent to the Commissioner for countersignature.	Ditto.	
6		Ditto ...	Business statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
7		Ditto ...	Civil suits statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
8		Ditto ...	Rent-suits statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
9		Ditto ...	Title-suits statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
10		Ditto ...	Statement of execution of decrees in civil suits of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
11		Ditto ...	Statement of execution of decrees in rent-suits of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
12		Ditto ...	Statement of execution of decrees in title-suits of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
			<i>Quarterly.</i>		
13		Ditto ...	Return showing occupation of Sub-Deputy Collectors and canoongoes.	Ditto.	
14		Ditto ...	Progress statement of settlement and survey operations, Wards Department.	Ditto.	
15		Ditto ...	Business statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
16		Ditto ...	Civil suits statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
17		Ditto ...	Rent-suits statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
18		Ditto ...	Title-suits statement of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
19		Ditto ...	Statement of execution of decrees in civil suits of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
20		Ditto ...	Statement of execution of decrees in rent-suits of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
21		Ditto ...	Statement of execution of decrees in title-suits of Deputy Commissioner of Sonthal Pergunnahs.	Ditto.	
		<i>Annual.</i>			
22	Ditto ...	Statement of work done by Sub-Deputy Collectors.	Ditto.		
23	Ditto ...	Statement showing sale of postage labels, envelopes, and post-cards.	Deputy Post-master-General, Behar.		

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.								
Bhagulpore ...	24	Criminal ...	<i>Weekly.</i>	Magistrate of Bhagulpore.									
			Extract copies of licenses under the Indian Arms Act.										
			<i>Monthly.</i>										
			Criminal case statement of Sonthal Pergunnahs										
			25			Ditto ...	Criminal occurrence statement of Sonthal Pergunnahs.	Commissioner.					
			26			Ditto ...	Hajut statement of Sonthal Pergunnahs ...	Ditto.					
			27			Ditto ...	Pound statement for sub-divisions showing receipts and expenditure.	Ditto.					
			28			Ditto ...	<i>Quarterly.</i>	Deputy Commissioner of Sonthal Pergunnahs.					
			29			Ditto ...	Jail visit return ...	Commissioner.					
			30			Ditto ...	Return of bench sittings ...	Ditto.					
			31			Ditto ...	Plus and minus memorandum of zemindari dâk fund.	Ditto.					
			32			Ditto ...	Statement showing commitments made ...	Sessions Judge, Monghyr					
			33			Ditto ...	Criminal case statement of Sonthal Pergunnahs	Commissioner.					
			34			Ditto ...	Criminal occurrence of Sonthal Pergunnahs ...	Ditto.					
			35			Ditto ...	Hajut statement of Sonthal Pergunnahs ...	Ditto.					
								<i>Half-yearly.</i>					
			36			Ditto ...	Statement of operations under the Arms Act ...	Ditto.					
			37			Ditto ...	Statement of demand, collection, and balance of zemindari dâk fund.	Ditto.					
			38			Ditto ...	Statement of receipts and expenditure of zemindari dâk fund.	Ditto.					
								<i>Annual.</i>					
			39			Ditto ...	Return of bench sittings ...	Commissioner.					
			40			Ditto ...	Statement of municipal and other fines credited to municipal fund.	Examiner of Local Accounts.					
			41			Ditto ...	Statement showing number of municipal cases prosecuted, convicted, and acquitted, and amount of fine realized for each municipality.	Municipal Commissioners of Monghyr.					
			42			Ditto ...	Statement showing result of cases of drunkenness.	Excise Deputy Collector, Monghyr.					
			43			Ditto ...	Return of educated men appointed on Rs. 10 and upwards.	Inspector of Schools.					
			44			Ditto ...	Statement of settlement of ferries ...	Commissioner.					
								<i>Fortnightly.</i>					
			Orissa ...			1	Revenue ...	Price-current return (copy of the one sent to Government).	Commissioner.				
								<i>Monthly.</i>					
								2	Ditto ...	Return of cases disposed of under Act X of 1859.	Ditto.		
								3	Ditto ...	Statement of progress made in license-tax operations.	Ditto.		
											<i>Quarterly.</i>		
								4	Ditto ...	Extract from register of contract contingencies	Ditto.		
								5	Ditto ...	Statement of progress made in classifying and destroying English correspondence.	Ditto.		
											<i>Weekly.</i>		
								6	Criminal ...	List of licenses issued under the Arms Act ...	Assistant District Superintendent of Police, Balasore.		
											<i>Monthly.</i>		
								7	Ditto ...	Statement of cases committed to sessions ...	Commissioner.		
								8	Ditto ...	Statement of intestate property ...	District Judge, Cuttack.		
			9			Ditto ...	Plus and minus memorandum of deposits and local funds.	Commissioner.					
								<i>Quarterly.</i>					
			10			Ditto ...	Statement of applications filed for copies and the number of stamps required to prepare them.	Treasury Officer of Pooreo.					
			11			Ditto ...	Statement of ferry collections ...	Commissioner.					
			12			Ditto ...	Receipts and disbursements on account of ferries.	Ditto.					

NAME OF DIVISION.	Serial number.	Department of office in which employed.	DESCRIPTION OF RETURN.	By whom prescribed.	REMARKS.	
Orissa ...			<i>Annual.</i>			
	13	Criminal ...	Statement of arrests and convictions under the Excise and Opium Acts.	Excise Officer, Pooree.		
	14	Ditto ...	Statement showing the result of commitments.	Sessions Judge of Cuttack.		
	15	Ditto ...	Statement showing the names of officers whose orders were appealed against and appealable orders passed.	Ditto.		
	16	Ditto ...	Statements of demand, collections, and balances of local funds.	Commissioner (under obsolete Local Fund Rules).		
	17	Ditto ...	Application to draw money from local funds ...	Ditto.		
	18	Ditto ...	Statement of local fund establishment ...	Ditto.		
	19	Ditto ...	Statement of receipts and disbursements on account of pounds.	Commissioner.		
	Chota Nagpore.			<i>Monthly.</i>		
1		Revenue, Criminal, Civil and Political Departments.	Abstract monthly return of all business, Civil Criminal, Revenue and Political.	Ditto.		
2		Revenue ...	Return of excise demand, collection, and balance.	Ditto.		
3		Ditto ...	Statement of work done by chainmen and messengers.	Ditto.		
4		Ditto ...	Settlement Progress Return D. E. and objection return.	Ditto.		
5		Ditto ...	Statement showing progress in the disposal of Act X of 1859 cases.	Ditto.		
6		Ditto ...	Statement showing progress in execution of decrees.	Ditto.		
7		Ditto ...	Statement of expenditure from contract contingencies.	Ditto.		
				<i>Weekly.</i>		
8		Criminal ...	Small-pox return ...	Superintendent of Vaccination, Hazaribagh.		
9		Ditto ...	Statement of convictions and committals in political estates.	Commissioner.		
10		Ditto ...	Statement of cases pending in political estates.	Ditto.		
11		Ditto ...	Statement of persons convicted, acquitted, and pending in political estates.	Ditto.		
12		Ditto ...	Statement of pound collection in sub-division ...	Deputy Commissioner of Hazaribagh.		
13		Ditto ...	Statement of zemindari dâk collection ...	Ditto.		
14	Ditto ...	Cases disposed of under section 30, Criminal Procedure Code.	Commissioner.			
			<i>Annual.</i>			
15	Civil and Political.	Report and returns relating to administration of civil justice in the political estates of Probat and Kolhan.	Commissioner.			
16	Political ...	Administration report and returns of the political estates of Khursowan and Seraikeyla.	Ditto.			
17	Ditto ...	Statement showing payment and debts of encumbered estates of Chainpur.	Ditto.			
18	Ditto ...	Statement showing payment and debts of encumbered estates of Kera.	Ditto.			
19	Ditto ...	Statement showing payment and debts of encumbered estates of Khursowan.	Ditto.			

## APPENDIX VII.

Statement shewing the sanctions required by Laws and Rules for proceedings of Collectors and Magistrates.

REFERRED TO IN PARAGRAPH 74, PAGE 69, CHAPTER IV.

## I.—REGULATIONS.

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
1	XI, 1806, section 5.	Claims by zemindars for compensation for injury done by troops passing through their estates.	Through Board and Commissioner for sanction of Government.	Held in recent cases in Hooghly and Burdwan to include claims for supplies provided, but not paid for.
2	XIX, 1810, section 7.	Escheats ... ..	Through Board and Commissioner for sanction of Government.	See detailed rules in Board's rules, vol. I, chap. IX, sec. vii, paragraph 5.
3	XII, 1817, section 11.	Daily fine on zemindar for neglect or refusal to appoint putwaris.	In the Regulation sanction of Board, but under Regulation I of 1829, section 4, sanction of Commissioner is now sufficient.	But see Bill now before Bengal Council for amending this Regulation.
4	<i>Id.</i> , section 13	Fine and daily fine on the same for unauthorized removal of putwari.	Ditto.	
5	<i>Id.</i> , section 31	Daily fine on same for non-attendance at Collector's court when summoned.	Ditto.	
6	II, 1819, section 13, clause 3.	Daily fine on zemindars for non-attendance in resumption cases.	Ditto (Commissioner)	Practically obsolete.
7	<i>Id.</i> , section 14	Fine on same for resistance of process	Ditto ... ..	Ditto.
8	IV, 1821, section 7, clause 2.	Delegation of general powers of Collectors to other officers.	Board, informing Government	Renders practically obsolete by appointment of Deputy Collectors by IX of 1833.
9	VII, 1828, section 2 (settlement).	Extension of farm after expiry of period of lease.	Board.	
10	<i>Id.</i> , section 3	Farm of estates of recusant proprietors	Board ... ..	In force in Midnapore and Orissa.
11	<i>Id.</i> , section 5	Allowance of malikana to recusant proprietors.	Board, up to 10 per cent., above that Government.	Sanctions under this Regulation and IX of 1825 should be considered together with Bengal Act VIII of 1879, and Board's rules, vol. II, page 83 <i>et. seq.</i> by which the provisions of the old Regulations have been considerably modified—see part IV, No. 407 <i>et. seq.</i>
12	<i>Id.</i> , section 16	Power to Collector to try claims to title during settlement.	Government.	
13	<i>Id.</i> , section 17	Same in respect to lakhiraj holdings ...	Ditto.	
14	IX, 1825, section 4.	Cancelment of temporary settlement in case of default by proprietors.	Board, subject to orders of Government.	In force in Midnapore and Orissa.
15	<i>Id.</i> , section 5, clause 5.	Resumption of invalid lakhiraj after <i>ex parte</i> decision by Collector.	Board (Commissioner) ...	See remark to No. 11.
16	<i>Id.</i> , section 5, clause 12.	Resumption of "towfir" land ...	Board (Commissioner) ...	Ditto.
17	IX, 1833, section 24.	Employment of Deputy Collectors ...	Commissioner ... ..	Practically obsolete.

## II.—ACTS OF GOVERNOR-GENERAL IN COUNCIL.

18	IX, 1847, section 5.	Deduction from jumma of estates on account of diluvion.	Board, whose orders are final ...	See also Board's rules, vol. II, page 163.
19	<i>Id.</i> , section 6	Addition to jumma on account of alluvion.	Ditto ... ..	Ditto, pages 111 <i>et. seq.</i>
20	XX, 1848, section 4.	Levy of daily fine exceeding Rs. 500 ...	Commissioner.	
21	VI, 1853, section 2.	When Collector is in doubt as to jurisdiction in respect of putni sales.	Board, whose orders are final ...	.....
22	XXXII, 1855 ...	Embankments ... ..	.....	Repealed by Act VI (B.C.), 1873, except for Orissa and Sunderbuns—see below Act II (B.C.), 1882.
23	XXXI, 1858, section 1.	Assessment on alluvial increment incorporated with that of parent estate with consent of proprietors, or in the case of their not consenting to be separately assessed.	Board ... .. Do. ... ..	See Board's rules, vol. II, chap. V, sec. xii, paragraph 14. Ditto.
24	XXXIV 1858, section 24.	Assuming charge of Innatic's estate under jurisdiction of Charter Courts.	Board as Court of Wards ...	.....

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
25	XXXV, 1858, section 2.	Application by Collector to make enquiry into state of mind of lunatic not under jurisdiction of Charter Courts.	Board as Court of Wards ...	.....
26	<i>Id.</i> , section 9	Assuming charge of landed property of such lunatic.	Ditto ...	.....
27	<i>Id.</i> , section 11	Charge of lunatic's estate when not subject to jurisdiction of Court of Wards.	Optional with Court of Wards to assume on request of civil court.	See section 2. Act IX (B.C.), 1879; also section 10 of same.
28	XL, 1858, sections 12, 13, 15, 21.	Charge of estate of minor ... ..	Optional, as above ... ..	Ditto.
29	X, 1859 ...	Rent law ... ..	.....	Repealed by Bengal Act VIII (1859), except as regards Orissa and Chota Nagpore, and omitted from this statement as no generally in force.
30	XI, 1859, section 42.	Special registry ... ..	Commissioner.	
31	<i>Id.</i> , section 44	Registry of old tenures ... ..	Ditto.	
32	V, 1861, section 27.	Confiscation of unclaimed property by Magistrate.	Government ... ..	Refund of sales proceeds to owner requires sanction of Government, because the amount is credited in the public accounts—Civil Account Code, chapter 17, rule 4.
33	XVI, 1863, section 2.	Removal from distillery of spirits for use in arts, manufactures, &c.	Board ... ..	See Board's rules, vol. I, page 335.
34	XX, 1863, section 21.	Retention of charge of secular endowments.	Board.	
35	XXIII, 1863, section 5 (waste lands).	Report on claim to waste land ...	Board [or "other superior revenue authority," i.e. Financial Commissioner in non-regulation provinces].	See Board's rules, vol. II, pages 309 <i>et seq.</i>
36	<i>Id.</i> , section 6	Appointment of court to try such claims.	Government.	
	<i>Id.</i> , section 22	Fixing number of process peons in criminal courts.	High Court with approval of Government.	
37	VII, 1870, section 23.	Fixing number of process peons in revenue courts.	Board with approval of Government.	
38	X, 1870, section 7 (land acquisition).	Order for acquiring land ... ..	Government through Board ...	For the various sanctions required by Collectors in carrying out details of land acquisition.
39	<i>Id.</i> , section 17	Taking possession in cases of urgency...	Government ... ..	See Board's rules, vol. I, chapter IV, <i>passim</i> , and the fourth part of this compilation <i>infra</i> .
40	<i>Id.</i> , section 43	Temporary occupation of land ...	Ditto.	
41	I, 1871, section 4 (cattle trespass).	Determining places where pounds shall be opened.	Commissioner ... ..	The Act says: "Subject to general control of local Government," but in practice the Commissioner's sanction is now sufficient.
42	<i>Id.</i> , section 7	Registers and returns to be kept and furnished by pound-keepers.	Government ... ..	Pounds are now generally leased by public auction in Bengal.
43	V, 1871, section 30.	Removal of prisoner from one jail to another.	Inspector-General of Jails, subject to orders of Government.	
44	<i>Id.</i> , section 31	Removal of lunatic prisoners to asylum	Government.	
45	<i>Id.</i> ...	Remand to jail on recovery ... ..	Ditto.	
46	.....	.....	Ditto.	
47	XXII, 1871, section 5.	Disposal of claims to pension ... ..	Rules to be made by Board as chief controlling revenue authority.	
48	<i>Id.</i> , section 8	Payment of pension by Collector ...	Board as ditto ... ..	See Board's rules, vol. I, chap. VIII.
49	<i>Id.</i> , section 14	Place, time, &c., of such payment ...	Do. ... ..	.....
50	I, 1876, section 16.	Assessing cost of punitive police in villages where injury is done to telegraph lines.	Government.	
51	I, 1878 ...	Opium Act ... ..	.....	This is principally, at least as far as district officers are concerned, a skeleton Act, and the sanctions are to be found in the rules made by the local Government under sections 5 and 13. See Board's rules, vol. II, page 6, the sanctions in which are given in a later section of this compilation.
52	VI, 1878 ...	Tressurs Trovs Act ... ..	.....	The sanctions will be found in the section on Government rules below.
53	XI, 1878 ...	Arms Act ... ..	.....	The sanctions will be found in the section on Government rules below.
54	I, 1879, section 42.	Refund of penalty for insufficiently stamped document.	Board ... ..	See Board's rules, vol. II, chap. VII.
55	<i>Id.</i> , section 45	When Collector is in doubt as to amount of duty chargeable on any instrument.	Do. ... ..	Through Commissioner, Board's rules, volume II, chsp. VII, xiii, 19 (a).
56	XVIII, 1879, section 14.	Dismissal of mukhtar ... ..	High Court, on report to be submitted by Magistrate through Judge, and by Collector through Board.	
57	<i>Id.</i> , section 23	Dismissal of revenue agent ... ..	Board, on report submitted by Collector through Commissioner.	

Number.	Number, date, and section law.	Subject.	Sanctioning authority.	Remarks.
58	XV, 1881, section 3.	Appointment of factory inspectors ...	Government ... ..	The remaining sanctions under this Act will be given below in the section on Government rules.
59	XV, 1881, section 5	Appointment of certifying surgeons ...	Government.	
60	I, 1882, section 12 (inland emigration).	Licensing contractors and sub-contractors.	Superintendent empowered by Government.	
61	<i>Id.</i> , section 16	Cancelment of license ... ..	Superintendent.	
62	<i>Id.</i> , section 23	Licensing recruiters ... ..	Ditto; license must be countersigned by Magistrate, section 27.	
63	<i>Id.</i> , section 29	Refusal by Magistrate to countersign license.	Report to Superintendent.	
64	<i>Id.</i> , section 32	Prescribing form of register ... ..	Government.	
65	<i>Id.</i> , section 35	Amount of registration fee ... ..	Ditto.	
66	<i>Id.</i> , section 132	Declaring estate unfit for residence ...	Ditto ... ..	The remaining sanctions will be given below in the section on Government rules.
67	X, 1882, section 13 (criminal procedure).	Placing Magistrate in charges of subdivision.	Ditto, but may delegate power to District Magistrate.	
68	<i>Id.</i> , section 14	Appointment of special Magistrate ...	Government.	
69	<i>Id.</i> , section 15	Appointment of benches ... ..	Ditto.	Such rules are in practice submitted through Commissioner, who gives his opinion on them.
70	<i>Id.</i> , section 16	Framing rules for benches ... ..	District Magistrate, subject to control of Government.	
71	<i>Id.</i> , section 22	Appointment of Justices of Peace ...	Government.	
72	<i>Id.</i> , section 26	Suspension and removal of Magistrates	Uncovenanted Government; covenanted India Government.	
73	<i>Id.</i> , section 27	Ditto ditto of Justice of Peace.	Government.	
74	<i>Id.</i> , section 32	Empowering second class Magistrate to pass sentence of whipping.	Ditto.	
75	<i>Id.</i> , section 37	Conferring powers under schedule IV...	Ditto.	
76	<i>Id.</i> , section 158	Prescribing channel for submission of first information report.	Ditto.	
77	<i>Id.</i> , section 174	Rules for forwarding bodies for <i>post mortem</i> examination.	Ditto.	
78	<i>Id.</i> , section 178	Power to order cases to be tried in different sessions divisions.	Ditto.	
79	<i>Id.</i> , section 185	Decision of district of <i>venue</i> in cases of doubt.	High Court.	
80	<i>Id.</i> , section 197	Sanction to prosecution of Judges and public servants.	Government.	
81	<i>Id.</i> , section 260	Empowering first class Magistrate and first class benches to try summarily.	Ditto.	
82	<i>Id.</i> , section 261	Empowering second and third class benches to try certain offences summarily.	Ditto.	
83	<i>Id.</i> , section 265	Empowering bench to employ clerk ...	Ditto.	
84	<i>Id.</i> , section 269	Ordering trial by jury ... ..	Ditto.	
85	<i>Id.</i> , section 274	Defining member of jury ... ..	Ditto.	
86	<i>Id.</i> , section 276	Method of choosing jurors by lot ...	High Court.	
87	<i>Id.</i> , section 296	Rules for locking up jury ... ..	Ditto.	
88	<i>Id.</i> , section 313	Exemption of salaried officers from serving on jury.	Government.	
89	<i>Id.</i> , section 320 (e).	Exemption of revenue officials ditto ...	Collector.	
90	<i>Id.</i> , section 357	Empowering Judge, or Magistrate to take evidence in English.	Government.	
91	<i>Id.</i> , section 401	i. Pardon or suspension of sentence ...	Ditto.	
		ii. Cancelment of ditto ... ..	Ditto.	
92	<i>Id.</i> , section 402	Commutation of ditto ... ..	Ditto.	
93	<i>Id.</i> , section 417	Appeal from acquittal ... ..	Ditto.	
94	<i>Id.</i> , section 466	Custody of criminal lunatics ... ..	Ditto.	
95	<i>Id.</i> , section 471	Custody of criminal acquitted on ground of lunacy.	Ditto.	
96	<i>Id.</i> , section 474	Discharge of lunatic ... ..	Ditto.	
97	<i>Id.</i> , section 475	Delivery of ditto to relatives }		
98	<i>Id.</i> , section 492	Appointment of public prosecutor ...	Ditto.	
99	<i>Id.</i> , section 528	Power to District Magistrate to withdraw classes of cases from Subordinate Magistrates.	Ditto.	
100	<i>Id.</i> , section 541	Power to appoint place of imprisonment.	Ditto.	
101	<i>Id.</i> , section 553	Rules for inspection of records ...	High Court with sanction of— i. High Court, Fort William, India Government. ii. Other High Courts—Government.	
102	<i>Id.</i> , section 556	Power to decide language of courts	Government.	
103	XIV, 1882, section 320 (Civil Procedure Code).	Transfer to Collector of execution of decrees of immovable property.	Ditto.	
104	<i>Id.</i> , section 323	Action of Collector under clauses 2, 3, and 4.	Board (called "chief controlling revenue authority")	
105	<i>Id.</i> , section 327	Local rules as to sales of land ... ..	Government.	
106	<i>Id.</i> , section 338	Scale of subsistence for judgment debtors in jail.	Ditto.	
107	<i>Id.</i> , section 539	Power to Collector to institute civil suit on behalf of public charity.	Ditto.	
108	XIX, 1883 ...	Land improvement loans ... ..	.....	A skeleton Act. The sanctions will be found below, items 398 <i>et seq.</i> , part IV. Ditto ditto.
109	IV, 1884 ...	Explosives ... ..	.....	

Number.	Number, date, and section of law.	Subject.	Sanctioing authority.	Remarks.
110	VI, 1884 ...	Inland steam vessels ... ..	.....	Skeleton Act as regards district officers. Rules under section 21 not yet issued, nor those under sections 50 and 51. Rules under section 4 issued by local Government, see Nos. 443-450 below.
111	XII, 1884 ...	Agriculturists Loans Act ... ..	.....	

## III.—BENGAL COUNCIL ACTS.

112	VIII, 1882, section 5.	Fixing and apportioning zemindari dskcess.	Commissioner ... ..	See No. 517 <i>infra</i> .
113	VII, 1884, section 7.	Licence to manufacture salt ...	Board ... ..	See Board's salt rules <i>infra</i> .
114	<i>Id.</i> , section 13	Grant of rowannahs for transport of salt	Do.	
115	<i>Id.</i> , section 19	Ditto ditto for retransport of do, within protected limits.	Do.	
116	IV, 1868, section 3.	Taking possession of and assessing newly formed islands.	Do.	
117	VI, 1870, section 64.	General control over Magistrate and punchayats.	Commissioner.	
118	V, 1875, section 4.	Performance by Collector of duties of Superintendent, Survey.	Board ... ..	Rare.
119	<i>Id.</i> , section 53	General control over Collector and Superintendent of Survey.	Commissioner and Board.	
120	III, 1876, section 10	Daily fine over Rs. 500 ... ..	Commissioner ... ..	See rules under section 99.
121	<i>Id.</i> , section 91	General control over Collector ...	Ditto and Board ...	Nos. 515-519 <i>infra</i> .
122	VI, 1876, section 9 (agrarian disputes)	Report of Collector's proceedings ...	Commissioner ... ..	This Act has never been enforced.
123	<i>Id.</i> , section 9	Report of Commissioner's ditto ...	Board .. ..	Ditto ditto.
124	VII, 1878, section 31.	Daily fine over Rs. 500 ... ..	Commissioner ... ..	See Board's rules, vol. I, page 136, and part IV below.
125	<i>Id.</i> , section 85	General control over Collector ...	Ditto and Board ...	Ditto ditto.
126	VIII, 1876, section 2, (XVIII).	Collector delegating powers to special officer.	Commissioner.	
127	<i>Id.</i> , section 36 (partition).	Quashing partition ... ..	Ditto ... ..	See also Board's rules, vol. II, chap. III, <i>infra</i> .
128	<i>Id.</i> , section 38	Appointing special establishment in Commissioner's and Collector's offices.	Board.	
129	<i>Id.</i> , section 45	Formation of "Estates Partition Fund"	Government.	
130	<i>Id.</i> , section 113	Levy of portion of expenses from proprietors of other estates.	Commissioner.	
131	<i>Id.</i> , section 118	Confirmation of partition ... ..	Ditto.	
132	<i>Id.</i> , section 132	Reallotment of land revenue within 12 years from partition.	Government.	
133	<i>Id.</i> , section 133	Refund of revenue by under-assessed to over-assessed proprietors.	Commissioner.	
134	VII, 1878, section 9 (excise).	Establishing distillery for making liquor in native fashion.	Board ... ..	See also numerous rules in Board's Excise Manual.
135	<i>Id.</i> , section 12	Fixing rate of fee for wholesale license...	Do.	
136	<i>Id.</i> , section 13	Ditto ditto retail license ...	Do.	
137	<i>Id.</i> , section 20	Farming excise duties ... ..	Do. ... ..	See also Act IV (B.C.) of 1881 and Act I of 1883, below.
138	<i>Id.</i> , section 23	Cancelling lease ... ..	Do.	
139	<i>Id.</i> , section 23	Form and conditions of license ...	Do.	
140	<i>Id.</i> , section 29	Compensation for cancelling license without notice.	Commissioner or Board ...	
141	<i>Id.</i> , section 31	General control over Collectors and their subordinates.	Commissioner.	
		Ditto Commissioner ... ..	Board.	
142	<i>Id.</i> , section 76	Disposal of confiscated articles ...	Board, to frame rules.	
143	<i>Id.</i> , section 77	Division of fine among apprehenders ...	Ditto.	
144	<i>Id.</i> , section 78	Grant of rewards up to Rs. 200 ...	Board.	
145	<i>Id.</i> , section 79	Disposal of fines ... ..	Do.	
146	IX, 1879, section 15.	Delegation of powers of Court of Wards to Commissioners, &c.	Government.	
147	<i>Id.</i> , section 16	Cost of establishment and expenses charged to particular estate.	Board (throughout this Act called "Court of Wards").	See section 3, Act III, 1881.
148	<i>Id.</i> , section 17	Ditto charged to general fund	Government ... ..	Ditto ditto.
149	<i>Id.</i> , section 19	Partition of estate for sale or mortgage, &c.	Board, with sanction of Government.	
150	<i>Id.</i> , section 47	Order to manager to deliver papers ...	Board (Collector) ... ..	Delegated to Collector by Court under section 15, see Board's rules, vol. II, page 266.
151	<i>Id.</i> , section 48	Application of moneys received by managers.	Board ... ..	See section 5, Act III, 1881.
152	<i>Id.</i> , section 58	Imprisonment of persons disobeying order under section 47.	Board (Commissioner) ... ..	Delegated to Commissioner under section 15, see Board's rules, vol. II, page 266.
153	<i>Id.</i> , section 58a	Fine of farmer for not rendering accounts.	When over Rs. 500 Commissioner.	See section 9, Act III, of 1881.
154	<i>Id.</i> , section 60	Creation by ward of charge on his estate.	Board.	
155	<i>Id.</i> , section 61	Adoption by ward or giving authority to adopt.	Government.	
156	<i>Id.</i> , section 68	General control over Collector ...	Commissioner, Board, Government.	



Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
157	V, 1880, section 30.	Prosecutions under Vaccination Act ...	Government or Superintendent, Vaccination.	
158	VI, 1880, section 4, drainage.	Appointment of Drainage Commissioners.	Government ... ..	The Collector (or subdivisional officer) is almost always appointed Chairman; so all the work of reporting proceedings of Commissioners, &c., under this Act falls on him.
159	<i>Id.</i> , section 5	Appointment of Chairman ... ..	Ditto.	
160	<i>Id.</i> , section 11	Closing Commission ... ..	Ditto.	
161	<i>Id.</i> , section 18	Sanction to portion of scheme ... ..	Ditto.	
162	<i>Id.</i> , section 19	Ditto to whole scheme ... ..	Ditto.	
163	<i>Id.</i> , section 20	Power to reconsider scheme ... ..	Ditto.	
164	<i>Id.</i> , section 22	Order to carry out ditto ... ..	Ditto.	
165	<i>Id.</i> , section 23	Power to modify ditto ... ..	Ditto.	
166	VI, 1880, section 35	Confirmation of apportionment of expenses on zemindars.	Commissioner.	
167	<i>Id.</i> , section 39	Lease, &c., of lands to recover arrears...	Board.	
168	<i>Id.</i> , section 47	Appointment of Committee to measure lands.	Government.	
169	<i>Id.</i> , section 48 (a)	Capitalization of cost of maintenance ...	Ditto.	
170	<i>Id.</i> , section 51	Fixing date of lakhirajdars' payments	Commissioner.	
171	<i>Id.</i> , section 54	Treating portion of scheme as a separate scheme.	Government.	
172	<i>Id.</i> , section 55	Conferring powers of Collector on other officer.	Ditto.	
173	<i>Id.</i> , section 56	Delegation of powers by Collector ...	Commissioner.	
174	<i>Id.</i> , section 57	Control over proceeding of Collector and Commissioner.	Ditto.	
175	<i>Id.</i> , section 60	Revision of apportionment made under Act V, 1871.	Government ... ..	Lapsed by efflux of time.
176	VII, 1880, section 17.	Revision of orders of Collector and his subordinates.	Commissioner.	
177	<i>Id.</i> , section 24	General control over Collector and ditto.	Commissioner and Board.	
178	IX, 1880, section 3 (Cess Act).	Exemption of district from Act ...	Government.	
179	<i>Id.</i> , section 8	Levy of cess on railways and tramways.	Government of India.	
180	<i>Id.</i> , section 10	Application of proceeds of public works cess.	Government.	
181	<i>Id.</i> , section 11	Fixing cess year ... ..	Ditto.	
182	<i>Id.</i> , section 12	Order for valuation or revaluation ...	Ditto.	
183	<i>Id.</i> , section 15	Order for partial ditto ... ..	Ditto.	
184	<i>Id.</i> , section 18	Daily fine when over Rs. 500 ...	Commissioner.	
185	<i>Id.</i> , section 37	Reduction in valuation, or revaluation of omitted estates within five years from last.	Board.	
186	<i>Id.</i> , section 38	Rate at which road cess to be levied	Government, subject to section 6	See sections 150, 151 and 153 <i>infra</i> .
187	<i>Id.</i> , section 39	Rate of public works cess ... ..		
188	<i>Id.</i> , section 44 (4).	Rules for apportionment of cess on divided estates.	Board	
189	<i>Id.</i> , section 46 (1).	Opening separate account for revenue free estate (extension of the section to a district).	Government.	
190	<i>Id.</i> , section 46 (2).	Conditions and fees for opening such account.	Board.	
191	<i>Id.</i> , section 83	Division of profits (mines and quarries) between two districts.	Government.	
192	<i>Id.</i> , section 85	Annexation of lakhiraj to adjacent revenue-paying estate.	Commissioner ... ..	Midnapore and Orissa.
193	<i>Id.</i> , section 90	Revocation of above ... ..	Commissioner ... ..	Ditto.
194	<i>Id.</i> , section 91	Appointment of valuation establishments.	Board	
195	<i>Id.</i> , section 93	Revision of valuations ... ..	Commissioner and Board.	
196	<i>Id.</i> , section 100	Conferring powers of Collector on others.	Government.	
197	<i>Id.</i> , section 101	Delegation of powers by Collector ...	Commissioner.	
198	<i>Id.</i> , section 105	Control over proceedings under part II.	Commissioner and Board.	
199	<i>Id.</i> , section 109	Indemnifying Collector out of road fund.	Commissioner.	
200	<i>Id.</i> , section 109	Payment of salaries of establishments in offices of control out of road fund.	Government.	
201	<i>Id.</i> , section 110	Guarantee by Committee of interest on capital expended on works.	Ditto.	
202	<i>Id.</i> , section 111	Apportionment of costs of joint work between two districts.	Ditto.	
203	<i>Id.</i> , section 112	Appointment of Committee ... ..	Ditto.	
204	<i>Id.</i> , section 114	Removal of member ... ..	Ditto.	
205	<i>Id.</i> , section 116	Appointment of <i>ex-officio</i> ditto ... ..	Ditto.	
206	<i>Id.</i> , section 128	Correspondence between Committee and Government.	To pass through Commissioner's office, who is subject to control of Government.	
207	<i>Id.</i> , section 130	Removal of Vice-Chairman ... ..	Government.	
208	<i>Id.</i> , section 132 (1).	Appointment of Engineer ... ..	Committee from nominees of Government.	
209	<i>Id.</i> , section 132 (3).	Removal of ditto ... ..	Government.	
210	<i>Id.</i> , section 133	Appointment of Committee's establishment.	Commissioner.	
211	<i>Id.</i> , section 133	Granting salary over Rs. 200 per mensem.	Government.	

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
212	IX, 1880, section 139.	Granting salary over Rs. 50 per mensem.	Commissioner.	
213	<i>Id.</i> , section 136	Appointment of Divisional Superintendent.	Government.	
214	<i>Id.</i> , section 138	Rules for pensions ... ..	Ditto.	
215	<i>Id.</i> , section 146	Fixing date for preparation of budget estimate.	Ditto.	
216	<i>Id.</i> , section 150	Sanction to ditto ... ..	Commissioner.	
217	<i>Id.</i> , section 151	Alterations ditto when passed by less than two-third members	Ditto.	
218	<i>Id.</i> , section 153	Ditto ditto when passed by more than two-third members.	Government.	
219	<i>Id.</i> , section 158	Formation of Branch Committee ...	Ditto.	
220	<i>Id.</i> , section 164	Assignment of funds to ditto ...	Ditto.	
221	<i>Id.</i> , section 165	Vesting ditto with special powers ...	Ditto.	
222	<i>Id.</i> , section 168	Vesting ditto with powers under chapter XI.	Ditto.	
223	<i>Id.</i> , section 169	Withdrawing ditto ... ..	Ditto.	
224	<i>Id.</i> , section 179	Annual accounts ... ..	Government, through Commissioner.	
225	<i>Id.</i> , section 180	Bye-laws ... ..	Government.	
226	IV, 1881, section 5.	Prohibition of foreign excisable articles	Board, with sanction of Government.	To be read as section 17A of Bengal Act VII of 1878.
227	11, 1882, section 3 (embankments).	Vesting officers with powers of Collector	Government.	
228	<i>Id.</i> , section 11	Collector's report recommending work	Commissioner.	
229	<i>Id.</i> , section 12	Commissioner's ditto ditto ...	Board.	
230	<i>Id.</i> , section 13	Board's ditto ditto ...	Government.	
231	<i>Id.</i> , section 15	Special powers to Collector ... ..	Ditto	This power may, by the last clause of the section, be delegated to Board or Commissioner.
232	<i>Id.</i> , section 17	Alteration of line of railway ... ..	Government.	
233	<i>Id.</i> , section 17	Apportionment of cost when disputed	Ditto.	
234	<i>Id.</i> , section 19	Removal of houses, trees, &c. ... ..	Government, through Commissioner and Board.	
235	<i>Id.</i> , section 20	Authority to take action when lands in different districts.	Commissioner.	
236	<i>Id.</i> , section 21	Appointment and removal of Committee	Government.	
237	<i>Id.</i> , section 22	Consultation by Collector of Committee	Ditto.	
238	<i>Id.</i> , section 24	Differences of opinion between them ...	Commissioner.	
239	<i>Id.</i> , section 43	Alterations in schedule D ... ..	Government.	
240	<i>Id.</i> , section 46	Discontinuance of contribution to schedule E embankments.	Ditto.	
241	<i>Id.</i> , section 53	Rate of interest on compensation ...	Ditto.	
242	<i>Id.</i> , section 61	Fixing dates of instalments and rate of interest.	Ditto.	
243	<i>Id.</i> , sections 63-65.	Introduction of "contract" system ...	Ditto ... ..	In force in Midnapore.
244	<i>Id.</i> , section 73	Leasing the estate to recover arrears ...	Board.	
245	<i>Id.</i> , section 85	General control of Collector ... ..	Commissioner and Board.	
246	.....	Ditto of Commissioner	Board and Government.	
247	<i>Id.</i> , section 88	Delegation of powers by collector ...	Commissioner.	
248	1, 1883, section 4.	Fixing limit of retail sale of excisable articles above that in the Act.	Board .. ..	To be read as section 15 of VII, 1878.
249	<i>Id.</i> , section 6	Rules for importation foreign excisable articles.	Board, with sanction of Government.	
250	III, 1884, section 5 (Municipal Act).	Extension of Act to a cantonment ...	Government of India.	
251	<i>Id.</i> , section 9	Varying limits of a municipality ...	Government on recommendation of Commissioners at a meeting.	
252	<i>Id.</i> , section 11	Uniting places to a municipality ...	Government.	
253	<i>Id.</i> , section 13	Fixing number of Municipal Commissioners.	Ditto.	
254	<i>Id.</i> , section 15	Rules for election .. ..	Ditto.	
255	<i>Id.</i> , section 18	Resignation of Commissioner ... ..	Ditto.	
256	<i>Id.</i> , section 19	Removal of ditto ... ..	Ditto.	
257	<i>Id.</i> , section 23	Appointing Chairman of municipalities in schedule 2, and removing him.	Ditto.	
258	<i>Id.</i> , section 32	Vesting hospitals, &c., in Commissioners.	Ditto.	
259	<i>Id.</i> , section 35	Acquiring land for public purposes ...	Ditto.	
260	<i>Id.</i> , section 63	Suspending action under Act ... ..	Commissioner or District Magistrate subject to orders of Government.	
261	<i>Id.</i> , section 64	Power to perform work in case of default.	Government.	
262	<i>Id.</i> , section 65	Supersession of Commissioners in case of incompetency or neglect.	Ditto.	
263	<i>Id.</i> , section 70	Contribution to other municipalities ...	Ditto.	
264	<i>Id.</i> , section 76	Sanction to budget estimates ... ..	Commissioner.	
265	<i>Id.</i> , section 77	Ditto to revised ditto ... ..	Ditto.	
266	<i>Id.</i> , section 79	Work costing over Rs. 5,000 ... ..	Government (optional).	
267	<i>Id.</i> , section 80	Transfer of allotments in budget ...	Commissioner.	
268	<i>Id.</i> , section 81	Submission of annual report ... ..	Government.	
269	<i>Id.</i> , section 82	Keeping and auditing accounts ... ..	Ditto.	
270	<i>Id.</i> , section 84	Orders for payment signed by Chairman or Vice-Chairman when over Rs. 500.	Commissioner.	
271	<i>Id.</i> , section 85	Imposition of taxes ... ..	Government.	
272	<i>Id.</i> , section 86	Ditto of additional taxes ... ..	Ditto.	
273	<i>Id.</i> , section 148	Making over ferries within municipal limits.	Ditto.	
274	<i>Id.</i> , section 149	Making over other ferries ... ..	Ditto.	
275	<i>Id.</i> , section 151	Rates of tolls in ditto ... ..	Commissioner.	
276	<i>Id.</i> , section 157	Making over toll bar ... ..	Government.	
277	<i>Id.</i> , section 158	Establishing new toll bar ... ..	Ditto.	

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
278	III, 1884, section 160.	Rates of tolls at toll bar ... ..	Commissioner.	
279	<i>Id.</i> , section 171	Collection of tolls on navigable canals by Municipal Commissioners.	Government.	
280	<i>Id.</i> , section 172	Removal of same ... ..	Ditto.	
281	<i>Id.</i> , section 174	Ordering that all provisions of part V, shall not be in force in a municipality	Ditto.	
282	<i>Id.</i> , section 174	Cancelling such order ... ..	Ditto.	
283	<i>Id.</i> , section 220	Extension, parts VI, VII, VIII, IX, and X to any municipality.	Ditto.	
284	<i>Id.</i> , section 223	Withdrawal of same ... ..	Ditto.	
285	<i>Id.</i> , section 252	Making rules for certificated dispensers	Ditto	See also section 276.
286	<i>Id.</i> , section 255	Using disused burial or burning ground, or making new one.	Ditto or Municipal Commissioners.	
287	<i>Id.</i> , section 259	Providing same ... ..	Ditto.	
288	<i>Id.</i> , section 260	Scheme for gas-lighting ... ..	Ditto.	
289	<i>Id.</i> , section 346	Registration of births and deaths ... ..	Ditto.	
290	<i>Id.</i> , section 347	Appointment of sub-registrar of births and deaths.	Government.	
291	<i>Id.</i> , section 357	Confirmation of bye-laws .. ..	Ditto.	
292	I, 1885, section 6 (ferries).	Declaring, defining, and discontinuing public ferries.	Ditto.	
293	<i>Id.</i> , section 7	General control over Magistrates ... ..	Commissioner.	
294	<i>Id.</i> , section 8	Leasing ferries ... ..	Ditto.	
295	<i>Id.</i> , section 14	Compensation on surrender of lease ... ..	Ditto.	
296	<i>Id.</i> , section 15	Rules for management ... ..	Ditto	Subject to control of Government.
297	<i>Id.</i> , section 16	Reducing or increasing distance of private from public ferry.	Ditto.	
298	<i>Id.</i> , section 17	Compensation for closing private ferry	Ditto.	
299	<i>Id.</i> , section 18	Rates of tolls ... ..	Ditto.	
300	<i>Id.</i> , section 18	Exempting persons from toll ... ..	Government.	
301	<i>Id.</i> , section 21	Compounding for tolls .. ..	Commissioner.	
302	<i>Id.</i> , section 22	Rules for maintenance of order, &c., at private ferries.	Ditto	Under control of Government.
303	<i>Id.</i> , section 26	Conclement of lease ... ..	Ditto.	
304	<i>Id.</i> , section 34	Compensation for taking possession of boats, &c., for troops.	Government.	
305	<i>Id.</i> , section 35	Vesting ferry in District Board ... ..	Ditto.	
306	<i>Id.</i> , section 35	Cancelling the above ... ..	Ditto.	
307	<i>Id.</i> , section 36	Delegation of powers to Commissioner or Magistrate.	Ditto.	
308	III, 1885, Local Self-Government, section 4	Introduction of Act into cantonments	Government of India.	
309	Section 6 ... ..	Establishing district and local boards...	Government.	
310	Section 7 ... ..	Fixing number of members, district board.	Ditto.	
311	Section 7 ... ..	Determining proportion of elected district board.	Ditto.	
312	Section 8 ... ..	Fixing number of members, local board.	Ditto.	
313	Section 9 ... ..	Making rules for qualification of electors.	Ditto.	
314	Section 10 ... ..	Appointment of members in default of election.	Ditto.	
315	Section 13 ... ..	Making rules for qualification of members of local boards.	Ditto.	
316	Section 14 ... ..	Scheduling new districts ... ..	Ditto.	
317	Section 15 ... ..	Appointing members, local board ... ..	Ditto	
318	Section 16 ... ..	Fixing term of office of local board ... ..	Ditto.	
319	Section 17 ... ..	Resignation of member, local board ... ..	Commissioner.	
320	Section 17 ... ..	Ditto ditto, district board	Government.	
321	Section 18 ... ..	Removal of ditto, ditto ... ..	Ditto.	
322	Section 21 ... ..	Fixing commencement of existence of both kinds of boards.	Ditto.	
323	Section 22 ... ..	Appointing chairman, district board ... ..	Ditto, or elected, subject to approval of Government.	
324	Section 24 ... ..	Chairman, local board ... ..	Elected, subject to approval of Government, or appointed by Government at request of board.	
325	Section 27 ... ..	Resignation of chairman, district or local board.	Government.	
326	Section 28 ... ..	Removal of chairman, district or local board.	Ditto.	
327	Section 29 ... ..	Filling casual vacancy of chairmanship	Ditto.	
328	Section 33 ... ..	Appointment to office of Rs. 100 or upwards. Nomination to ditto and dismissal ditto.	Commissioner.	
329	Section 34 ... ..	Aggregata of salaries exceeding 20 per cent. of income.	Government.	
330	Section 35 ... ..	District board's rules for pensions ... ..	Ditto.	
331	Section 37 ... ..	Extending chapter II to any district or part of district.	Ditto.	
332	Section 38 ... ..	Formation of unions ... ..	Ditto.	
333	Section 40 ... ..	Appointment of members, union committee, on tailors to elect.	Commissioner.	
334	Section 41 ... ..	Substitution of appointment for election in union committee.	Government.	
335	Section 45 ... ..	Vesting local funds in bodies constituted under the Act.	Ditto.	
336	Section 48 ... ..	Sanctioning, &c., astimata ... ..	Commissioner.	
337	Section 59 ... ..	Extension of provisions of headings E to 1 to a district.	Government.	
338	Section 64 ... ..	Management of high English schools	Ditto.	

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
339	Section 65 ...	Management of primary schools ...	Government.	
340	Section 66 ...	Ditto charitable dispensaries ...	Ditto.	
341	Section 68 ...	Two or more district boards combining to establish dispensary.	Commissioner.	
342	Section 69 ...	District board contributing to dispensary outside district.	Ditto.	
343	Section 74 ...	Placing roads, &c., other than district roads under district board.	Government.	
344	Section 81 ...	District board subscribing to debenture loan for railways.	Ditto.	
345	Section 82 ...	Guarantee by district board of interest in capital spent on railways, &c.	Ditto.	
346	Section 95 ...	Commissioner making rules about vaccination.	Ditto.	
347	Section 96 ...	Commissioner directing district board to take census.	Ditto.	
348	Section 123 ...	Appointment of inspector of works ...	Ditto.	
349	Section 124 ...	Suspending action of local authorities...	Commissioner or District Magistrate.	Commissioner to report orders to Government, see section 129; Magistrate to report through Commissioner to Government, see sections 127, 128.
350	Section 125 ...	Providing for performance of duties in default of local authority.	Commissioner ...	Reporting to Government, section 129.
351	Section 126 ...	Same in case of emergency ...	Magistrate of district ...	Reporting through Commissioner to Government, see sections 127, 128.
352	Section 129 ...	Confirming or rescinding orders under sections 124, 125, 126.	Government.	
353	Section 131 ...	Supersession of district or local board.	Ditto.	
354	Section 132 ...	Appointing instead of electing members of re-established board.	Ditto.	
355	Section 136 ...	Decision of disputes between municipality and local authorities.	1. Magistrate, when not member. 2. Commissioner, when Magistrate is member.	
356	Section 137 ...	Decision of disputes between two local authorities.	1. Commissioner, when in different districts. 2. Government, when in different divisions and Commissioners cannot agree.	
357	Section 138 ...	Power to make rules ...	Government.	
358	Section 139 ...	Bye-laws, confirmation ...	Ditto.	
359	Section 142 ...	Institution of suit for misapplication against members of boards.	Ditto.	

## IV.—RULES OF THE BOARD OF REVENUE.

VOL. I.				
Ch.	Sec. Para.			
360	I, ii, 3 ...	Annual budget estimates ...	Through Commissioner and Board to Government.	See Civil Account Code, chap. 9 and chap. 73.
361	" v, 3 ...	Extra and supplementary ditto ...	Ditto.	
362	" ix, 1 ...	Putting Assistant or Deputy Collector in charge of treasury.	Commissioner.	
363	II, ii, 6 ...	Office rent of Deputy Collector in interior not in charge of his subdivision up to Rs. 10.	Ditto.	
364	" iii, 3b ...	Public servant wishing to sell property to native on leaving district.	Through Commissioner to Government.	
365	" iv, 2 ...	Appointment or removal of ministerial officer drawing over Rs. 10.	Commissioner.	
366	" " 8 ...	Dismissal of ditto ...	Report to Board through Commissioner.	
367	" " 15 ...	Transfer of ditto from one district to another within division.	Commissioner.	
368	" vi, 6 ...	Retention of Deputy Collector's establishment after his removal.	Board.	
369	" viii, 14 ...	Passing travelling allowance bills at authorized rates.	Commissioner ...	See Travelling Allowance Code.
370	" x, 1 ...	Increase of establishments ...	Government of India.	
371	" " 3 ...	Reduction of establishments ...	Board, reporting for formal sanction of Government.	
372	III, ii, 1 ...	Sale of Government estates ...	Board.	
373	" " 4 ...	Breaking up estate into two or more, or joining two or more into one for sale.	Do.	
374	" " 8 ...	Raising upset price of estates ...	Do.	
375	" " 9 ...	Sale by private contract ...	Do.	
376	IV, i, 1, land acquisition.	Delegating powers of Collector to Assistant or Deputy.	Through Commissioner and Board to Government.	See entry No. 38 above.
377	" " 9 ...	Estimate and draft declaration ...	Government, through Executive Engineer, or local representative of department.	
378	" " 10 ...	Ditto where no preliminary enquiry.	Government, through department or Board.	
379	" " 22 ...	Gift of land where all interests not given.	Board.	
380	" " 34 ...	Exempting special officers from referring to Collector for sanction.	Do.	
381	" " 35 ...	Tender of compensation over Rs. 10,000	Commissioner.	
382	" " 53 ...	Final report of proceedings ...	Through Commissioner to Board.	

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
	Ch. Sec. Para.			
383	IV, i, 54 (a)	Employment of L. A. officer employed in acquiring for Public Works Department, in acquiring for other departments.	Board.	
384	V, v, 55 ...	Bill in form G with final report ...	Countersigned by Commissioner and Board and sent by latter to audit officer.	
385	" " 6, land registration.	Keeping registers A and B in English	Board.	
386	V, v, 9 (13)	Entry in register B, part 1 of lands not in old register C.	Do. ... ..	Section 35 Act VII (B.C.), 1876.
387	" viii, 6 ...	Preparation of new general registers ...	Do.	
388	" ix, 1 ...	Vesting officer with appellate powers under section 89.	Through Commissioner to Board.	
389	VI, ii, 2 ...	Alteration in revenue-roll ... ..	Through Commissioner to Board.	
390	" iii, 1 ...	Removal of estates from ditto roll ..	Board.	
391	" " 5 ...	Permission to redeem revenue ... ..	Do.	
392	" iv, 2 ...	Addition of estates to roll ... ..	Commissioner.	
393	" v, 1 ...	Transfer of estates from one district to another.	Board.	
394	" vii, 1 ...	Abatement of revenue ... ..	Do.	
395	" ix, 2 ...	Cancellation for default of lease over Rs. 500.	Commissioner.	
396	" xiii, 8 ...	Remission of balances fixed towjih ...	Board.	
397	" " 9 ...	Ditto of fluctuating ditto ... ..	Commissioner.	
398	" " 10 ...	Suspension of demsod, one year ... ..	Commissioner } report to }	
399	" " 11 ...	Ditto over one year ... ..	Board } Government. }	
400	VII, iv, 4 (land improvement), loans, XIX, 1883.	Loan exceeding Rs. 1,000 ... ..	Commissioner.	
401	" " " ...	Ditto Rs. 5,000 ... ..	Board.	
402	" " 10 ...	Extension of repayment beyond 20 years.	Do.	
403	" " 14 (b)	Lower rate of interest than 6½ per cent., or without interest.	Government.	
404	" " 17 ...	Suspension of instalments ... ..	Board.	
405	" " 20 ...	Remission of irrecoverable arrears ...	Do. ... ..	Seemle, but the clause is loosely worded, and the law is silent on the point.
406	" iv(a) ...	Aa in section iv.		
407	" v, 1 ...	Purchase of tents ... ..	Commissioner.	
408	" vii (famine)	.....	This section has been practically superseded by the "Provisional Famine Code," on which officers are now working. The sanctions vary with local circumstances.	
409	" viii, 1 ...	Collector's arrangements for business at head-quarters while on tour.	Commissioner ... ..	Practically obsolete.
410	" " 2 ...	Short absence of Collector or Deputy Collector.	Ditto ... ..	Ditto.
411	" " 3 ...	Change of office hours ... ..	Ditto.	
412	" " 10 ...	Borrowing elephants from zemindara ...	Board ... ..	Obsolete.
413	VIII, ii, 4 ...	Transfer of pension from one treasury to another.	Commissioner.	
414	" " 7 ...	Payment of over six months arrears of pension.	Ditto.	
415	" " 8 ...	Ditto over one year ditto ... ..	Board.	
	" " 8 ...	Ditto over two years ditto ... ..	Government..	
416	" " 8 (b)	Exemption from personal attention ...	Commissioner.	
417	" (c), ii, 11 ...	Payment of arrears to deceased pensioner's heir.	Under one year Commissioner. Over do. Board.	
418	" " iii, 5 ...	Cases of doubt as to identity of male pensioner exempted from personal attendance.	Commissioner.	
419	" " vi 1 ...	Continuance of hereditary pension when once admitted by Government.	Board.	
420	" " 2 ...	Ditto in cases of doubt ... ..	Government.	
421	" " 5 ...	Grant of certificate under Act XXIII, 1871, section 6, to civil court.	Commissioner and Board.	
422	IX, i, 1 ...	Issue of circular orders by Commissioners.	Board.	
423	" " 2 ...	Alteration of practice by Collector ...	Commissioner.	
424	" " ii, 5 ...	Collector's tour programme ... ..	Ditto ... ..	A very useless proceeding.
425	" " 8 ...	Collector's tour diaries ... ..	Ditto.	
426	" " iv, 1 ...	Bills for contingent charges ... ..	Ditto and Board up to Rs. 500.	
427	" " 4 ...	Collector's budget estimate of contingencies.	Ditto.	
428	" " " ...	Commissioner's ditto ... ..	Board.	
429	" " v, 10 ...	Introduction of printed form ... ..	Do.	
430	" " vi, 1 (7)	Collector taking action under section 25 of Act II (B.C.) of 1882.	Report to Government through Commissioner and Board.	
431	" " " (12)	Engineer's Annual Report to Collector	Ditto.	
432	" " vii, 5 ...	Report on cheques ... ..	Commissioner and Board ...	See part I, No. 2 supra.
433	" " xii, 12 ...	Payment of percentage allowance to excluded proprietors, &c.	Commissioner.	
434	" " 15 ...	Refunds rendered necessary by Commissioner's order, erroneous payments, or on account of released lands.	Ditto.	

Num ber.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
	Ch. Sec. Para.			
435	IX, xii, 15 ...	All other refunds ... ..	Board.	
436	X iv, 14 ...	Renewal of revenue agent's certificate after three years lapse.	Do.	
437	XI iv, 13 ...	Destruction of spoilt records ... ..	Commissioner.	
438	" ivb, 7 ...	Ditto of superfluous English ditto.	Ditto.	
439	" " 8 ...	Ditto spoilt English ditto ...	Ditto.	
440	IX, vii, 2 ...	Record grant budget ... ..	Through Commissioner to Board	N.B.—The chapters of Board's rules regarding registers and returns (which come in here) are omitted, as the subject is in charge of other members.
441	XIV. iv, 1 ...	Authorizing officer subordinate to Collector to hold sales for arrears.	Commissioner.	
442	XV, ii, .7 ..	Annual settlement of excise licenses ...	Board ... ..	The provisions of chap. XV on excise will probably be considerably modified by the orders that will soon be passed by Government on the report of the Excise Commission.
443	" " 9 ...	Fixing site of shop ... ..	Do.	
444	" iii, 6 ...	Increase to number of shops ... ..	Do.	
445	" " 28 ...	Renewal of license at former fee ...	Do.	
446	" iv, 1 ...	Minimum fee under fixed license system	Do.	
447	" vi, 3 ...	Forfeiture of security on license for distillery on English method.	Government.	
448	" " 7 ...	Establishment of such distillery ...	Board.	
449	" vii, 21 ...	Renewal of bond for removal of rum from distillery.	Commissioner.	
450	" viii, 4 ...	Use of naphtha in country spirit.	Board.	
451	" " 8 ...	Passing out more than 100 gallons at a time of spirits used in arts, &c.	Do.	
452	" xi, 3 ...	Distillation of country spirit in a private distillery.	Do.	
453	" " 6 ...	Establishment of new distillery for do.	Do.	
454	" " 9 ...	Rent of premises, &c., of do.	Do.	
455	" " 42 ...	Fixing distillery fee ... ..	Do.	
456	" xii, 2 ...	Introduction of outstill system ...	Do.	
	Vol. II.			
457	I i .5 ...	Power of ordering institution of suits on behalf of wards.	Commissioner ... ..	Delegated under section 15, Wards Act.
458	" ii 2 ...	Leaving conduct of wards suit to manager.	Ditto.	
459	" iii 2 ..	Leaving public officer personally to defend suit against himself.	Board.	
460	II, rule VII (opium).	Form of pass for transport of opium...	Do.	
461	Rule XXX	Wholesale selling price of opium ...	Government.	
462	" XXXIX	Farming opium duties ... ..	Board.	
463	" XLIII	Cancelling lease and granting compensation.	Do.	
464	" XLVI, ii	Disposal of confiscated opium ... ..	Do.	
465	" XLVIII	Special reward for detection, &c. ...	Do.	
466	II i, 5 ...	Sale of opium at subdivision ... ..	Commissioner.	
467	" ii, 3 ...	Duty on retail license ... ..	Board.	
468	" v, 10 ..	Report on each case of smuggling ...	Through Commissioner to Board.	
469	III, rule 4 ...	Estimates under section 39 of Act ...	Commissioner, if over Rs. 500 Board's confirmation.	
470	IV, v 6 ...	Entertaining process establishment ...	Board.	
471	IV, vii, 2, 3 ...	Remissions of road and public works cess.	In some cases Commissioner; in others Board.	
472	" appendix D, rule 11.	Closing separate account of revenue-free estates.	Commissioner and Board.	
473	V, i, 6 ...	Sanction to settlement establishments	Board ... ..	Even though previously included in budget.
474	" " 9F ...	Making separate settlement of disputed lands under Regulation VII, 1822, section 10, clause 9.	Commissioner ... ..	See Nos. 9-13 above, from which this was omitted because the sanction now rests with Commissioner, not with Board, as stated in the Regulations.
475	" iii, 20 ...	Modifying form of settlement chitta...	Ditto.	
476	" v, 10 ...	Sanctioning rates of rent where number of ryots is between 200 and 400.	Ditto ... ..	Sanctions fixed by Government under VIII (B.C.), 1879, section 5.
477	" " 10 ...	Ditto where number of ditto exceeds 400.	Board.	
478	" vii, 5 & 6 ...	Confirming or resuming rent-free or mukarari tenure.	Commissioner.	
479	" " 8 ...	Assessing invalid lakheraj at favourable terms (as matter of grace, not right).	Ditto.	
480	" ix, 7 ...	Reduction of proprietary allowances ...	Board, on recommendation of Commissioner.	
481	" xv, 5 ...	Confirmation of fishery settlements— a. Jumma, 500—1,000: period 5—10 years. b. Above this ... ..	Commissioner. Board.	

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
482	Ch. Sec. Para. V, xvi, 1 ...	Confirmation of attlement— a. Summary up to Rs. 5,000 for years. b. Regular, up to 5,000 for— i. Term of district attlements. ii. Longest term when less than i. iii. Churs, 10 years... c. Above this and under 25,000, and when statutory right exists to permanent settlement. d. Above this, and where no statutory right exists to permanent settlement.	Commissioner. Board. Government.	
483	VII, x, 13 (a)	Refund of value of spoilt or useless stamp, when application is made after more than six months and within one year.	Board.	
484	IX, iii, 1 ...	Establishment scale and rates of pay ...	Do.	
485	(wards) 3 ...	Appointments— Salary Rs. 50 to Rs. 200 ... " Rs. 200 and upwards ...	Commissioner. Board, with sanction of Government.	
486	IX, v, 17 ...	Permanent advance for contingencies under the Government rate of 1 per cent.	Board.	
487	" " 9 ...	Remission of barred or irrecoverable arrears.	Commissioner.	
488	" vi, 2 ...	Sanction to disbursements falling under heads of "Scheme."	Board general; details Commissioner.	
489	" " 5 ...	Ditto not in scheme, but in budget ...	Commissioner, after budget has been sanctioned by Board.	
490	" " 6 ...	Exceptional items up to Rs. 200 ...	Commissioner.	
491	" " 8 ...	Audit of manager's accounts by Deputy Collector.	Ditto.	
492	" vii, 10 ...	Farming ward's estates ...	Board.	
493	" " 22 ...	Ordinary and contingent permanent advance.	Commissioner.	
494	" " 31 ...	Exempting large estates from rules as to keeping accounts.	Ditto.	
495	" viii, 1 ...	Sale of ward's moveables and livestock.	Ditto.	
496	" xiv, 8 ...	Expenditure of surplus proceeds of attached estate or improvement thereof.	Ditto.	

V.—RULES OF GOVERNMENT UNDER INDIA ACTS.

497	I, 1871, Pounds Police circular S, dated 29th December 1871.	Section 8. Establishing new pounds Section 9. Placing police officer in charge of pound. Section 10. Abolishing pound which does not pay.	Commissioner ... Through Commissioner to Inspector-General of Police. Commissioner.	See No. 41 above.
498	I, 1878, Opium	Incorporated in Board's rules, vol. II, chap. II.	See entries 460-465 above.	
499	VI, 1878, Treasure Trove.	Government notification, 18th November 1878, paragraphs 2, 4. Paragraph 6 ...	Collectors to report find of treasure to Commissioner who to report to Board if he thinks treasure should be acquired by Government. Sale by public auction requires Commissioner's sanction.	See Government of India Resolution No. 46-1668-82, dated 9th October 1884. New rules are said to be under consideration, but not yet issued.
500	XI, 1878, Arms Act.	Exemption under section 27 of persons Ditto ditto of kinds of weapons. Ditto ditto of certain tracts. Importation of cannon, &c., or into India.	Governor-General ... Ditto ... Ditto ... Ditto ...	India Government rules No. 518, dated 6th March 1879, section I. Ditto II. Ditto III. Ditto VI, 1.
501	.....	Exportation or importation of cannons or rifles.	Ditto ...	Ditto VI, 5.
502	.....	License to export arms, &c.	Foreign Secretary, Government of India.	Ditto VI 7.
503	.....	Do. import ditto ... Do. to possess arms and go armed in all districts of local Government.	Ditto ditto. Commissioner's countersignature	Ditto VI, 13.
504	.....	General control over Magistrates as regards this Act.	Their executive superior (i.e. Commissioner) and Government.	Ditto VI 23
505	.....	Rewards to seizure and informers in offences against this Act in special cases.	Commissioner, up to Rs. 200 ...	Lientenant-Governor's rule, dated 24th March 1879, section 7.

Number.	Number, date, and section of law.	Subject.	Sanctioning authority.	Remarks.
506	XV, 1881 Factory Act.	Nomination of certifying surgeon ...	Commissioner ... ..	Lieutenant-Governor's rules, dated 17th June 1881, section 3.
507	.....	Inspector's report or orders ... ..	Ditto ... ..	Lieutenant-Governor's rules under section 18, rule 10.
508	I, 1882, Inland Emigration.	Rules of Lieutenant-Governor, 22nd December 1883.	These rules contain no provisions regarding sanctions.	.....
509	XII of 1884, (agriculturist loans).	Estimate for each district in division for financial year.	Commissioner to Board ...	<i>Calcutta Gazette</i> , June 10, 1886, page 665, rule 2.
510	.....	Loans exceeding Rs. 700 ... ..	Commissioner ... ..	<i>Ib.</i> rule 3.
511	.....	Loans exceeding Rs. 5,000. ... ..	Board ... ..	<i>Ib.</i> <i>ib.</i>
512	.....	Extension of time of repayment from 5 to 10 years.	Do. ... ..	<i>Ib.</i> rule 9.
513	.....	Lower rate of interest than 6½ per cent, or fee of interest.	Government ... ..	<i>Ib.</i> rule 13(2).
514	.....	Suspension of instalments by Collector	Reported through Commissioner to Board.	<i>Ib.</i> do. 16.
515	.....	Immediate realization on proof of misappropriation.	"Superior revenue authorities"	<i>Calcutta Gazette</i> , June 10, 1885, page 655, rule 17.
516	.....	Remission of irrecoverable loans ...	Board ... ..	<i>Ib.</i> do. 18.

## VI.—RULES OF GOVERNMENT UNDER BENGAL ACTS.

517	VIII (B.C.) 1862	Government circular No. 10, August 11, 1877. Budget when prepared by Magistrate.	To be submitted to Postmaster-Generals, who may modify.	
518	III (B.C.) 1876, irrigation.	Of rules; no authority above Collector, except Superintending Engineer in respect of maintenance of works, sluices, &c. <i>Sa.</i> rules the same.	.....	There are four sets of rules for the different canal systems— <i>Orissa (O.)</i> , 26th July 1880. <i>Sone (So.)</i> , 20th June 1881. <i>Midnapore (M.)</i> , 5th August 1884. <i>Saran (Sa.)</i> , 24th March 1885.
519	.....	Collector awarding compensation under section 16, or reference under section 17.	Superintending canal officers or Executive Engineers' opinion to be obtained before acting.	<i>So.</i> rule 1, <i>M.</i> rule 24.
520	.....	Claims for remission preferred to Collector.	To divisional canal officer for orders.	<i>Id.</i> 47.
521	.....	Remission of irrecoverable arrears ...	Commissioner ... ..	<i>Id.</i> , 50.
522	.....	.....	Government ... ..	<i>M.</i> rule 22.



## APPENDIX No. VIII.

REFERRED TO IN PARAGRAPHS 126, PAGE 121, CHAPTER VI.

## I.—Revenue Registers prescribed by Law.

Serial number.	DESCRIPTION OF REGISTER.	Authority prescribing the register.	Recommendations and Remarks of the Commission.
A	General register (Part I) of revenue-paying lands in estates borne on the revenue roll.	Sections 6 and 7, Act VII (B.C.) of 1876.	
	General register (Part II) of revenue-paying lands appertaining to estates borne on the revenue roll of other districts.	Section 8, Act VII (B.C.) of 1876.	
B	General register (Part I) of revenue-free lands, showing lands held exempt from revenue in perpetuity.	Sections 9 and 10, Act VII (B.C.) of 1876.	
	General register (Part II) of revenue-free lands, showing lands occupied for public purposes without payment of revenue.	Section 11, Act VII (B.C.) of 1876.	
	General register (Part III) of revenue-free lands, showing unassessed, waste, and other lands not included in Parts I and II.	Section 12, Act VII (B.C.) of 1876.	
C	Mouzahwar register ... ..	Sections 14 and 15, Act VII (B.C.) of 1876.	
D	Register of intermediate mutations (Part I) of lands shown in general register of revenue-paying lands in the mouzahwar register.	Sections 17 and 18, Act VII (B.C.) of 1876.	
	Register of intermediate mutations (Part II) of lands shown in the general register of revenue-free lands, Parts I, II, and III, and of revenue-free lands in the mouzahwar register.	Section 19, Act VII (B.C.) of 1876.	
E	Special register of istimrari tenures held at a fixed rent from time of permanent settlement.	Section 44, Act XI of 1859.	Finally closed.
F	Special register of tenures existing at time of settlement which have not been held at a fixed rent.	Ditto ...	Ditto.
G	Common register of talukdari and other similar tenures and farms created since the time of the settlement and held immediately from the proprietors of estates.	Section 41, Act XI of 1859.	Very seldom used, practically obsolete.
H	Special register of talukdari and other similar tenures and farms created since the time of the settlement and held immediately from the proprietors of estates.	Section 42, Act XI of 1859.	Ditto.
I	Common register of leases of lands whereon dwelling-houses, &c., have been erected.	Section 43, Act XI of 1859.	Ditto.
K	Special register of leases of lands whereon dwelling-houses, &c., have been erected.	Ditto ...	Ditto.
L	Confirmed partitions ... ..	Section 31, Regulation XIX of 1814.	Obsolete.
M	Register of peons ... ..	.....	Ditto.
N	Payment of stamp duty and penalty ...	Board's Circular No. 8 of March 1868.	Ditto.

## II.—Revenue Registers prescribed by Executive Authority.

1	Settlements ... ..	Section IV, Chapter XII of the Rules of the Board of Revenue, Vol. I.	May be simplified.
2	Cases under the Estates Partition Act ...	Ditto ...	Has been superseded by Register No. 2A.
2A	Register under the Estates Partition Act ...	Ditto.	
3	Resumptions ... ..	Ditto ...	Practically obsolete. There should be no reprint of this register.
4	Mutations ... ..	Ditto.	

Serial number.	DESCRIPTION OF REGISTER.	Authority prescribing the register.	Recommendations and Remarks of the Commission.
5	Claims to compensation for lands, buildings, &c., taken for public purposes.	Section IV, Chapter XII of the Rules of the Board of Revenue, Vol. I.	
6	Lands used for public purposes ... ..	Ditto.	
7	Excise cases ... ..	Ditto	May be simplified.
8	Register of miscellaneous cases ... ..	Ditto.	
9	Cancelled ... ..	Ditto.	
10	All applications under sections 10, 11, and 15, Act XI of 1859.	Ditto	May be abolished.
11	Separate accounts opened under section 10, Act XI of 1859.	Ditto	} May be amalgamated.
12	Separate accounts opened under section 11, Act XI of 1859.	Ditto	
12A	Separate accounts opened under section 70, Act VII (B.C.) of 1876.	Ditto	
13	Deposits made under section 15, Act XI of 1859	Ditto	May be improved.
14	All applications for registry, common or special, under sections 40 to 44, Act XI of 1859.	Ditto	Ditto.
15	Appeals of all kinds from the decisions of the Collector and his subordinates.	Ditto	May be reduced in size.
16	Applications for waste lands ... ..	Ditto.	
17	Waste lands available for sale ... ..	Ditto	May be abolished.
18	Waste lands reserved from sale as not being available.	Ditto	Ditto.
19	Sales for arrears for revenue ... ..	Ditto.	
20	Sales of putnee talooks under Regulation VIII of 1819.	Ditto.	
21	Sales of waste lands and completed commutations of leasehold grants.	Ditto.	
22	Commutations of existing grants ... ..	Ditto.	
23	Sales of under-tenures under Act VIII (B.C.) of 1865	Ditto.	
24	Arrears due from defaulting proprietors and bidders.	Ditto	May be abolished.
25	Claims to money in deposit ... ..	Ditto.	
26	Stamp cases ... ..	Ditto	May be simplified.
27	Petitions ... ..	Ditto	See suggestions in report.
28	All other papers, except English letters ... ..	Ditto	May be abolished.
29	Precepts ... ..	Ditto	May be reduced in size.
30	General powers-of-attorney ... ..	Ditto	May be abolished.
31	Pensions ... ..	Ditto	Ditto.
32	Estates held under direct management ... ..	Ditto	May be reduced in size.
33	Dependent tenures in Government estates ... ..	Ditto.	
34	Estates managed by the revenue authorities under Acts XXXV of 1858, XL of 1858, or IV (B.C.) of 1870.	Ditto.	
35	Attached estates ... ..	Ditto.	
36	Redemptions of petty estates ... ..	Ditto.	
37	Register of fees ... ..	Ditto	May be abolished.
37A	Register of revenue fines ... ..	Board's Circular No. 11 of March 1884.	
38	Prisoners ... ..	Section IV, Chapter XII of the Rules of the Board of Revenue, Vol. I.	May be reduced in size.
39	New estates ... ..	Ditto	Ditto.
40	Alterations of assessment ... ..	Ditto.	
41	General register of records ... ..	Ditto.	
42	Ditto survey records... ..	Ditto	Ditto.
43	Processes ... ..	Ditto	See suggestions in report.
44	Occupation of peons ... ..	Ditto	Ditto.
45	Lands and houses owned by ministerial officers ... ..	Ditto.	
46	Sick leave ... ..	Ditto	May be abolished.
47	Private affairs leave ... ..	Ditto	Ditto.
48	Casual leave ... ..	Ditto.	
49	Leave to officers drawing less than Rs. 100 ... ..	Ditto	Ditto.
50	Standing order-book ... ..	Ditto.	
51	Currency notes received and issued ... ..	Ditto	} Cancelled—vide Board's Circular No. 2 of October 1881.
52	Ditto and paid at the treasury ... ..	Ditto	

Serial number.	DESCRIPTION OF REGISTER.	Authority prescribing the register.	Recommendations and Remarks of the Commission.
53	Revenue roll, fixed and fluctuating ...	Section IV, Chapter XII of the Rules of the Board of Revenue, Vol I.	See suggestions in report.
54	Excise licenses ...	Ditto ...	A separate register is kept for each excisable article. The total number of registers of this class therefore amounts to nine.
55	Cancelled.		
56	Store-houses licensed for storage of ganja ...	Ditto.	
57	Ganja passes ...	Ditto.	
58	Apprentices ...	Ditto.	
59	Applications to be examined as revenue agents...	Ditto ...	May be abolished.
60	Hours of attendance and occupation of each officer during office hours.	Ditto.	
61	Register of requisition for certificates under Act VII (B.C.) of 1880.	Ditto.	
61A	Register of certificates filed under Act VII (B.C.) of 1880.	Ditto.	
61B	Register of processes made over to the nazir for service and of orders issued to him for execution in connection with certificates filed.	.....	
62	Certificates of title under Act VII (B.C.) of 1868	.....	} Discontinued.
63	Certificates relating to sales of shares of estates under the above Act.	.....	
64	Notices of enhancement under Act VIII (B.C.) of 1869.	.....	May be reduced in size.
65	Notices of relinquishment under Act VIII (B.C.) of 1869.	.....	Ditto.
66	Persons admitted and enrolled as Revenue Agents	Board's Circular No. 4 of October 1883.	
67	Land improvement advances ...	Board's Circular No. 2 of August 1885.	
68	Advances under the Agriculturists' Loans Act ...	Board's Circular No. 1 of August 1885.	Deducting the four registers which are cancelled or discontinued and adding the registers which occur under sub-numbers, as 12A, 61A, &c., the total number of these registers is 69.
SPECIAL REGISTERS.			
<i>Opium.</i>			
1	Register of licenses for retail sale of opium ...	Rules issued by Government under the Opium Act, I of 1878, and clause I, section I of the Board's Rules, Vol. II.	
2	Ditto ditto ditto madut ...		
3	Ditto ditto ditto chundu ...		
4	Register of daily balance of opium in store ...	Clause 6, Chapter II of the Board's Rules, Vol. II.	
5	Ditto disbursements of opium ...		
<i>Ganja.</i>			
1	Register of ganja imports (form 37) ...	Section 17, Chapter XV of the Board's Rules, Vol. I.	See Appendix IX.
2	Register of weighments on delivery of ganja (form 40).	Ditto.	
3	Register of ganja cleared from ware-house and of duty and fee paid (form 43).	Ditto.	

Serial number.	DESCRIPTION OF REGISTER.	Authority prescribing the register.	Recommendations and Remarks of the Commission.
<i>Salt.</i>			
1	Register of salt prosecutions ... ..	Board's Circular No. 11, January 1883.	
<i>Stamps.</i>			
1	Store book ... ..		
2	Daily book of receipts and issues ... ..	Board's Rules, Vol. II, Chapter VII, section IX, clause 2.	
3	Register of applications for refund or renewal of stamps.	Board's Rules, ditto, section X, clause 5.	
4	Register of court fees realised ... ..	Board's Circular No. 5 of January 1873.	
<i>Correspondence.</i>			
I	Register of letters received ... ..	Section I, Chapter XI of the Board's Rules, Vol. I.	See remarks in Chapter VII.
II	Register of letters issued ... ..		
III	Index register of files ... ..		
<i>Road Cess.</i>			
I	Register of estates, revenue-paying and revenue-free.	Board— <i>vide</i> Road Cess Manual.	
II	Register of tenures of estates entered in register No. I.	Ditto.	
III	Register of lands under definition (2) and (3) of "estates" in section 4 of the Act.	Ditto.	
IV	Register of tenures in lands entered in register No. III.	Ditto.	
V	Register of fines imposed under the Act ...	Ditto.	
VI	Ditto of valuation rolls under section 34 of the Act.	Ditto.	
VII	Register of appeals to Commissioners under sections 102 and 103 of the Act, and also under section 104, as far as appeals under sections 20 and 53 are concerned.	Ditto.	
VIII	Register of notices under section 40 of the Act...	Ditto.	
IX	Register of rent-free lands under section 71 of the Act.	Ditto.	
X	Register of immovable property under Part II, Chapter V of the Act.	Ditto.	
XI	Register of notices under sections 78 and 80 of the Act.	Board— <i>vide</i> Road Cess Manual.	
XII	Register of notices and extracts under section 52 of the Act.	Ditto.	
XIII	Register (Part I) of supplementary returns under section 59 of the Act, (Part II) of additional returns under section 64 of the Act.	Ditto.	
XIV	Register of notices under section 66 of the Act and of returns made to Collectors on those notices.	Ditto.	
XV	Register of petitions to Collector under section 67 of the Act and of returns made on orders thereon.	Ditto.	
XVI	Register of separate accounts of cesses payable by registered holders of revenue-free estates under clause 2, section 46 of the Act.	Ditto.	
XVII	Register of separate accounts of cesses payable by registered holders of revenue-paying estates under section 44 of the Act.	Ditto.	
<i>License Tax.</i>			
1	Register of petitions of objection presented under section 18 of the License Tax Act in each district.	Government— <i>vide</i> Rules issued by Government under section 32 of the License Tax Act.	These twelve registers are now obsolete being superseded by Income Tax registers.
2	Register of petitions of appeals prescribed under section 20 of the Act.	Ditto.	
3	Register showing the number of license forms issued to assessors.	Ditto.	

Serial number.	DESCRIPTION OF REGISTER.	Authority prescribing the register.	Recommendation and Remarks of the Commission.
<i>License Tax—concl'd.</i>			
4	Register showing the number of license forms in custody of, and issued by, district officers.	Government— <i>vide</i> Rules issued by Government under section 32 of the License Tax Act.	
5	Register of licenses granted under section 7 of the License Act.	Rules issued by Government under section 32 of the License Tax Act.	
6	Register of number of licenses under the schedule of the Act in store in the treasury.	Ditto.	
7	Register of operations ... ..	Ditto.	
8	Ditto of notices ... ..	Ditto.	
9	Ditto of prosecutions under section 23 of the Act.	Ditto.	
10	Register of refunds of license tax ... ..	Ditto.	
11	Ditto of distraint and sales of property under section 24 of the Act.	Ditto.	
12	Register of assesses ... ..	Ditto.	
<i>Land Acquisition.</i>			
1	Register of separate cases (Appendix I) ...	Board's Rules, Vol. II, Chapter IV, section II, part 3, clause 16.	
2	Abstract register of lands acquired under Act X of 1870 (Appendix K).	<i>Ibid</i> , clause 18.	
3	Register of deposits and refunds Appendix Q) ...	<i>Ibid</i> , section I, clause 40A.	
4	Register of receipts (Appendix U) ... ..	<i>Ibid</i> , section I, clause 61C.	
<i>Copying Department.</i>			
1	Register of applications for information (C) ...	Board's Circular No. 2 of July 1885.	
2	Ditto ditto for copies (D) ... ..	Board's Circular No. 3 of July 1885.	
<i>Nizarut.</i>			
1	Cash book with subsidiary registers... ..	Board's Circular No. 1 of November 1879.	
2	Treasury remittance kboo ... ..	Ditto.	
3	Stock book ... ..		
4	Cheque receipt book of process fees ... ..	Clause 16, section VII, Chapter X of the Board's Rules, Vol. I.	
5	Ditto ditto of sums deposited on account of travelling allowance of witnesses.	Ditto.	
<i>Miscellaneous.</i>			
1	Register of miscellaneous valuables ... ..	Section 9, Chapter I of the Board's Rules, Vol. I.	
2	Register of leases of waste lands ... ..	Section 2, Chapter X of the Board's Rules, Vol. II.	
3	Register of islands ... ..	Board's Circular No. 5 of March 1875.	
4	Ditto of territorial and political prisoners ...	Board's Circular No. 5 of September 1875.	

Serial number.	DESCRIPTION OF REGISTER.	Authority prescribing the register.	Recommendation and Remarks of the Commission.
<i>Rent Law.</i>			
1	Register of suits under section 23, clause 1, Act X of 1859.	Board of Revenue...	These registers are intended for use in districts where rent-suits are tried by revenue officers.
2	Register of suits under section 23, clause 2, Act X of 1859.	Ditto.	
3	Register of suits under section 23, clause 3, Act X of 1859.	Ditto.	
4	Register of suits under section 23, clause 4, Act X of 1859.	Ditto.	
5	Register of suits under section 23, clause 5, Act X of 1859.	Ditto.	
6	Register of suits under section 78, Act X of 1859.	Ditto.	
7	Register of suits under section 23, clause 6, Act X of 1859.	Ditto.	
8	Register of suits under section 23, clause 7, Act X of 1859.	Ditto.	
9	Register of suits under section 24, Act X of 1859	Ditto.	
10	Ditto ditto 28, ditto ...	Ditto.	
11	Ditto ditto 147, ditto ...	Ditto.	
12	Applications under section 25 ...	Ditto.	
13	Ditto under section 9, Act VI (B.C.), 1862	Ditto.	
14	Ditto ditto 10, ditto ...	Ditto.	
15	Special applications ...	Ditto.	
16	Applications under section 27, Act X of 1859 ...	Ditto.	
17	Notices of enhancement under section 13, Act X of 1859.	Ditto.	
18	Notices of relinquishment under section 19, Act X of 1859.	Ditto.	
19	Notices of deposit, section 5, Act VI (B.C.) of 1862.	Ditto.	
20	Executions of decrees under the rent laws ...	Ditto.	

APPENDIX No. IX.

REFERRED TO IN PARAGRAPH 139, PAGE 136, CHAPTER VI.

Combination of Ganja Registers 37 and 40, showing all figures required for return 41.

GOLA No. 1 FOR MARCH.																			
1	2	3	QUANTITY OF GANJA.				8	9	10	11	QUANTITY ISSUED OR FOUND DEFICIENT.				DUTY.				20
			Flat.	Round.	Chūr.	Total.					Flat.	Round.	Chūr.	Total.	Flat.	Round.	Chūr.	Total.	
			M.	M.	M.	M.					M.	M.	M.	M.	Rs.	Rs.	Rs.	Rs.	
Balance in gola from last month.	.....	...	1	1	1	3	...	...	.....	.....	...	...	...	...	...	...	...	...	...
Imported from Rajshahye.	1	1-2-85	12	12	12	36	...	...	.....	.....	...	...	...	...	...	...	...	...	...
Sold in transport ...	.....	...	2	1	2	5	...	...	.....	.....	...	...	...	...	...	...	...	...	...
Net quantity stored	.....	...	10	10	10	30	2-3-85	Deficient.	.....	.....	...	...	...	...	...	5 0	...	...	5-0
								1	4-3	A	...	...	...	...	...	...	...	...	4-8
								2	5-3	B	...	...	...	...	...	...	...	...	5-0
								3	6-3	C	...	...	...	...	...	...	...	...	5-0
								4 to 20	7 to 30-3	A, B, C, &c.	...	...	...	...	...	...	...	...	5-0
Total to be accounted for.	.....	...	11	12	11	34	...	Issued.	.....	.....	...	...	...	...	...	...	...	...	106-0
Balance found in store.	.....	31-3	1	2	2	5	...	...	.....	.....	...	...	...	...	...	...	...	...	125-8
								...	31-3	Deficiency	1	1	1	3	4-8	5-0	5-0	5-0	14-8
								Total consumption	10	10	9	29	45-0	50-0	5-0	140-0			
								Deduct deficiencies	1	2	1	4	4-8	10-0	5-0	19-8			
								Actual consumption	9	8	8	25	40-8	40-0	40-0	120-0			

## APPENDIX X.

*List of Magisterial Registers.*

REFERRED TO IN PARAGRAPH 141, PAGE 139, CHAPTER VI.

No.	NAME OF REGISTER.	By what authority prescribed.
1	Register of contingent charges (contract) ...	Accountant-General, Bengal's No. 279TM, dated 21st August 1885.
2	Ditto of countersigned and special contingencies ...	Appendix B of Accountant-General, Bengal's book of circulars.
3	Separate accounts of Trust fund ...	} Accountant-General, Bengal's circular No. 477 of 25th April 1879, No. 4, obsolete.
4	General ditto ditto ...	
5	Cash account of local funds ...	Paragraph 6, section 1 of local fund rules.
6	Register of recruiters of emigrants ...	Not prescribed, but necessary to be kept.
7	Ditto of emigrants ...	Act I of 1882.
8	Ditto ditto ...	Act XXI of 1883.
9	Ditto of attendance of amla ...	} Not prescribed, but necessary to be kept.
10	Kist book of demand for ferries, pounds and canals ...	
11	Register of challans ...	
12	Ditto of challans of petty receipts ...	
13	Ditto of payment orders ...	
14	Ditto of stamp duty and penalties ...	
15	Ditto of miscellaneous receipts ...	} High Court's rules for receipt and payment of money, Appendix A.
16	Ditto of judicial deposit receipts, Parts I and II.	
17	Ditto of ditto repaid, Parts I and II ...	} Not prescribed, but necessary to be kept for sake of convenience.
18	Ditto of refund of the court fees ...	
19	Ditto of Legal Practitioners ...	High Court's General rules and circular orders, page 83.
20	Catalogue of library books ...	High Court's General rules and circular orders, page 143.
21	General register of complaints ...	} High Court's General rules and circular orders, pages 77 and 78.
22	Register of appeal cases ...	
23	Ditto of attendance of witnesses ...	High Court's circular No. 14 of 7th April 1879. <i>Vide</i> General rules and circular orders, page 86.
24	General register of cases of Magistrate's Court ...	High Court's General rules and circular orders, page 78.
25	Register of miscellaneous matters ...	High Court's General rules and circular orders, page 85.
26	Ditto of references from other districts ...	High Court's General rules and circular orders, page 84.
27	Ditto of warrants ...	High Court's General rules and circular orders, page 86.
28	Ditto of court-fees realized ...	High Court's General rules and circular orders, page 81.
29	Detailed daily register of court-fees realized ...	High Court's General rules and circular orders, page 82.
30	Register of applications for copies ...	High Court's General rules and circular orders, page 135.
31	Register No. 27 of cases decided ...	} High Court's General rules and circular orders, pages 69 to 71.
32	Ditto No. 28 of persons tried ...	
33	Ditto No. 29 of offences reported ...	
34	Record-keeper's register of criminal cases ...	High Court's General rules and circular orders, page 84.
35	General register of licenses for arms ...	Paragraph 9 of the rules framed by the Bengal Government dated 24th March 1881.
36	Register of permanent advance ...	Not prescribed, but necessary to show the expenditure of permanent advance at a glance.
37	Copy book of miscellaneous bills other than pay bills ...	} Not prescribed, but necessary to be kept for sake of convenience.
38	Zemindari dāk towji ...	
39	Register of zemindari dāk warrant issued ...	
40	Copy book of zemindari dāk bills ...	
41	Register of letters received ...	} Forms prescribed by Government.
42	Ditto ditto sent ...	
43	Index register of bundles ...	
44	Railway accident register ...	
45	Register of letters sent by post, containing also an account of service stamps.	
46	Register of letters sent by peon ...	} Not prescribed, but kept for sake of convenience.
47	Receipt book ...	
48	Register of fines imposed on chowkidars ...	
49	Ditto of court-fee realised afterwards ...	
50	Ditto of records sent on appeal ...	
51	Ditto of records of commitment to the Sessions ...	
52	Memorandum book of record-keeper ...	
53	Register of amounts drawn from treasury ...	
54	Receipt book of the Record Department ...	

No.	NAME OF REGISTER.	By what authority prescribed.
55	Library receipt book ... ..	} Not prescribed, but kept for sake of convenience.
56	Catalogue of <i>Gazettes</i> and maps ... ..	
57	Order book ... ..	
58	Register of licenses for storage and removal of inflammable oil.	
59	Register of intestate property ... ..	High Court's General rules and circular orders, page 142.
60	Account of stationery stock and issue ... ..	Superintendent of Stationery.
61	Register of trial of European British subjects No. 30.	High Court's General rules and circular orders, page 71.
EACH DEPUTY MAGISTRATE'S OFFICE.		
1-2	Court-fee registers ... ..	} High Court's General rules and circulars, as above.
3	Register of warrants ... ..	
4	Ditto of criminal complaints ... ..	
5	Ditto of attendance of witnesses ... ..	
6	Register No. 27 as above ... ..	
7	Ditto No. 28 ditto ... ..	
8	Ditto No. 29 ditto ... ..	
9	Register of court-fee subsequently realised ... ..	
10	Ditto of postponements ... ..	} Not prescribed, but necessary to be kept for convenience.
11	General receipt book ... ..	
12	General register of cases ... ..	High Court's General rules and circular orders as above.
COURT SUB-INSPECTOR'S OFFICE.		
1	General register of cases ... ..	} Police circular memorandum No. 42 of 1870.
2	Magistrate's register of cases (one for each court)	
3	Register of fines ... ..	
4	Ditto of summonses and warrants issued through police.	
5	Book of money despatched to several places ... ..	
6	Despatch book (receipt book) ... ..	
7	Hajut register ... ..	
8	Register of <i>post-mortem</i> examination ... ..	Police circular No. 2 of 1870.
9	Khatyan register ... ..	Ditto No. 32 of 9th November 1878.
10	Monthly balance sheet of fines ... ..	} Fine rules prescribed by Government— <i>vide</i> High Court's rules of account, Appendix C.
11	Pass-book ... ..	
12	General cash-book ... ..	} High Court's rules for receipt and payment of money, Appendix A.
13	Peremptory cash-book ... ..	
14	Counterfoils of receipts granted ... ..	
15		
16		} High Court's General rules and circular orders, page 79.
17	Registers of convictions alphabetically arranged	
18	Ditto of property sent up in cases ... ..	} Police circular No. 13 of 1873.
19	Ditto of unclaimed property ... ..	
20	Order book (one for each court) ... ..	} Bengal Government Resolution, dated 22nd September 1862.
21	Separate register of cases under local Acts ... ..	
22	Register of property received from prisoners ... ..	Kept for convenience, not prescribed.
23	Ditto in local Act cases ... ..	} Not prescribed, but necessary to be kept.
24	Ditto of summonses and warrants issued through peons ... ..	
25	Police officers' conviction register ... ..	} Kept for convenience, not prescribed.
26	Pound collection book ... ..	
27	Bail bonds and recognisance ... ..	} Not prescribed, but necessary to be kept.
28	Diet of witnesses ... ..	
		} Not prescribed, but kept for convenience.



## APPENDIX No. XI.

## PART I.

REFERRED TO IN PARAGRAPH 147, PAGE 145, CHAPTER VII OF THE REPORT.

## CORRESPONDENCE.

*Received 21st January 1884.*

No.	From	To	Date.	SUBSTANCE.
A $\frac{123}{354}$ ...	Traffic Manager ...	Agent ...	19th ...	Return of passenger casualties for week ending 12th January 1884. Forwards the above return for information.
A $\frac{124}{355}$ ..	Ditto ...	Do. ...	19th ...	Traffic Department return of cattle accident for week ending 12th January 1884.

## PART II.

## CORRESPONDENCE.

*Despatched 11th January 1884.*

No.	From	To	Date.	SUBSTANCE.
518 ...	Secretary to Agent.	Dr. H. S. Smith, Medical Officer, Allahabad.	11th ...	Intermediate class passes from Allahabad to Agra and back for hospital writer Ramsahai his wife and daughter.
519 ...	.....	B. Ch. Store-keeper ...	.....	Sends above with 15 spare copies of No. 189 for information.

## PART III.

*Index Register.*

<i>Received.</i>		<i>Despatched.</i>	
B.		B.	
Benett, W. C., Mr.—Change of his address. Expecting further communication ...	333	23. Claim for compensation ...	305
Brown, J., Reverend.—Renewal of season ticket 28. Accommodation at Ranigunge	287	Renewal of season pass 30. Use of the Ranigunge Institute for Divine Service, 76. Use of the Institute at Ranigunge for Divine Service ...	291

## PART IV.

1881.

## EAST INDIAN RAILWAY.

## AGENT'S OFFICE.

*Bundle No. 1667 N.S.*

## SUBJECT—

*Municipal assessment of the new offices of the Company in Calcutta.*

## PART V.

*Register of complete cases.*

5067. Surgeon Rankin's claim for refund of fare paid in excess.  
 5068. Mr. B. P. Murphy's application for employment.  
 5069. Repairs to bungalow at Howrah occupied by Mr. W. Comrie, Goods Superintendent.  
 5070. Menial staff for dismantling the old telegraph wire on the Jubbulpore line.

## PART VI.

*Register of complete cases.*

SUBJECT.		Bundle.
Coal.	Raneegunge Coal Association's steam coal rejected for two or three years.	577a.
Coal.	Ditto demurrage at Biddabatty ... ..	582c.
„	Company's detaining wagons. Demurrage on ... ..	584a.
„	Jubbulpore. Omission of account freight for ... ..	584c.
„	to be invoiced as per public traffic ... ..	.....
„	wharf at Scarsole for G. P. Pundit ... ..	595e.
„	train. Reduction of speed, chord line ... ..	606i.

## APPENDIX No. XII.

REFERRED TO IN PARAGRAPH 154, PAGE 153, CHAPTER VII.

## I.—General notices under Regulations and Acts of the Government of India in force in the Lower Provinces of Bengal.

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
1	Section 25, Regulation XIX of 1793	Publication to register grants of lands, [ <i>To be repeated, when necessary, under Regulation VIII of 1800.</i> ]	To be fixed up in the principal kaedahri of every proprietor and farmer of land in the zila paying revenue immediately to Government; and of every native collector in lands held khas by Government.	
2	Ditto 20, XXXVII of 1793.	Publication to register grants of lands held under sanads or grants termed badshahi. [ <i>To be repeated, when necessary, under Regulation VIII of 1800.</i> ]	To be fixed up in the principal kaedahri of the holders of grants, and a receipt is to be taken from the holder of such grant or the person entrusted with the management of it, specifying the date on which the publication may be fixed up, he being held responsible for the paper remaining so affixed for one year from the date of it.	
3	Ditto 7, ditto V of 1799 ...	Advertisement requiring attendance of the heir of the person dying intestate.	To be published on the spot where the property was found, at the Diwani Adalat kaedahri of the zila, and, if ascertainable, at the dwelling place of the deceased, or, if the deceased were an European, in the <i>Caleutta Gazette</i> .	After the word "found" insert "and at the nearest post office."
4	Ditto 6, ditto II of 1819 ...	Proclamation when notice under section 5 fails. Modified by section 5 of Regulation IX of 1825.	To be affixed in some conspicuous part of the Collector's kaedahri.	
5	Ditto 8, ditto VIII of 1819 ...	Petition containing specification of balance due and notice of sale.	To be stuck up in some conspicuous part of the kaedahri and at the sudder kaedahri of the zemindar, and a copy or extract of such part of the notice as may apply to the individual case shall be similarly published at the kaedahri or at the principal town or village upon the land of the defaulter.	Before the words "the principal town" insert "the post office in."
6	Ditto 15, ditto ditto ...	Proclamation in case of opposition to purchaser.	Mode not described	The mode enjoined for the publication of notice of sale might be adopted.
7	Ditto 2, ditto I of 1820 ...	Notice by proclamation before proceeding to sale for arrears of rent.	To be stuck up at the kaedahri of the court, and at that of the Collector of the district.	
8	Ditto 10, ditto VII of 1822 ...	Proclamation signifying intention of making settlement.	To be stuck up in some public place within the village, mehal or land.	For the words "in some" substitute "at the post office or in some other."
9	Ditto 16, ditto ditto ...	Notice of special authority given to Collector to take cognizance of claims to property and possession of land.	To be published within the mehals to which the authority so given may extend.	In this case publication at the nearest post office may be recognised as a sufficient publication.

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
10	Section 20, Regulation VII of 1822 ...	Notice of appointment of Collector to discharge the duties referred to in the section.	By proclamation in the district.	
11	Ditto 21, ditto ...	Proclamation when notice requiring attendance of defendant or party fails.	To be stuck up at or near the ordinary residence of the party ...	Omit the words "or near" and add "or at the nearest post office."
12	Ditto 5, ditto IX of 1825 ...	Notification requiring all persons holding lands free of assessment or at a fixed jumma to appear and produce documents.	To be stuck up in some conspicuous place within the mehal under settlement, and each village thereof, if consisting of several villages.	Add "or at the village post office."
13	Ditto ...	Istihar to hold proceedings in cases of claims of persons holding lands free of assessment or at a fixed jumma.	To be stuck up in the office of the Settlement Officer and in some place open to the public within the mehal.	Add "or at the nearest post office."
14	Ditto ...	Notification requiring claimants to land appearing to belong to Government to appear.	To be stuck up in the Collector's kachahri, in the zila court, and in the kachahri of the cancongoe, munsif or thanadar to whose jurisdiction the land in question may belong or adjoin.	Ditto ditto.
15	Ditto 2, Regulation III of 1828 ...	Proclamation vesting Commissioner or Commissioners with jurisdiction in any district or other division.	To be published at the kachahris of the Judge and Collector of the district. The notice shall likewise be communicated to the zila courts concerned.	
16	Ditto 8, Act VI of 1853 ...	Notice relating to sales of land ...	To be stuck up at the zila court or local adalat within the jurisdiction of which the lands to be sold, or the greater portion of them, as the case may be, shall be situated.	
17	Ditto 5, Act XXXII of 1855 ...	Proclamation to shew cause against execution of works.	To be published by affixing the proclamation in the kachahri of the Collector, the mal-kachahri (if any) of the estate on which the works are intended to be executed, and on some conspicuous spot in the neighbourhood thereof.	Before the words "on some" insert "at the nearest post office or."
18	Ditto 12, ditto ...	Notice containing description of houses, &c., proposed to be removed.	To be affixed in some conspicuous place upon the land, and to be published by proclamation in the nearest bazar.	Before the words "in some" insert "at the nearest post office or."
19	Ditto 18, Act XX of 1856 ...	Assessment list with notification ...	To be stuck up in some conspicuous place in the district for which the assessment or rate has been made and at the nearest police-thana.	For the words "police-thana" substitute "post office."
20	Ditto 23, ditto ...	Revised ditto ...	Ditto ditto ditto ...	Ditto ditto.
21	Ditto 44, ditto ...	Notice of sale of moveable property for non-payment of tax.	By beat of drum in the district in which the property is situated.	
22	Ditto 3, Act XI of 1859 ...	Notice of dates fixed for payment of arrears of revenue.	To be published in the official Gazette, in the office of the Collector or other officer authorised to hold sales under this Act, in the courts of the Judge, Magistrate (or Joint-Magistrate, as the case may be), and munsifs, and every thana station of that district.	For "thana station" substitute "post office."
23	Ditto 6, ditto ...	Notification of sale for arrears of revenue	To be affixed in the Collector's own office and in the court of the Judge of the district.	

24	Ditto	7,	ditto	...	Proclamation to ryots, &c., forbidding them to pay rent to the defaulting proprietor.	To be affixed in the Collector's own office, and as soon thereafter as may be in the munsifs' courts and police-thanas within which the estate or share of an estate, or any part of it, is situated, and also at the kachahri of the malguzar or the owner of the estate or share of an estate, or at some conspicuous place upon the estate or share of an estate. [A similar notice shall be posted at the sub-divisional kachahri; see section 7, Act VII of 1868.]	Strike out the words "and police-thanas," and before the word "some" insert "the nearest post office or."
25	Ditto	10,	ditto	...	Application to open separate account ...		
26	Ditto	11,	ditto	...	Ditto ditto ...	Ditto ditto ...	Ditto ditto.
27	Ditto	14,	ditto	...	Notice of sale of entire estate ...	Same as under section 6, Act XI of 1859.	
28	Ditto	20,	ditto	...	Proclamation of adjournment of sale ...	To be stuck up in the Collector's kachahri.	
29	Ditto	24,	ditto	...	Notice of resale ...	Same as under section 6, Act XI of 1859.	
30	Ditto	41,	ditto	...	Notice to file objections to application to common registry.	To be affixed in the Collector's office, and at the mal-kachahri of the estate in which the tenure or farm is situated, or in such other place or places as in the opinion of the Collector may be best suited to give publicity to the application.	After the word "situated" insert "or at the nearest post office."
31	Ditto	4, Act X of 1870		...	Notification when land in any locality is likely to be needed for any public purpose.	Shall be published in the local Gazette, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality.	
32	Ditto	9,	ditto	...	Notice stating intention to take possession of land and inviting claims to compensation.	To be given at convenient places on or near the land to be taken.	
33	Ditto	19,	ditto	...	Notice when no claimant has attended pursuant to the notice in section 9.	To be affixed on some conspicuous place on or near the land needed.	
34	Ditto	5, Act VI of 1876		...	Notice to notify claims against holder of encumbered estate.	By being posted at the kachahris in the district or districts in which the property lies, and at such other places as the manager thinks fit.	
35	Ditto	79, Act III of 1877		...	Table of fees for registration, &c.	Shall be published in the official Gazette, and a copy thereof in English and the vernacular language of the district shall be exposed to public view in every registration-office.	
36	Ditto	5, Act VI of 1878		...	Notification requiring claimants to appear	Shall be published in such manner as the local Government from time to time prescribes in this behalf.	
37	Ditto	20, Act VII of 1878		...	Translation of notification declaring forest reserved.	To be published in every town and village in the neighbourhood of the forest.	Where there is a post office publication there shall be a sufficient publication.
38	Ditto	30,	ditto	...	Translation of every notification under section 29.	To be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.	Ditto ditto.

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
39	Section 26, Act III of 1880	Cantonment-rules ...	A copy of every such rule when so confirmed, in English and in the vernacular language chiefly in use, shall be hung up in some conspicuous part of the office of the Cantonment Magistrate, or in such other place as the local Government or the commanding officer directs.	
40	Ditto 76, Act VII of 1880	Notice to be given by Receiver of wreck ...	To be published in such manner and at such place as the local Government may from time to time prescribe in this behalf.	
41	Ditto 69, Act V of 1881	Citation to inspect proceedings ...	Shall be published in some conspicuous part of the court-house, and also in the office of the Collector of the district, and otherwise published or made known in such manner as the Judge or delegate issuing the same may direct.	
42	Ditto 18, Act VI of 1882	Notice of registration of order and minute ...	Shall be published in such manner as the court may direct.	
43	Ditto 87, Act X of 1882	Proclamation when any person against whom a warrant has been issued has absconded or is concealing himself.	The proclamation shall be published as follows:— (a) it shall be publicly read in some conspicuous place of the town or village in which such person ordinarily resides; ... (b) it shall be affixed to some conspicuous part of the house or home-stand in which such person ordinarily resides, or to some conspicuous place or such town or village; and (c) a copy thereof shall be affixed to some conspicuous part of the court-house.	Before the words "to some" in clause "(b)" insert "at the nearest post office or."
44	Ditto 134, ditto	Order for removal of nuisance ...	The order shall, if practicable, be served on the person against whom it is made in manner herein provided for service of summons. If such order cannot be so served, it shall be notified by proclamation, published in such manner as the local Government may by rule direct, and a copy thereof shall be stuck up at such place or places as may be fittest for conveying the information to such person.	Before the words "such place" insert "at the nearest post office or."
45	Ditto 322, ditto	List of jurors and assessors ...	Copies of such list shall be stuck up in the office of the Collector or other officer as aforesaid, and in the court-houses of the District Magistrate and of the district court, and in some conspicuous place in the town or towns in or near which the persons named in the list reside.	Before the words "in some" insert "at the nearest post office or."
46	Ditto 30, Act XIV of 1882	Notice of institution of suit ...	To be given either by personal service or (if from the number of parties or any other cause such service is not reasonably practicable) by public advertisement, as the court in each case may direct.	
47	Ditto 82, ditto	Summons to defendant ...	When the court is satisfied that there is reason to believe that the defendant is keeping out of the way for the purpose of avoiding the service, or that for any other reason the summons cannot be served in the ordinary way, the court shall order the summons to be served by affixing a copy thereof in some conspicuous place in the court-house, and also upon some conspicuous part of the house, if any, in which the defendant is known to have last resided, or in such other manner as the court thinks fit.	

48	Ditto 169,	ditto	...	Summons to witness	...	When the person for whose attendance the summons has been issued is absconding or keeping out of the way for the purpose of avoiding the service of the summons, the court may issue a proclamation requiring him to attend to give evidence, or produce the document, at a time and place to be named therein; and a copy of such proclamation shall be affixed on the outer door of the house in which he ordinarily resides.
49	Ditto 264,	ditto	...	Decree for delivery of immovable property when in occupancy of tenant.	...	The court shall order delivery to be made by affixing a copy of the warrant in some conspicuous place on the property, and proclaiming to the occupant by beat of drum, or in such other mode as is customary, at some convenient place, the substance of the decree in regard to the property.
50	Ditto 274,	ditto	...	Order of attachment of immovable property.	...	The order shall be proclaimed at some place on or adjacent to such property by beat of drum or other customary mode, and a copy of the order shall be fixed up in a conspicuous part of the property and of the court-house.
51	Ditto 279,	ditto	...	Proclamation of sale by public auction	...	The proclamation shall be made, in manner prescribed by section 274, on the spot where the property is attached, and a copy thereof shall then be fixed up in the court-house, and, in the case of land paying revenue to Government, also in the Collector's office.
52	Ditto 319,	ditto	...	Order of delivery of immovable property in occupancy of tenant.	...	If the court so direct, such proclamation shall also be published in the local official Gazette and in some local newspaper, and the costs of such publication shall be deemed to be costs of the sale.
53	Ditto 322A,	ditto	...	Notice to decree-holders and to persons having claims on property.	...	The court shall order delivery thereof to be made by affixing a copy of the certificate of sale in some conspicuous place on the property, and proclaiming to the occupant by beat of drum or in such other mode as may be customary, at some convenient place, that the interest of the judgment-debtor has been transferred to the purchaser.
54	Ditto 347,	ditto	...	Application for declaration of insolvency...	...	Shall be published by being posted in the court-house of the court which made the original order under section 304, and at such other places (if any) as the Collector thinks fit.
55	Section 5, Act XIX of 1883		...	Application for loan	...	The court shall cause a copy thereof, with a notice in writing of the time and place at which it will be heard, to be stuck up in court, and served at the applicant's expense.  The court may, if it thinks fit, publish at the applicant's expense the application in such official Gazettes and public newspapers as it thinks fit.  The officer to whom the application is made may, if it is, in his opinion, expedient that public notice be given of the application, publish a notice, in such manner as the local Government may, from time to time, direct, calling upon all persons objecting to the loan to appear before him at a time and place fixed therein and submit their objections.

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
56	Section 63, Act VIII of 1885	Notification of receipt of deposit	To be affixed in a conspicuous place at the court-house.	Before the words "in some" insert "at the nearest post office or."
57	Clause 2, section 63, Act VIII of 1885, in case (c) of section 61	Ditto	To be posted at the landlord's village office or in some conspicuous place in the village in which the holding is situate.	
58	Clause 2, section 72, Act VIII of 1885	Notice of transfer where there is more than one tenant paying rent to the landlord whose interest is transferred.	To be published in the prescribed manner.	
59	Ditto 2, ditto 87,	Notice when a ryot abandons his holding and the landlord enters on it.	To be published in such manner as the local Government, by rule, directs.	
60	Section 105,	Record of rights	To be locally published in the prescribed manner.	
61	Ditto 124,	Notification of distraint	To be published in accordance with rules to be made by the High Court.	
62	Ditto 127,	Proclamation of sale of distraint property	To be stuck up on a conspicuous place in the village in which the land is situate for which the arrears of rent are claimed.	After "stuck up" insert "at the nearest post office or."
63	Ditto 163,	Proclamation of sale for arrears under decree.	The proclamation shall, besides being made in the manner prescribed by section 289 of the Code of Civil Procedure, be published by fixing up a copy thereof in a conspicuous place on the land comprised in the tenure or holding ordered to be sold, and shall also be published in such manner as the local Government may, from time to time, direct in this behalf.	After "thereof" insert "at the nearest post office or."
64	Ditto 16, Act II of 1886	List of incomes under two thousand rupees	The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.  The list so filed shall be open to inspection at all reasonable times without any payment.  The list or such part or parts thereof, as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the local Government may consider to be best adapted for giving information to all persons concerned.	Publication at the post office is already allowed by the rules framed by the Government of Bengal.



## II.—General Notices under Acts of the Bengal Council.

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
1	Section 6, Act VIII of 1862	Notice of amount to be levied, its apportionment, and days of payment.	To be affixed in some conspicuous place in the office of the Magistrate and also in the office of the Collector of the district.	
2	Ditto 7, ditto	Notice of imposition of liability	To be affixed in the Magistrate's office.	
3	Ditto 9, Act V of 1864	Notice appointing day for sale of vessel seized for non-payment of toll.	Mode not described.	
4	Ditto 14, ditto	Notice to remove property	If the owner or occupier cannot be found, notice to be served by notification to be affixed in some conspicuous place in the nearest village.	After "affixed" insert "at the nearest post office or."
5	Ditto 15, ditto	Notice forbidding construction of bandel, &c.	Ditto ditto ditto	Ditto ditto.
6	Ditto 4, Act VIII of 1865	Notice of sale of under-tenure	To be bung up in the court and in that of the Collector and the Judge of the district within which the land to be sold is situated, and to be affixed on some conspicuous place on the land and in the town or village in or nearest to which the said land is situated.	Before the words "in the town" insert "at the post office."
7	Ditto 2, Act VII of 1866	Notice to persons when land is being taken	When other modes fail, to be affixed upon some conspicuous part of the estate concerned.	
8	Ditto 11, Act VII of 1868	Notice specifying nature and amount of arrear and the latest day of payment.	To be affixed in the office of the Collector or other officer duly authorised to hold sales under the Act, in the court of the Judge within whose jurisdiction the land advertised lies, and in the munsif's court and police-thana of the division in which the tenure to which the notification relates, is situated, or if the tenure be situated within the jurisdiction of more than one munsif's court or police-thana, in some one or more of such courts or thanas, and also at the kachhari of the malguzar or owner of the tenure, or at some conspicuous place upon the tenure.	Strike out the words "and police-thana," "or police-thana," and "or thanas," and before the words "at some" insert at the nearest post office or."
9	Ditto 26, Act VI of 1870	List of defaulters	To be published in some conspicuous part of the village	After the word "published" insert "at the post office or."
10	Ditto 28, ditto	Notice of sale of moveable property	By beat of drum.	
11	Ditto 10, Act V of 1871...	Scheme specifying works proposed	To be published in every village in which may be situate any portion of the lands to be affected by the works proposed by posting the same in some conspicuous part of the village, and at the court of the munsif within whose jurisdiction, and at the thana within whose limits, such village is situate.	Strike out the words "and at the thana within whose limits," and add "and at the nearest post-office."
12	Ditto 14, ditto	Modified scheme	To be published by the Commissioners as to them shall seem fit.	
13	Ditto 25, ditto	Report of apportionment	By affixing in every village in which may be any lands mentioned therein, a copy of so much thereof as relates to such lands, and also a like copy at every munsif's court within whose jurisdiction, and every police-thana within whose limits, such village or any part thereof shall be situate.	Strike out the words "and at every police-thana within whose limits," and add the words "and at the nearest post-office."

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
14	Section 26, Act V of 1871	Notice of day fixed for hearing of appeal against apportionment.	By affixing it in a conspicuous place in every village, and in the court of every munsif within whose jurisdiction, and every police-thana within the limits of which, may be situate any of the lands concerned.	Strike out the words "and every police-thana within the limits of which" and add the words "and at the nearest post office."
15	Ditto	Revised report of apportionment	Same as under section 25, Act V of 1871	Same as under section 25.
16	Section 24, Regulation III of 1872	Record of rights	By posting it conspicuously in the village and otherwise in such manner as may be convenient.	Strike out the sentence after the words "village and" and insert "at the nearest post office."
17	Ditto 26, Act VI of 1873	Proclamation stating possession of land and inviting claims to compensation.	To be issued at convenient places on or near the land so taken.	
18	Ditto 5, Act 5 of 1875	Proclamation to occupants of lands about to be surveyed.	By posting a copy thereof at the court of the Judge and at the office of the Collector of every district within which any portion of the lands about to be surveyed may be known to be situated; at every sub-divisional office, police-station, munsif's court and Sub-Registrar's office within the jurisdiction of which any portion of the land about to be surveyed may be known to be situated; at one or more mahal-kachahris on each estate; and at such other place or places as to the Collector may seem fit.	Strike out the words "police-station," and after the words "each estate; and" insert "at the nearest post office or."
19	Ditto 11,	Notice calling upon persons to sign maps or papers.	To be posted up at a convenient place in the village or tract	For the word "a" substitute "the post office or other."
20	Ditto 12,	Notice calling upon persons to inspect maps and papers and prefer objections.	To be posted in the Collector's office, and in such other places as he may think proper.	Ditto
21	Ditto	Notice of preparation of copies of maps or papers.	To be posted at the Collector's office.	Ditto
22	Ditto 30,	List of sums apportioned as payable	To be posted at the office of the sub-divisional officer, and at a conspicuous place in some village within which lands appertaining to the tenure are situate.	Ditto
23	Ditto 35,	Ditto	Ditto	Ditto
24	Ditto 48,	Every notice under the Act	When personal service fails, by posting a copy of the notice at any mahal-kachahri of the estate or tenure of the person to whom the notice is directed; or, if no such mahal-kachahri be found, on some conspicuous place on the said estate or tenure to which such notice relates.	Add the words "or at the nearest post office."
25	Ditto 8, Act III of 1876	Notice as to claims for compensation	To be given at convenient places.	
26	Ditto 51,	Notification regarding village channel	To be published in every village through which the village channel is proposed to be taken.	After the word "published" insert the words "at the post office or some conspicuous place."
27	Ditto 3, Act VI of 1876	Order declaring the provisions of the Act to be in force in any tract.	To be published by being posted up at the court of every Judge and munsif, and at the office of every Collector and sub-divisional	For the words "at every police station within the jurisdiction of

28	Ditto 6,	ditto	...	Notification calling upon persons to appear and make objections.	officer within whose jurisdiction, and at every police station within the jurisdiction of which, the said tract or any part of it is situated, and in such one or more conspicuous places in the said tract as the Collector may direct.	Ditto	ditto.	which, the said tract or any part of it is situated, and " substitute " at the post-office or."
29	Ditto 8,	ditto	...	Notice stating that any person may take a copy of the report containing the result of the enquiry.	To be published in the Collector's office.	Ditto	...	
30	Ditto 11,	ditto	...	Notice of the receipt of instructions from Board.	Ditto	Ditto	ditto.	
31	Ditto 41,	Act VII of 1876	...	Notice of date fixed before which registration must be applied for.	To be posted up at the court or office of the Judge, the Magistrate and the Collector of the district in respect of which such date is fixed; at the court or office of every munsif, sub-divisional office, and Sub-Registrar of Assurances in such district; and at every police-station in such district; and by proclamation to be made by beat of drum at the head-quarters of such district, and in every place in which a sub-divisional officer is situated, and in such other places as the Lieutenant-Governor may direct.	For the words " police-station " substitute " post office."		
32	Ditto 49,	ditto	...	Notice to objectors to registration	To be affixed at the zemindari kachahri (if any) of the estate or other place at which the rents are ordinarily received; at some conspicuous place in at least one village appertaining to the estate, and if the estate comprises lands situated in more than one local division, then in at least one village in each local division containing such lands; and at the office or court of every Collector, sub-divisional officer, Judge and munsif within whose jurisdiction, and every police station within the jurisdiction of which, any of the lands are known to be situated.	Strike out the words " and every police station within the jurisdiction of which," and add " and at the post offices near to the lands."		
33	Ditto 70,	ditto	...	Application for separate account	To be published in the manner prescribed in section 10 of Act XI of 1859.	Ditto	ditto.	
34	Ditto 21,	Act VIII of 1876	...	Application for partition	To be published in the manner prescribed in section 134, and copies thereof to be posted up at the court of the Judge of the district; at the court of every munsif and sub-divisional officer within whose jurisdiction, and at every police station within the jurisdiction of which, any lands appertaining to the estate are known to be situated.	Ditto	ditto.	
35	Ditto 48,	ditto	...	Abstract of the estate's partition fund	To be posted up at the office of the Collector of the district.	Ditto	ditto.	
36	Ditto 51,	ditto	...	Notification intimating intention to proceed with partition.	Same as under section 21	Ditto	ditto.	
37	Ditto 79,	ditto	...	Notice to take extract from the partition-paper.	To be published at the office of the Deputy Collector in charge.	Ditto	ditto.	
38	Ditto 122,	ditto	...	Notice of final confirmation of partition	To be published in the office of the Collector, and in some conspicuous place in each of the estates separately constituted by the order of the Commissioner.	Add " and at the nearest post offices."		

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
39	Section 130, Act VIII of 1876	Application for union of estates	To be published; mode of publication not described	See remarks against section 134.
40	Ditto 134, ditto	All notifications under the Act	By posting up copies of the same at the office of the Collector, and of the Deputy Collector who is making or has made the partition, at the mal-kachahri or mal-kachahris (if any) of the proprietors of the parent-estate, and at one or more of the principal villages on the said estate.	Before the words "one or more" insert the words "the post office or some conspicuous place in."
41	Ditto 135, ditto	Every notice to be served on any person	When all other modes of personal service fail, by posting a copy of the notice at any mal-kachahri of the person, or, if no such mal-kachahri be found, on some conspicuous place on the estate to which such notice relates.	After the word "found" insert "at the nearest post office or."
42	Ditto 8, Act VII of 1878	List of assessment	To be published at some conspicuous place within the village	For the word "some" substitute "the post office or other."
43	Ditto 17, ditto	Notice of sale of moveable property	By beat of drum.	
44	Ditto 36, ditto	All notices under the Act	To be served either personally on the person to whom the notice is directed, or by fixing a true copy thereof on some conspicuous part of his dwelling-house or principal kachahri within the district.	
45	Ditto 60, Act I of 1879	Proclamation to hear case when warrant of arrest fails.	To be affixed to the office of the Deputy Commissioner and to the residence of the defendant.	
46	Ditto 95, ditto	Proclamation containing substance of decree.	By beat of drum, or in such other manner as may be customary, and affixing the same in some conspicuous place within, or adjacent to, the farm or tenure.	
47	Ditto 111, ditto	Proclamation specifying the day of sale with list of property.	To be published at the intended place of sale and at the residence of the debtor, and to be affixed in the office of the Deputy Commissioner.	
48	Ditto 149, ditto	All notices and summonses under the Act	When all other modes mentioned in the section fail, by posting the notice or summonses at the blandhar of the village or holding to which the notice or summonses relates.	Add "or at the post office nearest to the village or holding."
49	Ditto 12, Act VI of 1880	Notification of drainage scheme	By beat of drum in every village in which may be situate any portion of the lands to be affected by the works proposed in the scheme and plans, and by posting the same at the office of the Collector and of the sub-divisional officer, and in some conspicuous part of the village aforesaid, and at the court of the munsif within whose jurisdiction, and at the thana within the limits of which, such village is situate.	For the sentence which comes after the words "jurisdiction and" substitute the words "at the post offices near the lands."
50	Ditto 13, ditto	List of persons assenting or objecting	Ditto	Ditto
51	Ditto 20, ditto	Publication of modified scheme	Same as under section 12, Act VI of 1880	Ditto

52	Ditto 34,	ditto	...	Notice of apportionment and report	...	To be affixed in every village in which any lands mentioned therein are situate, at the office of the Collector and of the sub-divisional officer, and at every munsif's court within whose jurisdiction, and at every police-thana within the limits of which, such village, or any part thereof, is situate.	Ditto	ditto.
53	Ditto 35,	ditto	...	Notice of the day fixed for the hearing of appeal against apportionment.	...	By affixing the same in the office of the Collector and of the sub-divisional officer, and in a conspicuous place in every village, and in the court of every munsif within whose jurisdiction, and at every police-thana within the limits of which, any of the lands concerned are situate.	Ditto	ditto.
54	Ditto 51,	ditto	...	Notice of dates of payment referred to in the section.	...	To be given in the villages concerned	...	After the word "given" insert the words "at the post office or other conspicuous place."
55	Ditto 52,	ditto	...	All notices under the Act	...	When all other modes fail, by posting the same on some conspicuous part of the land to which such notice relates, and at the munsif's court within whose jurisdiction, and the police-thana within the limits of which, such land is situate.	...	For the sentence which comes after the words "jurisdiction and" substitute the words "at the nearest post office."
56	Ditto 14, Act IX of 1880	...	...	Proclamation to make return of lands	...	By affixing it in some conspicuous place in the office of the Collector, in every civil court, in every police-station, and in the office of every sub-divisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.	...	For the words "police-station" substitute the words "post office."
57	Ditto 35,	ditto	...	Valuation rolls	...	To be posted up at the mal-kachahri of the estate to which such roll refers, and extracts of such portions of any such roll as refer to any tenure to be posted up at the mal-kachahri of such tenure. If no such mal-kachahri be found, such roll and such extracts shall be posted up at some conspicuous places on the estate or tenures respectively to which they refer; and if such estate or tenure cannot be found, such roll and such extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate.	...	For the word "some" which comes after the words "posted at" in the last line but one substitute the words "the post office or other."
58	Ditto 40,	ditto	...	Notice showing amount of cess payable	...	By affixing a notification in some conspicuous place in the office of the Collector, in every civil court, in every police station, and in the office of every sub-divisional officer within the district, and by beat of drum throughout the district.	...	For the words "police station" substitute "post office."
59	Ditto 52,	ditto	...	Notice and extracts of valuation roll in respect of rent-free lands.	...	By affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate, by depositing another copy of the same at any police-station, registration-office, or other Government office in the neighbourhood, and by beat of drum throughout every such village.	...	For the word "some" substitute "the post office or other," and strike out the words "police-station."
60	Sections 54 & 55,	ditto	...	Notice to be published by holders of estate in certain cases.	...	By affixing one copy of the same at some conspicuous place in every village in which any such land is situate, by depositing another copy thereof at any mal-kachahri of the estate or tenure in which such land is included, or at any other convenient place in the neighbourhood, and by beat of drum throughout such village.	...	

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
61	Section 99, Act IX of 1880	Notification prohibiting payment of rent except to the Collector.	By beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be posted in a conspicuous place in every village or at the mal-kachahri of the estate or tenure to which such notification relates, if such kachahri be found.	For the words "posted in" substitute the words "affixed at the post office or other."
62	Ditto 9, Act II of 1882	Notice of works to be executed	See mode described below under section 80.	
63	Ditto 25, ditto	Notice stating that the work has already been commenced.	Ditto	
64	Ditto 50, ditto	Notice of receipt of estimates and specifications.	Ditto	
65	Ditto 52, ditto	Notice of receipt and deposit of accounts, &c.	Ditto	
66	Ditto 56, ditto	Notice to be given before apportionment...	Ditto	
67	Ditto 69, ditto	Final order of apportionment	Ditto	
68	Ditto 80, ditto	Every proclamation and general notice under the Act.	By Affixing a copy of the same in the office of every Collector, sub-divisional officer, and munsif within whose jurisdiction, and at every police-station within the limits of which, any lands affected by such proclamation or notice are known by the Collector to be situated; and by affixing copies of the same in conspicuous positions in such hâts, bazars, towns, villages, or other public places as the Collector may direct; and also by giving notice by beat of drum at such public places that such copies have been affixed, and that one copy of the papers containing the information, which is the subject of such proclamation or general notice, is open to inspection by all concerned at the office of the Collector.	Strike out the words "and at every police station within the limits of which," and for the word "in" which comes before "conspicuous" substitute "at the post office or other."

## APPENDIX No. XIII.

## SPECIAL NOTICES.

## REFERRED TO IN PARAGRAPH 155, PAGE 154, CHAPTER VII.

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
1	Section 5, Regulation II of 1819 ...	Notice to produce documents in virtue of which lands are held free of assessment or at a fixed jumma.	<p>The Collector shall call the party before him by a notice requiring him to attend either in person or by wakil, within the period of one month.</p> <p>If the persons whose lands it is proposed to assess have an accredited agent at the Sadr station, with general powers to act for his principal, the notice to be issued under the preceding clause shall be tendered to such agent, to be communicated by him to his principal, and the agent's acknowledgment to be endorsed upon it shall be accepted as a sufficient service of it, if he be desirous of giving such acknowledgment in preference to the notice being served on the person of his principal by a chaprasi or peon of the Collector.</p> <p>If the person, the revenue of whose lands it is proposed to resume, shall not have an accredited agent at the Sadr station of the description above mentioned, or if such agent shall decline receiving the notice for communication to his constituent, and the defendant be resident within the Collectorship, it shall be served on him through the nazir of the Collector by a single chaprasi or peon, who shall require the acknowledgment of the party to be endorsed upon it, or, if he be absent from his usual places of residence, the acknowledgment of his principal agent, or of any person acting for him during his absent.</p> <p>If the party be resident within the jurisdiction of any other Collectorship than that in which the lands proposed to be assessed are situated, the notice shall be transmitted to the Collector of the district in which the party may reside, to be served, in the manner above directed.</p> <p>If the party be neither resident within the Collectorship in which the lands in question may be situated, nor in any other Collectorship, the notice shall be served upon his agent or representative in charge of the lands.</p> <p>Provided always, that if any party or his agent in charge of his land, on whom a notice may be served in the manner above described, shall refuse to acknowledge the receipt of it when required by the person serving it, the tender of the notice to such party or his agent shall be taken for a sufficient service; such tender to be proved by the evidence of two persons residing on the lands or in the nearest village.</p>	

Serial number.	Regulation or Act prescribing the notice.	Description of notice.	Mode of publication enjoined.	Recommendations of the Salaries Commission.
2	Section 5, Act VII of 1868 (B.C.) ...	Every notice under the Act ...	<p>Shall be served by delivering to the person to whom it may be directed, a copy thereof attested by the Collector, or by delivering such copy at the usual place of abode of such person, to some adult male member of his family, or, in case it cannot be served, by posting such copy upon some conspicuous part of the usual or last-known place of abode of such person. In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the Collector issuing such notice may direct.</p>	
3	Ditto 51, Act X of 1870 ...	Any notice under the Act ...	<p>Service shall be made by delivering or tendering a copy thereof signed, in the case of a notice under section 4, by the officer therein mentioned, and, in the case of any other notice, by or by order of the Collector or the Judge.</p>	
4	Ditto 50, Act VII of 1876 (B.C.) ...	Notice to transferer ...	<p>Whenever it may be practicable, the service of the notice shall be made on the person therein named.</p> <p>When such person cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house in which the person therein named ordinarily dwells or carries on business.</p>	
5	Ditto 135, Act VIII of 1876 (B.C.) ...	Every notice under the Act to be served on any person.	<p>A copy of such (referred to in section 48) notice shall be served on the alleged transferer by tendering to the person to whom it may be directed a copy thereof attested by the Collector, or by delivering such copy at the usual place of abode of such person, or to some adult male member of his family; or in case it cannot be so served, by posting such copy upon some conspicuous part of the usual or last-known place of abode of such person.</p> <p>In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the Collector issuing such notice may direct.</p>	
5	Ditto 135, Act VIII of 1876 (B.C.) ...	Every notice under the Act to be served on any person.	<p>May be served—</p> <p>(1) By delivering the same to the person to whom it is directed, or, on failure of such service, by posting the same on some conspicuous part of the house in which the said person usually resides, or by delivering the said notice to a general agent of the person to whom such notice is directed, or to any person who has been appointed an agent of the person to whom the notice is directed for the general purposes of any partition under this Act; or</p> <p>(2) By sending a registered letter containing such notice directed to the said person at his usual place of abode or to the place where he may be known to be residing; or</p> <p>(3) By posting a copy of the notice at any mal-kachahri of the person to whom the notice is directed,</p>	



Or, if no such mal-kachahri be found, and if the notice cannot be served in any of the other modes mentioned in this section, on some conspicuous place on the estate to which such notice relates.

In all cases where two or more persons are joint applicants for the separation of an estate to be held by them jointly as a separate estate, service of notice under this section on any one of such joint applicants shall be deemed to be good and sufficient service on each and all of such joint applicants.

May be served by delivering the same to the person to be served, or by posting the same upon the door of his dwelling-house, or if such person cannot be found and his dwelling-house is not known, then by posting the same on some conspicuous part of the land to which such notice relates, and copies thereof at the munsif's court within whose jurisdiction, and the police thana within the limits of which, such land is situate.

May be served—

- (a) By leaving it at the registered office (if any) of such owner, chief agent, manager, or occupier aforesaid; or  
 (b) By sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he have more offices than one, at his principal office; or  
 (c) By giving it to such owner, chief agent, manager or occupier.

Shall be served—

- (1) By delivering a copy of the same to the person to whom it is directed, or, on failure of such service, by posting a copy on some conspicuous part of the house in which the said person resides, or by delivering a copy to any agent authorised to appear generally for the person to whom such notice or order is directed; or  
 (2) By sending a registered letter containing a copy of such notice or order directed to the said person at his usual place of abode, or at the place where he may be known to reside; or  
 (3) By posting a copy of the notice or order at the mal-kachahri of the estate, village, or tenure to which the same relates, or if no such mal-kachahri be found, on some conspicuous place on the said estate, village, or tenure; or  
 (4) If the person on whom the notice or order is to be served is a zemindar, by delivering a copy thereof to the agent who shall have paid an instalment of revenue next before, or who may pay the instalment next after, the preparation of such notice or order, on behalf of such zemindar.

In all cases where two or more persons are holders of an estate or tenure, service under the last two clauses shall be deemed to be good and sufficient service on each and all of such persons.

6	Ditto 52, Act VI of 1880 (B.C.)	...	All notices under the Act	...
7	Ditto 84, Act IX of 1880 (B.C.)	..	Every notice under Chapter V of the Act	...
8	Ditto 81, Act II of 1882 (B.C.)	...	Every special notice or order under the Act.	...

## APPENDIX XIV.

REFERRED TO IN PARAGRAPH 162, PAGE 161, CHAPTER XI.

*Specimen forms of rubber seals.*

Rs.	credited to
on the	
Applicant entitled to the amount.—Not entitled to the amount for the reason.	
True copy.	
<i>Superintendent,</i>	
<i>District Office,</i> _____	
District office. Bhagulpore. Received on	
District Monghyr. Library.	
Bring up for orders on the	
<i>Collector or Magistrate.</i>	
Cancelled.	
<i>Collector or Magistrate.</i>	
No.	District Office
	<i>Dated</i>
Copy forwarded to	
information and guidance, report, explanation, with reference to his No.	, dated
	for
	<i>Collector and Magistrate.</i>
Case made over to	for trial.
	<i>Magistrate.</i>
Grant license	<i>Dated</i>
	<i>Magistrate or Collector.</i>
Grant copy if there is no objection.	<i>Dated</i>
	<i>Collector or Magistrate.</i>
File with the record.	<i>Dated</i>
	<i>Collector or Magistrate.</i>
	<i>Dated</i>

To report within      days.

*Collector or Magistrate.*

*Dated*

No.                   , dated

Passed for Rs. (

Debitable to

*Collector or Magistrate.*

Process served by peon

by delivering it to the person named.

*Nazir.*

Process served by peon  
or to his agent.

by delivering it to an adult male member of the family

*Nazir.*

Process served by peon  
named.

by affixing a copy on the outer door of the house of the person

*Nazir.*

Peon

to serve

*Nazir.*

Issue notice under

for

*Collector or Magistrate.*

*Dated*

Hearing of the case adjourned to

on account of

*Collector or Magistrate.*

*Dated*

Put up with connected papers.

*Collector or Magistrate.*

*Dated*

## APPENDIX No. XV.

REFERRED TO IN PARAGRAPH 185, PAGE 192, CHAPTER IX.

*Specimen extracts from replies to Circular No. 3, dated 20th April 1886, showing nature of duties of ministerial officers.*

## NAME OF DISTRICT—24-PERGUNNAHS.

COLLECTORATE—ENGLISH GENERAL DEPARTMENT.

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
Head clerk ...	<p>Receives local dāk and sends it to Collector. Receives all dāk and files from Collector, and distributes them to the several offices or departments concerned. Compares fair copies of letters, &amp;c., issued. Authenticates with signature the stamped and unstamped copies of documents required by parties; and examines the correctness of the stamp duty in cases of stamped copies. Supervises the working of the English office. Is in charge of English work and correspondence with parts of the collections, agriculture and commerce, boundaries, returns and reports, stationery and forms, land registration and land revenue, so far only as portions of certificates and <i>Lawaris</i> matters are included in it, and of whole of the correspondence connected with civil suits, embankment, sluice and water-course, establishment, inspection and tour, public works and building and salt.</p> <p>Is in charge of the following:—</p> <p>(1) Returns and (2) Reports.</p> <p>(1) Weekly.—Weather crop ... } Assisted by the 6th clerk.  Ditto.— Special crop ... }  Fortnightly.—Prices of food-grains ... } Ditto ditto.  Ditto.— Stock of excise salt No. IVB } Assisted by salt mo-  in manufacturing season. } hurir.</p> <p>Monthly.—Statement of work done by the }  Sub-Deputy Collectors. } Only the figured por-  Ditto.— Return No. IVB stock of excise salt } tion of the returns  Quarterly.—Return No. IVA, receipts and } are transcripts from  issues of blank attrafee and } Bengali. The exami-  charchittee and rowannahs. } nation, the writing  Ditto.— Return No. XXID, consumption } of explanation and  of salt within salt law limit. } finding percentages,  Ditto.— Thanahwari statement of the } &amp;c., rest with head  consumption of salt. } clerk.</p> <p>Half-yearly.—Return No. XXIC, cases instituted under the salt law.  Ditto.— Changes of jurisdiction.  Ditto.— Statement of Government decrees, E, in civil suits only.  Yearly.—Statement F, decrees recovered and amount expended.  Ditto.— Return of Privy Council cases.  Ditto.— Examination of statement of cases pending.  Ditto.— Statement of jute and cotton mills.  Ditto.— Statistical account of the industries.</p> <p>2. Drafts annual general administration report, salt administration report, and trade report; translates all vernacular papers, such as complaints, written statements, depositions of witnesses, &amp;c., in civil suits, and prepares pleadings, &amp;c., so far as Collector is concerned, in connection with civil suits.</p> <p>Is in charge of the following registers, and carries on all work connected therewith:—</p> <p>Registers B and C prescribed by Legal Remembrancer.  Board's register 50, order-book.  Ditto 58 of admitted apprentices.  Ditto of salt prosecution.</p> <p>Attendance and leave registers, so far as English Department is concerned. Pasting correction slips issued fortnightly by the Board to the two volumes of the Board's rules, and to the salt, stamp, excise, and embankment manuals, and also pasting correction slips to the High Court rules and Travelling Allowance Code issued monthly by the High Court and Accountant General respectively, and keeping notes of all important orders passed by higher authorities, and of the decisions of the High Courts relative to revenue matters.</p>	
Second ,, ...	<p>Keeps file register (No. III), dockets and indexes all letters, &amp;c., addressed to Collector. Compares fair copies. Writes takeeds and keeps takeed register. Marks replies in register of letters received. Occasionally makes fair copies of long letters and reports and drafts. Is in charge of sale correspondence, and assists head clerk during pressure of work.</p>	
Third ,, ...	<p>Fair copies letters.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
<i>Collectorate—English General Department—concluded.</i>		
Fourth clerk ...	<p>Fair copies letters, statements, and returns. Occasionally compares letters, statements, &amp;c.</p> <p>2. Is in charge of Collectorate stationery and printed forms. Distributes them daily to the several gazetted and non-gazetted officers attached to the office. Keeps registers of accounts of the issue of the articles of stationery and forms, and holds part of the correspondence connected therewith.</p> <p>3. Assists the Head clerk in the preparation of the annual and supplementary indents, and also examines the subdivisinal indents, and compares and compiles the returns of sale of forms.</p>	
Fifth „ ...	<p>Puts up letters received, gives references contained in the file book of letters received and issued prior to year 1865-66. Puts up bundles for issuing reminders. Fills up column 9 of register I (letter received). Examines bundles after their return from the officers to whom they were put up. Prepares pending lists of letters. Is in charge of English records, both current and old.</p>	
Sixth clerk ...	<p>Keeps register of letters issued. Despatches all letters, proceedings, &amp;c, issued from Collectorate. Sorts and arranges letters chronologically as received in, and writes out fly-leaves of files. Assists the head clerk in the preparation of weekly weather and crop report. Assists the head clerk in the preparation of fortnightly prices-current returns submitted by the subdivisinal officer. Keeps rainfall register in which all sub-divisinal reports are entered. Draws postage labels from treasury office for issue in despatching letters, and keeps account of them. Prepares weekly statement of the prices of salt. Sometimes docket letters for issue.</p>	
Seventh „ ...	<p>Enters all letters received in register No. I; copies letters, and docket letters issued.</p>	
Kedar Nath Mozumdar.	<p>Copies letters; marks correspondence with B. C. seals; and assists the 6th clerk.</p>	<p>Borne on Deputy Collector's establishment entertained under Rule I, section VI, Chapter II, volume I of the Board's Rules.</p>
<i>Collectorate Vernacular Department.</i>		
Sheristadar ...	<ol style="list-style-type: none"> <li>1. General supervision.</li> <li>2. Settlements generally.</li> <li>3. Adjudication of stamp duty and all correspondence connected with this, assisted by a mohurir.</li> <li>4. Preparation of the undermentioned revenue returns in English. <ul style="list-style-type: none"> <li>No. 6 of khas estates.</li> </ul> </li> </ol> <p>Nos. 9, 10, 11, 12, 41; security statement, and all correspondence regarding:— security of officers.</p> <p>Drafting the district land revenue report, checking returns Nos. 9, 10, 11, 12, and 41 from the Deputy Collector of Calcutta, and doing all correspondence connected with these. Escheat cases, with all correspondence. Notes in English in cases of claim to money in deposit, and on cases of separation of accounts and registration, common and special.</p> <p>Examining daily the undermentioned accounts kept by the nazir:— Cash-book. Subsidiary registers. Nos. 1 to 6 and contingent register. Miscellaneous correspondence.</p>	
Peshkar ...	<p>Peshing papers before the Collector, and writing orders on petitions, proceedings, &amp;c., received by the Collector; writing notes on petitions of appeal, miscellaneous vernacular proceedings relating to embankment, settlement, and butwara, &amp;c., returns Nos. VIII, VIIIA, XVI, XXIII, XXIC, XXIIIA, and correspondence regarding these. A portion of the work connected with certificate cases.</p>	
Ram Taren Mitter, mohurir.	<p>Registers Nos. 12, 15, 26, 31, 46, 47, 48 and 49, 45, 59, and 66 tucavi and pauper registers. English correspondence regarding paupers, and assists sherishtadar in stamp cases. Returns regarding pauper cases. Returns of revenue agents and quarterly returns of stamp cases sent to registering officers.</p>	
Hori Nath Ghosh, mohurir.	<p>Registers Nos. 19, 20, 24 and 30. Register 61 of Calcutta cases; all registers under the Board's rules regarding supply of copies and information.</p>	
Deb Nath Ghosh ...	<p>Registers Nos. 10, 27, 28, 29, 64 and 65.</p>	
Hori Dhen Mozumdar, mohurir.	<p>Registers 8, 14, 25, and 37A.</p>	
Kasiswar Bhattacharji, Land Acquisition Clerk.	<p>Registers 5, 6; English correspondence, and drafting final reports; return XVIII.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
<i>Collectorate Vernacular Department—concluded.</i>		
Jogendra Nath Paul, mohurir.	All vernacular work connected with the acquisition of land.	
Sarat Chundra Gooho, certificate mohurir.	English and vernacular work connected with certificates issued for rents due from Government khas estates, and for zemindari dāk tax and miscellaneous demands.	Belongs to Deputy Collector's establishment.
Ganendra Nath Chatterji, mohurir.	Same as above.	Ditto.
Jogendra Nath Mitter, certificate mohurir.	English and vernacular work connected with register Nos. 61A and B, the realization of road and public work cesses, and keeping register No. 27, so far only as petitions connected with certificates are concerned.	Ditto.
Raj Kishen Das, mohurir.	Ditto ditto ditto connected with road cess.	Belongs to Road Cess Department.
Shib Das Gon, mohurir.	Ditto ditto ditto ditto.	Ditto.
Nil Madhub Bose, mohurir.	Ditto ditto with register No. 61A, relating to the Court of Wards' Demands.	Belongs to Deputy Collector's establishment.
Sarat Chundra Bose, mohurir.	English and vernacular work relating to register No. 4. Keeping register No. 27, so far only as petition of land registration is concerned. Peshing papers before the Deputy Collector in charge. Filling up registers under Act VII (B. C.) of 1876.	Ditto.
Bhubon Mohon Dass, mohurir.	Ditto ditto ditto ditto ditto.	Ditto.
<i>Collectorate—Record Department.</i>		
Jodu Nath Chukrobatty, mohafez. Ram Komol Sircar, naib mohafez. Nil Komol Mookerjee, assistant mohafez.	<ol style="list-style-type: none"> <li>1. All records received by the courts at head-quarters, or from the revenue officers in the mofussil, have to be examined before they are deposited for good in the district record room. The examination consists of a double process. First, the records have to be compared with the challans, which are forwarded along with the records themselves from the different courts; and, secondly, the papers in each record have to be compared with the fly-leaves in order to detect errors and omissions and classifications.</li> <li>2. The papers which bear the court-fee stamp have to be examined, and the total of the court-fee stamps calculated. The papers of the process record and the court-fees thereon have similarly to be compared and examined.</li> <li>3. The record-keeper has to punch out a second hole on every court-fee stamp and to put his initials and date of doing so, under Board's circular order No. 5 of October 1878.</li> <li>4. To examine whether the rules regarding the classification of records have been adhered to in all cases, and to arrange them on racks in the record-room.</li> <li>5. Papers have to be taken out from the records for the purpose of furnishing parties with copies; and in these instances the papers, when done with, have to be replaced.</li> <li>6. Records required by civil courts under the provisions of section 137 of the Code of Civil Procedure by other revenue courts in the mofussil have to be taken from their places in the record-room, sent also to other courts, and upon return replaced on the racks.</li> <li>7. B and C records have to be prepared for destruction under the rules.</li> <li>8. The record-keeper has to certify, after examining the record, the specified interest due to applicants in cases under Acts XI of 1859 and VII (B. C.) of 1876.</li> <li>9. Kaifat in petitions for recovery of arrears due from patni tenures.</li> <li>10. To supply information on application made in form A.</li> <li>11. To keep the following registers :— <ul style="list-style-type: none"> <li>Nos. 33,</li> <li>„ 31,</li> <li>„ 41,</li> <li>„ 42,</li> </ul> and registers from A to L.</li> </ol>	
<i>Collectorate—Taujih Department.</i>		
Dwarkanath Ghose, taujih-navis. Bam Taran Dutta, assistant taujih-navis.	<p>Keep land revenue register and the zemindari ledger; certify challans tendered by zemindars; keep the following registers: Nos. 11, 12, 12A, 13, 39, 40 and 53, and kureha accounts.</p> <p>Prepare the following periodical returns to Board and Commissioner in Bengali :—</p> <p style="padding-left: 2em;">Quarterly, Nos. 6, 9, 10, 11 and 12. Annual, No. 41.</p> <p>Prepare in the vernacular at the close of each quarter the sale proclamations and notices under sections 5, 6 and 7 of Act XI of 1859.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
<i>Collectorate—Account Department.</i>		
Accountant ...	To examine and pass both receipts and payments, R. T. receipts. To draft letters. To receive objections. To prepare pension application. To enter the item of receipts and payments in the pass books of Collector under Act X and Jail Department. To check contingent expenditure of land revenue side. To prepare cost of payments and examine cash accounts. To prepare monthly, quarterly, and annual return of stamp. To prepare annual return of pension and establishment. To note the payments of pension in the Collector's portion of payment order. To check R. T. receipts issued. To give kaifiats of the amounts deposited in the revenue deposit account. To prepare budget estimate of both receipts and disbursement of revenue side. To check the statement of other departments. In charge of general supervision of the account office. To check daily balance sheet. To check salary and travelling allowance bill.	
Assistant accountant	To keep contingent registers of the Land Revenue Department and of Orphanage Government estate. To prepare detailed bills of contingent charges for submission to the Commissioner. To prepare report of detailed bills for submission to Accountant General, Bengal. To check travelling allowance bills of gazetted and ministerial officers of sudder and subdivisions. To prepare quarterly statement of currency notes. To keep registers of trust funds administered by the Collector. To prepare plus, minus memorandum of tuccevi advance and zemindari dâk embankment. To draft letters in connection with the above. To compare fair copies of letters, and to do other miscellaneous works as the occasion requires.	
Pay clerk ...	To keep 17 payment registers and registers of bills paid. To examine the notes of payment in permanent payable ord-rs. To arrange vouchers. To prepare 1st and 2nd lists of payments, verify statement of all officers, and furnish information regarding objection statements and other matters appertaining to payments made in the treasury.	
Receipt clerk ...	To keep 32 registers and cash-book, to prepare cash accounts, statements of detailed major heads, schedule K, and schedule of incorporated and excluded local funds. To prepare plus, minus memorandum of stamp, opium and license tax. To prepare stamp returns Nos. 22 and 23 and selected major heads. To furnish information in connection with objection statements and letters received from Accountant General, Bengal, and to verify all the statements received from Magistrate, Judge and other officers.	
Assistant accountant	To keep accounts of 14 municipalities. To keep personal ledger of ward estates and other funds. To make payments of Public Works Department. To keep pass books of the same. To prepare monthly returns of the above accounts. To prepare consolidated receipts. To prepare plus, minus memorandum of municipal funds for submission to Accountant General, Bengal. To examine all vouchers of payments before their submission to Accountant-General, Bengal. To do all correspondence work in connection therewith. To keep accounts of stationery consumed, and to keep accounts of all registered covers received in this office, both on the side of the Magistrate and the Collector.	
Deposit clerk ...	To keep registers of revenue deposit and repayments. To prepare annual account particulars and lists of lapsed deposits; to keep register of bills issued; to issue R. T. receipts. To prepare gazetted officers' pay bills; to issue last-pay certificates of gazetted and ministerial and hospital assistant officers; to draw establishment bills of this office; to keep account of Calcutta Corporation Funds for the purpose of acquiring land; to prepare estimates of receipts and disbursements; to prepare monthly statements of revenue deposit and re-payments, and to furnish explanation in connection with the repayments of revenue deposits on the application of parties for payments of revenue deposit.	
Savings Bank clerk...	<p>To keep Savings Bank accounts and stock notes account.</p> <p>To prepare returns in connection with the above works. They are these—</p> <p style="padding-left: 2em;">Ditto four Savings Bank weekly returns of receipts and four ditto of payments.</p> <p style="padding-left: 2em;">Ditto Savings Bank monthly return.</p> <p style="padding-left: 2em;">Ditto Consolidated receipt.</p> <p style="padding-left: 2em;">Ditto Annual return ending 31st March.</p> <p style="padding-left: 2em;">Ditto List of dead accounts ending 31st March.</p> <p style="padding-left: 2em;">Ditto plus and minus memo. of stock notes (monthly).</p> <p>Verification certificate of ditto.</p> <p>Half-yearly balance statement of stock notes for half-year ending 31st January.</p> <p style="padding-left: 2em;">Ditto ditto ditto ending 31st July.</p> <p>Keeps pension registered files, permanent payable orders, and notes in the register changes, &amp;c., on account of death, transfer, &amp;c., of pensioners. Drafts letters in connection with the above duties.</p> <p>Has charge of three years' records (both receipts and payments).</p> <p>Assists the receipt clerk.</p> <p>Prepares receipt schedules for the Accountant-General, Bengal (monthly).</p> <p>Fairs all objection statements and review of outstandings received from Accountant-General, Bengal, and gives replies thereto.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
<i>Collectorate—Account Department—concluded.</i>		
Subdivisional clerk...	To check and incorporate daily all the subdivisional cash extracts. To assist the payment clerk in writing out all the sudder payment orders; to send advices of receipt and payments to Judges, Magistrate, Munsiff, Deputy Magistrates and administrators of trust funds. To prepare daily cash balance sheet; to make entries in the district road fund pass-book on both receipt and payment side; to note down the payments against the permanent payable order of the Collector's portion for subdivisions only; to note payments against credit orders of the Postal Department; to prepare the monthly cash balance report and plus and minus memo. of local funds; to send monthly advices to the Chairman district road fund and to cantonment committee to examine the monthly accounts of the Cantonment Fund, and to draft letters in connection with the above duties.	
Enfacement clerk ...	To keep register of the Education Department and one of enfacement; to send advices of enfaced bills to sub-treasury officers; to prepare 1st and 2nd lists of payments and schedules of payments for submission to Accountant-General, Bengal; to arrange sudder challans, and to draft letters in connection with the above work.	
Despatcher ...	To copy letters and despatch them; to keep accounts of postage stamps, and to docket all letters that are issued from this office.	
Jogodish Chundra Vottacherji.	To docket all letters received; to put up references, and to keep account of Accountant-General, Bengal's forms.	Mohurir under Deputy Collector's establishment.
<i>Collectorate—Treasury Department.</i>		
Treasurer ...	General superintendence, signing receipts and passing orders for payments, and the work in connection with opening and closing the strong-room prescribed in the rules.	
Treasury mohurir ...	In charge of cash-book, cash balance book, register of Government securities, registers of valuables, abstract register of currency notes, and register of stock notes.	
Stamp mohurir ...	Stamp mohurir in charge of 24 stamp registers, register of refund of value of stamps.	
Clerk ...	In charge of the detailed monthly stamp returns of register of currency notes, opium register, and register of service book; general assistance to the other two mohurirs.	
Poddar Do. ... } ... }	Receipt and payment of money.	



## NAME OF DISTRICT—PATNA.

## COLLECTORATE—ENGLISH GENERAL DEPARTMENT.

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
Nobo Coomar Sircar, head clerk.	<p>Drafts all letters ; drafts Land Revenue Administration report. Prepares quarterly returns Nos. VI and X and annual return No. XLI, with explanation. Drafts explanation of all quarterly, half-yearly, and annual returns prepared by the subordinate clerks ; drafts notes on subjects which have reference to English correspondence. Examines all returns prepared by subordinate clerks. Prepares statement of final reports in connection with land acquisition cases. Puts up all letters before the Collector for orders. Franks envelopes and examines them at the time of despatch. Franks copies of all papers both in vernacular and English departments. Examines the corrections made in Board's rules and in Acts and Regulations. Enters in a catalogue all books and Acts, &amp;c., received in the library. Keeps a register of money-order received in the office. Keeps a register of currency notes and transfer receipts and cash received in the office. Distributes letters received by dāk to the departments, concerned. Keeps a register of allotments made for management of Government estates and settlement, &amp;c. Supervises the working of the subordinate clerks. Prepares registers Nos. 5 and 6 in English of the land acquisition cases. Prepares budget estimate of land settlement charges, management, and improvement of Government estates.</p>	
Nawab Lall, second clerk.	<p>Dockets and enters in the register all letters received and issued ; keeps index register of correspondence ; notes collection, and file No. on the dockets ; marks the reply received in the register ; puts up the letter connected with correspondence for orders ; prepares fly-leaves, &amp;c., in accordance with the bundle system of the Board's rules.</p>	
Golam Mohamed, third clerk.	<p>Prepares all weekly, fortnightly, and monthly returns ; and some of the quarterly, half-yearly and annual returns ; translates English correspondence into vernacular when necessary, and sometimes the <i>vice versa</i>. Drafts ordinary petty letters ; copies and compares the daily correspondence. Is librarian and stationery-keeper in particular ; keeps accounts of the expenditure of stationery and forms ; supplies law books, &amp;c., to all officers when required for reference, and receives them back and places them in their proper places in the library.</p>	
Parbatty Churn, fourth clerk.	<p>Keeps the register of revenue agents, and prepares statements of renewal of revenue agents' certificates, and does all the works connected with the enrolment and transfer of revenue agents from one district to another. Notes amendment made in the Board's Rules and Acts ; drafts ordinary letters, copies and compares the daily correspondence, and prepares some of the periodical returns ; translates vernacular papers into English, and the <i>vice versa</i> when required.</p>	
Nundo Lall Mookerjee, fifth clerk.	<p>Attached to the Account Department—<i>vide</i> statement of the establishment in the Account Department.</p>	
Gojadhori Pershad, sixth clerk.	<p>Keeps the file of political and service pensioners ; writes out the monthly bills of the pensioners, and notes the payment on both halves of the permanent pay order ; prepares statement of payments made to pensioners during the month, and annual statement of pensioners.</p>	
Sham Behari Lall, seventh clerk.	<p>Keeps the malikana register ; prepares the malikana bills, certificates, and statements ; assists in fair copying the daily correspondence when not engaged in the above works.</p>	
Abdool Gafoor, eighth clerk.	<p>Is despatching clerk. Fair copies the daily correspondence and compares them ; numbers the letters issued, and despatches them to their destination after writing the address, and entering them in the dāk book.</p>	
Baboo Bhrigu Nauth Sahoy, sherishtadar.	<p>Is attached to the Account Department—<i>vide</i> statement of establishment in the Account Department.</p>	
	<p>Fair copies the daily correspondence and compares them, and assists the second clerk in the entering the daily correspondence in the register of letters received and issued ; in marking the collection and file, and putting them up for orders and replacing them in their proper file.</p>	
	<p><i>Vernacular Department.</i></p>	
	<p>Signs the orders passed on all sorts of petitions received daily, and examines the value of court-fee stamps on each petition, and certifies their correctness.</p>	
	<p>Signs the orders on all sorts of papers received daily from different places, and submits note to the Collector in cases requiring his special orders ; sees that the petitions and all sorts of papers received are regularly entered in registers Nos. 27 and 28, and made over to the departments concerned in proper time.</p>	

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
	<p style="text-align: center;"><i>Copying.</i></p> <p>Is in charge of Copying Department; sees that the petitions for copies are entered daily in the register. The mohurir receives the fees in his presence and sends the amount daily into bank. Sees that the preparation of the copies is not delayed, and makes them over to the applicant; signs all the orders written by the mohurir for the refund of the excess amount of copying fees deposited by the applicants, and sees that the orders are regularly sent to the nazir for the refund of such fees at the end of each month; examines the total of the amount received on account of copying fees, and signs the bills of the copyists' remuneration; sees that the cases of all sorts are regularly and properly entered in respective registers kept in each department, and signs all the registers weekly.</p> <p style="text-align: center;"><i>Settlement.</i></p> <p>In settlement cases, submits notes on all reports received from the settlement officer, and examines the facts given in the final reports by comparing them with the papers of the previous settlement; checks the figures of the jamabundis and statement of abstract of information, and submits notes on the correctness or otherwise of the facts given in the settlement reports.</p> <p style="text-align: center;"><i>Partition.</i></p> <p>In partition cases signs the orders bringing the estates under partition under sections 31 and 32 of Act VIII (B.C.) of 1876, and signs the orders on the return of notices sent to civil court, &amp;c.; examines the figures of the measurement and allotment papers, and submits notes on the correctness or otherwise of the figures given in the partition statement; compares the partition map with the allotment papers, in order to see that the plots mentioned in the latter agree with the former; sees that the different columns of register No. 2 are properly filled up after the confirmation of the butwarna; sees that the notices are issued on the proprietors to pay the stamp required for the partition instruments. In case there is delay, sees that the stamps are realised by issuing certificates, and when such stamps are purchased, examines the value and puts his initial in token of its correctness; sees that the cases finally disposed of are made over to the record-keeper. Writes orders on the petitions of amins for submission of bills to Commissioner, and also pays order on the receipt of sanction. Writes orders asking Commissioner's sanction for the purchase of stamp for partition instrument. Sees that the orders imposing the fines are entered in the fine register, and initials each copy.</p> <p style="text-align: center;"><i>Separation of accounts.</i></p> <p>Sees that the applications received are regularly entered in the registers. Signs the orders calling for amended petitions from the applicant in cases in which there are errors in specifying the jama, &amp;c. Sees that the notices required are issued regularly on different places, and on the receipt of returns, signs the orders, filing them with the records. When the cases are ready, and the period prescribed by the law expires, compares each petition with the kyfiat of the record-keeper, taujib-navis and accountant, in order to see that the names of the applicants are recorded in respect of the shares for which separation of accounts are claimed; that the requisite fees have been deposited; that the proportionate Government revenue payable by the applicant in cases under sections 10 and 11 have been certified to be correct by the accountant; that the Government revenue has been paid up to the kist preceding that in which the separate account is to be opened; that 42 days' time has been expired from the date of the service of the last notice. Writes orders for opening separate accounts, and puts them up before the Collector. Sees that the cases decided under sections 10, 11 and 70 are entered in the respective registers 11, 12, and 12 A, and initials each entry in the registers. Sees that the perwannahs for opening separate accounts are given to the taujib-navis, and cases decided made over to the record-keeper.</p> <p style="text-align: center;"><i>Land registration.</i></p> <p>Sees that the applications received daily are entered in the register, and signs the registers weekly. Sees that the notices are regularly issued and kyfiats taken from the record-keeper; signs all the orders passed on the return of the notices, and sees that they are filed with the records; that the fees are regularly realised, and that the cases decided are made over to the record-keeper for entry in registers A, B, C, and D. Sees that these cases are properly entered in the respective registers, and that no delay takes place in this. In cases in which fines are imposed by the Deputy Collector, sees that such orders are entered in the register, signs it, and takes steps for the realisation of the fines.</p> <p style="text-align: center;"><i>Certificate cases.</i></p> <p>Sees that the certificates are prepared, filed and entered in the register. Signs all certificates. Sees that they are sent to nazir for service; signs the orders on the</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
	<p style="text-align: center;"><i>Certificate cases—concluded.</i></p> <p>return of notices, and all orders, such as for issuing warrants, sale notification, &amp;c. Sees that claims, together with process fees, are fully satisfied. Signs the order of the satisfaction of decree, and also orders striking off the case. Sees that the different columns of the registers are filled up, and that the decided cases are made over to the record-keeper. Checks the value of the court-fees stamps.</p> <p>Ditto ditto certificate cases appertaining to Wards' Department. There were 7,995 certificates filed during the last year.</p> <p style="text-align: center;"><i>Deposit cases.</i></p> <p>Sees that the cases are entered in the register, examines the report furnished by the record-keeper, accountant and taujih-navis, and in important cases compares the kyfiats with the records; calculates the proportionate sum due to each applicant. Submits notes. Puts them up before the Collector. Sees that the orders are made over to the accountant for issuing cheques. Writes the orders in the register, and sees that after payment the records are made over to the record-keeper.</p> <p style="text-align: center;"><i>Malikana.</i></p> <p>Sees that the cases are entered in the register, kyfiats taken and laid before the Deputy Collector. When the Deputy Collector submits his opinion, examines the petition, kyfiat certificates, and writes the orders for the submission of the bills or striking them off the file, and puts them up before the Collector. On the receipt of Commissioner's sanction, writes the orders for payment of the money.</p> <p style="text-align: center;"><i>Certificates for drawing malikana.</i></p> <p>When the report is received from the Deputy Collector, sees from the kyfiat that the names of the applicants are entered in the malikana register. Writes the orders and puts them up before the Collector.</p> <p style="text-align: center;"><i>Malikana registration.</i></p> <p>Sees that the cases are entered in the register. Signs the orders on the Returns of notices, &amp;c. Sees that they are regularly put up before the Deputy Collector. Examines the petitions and kyfiats, and writes orders and puts them up before the Collector.</p> <p style="text-align: center;"><i>Land acquisition.</i></p> <p>Sees that the cases are entered, notices issued, and cases put up before the Deputy Collector for orders. Compares the decrees with the records.</p> <p style="text-align: center;"><i>Miscellaneous cases.</i></p> <p>Sees that the cases, such as investigation of securities, &amp;c., are entered in the register, necessary enquiries made, orders passed and sent to the departments concerned.</p> <p style="text-align: center;"><i>Patwari cases.</i></p> <p>Sees that the notices are issued, kyfiats taken and put up before the Deputy Collector for report, examines the petitions and kyfiats, and writes the orders and puts them up before the Collector.</p> <p style="text-align: center;"><i>Stamps.</i></p> <p>Submits notes on all impounded documents received, quoting the article, clause and schedule of the Act under which the stamp duty is chargeable, and after obtaining the orders of the Collector, takes up for the realisation of the penalty and deficit duty. In cases in which prosecutions are made, looks after these cases in the criminal courts. Signs each entry made in the register.</p> <p style="text-align: center;"><i>Civil suits.</i></p> <p>Sees that the cases are entered in the register, prepares circumstantial reports, translates complaints, and gives dates on all reports received from the Government pleader, and sees what process is made in each case from time to time.</p> <p style="text-align: center;"><i>Pauper suits.</i></p> <p>Sees that the cases are entered in the register, enquiries made by the nazir, and that the report is sent to the Government pleader for taking out execution. Prepares notes in cases in which the enquiries fail to find out the properties of the judgment-debtor.</p> <p style="text-align: center;"><i>Execution of decrees.</i></p> <p>The same as above.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
Sunkar Pershad, peshkar.	<p style="text-align: center;"><i>Cases of intestate property.</i></p> <p>Sees that the enquiries are made by the nazir, and submits notes for the orders of the Collector. After the receipt of sanction of Government, looks after the proceedings of the sale of the properties of the persons dying intestate.</p> <p style="text-align: center;"><i>Common and special registry.</i></p> <p>Sees that the kyfiats are furnished and notices issued, and prepares notes after examining the details given in the petitions as required by the law and puts them up before the Collector. Sees that the cases disposed of are entered in proper registers, and initials each entry in the register.</p> <p style="text-align: center;"><i>Return of exhibit.</i></p> <p>Signs all orders for the return of exhibits after being satisfied that the papers were filed by the applicant or his mookhtear.</p> <p style="text-align: center;"><i>Notices of enhancement and relinquishment.</i></p> <p>Sees that the applications are entered in the register, notices issued, and returns received.</p> <p style="text-align: center;"><i>General power-of-attorney.</i></p> <p>Compares the copies with the original powers and signs the registers, and sees that they are duly returned to the parties concerned.</p> <p style="text-align: center;"><i>Nazir's Department.</i></p> <p>Makes general supervision of Nizarat Department. Signs registers Nos. 43 and 44 weekly. Signs court-fee stamps, and each item in the register of court-fees kept by the nazir daily. These stamps are punched and destroyed in his presence. Compares all the items entered in the subsidiary register with challans, vouchers, and cash-book daily. Signs the daily totals of all these registers.</p> <p style="text-align: center;"><i>Taujih Department.</i></p> <p>Sees that the balance sheets of the estates falling into arrears are prepared at the end of each quarter. Examines some of the entries of the zemindar's register in order to see that the totals are correctly given and balance struck properly. Sees that the estates falling into arrears are entered in register No. 24. Supervises the issue of notifications under sections 6 and 7, and also notices under section 5 of Act XI of 1859. Signs the report on the petitions tendering the arrears of revenue, and writes orders, for accepting the arrears of revenue, and writes orders for accepting the arrears on the dates fixed for sale. Puts up for sale the list of arrears with regard to estates in which the payments have not been made, in cases in which appeals are preferred before the Commissioner. Translates the petitions of appeals into English, and writes replies to the ground urged by the appellant; sees that notes of separate accounts are opened, and partitions sanctioned are properly made in register No. 53. Sees that the estates sold are entered in register No. 19. At the end of each quarter sees that the notices are issued on mostapis, and takeed sent to the Deputy Collector in charge of Government estates for the realization of arrears due. Looks after the preparation of and signs all the returns in connection with the Taujih Department.</p> <p style="text-align: center;"><i>Road Cess Taujih Department.</i></p> <p>Supervises the work of this department. Examines some of the entries of the zemindar's register in order to see that the totals are properly given and balances correctly struck. Sees that the list of arrears is submitted to the Road Cess Department for issue of certificates, and signs all the returns connected with the Taujih Department.</p> <p style="text-align: center;">RECORD DEPARTMENT.</p> <p>Sees that the cases decided are regularly entered in register No. 41A, B &amp; D. In important cases compares the kaifat of the mohatiz with the records.</p> <p style="text-align: center;"><i>Appeals before Commissioner.</i></p> <p>Prepares replies to the petitions of appeals of all sorts, except butwarra.</p> <p style="text-align: center;"><i>Returns.</i></p> <p>Examines and signs all the returns prepared in the office. Puts up all sorts of appeals and other cases and papers before the Collector, viz., butwara, land registration, putwari, road cess, license-tax, registration of document, and certificate, objections under sections 12, 75, 80, 112, and 116, Act VIII of 1876, after going through the records of each case, and</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
Mahomed Ashan, mohurir.	<p>comparing the documentary evidence and maps with other papers. Writes the notices of the dates fixed for the hearing of the cases, and sends to nazir for the information of the parties and their mookhtears.</p> <p>During the winter season he accompanies the Collector on tour, and puts up all the papers before the Collector, and keeps the account of carts and tents. Besides this, he sends all the papers to the sudder and other offices after entering them in the register.</p> <ol style="list-style-type: none"> <li>(1) Keeps deposit register No. 25.</li> <li>(2) On receipt of application for refund of deposit, endorses order calling for explanation from the record-keeper, the accountant, and the taujih navis. If necessary, issues notices to applicants to file evidence; otherwise on receipt of explanation noted above, puts up the applications for final orders.</li> <li>(3) On refund being ordered, sends the petition to accountant for disbursement.</li> <li>(4) Notes the payments in the register.</li> <li>(5) Keeps miscellaneous register No. 8. Enters in it (1) petitions for payment of malikana; (2) petitions for appointment of putwaries; (3) petitions for registration of malikana interests; (4) rubokaries received from other districts for enquiry into the validity of security of ministerial officers; (5) writes rubokaries, enquiring into the security of ministerial officers of this district; writes notices and sends them to different offices as prescribed by Board's Rules.</li> <li>(6) In putwari and malikana registration cases, writes out notices for service.</li> <li>(7) In refund of malikana cases, enters the petitions in the register and makes them over to the record-keeper, and then to accountant for kaifiat; and after final orders being passed, sends them back to accountant for carrying it out.</li> <li>(8) Receives miscellaneous rubokaries and processes and translation of English correspondence, and takes necessary steps thereon, and writes out its reply.</li> <li>(9) Enters notices received from other districts in the register, and on service reports being received, forwards the same to the offices whence issued.</li> <li>(10) Enters cases of intestate property in the register, and issues notice to claimant.</li> <li>(11) Enters petitions for payment of pension in the register, and then makes them over to accountant for report, and then to nazir for enquiry.</li> <li>(12) On order for payment being passed, sends the same to the accountant for payment.</li> <li>(13) Enters in the register petitions of butwara amcens for fees; puts them up for orders. On payment being allowed, sends them to the butwara clerk for writing out files. The bills are then forwarded to Commissioner for sanction, and when received back, duly passed, makes them over to accountant for payment.</li> <li>(14) Keeps register No. 5, Land Acquisition cases. Issues notices under sections 9 and 10, Act X of 1870. Puts up the cases for disposal. If the award is accepted, issues orders to accountant for payment of compensation, otherwise the case is referred to civil court after preparing the fly-leaves, &amp;c., and gives notice of reference to parties concerned.</li> <li>(15) Keeps register of receipts (No. 29); enters in it all precepts received, and endorses orders for kaifiat from the record-keeper and accountant. On kaifiat being received, puts them up for orders. Communicates the result to the office issuing the precepts.</li> <li>(16) Keeps register of leave of ministerial officers, enters in it all applications of leave.</li> <li>(17) Keeps register No. 45 of landed property held by ministerial officers. In all cases when finally disposed of, prepares fly leaves, &amp;c., and sends them to the record-room.</li> </ol>	
Deonarain Lal, mohurir.	<ol style="list-style-type: none"> <li>(1) Keeps register of separate account.</li> <li>(2) Checks the sudder jumma and the extent of the share applied for.</li> <li>(3) Writes out seven rubokaries, and issues them for service, with copies of application.</li> <li>(4) Files service returned in the records.</li> <li>(5) Endorses kaifiat of correctness or otherwise on the petition.</li> <li>(6) Enters the cases on registers Nos. 11, 12, and 12A.</li> <li>(7) Gives perwannah to taujih-navis.</li> <li>(8) Prepares the general and A and B fly-leaves, and makes out duplicate list of the cases, and sends them to the record-room.</li> <li>(9) Keeps seven registers in connection with common and special registration.</li> <li>(10) Checks the applications for registration, and furnishes kaifiat on them. Calls for kaifiat from the record-keeper regarding the applicant being recorded proprietor or otherwise.</li> <li>(11) Prepares seven copies of each application, and issues them for publication.</li> <li>(12) Files the service returns received in the records.</li> <li>(13) After disposal, enters them in the proper register and gives perwannah to the taujih-navis.</li> <li>(14) Prepares general and A and B fly-leaves and duplicate list of the records, and transmits them to the record-room.</li> <li>(15) Keeps three registers in connection with stamp cases, viz.,— <ol style="list-style-type: none"> <li>(1) Of documents impounded and fees levied by Collector.</li> </ol> </li> </ol>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
Rajbulloh Sahoy, mohurir.	<p>(2) Fees levied by civil court.</p> <p>(3) Register of commitment to fouzdari on account of non-payment of fees and fines.</p> <p>(16) Enters the impounded documents in the register, and writes out and issues notices to the party adjudged liable to pay the fees and the fines.</p> <p>(17) Files the service returns in the records.</p> <p>(18) On the amount being paid, obtains certificates to that effect from the Treasury Officer.</p> <p>(19) In case of application for return of document, endorses kaifat on it.</p> <p>(20) On the document being returned, makes over the English correspondence to the English Department and the vernacular papers to the record-room, after writing out the general and A and B fly-leaves and lists in duplicate.</p> <p>(21) In cases where fees and fines are levied by other courts, takes kaifat from the Treasury Department, and enters them in the proper register. Prepares the fly-leaves and lists, and sends them to the record-room.</p> <p>(22) In cases of non-payment of fees and fines, transfers the cases to criminal court after preparing the fly-leaves and entering the case in the register kept for the purpose.</p> <p>(23) Enters all sorts of notices received for service in the register, and sends them over to the nazir.</p> <p>(24) Keeps registers of settlement cases. Enters all cases in the register, and prepares the fly-leaves, &amp;c., before submission of the records to the higher authority for sanction.</p> <p>(25) On receipt of sanction and the records from the higher authority, compares the records with the fly-leaves, and then gives perwannahs to the taujih-navis.</p> <p>(26) In case the case belongs to any subdivision, forwards the records there, otherwise transmits it to the record-room in the usual way.</p> <p>(27) Keeps register of Government suits (original and execution cases).</p> <p>(28) Enters the cases in the appropriate registers.</p> <p>(29) Compares the registers with that of the Government pleader in every quarter.</p> <p>(30) Prepares fly-leaves of the decided cases, and sends them to the record-room.</p> <p>(31) Receives all sorts of miscellaneous applications in connection with settlement cases and Government estates, and puts them up to the sheristadar. Furnishes kaifiats on those applications if required.</p> <p>(32) When any arrear due from the Government estates is reported by the taujih-navis, issues notices to the farmers or perwannahs to the officers in charge.</p> <p>(33) On receipt of service returns, calls for certificates from the taujih-navis of the amount having been paid, and then transfers the papers to the record-room after preparing fly-leaves, &amp;c.</p> <p>(34) Prepares quarterly and annual returns of separation of accounts in the vernacular from which it is translated into English.</p> <p>(35) Prepares quarterly and annual returns of common and special registration.</p> <p>(36) Prepares quarterly and annual returns of Collector's business.</p> <p>(37) Quarterly return of stamp cases.</p> <p>(38) Compares the half-yearly return of stamp cases received from fouzdari.</p> <p>(39) Keeps the register of Court of Wards' cases, and enters in it all estates brought under management or relinquished.</p> <p>(40) Ditto of attached estates, writes out perwannahs for the management and in case of their being ordered to be sold, writes out notices of sale, and after sale is completed, transfers the records to the record-room after preparing fly-leaves, &amp;c.</p> <p>(1) Keeps register and records of all appeals to Collector.</p> <p>(2) Furnishes kaifat on petitions of appeal after entering them in the appropriate registers.</p> <p>(3) Calls for explanation and records from subordinate officers.</p> <p>(4) Writes out and issues notices to respondents.</p> <p>(5) Annexes the service returns to the records, and when the records are ready in every way, they are made over to peshkar for being put up before the Collector.</p> <p>(6) Keeps register of certificate cases.</p> <p>(7) Prepares duplicate copies of certificates and notices of dâk cess, butwara fees and fines, land registration fines. Enters them in registers Nos. 61 and 61 B, and delivers to the nazir for service.</p> <p>(8) Files service returns in the records.</p> <p>(9) Issues warrant of attachment and sale notifications, and perwannah to nazir for the sale of attached property.</p> <p>(10) Does all the above works in connection with certificates received from other districts.</p> <p>(11) Keeps register of pauper suits and enters all decrees received from the civil court.</p> <p>(12) Issues perwannahs to nazir to enquire about joint debtor's property, and transmits nazir's report and schedule of property to Government pleader to apply for execution.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
Shaik Mosanut Hus-sain, mohurir.	<p>(13) In cases under Act XXVII of 1866, issues perwannahs to nazir for enquiry, and sends his report to Government pleader when received.</p> <p>(14) In cases under Act XL of 1858, as in No. 13.</p> <p>(15) In cases of appeals to Commissioner or Board, issues the notices addressed to respondents, and returns them with the report of service to the offices concerned.</p> <p>(16) Prepares fly-leaves in cases which are sent to the record-room.</p> <p>(1) Receives daily applications of all sorts in sowalkhani on the ijlas. Writes the orders passed on them, which he gets initialled by the sheristadar, and the officer passing the order; enters them in register No. 27, and distributes to the departments concerned, and gets the receipt of the receiving officer.</p> <p>(2) Receives daily all notices, processes, &amp;c., received in dāk from other districts or from the subdivisions, and also those from the civil courts of the district, and the municipality, and the return of processes from the nazir and sheristadars on them the orders passed. Gets the sheristadar's initials and that of the officer passing the order, enters them in register No. 28, and then delivers them to the amlahs concerned, and takes receipt from them.</p> <p>(3) Keeps register No. 19. Receives applications and notices for enhancement of rent; gets them signed by the officer in charge, enters them in the register (No. 19), and then makes them over to the nazir. On receipt of service returns, puts them up for disposal; after disposal prepares the fly-leaves, &amp;c., and sends the records to the record-room.</p> <p>(4) Receives the applications and notices for relinquishment of holding. Does the same work in connection with them as in case of applications for enhancement.</p> <p>(5) Keeps register No. 30; copies in it all powers-of-attorney presented for attestation. Writes the deposition of attesting witnesses on the ijlas. at least two in each case. When the powers is attested, returns it to the party after taking receipt from him.</p> <p>(6) Keeps register (E). Receives applications for copies on ijlas. Takes the searching and the copying fees in the presence of the sheristadar. Prepares challans of the amount so received, and remits it into the bank. Enters the petition in the register, makes them over to the record-keeper to write the names of the copyists. When the name of the copyists are written, distributes to them and takes receipts from them. When the copy is ready, notes the fact in the register. In case of the applications being refused, endorses the order of refusal, directing the nazir to refund the fees deposited; makes over the application to the nazir, and takes receipt from him. When the application is received back after refund, sends it along with other applications to the record-room.</p> <p>(7) Keeps register D of applications for copies on unstamped papers. The same procedure as above is followed in respect of these also.</p> <p>(8) Keeps register C. Receives applications for informations. Takes searching fees in the presence of the sheristadar. Enters the petitions in the register, and makes them over to the record-keeper. When they are received back after supplying the information, notes the fact in the register and sends them to the record-room.</p> <p>(9) Keeps register F; enters in it the challans of remittances made into the treasury; gives monthly total. Checks it with the treasury accounts and obtains treasury officer's certificate.</p> <p>(10) Receives civil court rubokaries under section 38, Act VIII of 1869. Puts them up to Collector for orders. On ameen being appointed, issues perwannah to him for measurement on receipt of measurement papers, checks them, and issues notices to the parties concerned to file objections (if any). If no objection is filed, puts them up for orders on the expiration of the term of notice. When the measurement is approved, sends the records to the civil court, and makes out a copy of the records, which is filed in the record-room. In case of objections being raised, writes out deposition of witnesses on the ijlas. When the case is disposed of, sends them to the civil court, and a copy of the records to the record-room.</p>	
Gurshahoy Lall, mohurir.	<p>(1) Keeps register No. 4, Land Registration. Enters applications in the register; endorses orders calling for kaifiats from the record-keeper, makes them over to him after taking receipts, checks the particulars of the application with the kaifiat. Annexes to the missils the service returns of the notices; puts up the case on the date fixed. If any witness is produced, writes the deposition on the ijlas. Issues notices to the parties ordered to file process, enters them in the receipt book, and delivers to the nazir for service. Receives the service returns. Endorses on them the orders passed, files them to the records. Gets the decrees written out by the officer in charge. Writes the orders of disposal on the missil, notes the orders on the register. Calculates the fees to be levied in each case. Writes out notices for its payment, and sends them to nazir. Takes receipt from him in the receipt book. Prepares the fly-leaves, &amp;c., and sends the records to the record-room.</p>	
Mohadeo Prasaud, mohurir.	<p>Is in charge of Zaid first land registration cases.</p> <p>Writes out notices under section 30 for filing evidence. Writes out notices under section 30 for filing hussawary of the entire 16 annas of the village.</p>	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
	<p>Writes out notices under section 30 for filing applications to complete the entire 16 annas of the estate. Writes out notices under section 30 for correcting any errors in the hissar. Writes out notices of fine for neglecting to file applications, &amp;c. Writes out notices under section 30 of daily fines for neglecting to file applications, &amp;c. Writes out certificates for the realization of the above fine.</p> <p>In cases of the amount being less than Rs. 5, writes out and gives perwanah to the nazir to realize the same.</p> <p>Receives and annexes the service returns of above notices to the file.</p> <p>If any witness is produced, writes deposition on the ijlas.</p> <p>Writes orders to the nazir to realize the process fees of the above processes, if not paid at the time of service.</p> <p>Gets the decrees written out by the officer in charge.</p> <p>Notes the order of disposal on the register.</p> <p>Writes on the records all orders passed on the several occasions the case is brought up. Prepares the fly-leaves, marks B and C letters on the document, and sends them to the record-room.</p> <p>Is in charge of certificate cases for the realization of process fees.</p> <p>Writes out certificates and notices.</p> <p style="padding-left: 2em;">Ditto warrants of attachment of property.</p> <p style="padding-left: 2em;">Ditto sale of notifications.</p> <p style="padding-left: 2em;">Ditto orders calling for kaifiat from the nazir and sheristadar as to the payment of the fees.</p> <p>In cases of defaulters residing in other district, transmits a copy of the certificate to that district.</p> <p>Writes out second notices where the amount is not realised in the first attempt. On disposal, notes the order on the register, and sends the records to the record-room after preparing fly-leaves, &amp;c.</p>	
Abdul Hamid, mohurir.	<p>Writes notices under sections 48, 50, and 65 of the Land Registration Act. Enters them in the receipt books and sends to nazir for service. When received back, duly served, writes orders passed on them, and gives them to the siaha navis after entering them in the receipt book. When received back from siaha, annexes them to the missils.</p> <p>Puts up uncontested cases for disposal; writes depositions of witnesses on the ijlas; gets the decrees written out by the deciding officer; endorses orders of disposal on the record; prepares fly-leaves on same cases. In cases under section 38, which were previously decided less than or more than 16 annas, prepares the fly-leaves when full 16 annas registration is completed, and sends them to the record-room.</p> <p>Writes notices in cases under section 42 of the Act for filing evidences.</p>	
Madhoo Behari, record-keeper.	<p style="text-align: center;"><i>Record-room.</i></p> <p>Writes out intricate kaifiats; examines and checks every kaifiat written by the subordinate mohurirs in connection with partitions, separate accounts, mutation, sale, mutation of malikana, payment of malikana, refund of surplus sale proceeds, road cess, appointment, and dismissal of patwaris, return of documents, security precepts received from civil courts, and miscellaneous and every other kind of payment, such as chowkidar's fees, &amp;c.; also the kaifiats in connection with the acquisition of land for railway, canal, road cess, municipal, and other purposes. Examines and certifies all copies on stamped or unstamped papers; checks A, B, and C marks on the papers filed in the record-room, examines and checks the court-fee stamps, and punches the court-fee stamp in triangular form, initials and dates the same; compares register D with mutation records under section 42, Land Registration Act, and initials the references of register D made in register A; notes the partition made in register A, and prepares separate A register of mehals formed by partition. Generally supervises the record-room.</p>	
Ram Sarun Lal, naib record-keeper.	<p>There are 19 pergunnahs in the district, of which he is in charge of 6.</p> <p>Receives all sorts of petitions from Moonshikhana relating to the records of the said pergunnahs, enters them in the siaha register, writes the kaifiats, gets them checked and initialled by the record-keeper, and then returns them to the departments concerned, after entering them in the receipt book.</p> <p>Receives records of disposed of cases from the Moonshikhana; checks the fly-leaves and A and B marks, and keeps them in proper bundle, and the C papers on a separate rack, and enters it in register No. 41 and in the list in the bundles; searches out and replaces every kind of old records from their proper bundle. When any record is forwarded to any office in this or any other districts, accompanies them. Is in charge of railways and canal land acquisition case records.</p>	
Fida Hasain, mohurir.	<p>Is in charge of three pergunnahs. Does all the works stated against the name of naib mehafiz in connection with the records of the pergunnahs in his charge, with the exception of railway and canal land acquisition records.</p>	
Methli Prasad, mohurir.	<p>Is in charge of 10 pergunnahs. Ditto ditto.</p>	
Hari Hur Prasad, mohurir.	<p>Receives all the records of disposed of cases of land registration under section 42 from Moonshikhana; enters them in register D, and notes the reference in register A.</p>	



DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
<b>TAUJIIH DEPARTMENT.</b>		
Moorur Lall, mohurir	There are 8,600 entire estates in the district, 3,600 separate accounts, and 1,600 ijuali estates, which are proportionately distributed to all the 6 mohurirs, and the following accounts are kept and works done in respect of each estate by the mohurirs in charge:—	
Gonesh Proshad, mohurir.	(1) Preparation of zemindar's ledger. (2) Writing out collection chitta bahi for preparation of return No. X. (3) Cheeking the tauji number, the demano, and the name of mehal and pergunnah at the time of issuing challans.	
Ajadhya Prosad, mohurir.	(4) Entering the challans in the chitta siaha bahi at the time of their being issued. (5) Noting payments in the collection chitta bahi after the issue of the challans. (6) Comparing the challans when received from the Bank with the chitta siaha bahi.	
Ram Prasad, mohurir.	(7) Comparing the payment noted in the collection chitta bahi with the challans. (8) Checking and comparing the bank sheet with the challans. (9) Entering every item of payment on the zemindar's ledger after the goshwara district account has been made up.	
Ali Hussain, mohurir	(10) Preparing the wasil baki accounts of all the zemindars of the above estates after the close of the kist. (11) Preparation of the balance sheet. (12) Writing out notifications under section 5, Act XI of 1859, five copies for each estate, or about 1,000 copies in each kist.	
Mahiuddia, mohurir	(13) Writing out notifications under section 6, Act XI of 1859, in Nagri and Hindi character. (14) Writing out notifications under section 7 of the said Act, five copies in respect of each defaulting estate, or about 1,000 copies in each kist. (15) Preparing zemindar's ledger and revenue roll, &c., in respect of estates formed by partitions sanctioned by the Commissioner. (16) Preparing zemindar's ledger and revenue roll in respect of separate accounts opened.	
	(17) Furnishing kaifiats in cases of separate accounts. (18) Furnishes kaifiat on partition statement submitted to Commissioner for sanction. (19) Furnishes kaifiat on all petitions tendering payment of revenue after the close of the kist.	
	(20) Preparing separate files of each of the above petitions with general fly-leaves and A and B fly-leaves, and transmitting them to the record-room. (21) Preparing separate records of all estates sold with general fly-leaf and A and B fly-leaves for cash record.	
	(22) Writing out kaifiat and statement in all cases in which appeals are filed before the Commissioner. (23) Writing out registers Nos. 19, 24, 32, 36, 39, 40, and 53. (24) Writing out the register of bids of sale. (25) Writing out roobakaree of the sale becoming final.	
	(26) Writing purwannahs of the sale becoming final, which are given to the record-keeper and the tauji-navis. (27) Writing out notifications under sections 28, 29, and 32, Act XI of 1859. (28) Reporting for the transfer of money from the head Deposit to Land Revenue.	
	(29) Preparation of certificate of sale. (30) Issuing copy of the said certificate for publication on the estate. (31) Noting all notices of attachment received from the civil court in the register, and issuing notices under section 5, Act XI of 1859.	
	(32) Furnishing kaifiat in cases of refund of surplus sale proceeds. (33) Preparation of revenue roll and zemindar's ledger in respect of all Government estates under direct management in accordance with the jama-bundis received annually from the subdivisional officers, and writing out reports for the submission of the same to Commissioner for sanction.	
	(34) Preparation of quarterly return Nos. IX, X, XI, XII, and XIII. (35) Preparation of annual return No. XLI. (36) Preparation of statement of excess collections made in estates in which lands have been acquired for public purposes and no abatement of revenue has been sanctioned.	
<b>ACCOUNT DEPARTMENT.</b>		
Accountant	Keeps cash-book, Accountants' daily balance sheet, register of revenue deposit, receipts, register of personal ledger, deposits, accounts of municipalities, registering Wahabi fund accounts; prepares District Road Fund Pass-book, Prince of Wales' Reception Fund Pass-book, Agricultural Show Fund Pass-book and Cantonment Fund Pass-book; makes copies of the deposit register of revenue receipts; prepares memorandum of stamps and of local fund municipalities; prepares schedules of personal ledger, accounts of receipts, payments and balance; prepares bi-monthly lists of payments, cash accounts, cash balance, refund, statement under selected major heads of	

DESIGNATION OF OFFICER.	NATURE OF DUTIES.	REMARKS.
<i>ACCOUNTANT DEPARTMENT—continued.</i>		
Mohurir and clerk ...	<p>receipts, abstract accounts of receipts and charges, <i>plus</i> and <i>minus</i> memorandum of stocknotes; drafts letters, examines bills, cheques, &amp;c., presented, enfacement of pay order, notes retrenchment in the bills, examines the pensioners' receipts, and compares their signatures with the permanent pay orders, examines malikana bills, prepares quarterly return No. XXII of stamps, annual account return No. XXXV, and particularly lists of lapsed deposits, budget estimate of receipts and charges; signs on all miscellaneous and land revenue challans, attests the kaifiats prepared by his mohurir for deposit, malikana, pension, and other miscellaneous items.</p> <p>Keeps the following register of payments :—</p> <ol style="list-style-type: none"> <li>1. Telegraph.</li> <li>2. Marine pensions.</li> <li>3. Post office.</li> <li>4. Military.</li> <li>5. Public Works.</li> <li>6. Savings Bank deposit.</li> <li>7. Remittance to other treasury.</li> <li>8. Revenue deposit.</li> <li>9. Judicial deposit.</li> <li>10. Criminal deposit.</li> <li>11. Small Cause Court deposit.</li> <li>12. Commissioner's Embankment Establishment.</li> <li>13. Personal ledger deposit.</li> <li>14. Municipalities.</li> <li>15. Excluded local funds.</li> <li>16. Salary of gazetted officers.</li> <li>17. Do. of hospital assistant.</li> <li>18. Education.</li> <li>19. Incorporated.</li> <li>20. Inland customs.</li> <li>21. Meteorological Observatory.</li> </ol> <p>Prepares schedules of the above registers for the Accountant-General of Bengal; prepares advices of payment to the Judge of Small Cause Court, Patna, Magistrate, District Post, Manager Court of Wards, Police, Cantonment Magistrate of Dinapore, Inspector of Schools, Secretary to the District School Committee; examines annual statement of payments of college, city school, normal school, and middle school, and excise payments; despatches schedules and vouchers to the Accountant-General, Bengal, and enters them in the despatch-book; makes fair copy of probable estimate of receipts and disbursements.</p>	
Ditto ...	<p>Keeps the following registers of receipts :—</p> <ol style="list-style-type: none"> <li>1. Telegraph.</li> <li>2. Post-office.</li> <li>3. Military.</li> <li>4. Public works deposit.</li> <li>5. Civil court deposit.</li> <li>6. Criminal court deposit.</li> <li>7. Small Cause Court deposit.</li> <li>8. Personal ledger deposit.</li> <li>9. Municipalities.</li> <li>10. Excluded Local Fund.</li> <li>11. Cash recovery.</li> <li>12. Challan register of land revenue No. 46.</li> <li>13. Register of land revenue.</li> <li>14. Salt.</li> <li>15. Stamps.</li> <li>16. Excise.</li> <li>17. Provincial Rates.</li> <li>18. License-tax.</li> <li>19. Registration.</li> <li>20. Law and Justice.</li> <li>21. Police.</li> <li>22. Education.</li> <li>23. Medical.</li> <li>24. Statements.</li> <li>25. Minor department.</li> <li>26. Miscellaneous.</li> <li>27. Public works in charge of Land officer.</li> <li>28. District Road Fund.</li> <li>29. District Post Fund.</li> </ol> <p>Prepares schedules of stamps, cash recovery, public works, telegraph, statement of fines.</p> <p>Ditto ditto ditto of salt.</p> <p>Prepares military consolidated receipts of Savings Bank deposits for the Accountant-General, Bengal; prepares advices to Judge, Magistrates, District Post Fund, Judge, Small Cause Court, and keeps copy of the same: makes copies in duplicate of Pass-books of District Road Fund, Prince of Wales' Reception Fund, and Agricultural Show Fund.</p>	

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
ACCOUNT DEPARTMENT—concluded.		
Mohurir ...	Keeps register No. 37. Gives kyfiat for revenue deposits, malikana, pensions and other miscellaneous items. Prepares certificates of malikana in duplicate; prepares malikana bills. Prepares miscellaneous challans; registers all vernacular proceedings received in the Account Department. Prepares probable estimate of receipts. Prepares probable estimate of disbursement.	
English clerk ...	Dockets and enters in the registers all letters received and issued. Keeps index registers of correspondence, divided and sub-divided in collections and files, as prescribed by the Board of Revenue. Drafts letters, makes fair copies of the same, and despatches them. Prepares to send extracts from the Accountant-General's objection statement for different officers, notes replies received from the different officers in the objection statement, and reviews outstanding; keeps copies of them for references in future; puts up letters and correspondence for disposal and orders. Prepares covering lists of personal ledger payment every month for submission to Accountant-General of Bengal. Pastes correction slips to two copies of the Civil Account Code, Code of the Financial Department (Civil Pension, &c.), and (Travelling Allowance Code), and two copies of the Accountant-General of Bengal's circulars (Book series). Enters all orders of retrenchment in the retrenchment book kept for the purpose.	
4th ,, ...	Clerk of the General Department, doing duty in the Account Department. Enfaces all bills, pension receipts, cheque of civil courts and Military Department, miscellaneous receipts, &c., presented for payment, and enters them in the subsidiary registers maintained for the purpose. Enfaces bills, &c., for payment at the subdivisional treasuries at Behar and Barh, and enters them in the registers. Prepares daily advices for them. Notes payment in the subsidiary registers and in the registers of bills payable at subdivisions on receipt of vouchers from the bank and from the sub-treasuries. Enters advices of the R. T. receipts in the check register of bills payable.	
7th ,, ...	Prepares salary bills of gazetted officers and of establishment, and keeps copy of them. Fills up acquittance roll of ministerial officers; keeps contract special countersigned registers of contingencies. Prepares contract and abstract contingent bills, and detailed bills for the same. Prepares miscellaneous bills, keeps Savings Bank journal of receipts and payments. Fills up pass-books of depositors; keeps ledger account of Savings Bank. Prepares weekly accounts of receipts and withdrawals for submission to Comptroller-General; calculates, enters and posts them in the ledger accounts. Prepares monthly statement of receipts and withdrawals of annual statement of depositors' accounts. Prepares register of interest of promissory note for submission to the A. G. B.; notes payments on the back of P. N.; enters advices of promissory notes in the register, and registers the power-of-attorney for drawing interest. Prepares memorandums for renewal of notice, and despatches them to the Public Debt Office. Keeps store-book of all denomination of stamps under the joint key. Prepares travelling allowance bills of gazetted and ministerial officers of the sudder subdivision. Prepares last-pay certificates, and prepares annual indent for forms.	
STAMP DEPARTMENT.		
Stamp Darogah ...	Keeps store-book of general stamps in his hands. Keeps store book of revenue stamps. Keeps store-book of court-fee stamps. Keeps store book of postage stamps. Keeps store-book of telegraph stamps. Keeps store-book of service books. Keeps store-book of public works contract form. Keeps store-book of certificate stamps. Keeps store-book of hoonii stamps. Prepares indent for taking out stamps from the store of stamps under double locks. Issues stamps to stamp vendors and to the public; also supplies stamps to subdivisions. Prepares licenses for selling stamps. Prepares monthly stamp account of sale for submission to Superintendent of Stamps, Calcutta. Prepares monthly telegraph and postage stamp account for submission to Superintendent of Stamps, Calcutta. Examines stamp vendors' monthly returns, and forwards them to the record-room, after arranging them. Prepares indent for obtaining supplies of stamps from Calcutta. Gives kaifiat of postal stamps filed for the refund of the value of court stamps received from the Superintendent of Stamps, and places them in the strong room almirah, and keeps store-book of stock notes.	

## NAME OF DISTRICT, CHITTAGONG.

## COLLECTORATE, ENGLISH, GENERAL DEPARTMENT.

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
Jagath Chandra Das, Head Clerk, Col- lectorate, E.	<p>(1) Receiving and distributing letters, &amp;c., among several offices, and docketing occasionally the letters received.</p> <p>(2) Keeping notes of important circular orders and letters, rulings received from higher authorities.</p> <p>(3) Sending weekly crop report.</p> <p>(4) Franking all covers sent by dāk, and examining their contents.</p> <p>(5) Drafting almost all the letters, reports, and important periodical returns, and giving <i>précis</i> on large important files; examining the returns and drafts prepared by the subordinate clerks; checking the English returns received from subordinate offices; submitting bundles of English correspondence, with notes and suggestions to the Collector.</p> <p>(6) Signing copies of all papers issued out from the collectorate record-room and other departments.</p> <p>(7) Writing the pass-book when order for cutting timber from Government waste land is issued.</p> <p>(8) Taking instructions from the Collector on all important matters connected with the English office, and now and then giving instructions to subordinate clerks.</p> <p>(9) Giving translations of remarks made by the higher authorities on periodical statements, &amp;c</p> <p>(10) General supervision over the English office.</p>	<p><i>Representing time in annas.</i></p> <p>(1) } (2) } 1 anna. (3) } (4) } (5) } 1 " (6) } (7) } (8) } 10 annas. (9) } ½ anna. (10) } 3½ annas.</p> <p>Total 16 "</p>
	<i>Work on specified days.</i>	
	<p>3rd August 1885—Received and distributed letters, statements, &amp;c., about 35 in all; drafted 12 letters, revised 5 drafts prepared by subordinate clerks; took instructions from the Collector about the preparation of report and statements relative to the prices of food-grains; drew out a specimen form of a statement; signed 25 attested copies of records issued from the collectorate, record department; signed also three copies of <i>rubokaris</i> prepared in the <i>munshikhana</i>; noted Government orders regarding security of ministerial officers and submission of crop report; franked three covers, after examining their contents; instructed the khas mehal office how to insert revised figures in the statement called for by the Commissioner; tested a statement of license tax received from the sub-divisional office at Cox's Bazar.</p>	
	<p>4th August 1885—Franked 2 covers, after reading their contents; drew out a memorandum regarding the appointment of license tax peon; received 8 letters and distributed them after perusal; signed a copy of <i>rubokari</i>; again received 4 letters and distributed them among the officers concerned; signed 15 copies of papers issued from record department and <i>munshikhana</i>; drafted 3 letters; signed one copy of English letter; again franked 3 covers, after examining their contents; revised 2 drafts prepared by subordinate clerks; searched after an old circular issued by the Board regarding the fees leviable on revenue process; again signed 4 copies of <i>chittas</i> issued from record office; perused the old correspondence relative to the acquisition of land required for Ramoo to Cox's Bazar road.</p>	
Kashi Chandra Dutt, Second Clerk, Col- lectorate, E.	<p>(1) In charge of old and current correspondence.</p> <p>(2) Putting up letters, &amp;c., received and supplying their references.</p> <p>(3) Drafting ordinary letters and minor returns and periodical statements.</p> <p>(4) Comparing fair copies of all letters, returns, reports, and statements.</p> <p>(5) Arranging current English records, according to A, B, C classes, under Board's rules.</p> <p>(6) Giving general assistance to head clerk on important subjects at intervals and receiving covers.</p> <p>(7) Arranging gazettes and keep up salt register.</p> <p>(8) Supplying information to various departments.</p>	<p><i>Representing time in annas.</i></p> <p>(1) } (2) } 3 annas. (3) } 2 " (4) } 3 " (5) } 2 " (6) } 1 anna. (7) } 1 " (8) } 4 annas.</p> <p>Total 16 "</p>
	<i>Work on specified days.</i>	
	<p>3rd August 1885—Compared 12 letters (fair copies); sorted correspondences; put up bundles before the head clerk for disposal; distributed drafts approved by Collector for fair copies; received 3 bundles of correspondence from <i>munshikhana</i>, and compared letters with the lists; drafted some ordinary letters; distributed letters received to different departments.</p>	
	<p>4th August 1885—Compared 5 nomination roll (faired) and one telegram; sorted correspondence; put up bundles before the head clerk for disposal, with necessary information; distributed drafts approved by Collector for making fair copies; received 4 bundles of correspondence from <i>munshikhana</i>, and compared the letters with their lists, distributed letters received to different departments.</p>	

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
Krishna Kumar Das, Third Clerk, E.	<p style="text-align: center;"><i>Work on specified days—concluded.</i></p> <p>5th August 1885.—Compared 17 letters (fair copies); received 3 bundles of correspondence from <i>munshikhana</i>, and compared the letters with their lists; put up bundles on the respective collections in the shelves after disposal; miscellaneous work.</p> <p>(1) Registering and noting letters, and now and then assisting the second clerk in putting up letters received and supplying references.</p> <p>(2) Drafting ordinary letters and checking all important figured statements and returns, and translating them from Bengali to English.</p> <p>(3) Receiving stationery articles and issuing them to the several subordinate offices at head-quarters and mofussil, and keeping regular accounts thereof according to prescribed form.</p> <p>(4) In charge of survey and drawing apparatus, &amp;c., and issuing them and receiving them when returned.</p> <p>(5) Keeping register of certificates received by revenue agents, and writing out and granting certificates to them.</p>	<p style="text-align: right;"><i>Representing time in annas.</i></p> <p>(1) 8 annas.</p> <p>(2) 4 „</p> <p>(3) } 4 „</p> <p>(4) } 4 „</p> <p>(5) }</p> <p style="text-align: right;">Total 16 „</p>
	<p style="text-align: center;"><i>Work done on specified days.</i></p> <p>2nd September 1885—Registered 28 out of 41 letters received, but docketed, noted, and put up all.</p> <p>3rd September 1885—Docketed and registered, noted, and put up 20 letters received; received back certain survey apparatus issued.</p> <p>(1) Docketing, registering, noting, and despatching the letters issued.</p> <p>(2) Writing envelopes, entering them in the town and dāk despatch books; affixing service postage stamps, &amp;c.</p> <p>(3) Receiving printed forms and distributing them to the several offices at the head-quarters and mofussil.</p>	<p style="text-align: right;"><i>Representing time in annas.</i></p> <p>(1) 11 annas.</p> <p>(2) 3 „</p> <p>(3) 2 „</p> <p style="text-align: right;">Total 16 „</p>
Triboora Charan Sen, Fourth Clerk, E.	<p style="text-align: center;"><i>Work done on specified days.</i></p> <p>1st July 1885—Docketed, registered, noted, and despatched 40 letters; wrote out 24 envelopes, entered them in the town and dāk despatch books, and affixed postage service stamps on 8 covers; issued certain forms to the native department.</p> <p>3rd September 1885—Docketed, registered, noted, and despatched 21 letters; wrote 8 envelopes, and entered them in the town and dāk despatch books, and affixed service labels on them; compared 16 letters out of 21; and assisted head and second clerks in supplying references, &amp;c.</p> <p>Making fair copies of letters, reports, statements and returns, and have charges of stationery articles, and sometimes giving assistance to third clerk and fourth clerk in registering letters issued and received.</p> <p>The whole 16 annas time is devoted to the above work.</p>	
	<p style="text-align: center;"><i>Work on specified days.</i></p> <p>7th September 1885—Made fair copies of return No. X in duplicate and registered some letters.</p> <p>8th September 1885—Made fair copies of 13 letters only.</p> <p>9th September 1885—Ditto ditto 20 letters.</p> <p>Making fair copies of letters, reports, statements and returns, and sometimes giving assistance to third and fourth clerks in registering letters issued and received, and assisting the fourth clerk in the distribution of forms to several offices.</p> <p>The whole 16 annas time is devoted to the above work.</p>	
Annada Charan Dás, Sixth Clerk, Col- lectorate, E.	<p style="text-align: center;"><i>Work of specified days.</i></p> <p>4th June 1885—Faired out 15 letters, statements and returns.</p> <p>22nd July 1885—Ditto 11 letters and 2 returns.</p> <p>19th August 1885—Ditto 22 letters and copied 2 returns.</p> <p>(1) Docketing, registering, and putting up letters received and supplying their reference. ... ..</p> <p>(2) Drafting letters, reports, returns, &amp;c. ... ..</p> <p>(3) Fairing letters, reports, returns, &amp;c., and comparing them ... ..</p> <p>(4) Registering letters issued and despatching them ... ..</p> <p>(5) In charge of old and current correspondence.</p>	<p>Requiring 6 annas. time.</p> <p>Requiring 4 annas. time.</p> <p>Requiring 6 annas. time.</p>
	<p style="text-align: center;"><i>Work on specified days.</i></p> <p>21st May 1885—Drafted 5 letters, faired them, compared, docketed, registered, and issued.</p> <p>14th August 1885—Received one letter, docketed, put up and registered; drafted one letter, faired it; compared, docketed, registered, and issued; prepared the land registration statement for the month of July 1885.</p>	

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.																
Prankrishna Dastidar, Librarian and Translator, English Office, E.	<p>(1) Translating all appeals presented to Commissioner from Bengali to English.</p> <p>(2) Translating all notices served on the Secretary of State under section 424, Civil Procedure Code; plaints and such other papers as are found necessary to be submitted along with the draft reply for Legal Remembrancer's sanction.</p> <p>(3) Sorting law books and Indian law reports for binding; entering all books and maps in the library catalogue, and placing them according to their class.</p> <p>(4) Issuing law and other books, thana and mouzawar maps to the several Deputy Magistrates and Collectors and to heads of offices when wanted by them, receiving them back when returned, and keeping them in their proper places.</p> <p>(5) Correcting two sets of Board's rules, volumes I and II; land acquisition, salt, settlement and thakbust manuals; High Court circular orders, civil side; and noting amendments, &amp;c., in the 2 sets of India and Bengal Council Acts and Regulations.</p> <p>(6) Is also in charge of the lithographed maps of thanas Chakaria and Teknaf received for sale.</p>	<p>Average time devoted in items 1 and 2 ... 10 annas.</p> <p>Items 3, 5, and 6 ... 5½ "</p> <p>Item 4 ... ½ anna.</p> <p>Total ... 16 annas.</p>																
COLLECTORATE VERNACULAR DEPARTMENT.																		
Srinauth Ghose, Sheristadar, Collectorate, E. & V.	<p>I.—General supervision.</p> <p>II.—Examining nazir's daily accounts and contingent and other bills.</p> <p>III.—Drafting reports and letters.</p> <p>IV.—Passing and signing ordinary orders, and translating office orders and letters for vernacular departments.</p> <table data-bbox="598 1006 1035 1175" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>I</td> <td style="text-align: right;">6</td> </tr> <tr> <td>II</td> <td style="text-align: right;">2</td> </tr> <tr> <td>III</td> <td style="text-align: right;">5</td> </tr> <tr> <td>IV</td> <td style="text-align: right;">3</td> </tr> <tr> <td></td> <td style="text-align: right;">—</td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td style="text-align: right;">—</td> </tr> </tbody> </table>		Annas.	I	6	II	2	III	5	IV	3		—		16		—	
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Eshan Chunder Guho, Peshkar, Collectorate, V.	<p style="text-align: center;"><i>Diary of work done on the 5th August 1885.</i></p> <p>Drafted two reports and one letter. Prepared an estimate and a khas mehal statement. Translated one letter. Signed 79 orders. Passed 10 bills. Examined nizaruth's account. Gave instructions on various subjects.</p> <p>(1) Examining all the numerous cases for Collector's disposal; studying English bundles connected with vernacular department relating to law suits and other cases, &amp;c., as to have them disposed of by Collector.</p> <p>(2) Attending to the <i>missil</i> in order to receive, read petitions, and to write orders and depositions before the Collector, and to do other miscellaneous works, both in English and Bengali, and to pesh and read all cases, rubokaries and miscellaneous cases, &amp;c., and to conduct revenue and putni sales, which are numerous, and put up law rules and circulars for Collector's ready reference.</p>	<p><i>Time represented in annas.</i></p> <p>(1) ... 4 annas.</p> <p>(2) ... 12 "</p>																
Syama Charan Sen, Mohurir, Munshikhana, Collectorate, V.	<p style="text-align: center;"><i>Work done on specified days.</i></p> <p>30th July 1885—(a) Examined four deposit cases; studied one appeal, and six law suit natis with their English reports for submission to the Commissioner after Collector's approval, and one report with Board's letter.</p> <p>(b) In attending the <i>missil</i> received, read numbers of petitions, and got disposed of 6 law suit reports; one appeal's report for submission to the Commissioner; one appeal, one settlement case, 30 deposit cases, one rubokari, one report with Board's letter, which are finally disposed of, and did other miscellaneous works.</p> <p>31st July 1885—(a) Studied one appeal, one settlement case, one deposit case, one case received from civil court, seven miscellaneous cases, one English bundle.</p> <p>(b) In attending the <i>missil</i>, read numerous petitions, wrote orders, took depositions in one appeal case, which was disposed of, and put up one English bundle after perusal, and other miscellaneous works.</p> <table data-bbox="521 2049 1049 2169" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td>In charge of register No. 2, butwarah.</td> <td></td> </tr> <tr> <td>"</td> <td style="text-align: right;">3, resumption suit.</td> </tr> <tr> <td>"</td> <td style="text-align: right;">38, civil prisoner.</td> </tr> <tr> <td>"</td> <td style="text-align: right;">37, general register of fees.</td> </tr> <tr> <td>"</td> <td style="text-align: right;">37(a), Revenue fines.</td> </tr> </tbody> </table>	In charge of register No. 2, butwarah.		"	3, resumption suit.	"	38, civil prisoner.	"	37, general register of fees.	"	37(a), Revenue fines.							
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DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
Syama Charan Sen, Mohurir, Munshikhana Collectorate, V.	<i>Work done on specified days—continued.</i>	
	In charge of register No A, Government decrees.	
	" " B, Pauper suit.	
	" " C, Information.	
	" " D, Unstamped copies.	
	" " E, Stamped copies.	
	" " F, Remittances to the treasury.	
	<i>Time represented in annas.</i>	
	4 annas—Receiving application for copies and information, and remitting the fees into the treasury by a challan.	
	Kali Kumar De, Mohurir, Munshikhana, Collectorate, V.	5 " Registering and distributing the applications into different departments, and entering the challan in register "F," daily remittances to the treasury, and filling up the dates, &c., of the register after delivering the copies and informations.
3 " Issuing perwannah to nazir and Government pleaders to take proper steps in decree jari and pauper suit cases; entering challan into register of fees under Act XI of 1859; supplying kyfiat to every deposit and precept cases; entering the cases into register of prisoners "No. 38" and register of "revenue fines" (No. 37 a).		
4 " Delivering copies and informations to applicants, and taking receipts from them.		
— 16 "		
—		
<i>Two days' diary showing the work done.</i>		
28th July 1885—Received 43 applications for stamped copies and three for information, registered and distributed them into different departments, and remitted the fees into treasury by a challan; delivered 20 copies and three informations to the parties, and filled up the column for dates of delivery in the registers; a perwannah (to Government pleader of Anwariah) was issued to file a petition for execution of decree.		
29th July 1885—Received 13 applications for stamped and three applications for unstamped copies, and two for information; registered and distributed them into different departments, and remitted the fees into treasury; delivered 28 copies to the parties, and filled up the column for dates in the registers. Entered one challan in register (No. 37) of fees under Act XI of 1859. Supplied kyfiats of 14 deposit and five precept nathis.		
(1)—Keeping the register No. $\frac{1}{2}$ of appeals both from the decisions of Collector and of his subordinates, and performing necessary works regarding appeals.		
(2)—Attending the court with peshkar for <i>missil</i> works, and assisting him for other miscellaneous business during office hours.		
(3)—Receiving English correspondence from several departments and disposing them off.		
(4)—Assisting another munshikhana mohurir in charge of salt department and stamp cases.		
<i>Time represented in annas.</i>		
4 annas—Registering appeal petitions, writing order on them, calling kyfiats from several departments, writing rubokaries and perwannahs and doing other necessary works regarding that; preparing the appeal cases for <i>pesh</i> , and despatching them after disposal to the concerned offices.		
1 anna—Receiving English correspondence from several departments.		
4 annas—Attending before the Collector as an assistant to the peshkar for <i>missil</i> works.		
2 " Assisting another munshikhana mohurir in charge of salt department and stamp cases.		
3 " Receiving all the vernacular rubokaries and reports, &c., received from several departments and offices, and writing the necessary orders on them, both in English and Bengali.		
2 " Returning the English correspondence after disposal to several departments whence they are received.		
— 16 "		
—		
<i>Diary of the works done on the 3rd August 1885.</i>		
1. Compiled and prepared an appeal case, and made over to peshkar baboo for <i>pesh</i> .		
2. Drawn out a rubokari with regard to an appeal case, and a copy of that has been sent to Deputy Collector.		
3. Written payment order in English of 17 sub-vouchers received from nazir.		
4. Certified in English four impounded documents received from sub-registry offices.		
5. Written necessary orders of 14 petitions and eight rubokaries, &c., in the <i>missil</i> .		
6. Received 10 vernacular covers from the several officers, and written necessary orders in the 16 papers contained in them.		

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
Kasi Charan Datta, Mohurir, Munshikhana, Collectorate, V.	<i>Diary of works done on the 3rd August 1885—continued.</i>	
	7. Written orders upon 8 lists of price-current received from nazir.	
	8. Noted in the salt register 124 monthly statements of salt received from several salt vendors.	
	9. Received seven English bundles from English office, and returned nine after disposal.	
	10. Received 7 petitions of wholesale and atrafi rowannah, and registered them after writing necessary orders thereon, and issued 7 rowannahs with 9 challans (both wholesale and atrafi).	
	11. Issued 2 advices of wholesale rowannah to other districts.	
	In charge of register No. 26 (50) stamp cases.	
	Ditto of register Nos A and B (registers of wholesale and atrafi rowannahs).	
	In charge of veanaacular gazette and circulars.	
	<i>Time represented in annas.</i>	
Chandra Kumar Sen, Mohurir, Munshikhana, Collectorate, V.	4 annas—Registering stamp cases, writing perwannahs and rubokaries, and doing other necessary work regarding them.	
	12 „ Receiving petitions of wholesale and atrafi rowannahs, and registering them after writing necessary orders thereon, and delivering them with challans, both wholesale and atrafi, to rowannahdars.	
	<i>Diary of the work done on the 18th August 1885.</i>	
	Received 4 petitions and wholesale rowannah, and registered them after writing orders thereon, and issued 4 rowannahs with 4 challans of wholesale; noted in the salt registers 88 returns and information of arrival of salt and expired rowannah, both wholesale and atrafi, received from several salt vendors.	
	19th August 1885.—Received 4 stamp cases from sub-registry office of Salkania, and registered them after necessary orders thereon, and made over to stamp officer for report, and given fly-leaves of 20 disposed of stamp cases for the month of July 1885; received three petitions of atrafi rowannah, and registered them after writing orders, and issued 3 rowannahs with challans of atrafi.	
	In charge of register No. 25 (49), deposit cases.	
	Ditto ditto 65 (20), relinquishment.	
	Ditto ditto 64 (19), enhancement.	
	Ditto ditto 50 (76), standing order.	
	Ditto ditto 58 (88), apprentices.	
Ditto ditto 59 (89), revenue agents.		
Ditto ditto 16 under section 38, Act VIII of 1869.		
<i>Time represented in annas.</i>		
Dwarka Nath Ghose, Mohurir, Munshikhana, Collectorate, V.	2 annas—Registering the petitions for refund of deposit money.	
	3 „ Writing all the necessary slips, calling reports from several departments, and despatching them accordingly.	
	4 „ Examining the kyfiats received from the concerning departments, and preparing the cases regarding the refund of deposit money, and making them over to the peshkar baboo for pesh.	
	2 „ Attending the court with peshkar baboo while he puts up the deposit cases.	
	3 „ Sending the disposed of deposit cases to the account department for cash, and noting in the register and drafting, and sending necessary ruhokaries, to the offices concerned, after payment.	
	2 „ Doing other necessary works in respect to the cases of other registers.	
	— 16 „ —	
	<i>Diary of works done on the 30th July 1885.</i>	
	Registered 4 petitions for refund of deposit money. Prepared 40 slips calling reports from several departments, and despatched them accordingly; examined some 29 deposit cases, and made them over to peshkar baboo for pesh, and attended court with him at the time of disposal of those cases.	
	1. Keeping register No. 19 (44) of sale for arrears of revenue.	
2. Register No. 27 (51) of petitions.		
3. Ditto 29 (53) of precepts.		
4. Giving kyfiats in the deposit cases.		
<i>Time represented in annas.</i>		
	5 annas—Registering petitions filed before the Collector and distributing them to several departments.	
	4 „ Writing rubokaries of the confirmation of the revenue sale of the permanent estates.	



DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.																																																																								
<p>Bazlal Rahim, Mohurir, Munshikhana, Collectorate, V.</p>	<p style="text-align: center;"><i>Time represented in annas—concluded.</i></p> <p>6 annas—Registering all the precepts received from several offices, and writing necessary orders on them; asking kyfiats and drafting rubokaries, &amp;c., and despatching them to the concerning departments.</p> <p>1 anna—Giving kyfiats in the deposit cases.</p> <p>—</p> <p>16 annas.</p> <p>—</p> <p style="text-align: center;"><i>Diary of works done on the 30th July 1885.</i></p> <p>Registered four precepts and sending to the concerning offices; gave kyfiats in 10 deposit cases, and made them over to deposit mehurirs; prepared 6 rubokaries regarding the precepts, and despatched them to different offices; wrote final order in vernacular of 7 precept cases; compared 4 pairs of challans of payment of the sale proceeds of permanently-settled estates; registered 23 petitions filed before the Collector, and distributed them to the offices concerned.</p> <ol style="list-style-type: none"> <li>1. In charge of register No. 28 (register of papers).</li> <li>2. Ditto ditto 8 (miscellaneous).</li> <li>3. Ditto ditto 1 (register of settlement of lakhiraj resumed mehals).</li> <li>4. In charge of stamp register.</li> </ol> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 10%; text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">4</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">8</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified day.</i></p> <p>7th August 1885.—Registering 20 miscellaneous papers; registering 4 miscellaneous petitions; writing out 6 rubokaries; recording 5 cases decided, calling kyfiats of four cases, writing out disposals of 2 settlement cases, registering 3 stamp cases, and calling for their kyfiats.</p> <ol style="list-style-type: none"> <li>(1) In charge of Legal Remembrancer's B register in connection with Government suits.</li> <li>(2) In charge of registers Nos. 10, 11, 12 and 14, and register 12A under section 70, Act VII of 1876.</li> <li>(3) In charge of register No. 8 under section 424, Criminal Procedure Code, regarding the issue of notices.</li> <li>(4) In charge of registers Nos. 61 and 61B regarding certificate cases in connection with rents of other districts.</li> </ol> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 10%; text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </tbody> </table>						Annas.	(1)	...	...	...	...	4	(2)	...	...	...	...	8	(3)	...	...	...	...	2	(4)	...	...	...	...	2						16						Annas.	(1)	...	...	...	...	6	(2)	...	...	...	...	6	(3)	...	...	...	...	3	(4)	...	...	...	...	1						16	
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<p>Kala Charan Sen, Mohurir, Munshikhana, Collectorate.</p> <p style="margin-top: 200px;">Brindabun Dutt, Mohurir, Munshikhana, Collectorate, V.</p>	<p style="text-align: center;"><i>Work on specified days.</i></p> <p>4th August 1885—Writing out 6 perwannahs for separation of accounts; registering 1 perwannah, writing 7 orders of Government suits; writing and issuing 3 perwannahs; writing reports on 3 notices issued.</p> <p>5th August 1885—Writing 5 rubokaries of separation of accounts; writing out 7 perwannahs; writing out 8 Government notices; taking kyfiats of 3 nathis; writing out register of certificate and issuing 1; writing out orders of 5 Government cases; searching out papers in connection with the report of Government pleader regarding Uma Charan Dhar's civil suits.</p> <ol style="list-style-type: none"> <li>(1) In charge of register No. 16 (register of petitions regarding waste lands).</li> <li>(2) In charge of register No. 17 (register of waste lands fit for sale).</li> <li>(3) Ditto of register No. 18 (register of waste lands excluded from sale).</li> <li>(4) In charge of register No. 19 (sale register of temporarily-settled estates).</li> <li>(5) Ditto of register No. 21 (sale register of waste lands).</li> <li>(6) Ditto of sale register of 50 acres waste land.</li> <li>(7) Ditto of pass book for cutting timbers from waste lands.</li> <li>(8) Ditto of collecting informations for returns Nos. 8 and 8A (quarterly returns).</li> </ol>	<p>Besides all this, sher istadar's advice is being consulted from time to time.</p>																																																																								

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<p>Kalikumar Guho, Record-keeper, Collectorate, V.</p>	<p style="text-align: center;">COLLECTORATE RECORD DEPARTMENT.</p> <ol style="list-style-type: none"> <li>1. Preparation of different kind of statements, after reference to various records.</li> <li>2. Writing important kyfiats, after reference to various records.</li> <li>3. Examination of fly sheets (ferista) of records received from various offices.</li> <li>4. Distribution of applications for copies among the copyists and signing them after examination.</li> <li>5. Signing kyfiats written by the subordinate mohurirs after examination.</li> <li>6. Getting and making over records, of which copy is being asked, to copyists and replacing them.</li> <li>7. Giving instructions from time to time to the subordinate mohurirs of the record department and keeping general supervision over the department.</li> <li>8. Putting up records received from other departments in their proper places, and always looking after the registers, whether they are in good order or not.</li> <li>9. Attending Collector's <i>missil</i>, from time to time, with papers called for.</li> </ol> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>Annas. 1</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(5)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>1</td> </tr> <tr> <td>(6)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(7)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(8)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(9)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td colspan="5"></td> <td style="border-top: 1px solid black;">16</td> </tr> <tr> <td colspan="5"></td> <td style="border-top: 1px solid black;">—</td> </tr> </table> <p style="text-align: center;"><i>Work on specified day.</i></p> <p>26th August 1885—Signing 15 kyfiats written by the subordinate mohurirs after examination. Preparation of chakbili of a shikmi talook under khas taruf, taking the records of certificate cases made over from Deputy Collector Baboo Dino Nath's office, examining and signing copies written by copyists, and taking back the records from them; attended the Collector's <i>missil</i>.</p> <ol style="list-style-type: none"> <li>(1) Writing kyfiats, after reference to various records.</li> <li>(2) Making over survey papers to various departments as called for and receiving them back.</li> <li>(3) Registering papers of cases, after having received them.</li> <li>(4) Punching stamps affixed on papers and putting them properly.</li> </ol> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>Annas. 8</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>4</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td colspan="5"></td> <td style="border-top: 1px solid black;">16</td> </tr> <tr> <td colspan="5"></td> <td style="border-top: 1px solid black;">—</td> </tr> </table> <p style="text-align: center;"><i>Work on specified day.</i></p> <p>25th August 1885—Writing 7 kyfiats, after searching various papers of 1,200 M. E., and of settlement of Satkania mouzah before Collector for inspection; receiving papers of 11 mouzahs from the canoongo, and comparing the dags of ten mouzahs of a khas talook.</p> <ol style="list-style-type: none"> <li>(1) Receiving all records of cases disposed of by Land Registration Sub-Deputy Collectors under Act VII of 1876; looking them whether they are in proper order; placing them in shelves, and registering them.</li> <li>(2) Writing kyfiats, after looking to the records of the disposed of cases.</li> </ol>	(1)	...	...	...	...	Annas. 1	(2)	...	...	...	...	2	(3)	...	...	...	...	2	(4)	...	...	...	...	2	(5)	...	...	...	...	1	(6)	...	...	...	...	2	(7)	...	...	...	...	2	(8)	...	...	...	...	2	(9)	...	...	...	...	2						16						—	(1)	...	...	...	...	Annas. 8	(2)	...	...	...	...	4	(3)	...	...	...	...	2	(4)	...	...	...	...	2						16						—	
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<p>Kissore Chundro Das, Naib Record-keeper.</p>	<p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>Annas. 8</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>4</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>2</td> </tr> <tr> <td colspan="5"></td> <td style="border-top: 1px solid black;">16</td> </tr> <tr> <td colspan="5"></td> <td style="border-top: 1px solid black;">—</td> </tr> </table> <p style="text-align: center;"><i>Work on specified day.</i></p> <p>25th August 1885—Writing 7 kyfiats, after searching various papers of 1,200 M. E., and of settlement of Satkania mouzah before Collector for inspection; receiving papers of 11 mouzahs from the canoongo, and comparing the dags of ten mouzahs of a khas talook.</p> <ol style="list-style-type: none"> <li>(1) Receiving all records of cases disposed of by Land Registration Sub-Deputy Collectors under Act VII of 1876; looking them whether they are in proper order; placing them in shelves, and registering them.</li> <li>(2) Writing kyfiats, after looking to the records of the disposed of cases.</li> </ol>	(1)	...	...	...	...	Annas. 8	(2)	...	...	...	...	4	(3)	...	...	...	...	2	(4)	...	...	...	...	2						16						—																																																																			
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Nil Komal Das, Mohurir, V.	<p>26th August 1885—Making over 4 nathis to copyists for giving copies, and again replacing them; receiving 90 land registration disposed of nathis after examination on receipt; placing 11 land registration nathis on receipt from the land registration amlah after having compared the papers with the ferish-ta; writing kyfiats of 3 nathis of separation of accounts, and punching stamps affixed to papers of 2 nathis and putting dates thereon.</p> <p>(1). Writing kyfiats, after reference to various records and copying out ammu-karnamahs.</p> <p>(2) Receiving papers, registering them, punching stamps, and putting dates thereon.</p> <p>(3) Making over records to amlah of various departments when called for, and replacing them on receipt.</p> <p>(4) Issuing records to copyists for making copies, and again replacing them.</p> <p>(5) Comparing bakija.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr><td></td><td></td><td style="text-align: right;">Annas.</td></tr> <tr><td>(1)</td><td>... ..</td><td style="text-align: right;">8</td></tr> <tr><td>(2)</td><td>... ..</td><td style="text-align: right;">4</td></tr> <tr><td>(3)</td><td>... ..</td><td style="text-align: right;">1</td></tr> <tr><td>(4)</td><td>... ..</td><td style="text-align: right;">2</td></tr> <tr><td>(5)</td><td>... ..</td><td style="text-align: right;">1</td></tr> <tr><td></td><td></td><td style="text-align: right;">—</td></tr> <tr><td></td><td></td><td style="text-align: right;">16</td></tr> <tr><td></td><td></td><td style="text-align: right;">—</td></tr> </table> <p style="text-align: center;"><i>Work on specified day.</i></p>			Annas.	(1)	... ..	8	(2)	... ..	4	(3)	... ..	1	(4)	... ..	2	(5)	... ..	1			—			16			—							
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Oporna Charan De, Mohurir, V.	<p>26th August 1885—Receiving nathis of certificate cases of Deputy Collector, Baboo Probath Nath Roy, after giving receipt for each record; writing out kyfiats, copying out ammu-karnamahs in register No. 30, and receiving papers of various offices, and giving records to copyists for making copies.</p> <p>(1) Writing out kyfiats, after reference to various records.</p> <p>(2) Giving informations asked for.</p> <p>(3) Receiving papers of cases and registering them.</p> <p>(4) Noting abatement of jumma of lands taken up by Government for public roads in different registers.</p> <p>(5) Issuing papers to other departments from time to time, and replacing them.</p> <p>(6) Issuing records to copyists for making copies.</p> <p>(7) Keeping translations of orders, and doing work in connection with them.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr><td></td><td></td><td style="text-align: right;">Annas.</td></tr> <tr><td>(1)</td><td>... ..</td><td style="text-align: right;">5</td></tr> <tr><td>(2)</td><td>... ..</td><td style="text-align: right;">1</td></tr> <tr><td>(3)</td><td>... ..</td><td style="text-align: right;">4</td></tr> <tr><td>(4)</td><td>... ..</td><td style="text-align: right;">1</td></tr> <tr><td>(5)</td><td>... ..</td><td style="text-align: right;">2</td></tr> <tr><td>(6)</td><td>... ..</td><td style="text-align: right;">2</td></tr> <tr><td>(7)</td><td>... ..</td><td style="text-align: right;">1</td></tr> <tr><td></td><td></td><td style="text-align: right;">—</td></tr> <tr><td></td><td></td><td style="text-align: right;">16</td></tr> <tr><td></td><td></td><td style="text-align: right;">—</td></tr> </table> <p style="text-align: center;"><i>Work on specified day.</i></p>			Annas.	(1)	... ..	5	(2)	... ..	1	(3)	... ..	4	(4)	... ..	1	(5)	... ..	2	(6)	... ..	2	(7)	... ..	1			—			16			—	
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	<p>26th August 1885—Writing out 4 kyfiats, after searching records; writing out kyfiats concerning 27 mehals called for by Deputy Collector, Baboo Probath Nath Roy, after searching many records; supplying informations of one application; precept suits being registered, and the C papers being separated, are put in the respective 60 nathis, and sometimes papers are being received and made over and then filed.</p>																																		

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.														
Goloke Chandra Dey, Head Towji Navis, V.	COLLECTORATE—TOWJI DEPARTMENT.															
	<p>(1) Writing registers Nos. 20, 24, 27, 32, 36, 39, and 40; noting changes in register No. 53, and preparing quarterly and annual returns Nos. IX, X, XI, XII, XVI, XXXIX and XLI.</p> <p>(2) Supervising the works of the subordinate towji navis, and writing kyfiats of all suits in connection with deposits and precepts.</p> <p>(3) Reporting on important matters, attending Collector at the time of sales held under Act XI of 1859 and VIII of 1868, and also at the time of patni sale under Regulation VIII of 1819, and performing all work in connection with them.</p> <p>(4) Preparing lists, after enquiry, of estates purchased by Government and (kaista baki) lists of estates sold, the Government dues of which not covered by the sale proceeds, and fixing dates for sale, after examination of the list of arrears submitted by the khas tehsildars, and performing all work in connection with towji department, and comparing and examining the total of daily receipts with the registers and signing them.</p>															
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Mahesh Chandra Rakshit, First Assistant Towji Navis, V.	<p>20th July 1885—Looking up to the attendance register of the assistant towji navis; writing kyfiats of suits in connection with deposits and precepts and miscellaneous cases, testing the correctness of return X submitted by assistant towji navis; writing lists of total daily collections; signing register of each mohurir after comparison, and doing other work from time to time and supervising the work of assistants.</p>															
	<p>3rd August 1885—Writing kyfiats of suits in connection with deposits, precepts, and other cases; looking up to the attendance register of assistant towji navis, writing list of total daily collections, and totalling the realization in the account department; signing the individual register after comparison; preparing return No. X of permanently settled estates, and doing other work from time to time, and supervising the works of assistants.</p>															
	<p>(1) Writing zemindar's account connected with the collection of 245 estates, paying revenue above Rs. 100, their demands, arrears, and quarterly returns, and comparison of accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payment made by challan in the account, comparing the register with the zemindar's account, and separating the payments (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of arrears for sale, and comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale and assisting the head towji navis.</p>															
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<p>24th February 1885—Received 74 pairs of challans; compared their numbers, names, with the office registers, and having registered them, signed; noted payments, either current or advance, and receiving those challans from the poddars, compared registers and poddar's sumar; struck total in the registers, signed the registers and poddar's sumar after comparison; registered petitions made for receiving revenue in arrear, and despatching the petition of non-paid estates to respective khas tehsil office.</p>																
<p>9th March 1885—Accounting the defaulting estates, after looking to the register; registering petitions for receiving arrear revenue, and despatching the petitions of noabad estates to respective khas mehal office.</p>																

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Raj Chandra Sen, Second Assistant, Towji Department.	<i>Work on specified days—concl'd.</i>																																											
	15th July 1885—Writing total abstract of collections for three months; writing miscellaneous kyfiats in aid of the head towji navis, registering petitions for receiving arrear revenue, and despatching the petitions of the noabad estates to khas office concerned.																																											
	(1) Writing zemindari accounts connected with the collection of 241 estates, paying revenue above Rs. 100, their demands, arrears, quarterly return, and comparing accounts. (2) Comparing and registering challans, and comparing the registers with the poddars for striking totals. (3) Noting payments made by challans in the account; comparing the register with the zemindari accounts; and separating the payments (current, arrear, and advance), and writing the daily abstract of collection. (4) Writing the list of arrears for sale, and comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices. (5) Writing kyfiats of miscellaneous matter, and attending the Collector at times of sale, and assisting the head towji navis.																																											
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Ram Kanai Sen, Third Assistant Towji Navis, V.	<i>Work on specified days.</i>																																											
	24th February 1885—Received 68 pairs of challans; compared their details with the office register and signed them; registered those challans and signed them; noted payments, either current or advance, on receiving those challans from the poddars; compared registers and poddar's sumar; struck total in the register, and signed the register and poddar's sumar after comparison; done other work.																																											
	4th March 1885—Totalling the collection in the account book and other work. 6th July 1885—Noting the collections in the register after looking to the account. (1) Writing zemindari accounts connected with the collection of 247 estates of above Rs. 100, their demands, arrears, quarterly return, and accounts. (2) Comparing and registering challans; comparing the register with poddars for striking totals. (3) Noting payments made by challans in the accounts; comparing the register with the zemindari accounts; and separating the payments (current, arrear, and advance), and writing the daily abstract of collection. (4) Writing the list of estates in arrears for sale; comparing the names of proprietors and mouzah in the record department, and writing the sale proclamation notices. (5) Writing kyfiat of miscellaneous matter, and attending the Collector at time of sale.																																											
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Rattan Mani Sen, Fourth Assistant Towji Navis, V.	<i>Work on specified days.</i>																																											
	24th February 1885—Received 56 pairs of challans; compared their details with the office books; registered and signed them; noted the collection, either current or advance, on receipt of the challans from the poddar; compared registers and poddar's sumar book; striking total in the register; signed the poddar's sumar after comparison.																																											
	13th March 1885—Striking total of the payment made by each body. 7th July 1885—Preparing abstract of collections for 3 months, and comparing it with the tolab baki book. (1) Writing zemindars' accounts connected with the collection of 795 estates paying revenue below Rs. 100, their demand, arrears, quarterly return, and comparing accounts. (2) Comparing and registering challans, and comparing the register with the poddars for striking totals																																											

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<p>Pran Kissen Datta, Fifth Assistant Towji Navis, V.</p>	<p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1) ... ..</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4) ... ..</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5) ... ..</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified days.</i></p> <p>24th February 1885—Received 130 challans; compared them with the zemindar's account, and then signed, registered, and returned them; on receipt from the poddars, entered the challans in the zemindar's account; and separated the advance and excess collections; compared the register with the poddar's sumar; reconciled the register and poddar's sumar and then signed both; struck total of individual collections in the zemindar's account.</p> <p>10th July 1885—Wrote abstract of collections of the last three months, and reconciled with the demands and arrears.</p> <p>(1) Writing zemindars' accounts connected with the collection of 787 estates of below Rs. 100, their demand, arrears, quarterly return, and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindar's account; and separating the payments (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and meuzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at times of sale.</p>		Annas.	(1) ... ..	3	(2) ... ..	5	(3) ... ..	5	(4) ... ..	2	(5) ... ..	1		16	
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<p>Ram Chandra Biswas, Sixth Assistant Towji Navis.</p>	<p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1) ... ..</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4) ... ..</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5) ... ..</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified days.</i></p> <p>24th February 1885—Received 150 pairs of challans; examined them, compared them with zemindar's account, and then signed them; registered them and again signed them; on receipt from the poddar, compared the challans with the register and poddar's sumar; separated the advance, arrear, and excess collections, struck totals and reconciled with the treasury accounts; then entered them in each mehal in the zemindar's account; reconciled again the register and zemindar's account and compared them; struck totals of individual collections in the zemindar's account.</p> <p>Return No. X.—Wrote explanations of individual arrears.</p> <p>4th July 1885—Prepared an abstract of collections made during the last three months; reconciled them with demand and arrear, and compiled.</p> <p>(1) Writing zemindari account connected with the collection of 791 estates of below Rs. 100, their demands, arrears, quarterly return, and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the peddar for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindari account, and separating the payments (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p>		Annas.	(1) ... ..	3	(2) ... ..	5	(3) ... ..	5	(4) ... ..	2	(5) ... ..	1		16	
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Brojo Mohun Sen, Seventh Assistant Towji Navis, V.	<p>(1) Writing zemindari accounts connected with the collection of 963 estates of below Rs. 100, their demand, arrears, quarterly return, and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindari account, and separating the payments (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzah in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1) ... ..</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4) ... ..</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5) ... ..</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">—</td> </tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified days.</i></p> <p>26th May 1885—Received 168 pairs of challans; compared them with office register, signed them, registered them, and returned them to the parties presenting them; on receipt from the poddar, compared them with the poddar's sumar and register, struck total in the register; made over to the head towji navis to prepare the daily account from the sumar and register.</p> <p>14th July 1885—Struck total of collections made in the first quarter; prepared quarterly return on comparison of the challans with the register; wrote individual explanations of balances of current and arrear demands in the quarterly return, did other miscellaneous work.</p>		Annas.	(1) ... ..	3	(2) ... ..	5	(3) ... ..	5	(4) ... ..	2	(5) ... ..	1		16		—	
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Mohesh Chandra Bose, Eighth Assistant Towji Navis, V.	<p>(1) Writing zemindar's accounts connected with the collection of 1,823 estates of below Rs. 100, their demand, arrears, quarterly return, and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindar's account, and separating the payments (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the sale list of estates in arrear; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p>																	

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Kanta Chandra Roy, Tenth Assistant Navis.	<p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: right;">3</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: right;">5</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: right;">5</td> </tr> <tr> <td style="text-align: center;">(5)</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: center;">...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">—</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">—</td> </tr> </table> <p style="text-align: center;"><i>Work on specified dates.</i></p> <p>24th June 1885—Compared 216 pairs of challans with the kurcha, signed them, and then returned them to the parties presenting them; compared the challans after payments with the office register; struck out from the register challans by which no payments were made; cut the total of collections made; compared the total of collections and of the challans with the poddar; entered those challans in the <i>talab baki</i> book, and again compared them with the register, noted the collections in their proper column of current, arrear, and advance demands; obtained the head accountant and the head towji navis' initials and then signed.</p> <p>7th July 1885—Struck the total of collections made on account of each mehal; took care to see if any mehal fell into arrears, and at the same time wrote up sales of mehals which defaulted.</p> <p>(1) Writing zemindari account connected with the collections of 1,842 estates of below Rs. 100, their demand, arrear, quarterly return; and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the register with the poddar for striking totals.</p> <p>(3) Noting payment made by challans in the account; comparing the register with the zemindari account, and separating the payment (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the sale list of estates in arrear; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p>	(1)	...	...	...	...	Annas.	(2)	...	...	...	...	3	(3)	...	...	...	...	5	(4)	...	...	...	...	5	(5)	...	...	...	...	2						1						—						16						—	
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	<p>24th June 1885—Received 195 pairs of challans ; compared them with the office register, and signed, registered, and returned them to parties presenting them ; compared them with the poddar's sumar and register ; compared the total of the register with that of sumar ; prepared the daily gashara, and then made it over to the head towji navis ; entered the challans in the zemindari accounts, and compared the accounts with the register.</p> <p>5th July 1885—Struck totals of individual collections in the zemindari account ; entered in their proper columns in the talab baki the current, arrear, advance and demands, collections made ; prepared from the zemindari account a list of mehals which defaulted.</p>																																											
	<ol style="list-style-type: none"> <li>(1) Writing zemindari account connected with the collection of 1,834 estates of below Rs.100, their demands, arrears, quarterly return ; and comparing account.</li> <li>(2) Comparing and registering challans, and comparing the register with the poddars for stiking totals.</li> <li>(3) Noting payment made by challans in the account ; comparing the register with the zemindari account, and separating the payments (current, arrear, and advance), and writing the daily abstract of collection.</li> <li>(4) Writing the sale list of estates in arrear ; comparing the name of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</li> <li>(5) Writing kyfiats of miscellaneous matters, and attending the Collectors at time of sale.</li> </ol>																																											
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Nishi Chandra Datta, Twelvth Assistant Towji Navis, V.	<i>Work on specified dates.</i>																																											
	<p>23rd June 1885—Received 172 challans ; took care to see if they were correctly written up ; compared them and then initialled them ; registered, signed, dated, and returned them ; compared them on receipt from the poddar ; struck totals in the register, and noted current and advance collections in it ; obtained that register signed by the podder ; made it over to head towji navis to write out a gashara ; entered the challans in the zemindari account book, and the collections in their proper collections of current and advance collections.</p> <p>10th July 1885—Prepared return No. X and wrote kyfiats for individual arrears on account of mehals.</p>																																											
	<ol style="list-style-type: none"> <li>(1) Writing zemindari account connected with the collection of 1,825 estates of below Rs. 100, their demand, arrears, quarterly return ; and comparing account.</li> <li>(2) Comparing and registering ehallans, and comparing the registers with the poddars for striking totals.</li> <li>(3) Noting payments made by challans in the account ; comparing the register with the zemindari account, and separating the payment (current, arrear, and advance), and writing the daily abstract of collection.</li> <li>(4) Writing the whole list of estates in arrear ; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</li> <li>(5) Writing kyfiats of miscellaneous matters, and attending the Collectors at time of sale.</li> </ol>																																											
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<p>Abdul Rahaman, thirteenth Assistant Towji Navis.</p>	<p style="text-align: center;"><i>Work on specified dates.</i></p> <p>22nd June 1885—Received 112 challans; examined whether they were correctly written up, whether any mehal was in arrear in the previous year, and any advance payment was made for the current year; registered the challans, signed them, and then returned them; on receipt from the poddar, compared the challans with his sumar and this department register; after striking totals, made them tally with the poddar's book; obtained poddar's signature in the register, and signed his sumar; then entered the challans according as they were for current, arrear, and advance demands; after entering the challans in the zemindar's account so as to test the correctness of the entries made compared every challan with the register and zemindari account; after comparing the register and challans with the zemindar's account, entered the current, arrear, and advance collections separately in the goshara, and then gave a note after day's collection to the head towji navis.</p> <p>7th July 1885—Preparing a goshara of the collections made during the quarter. Gave kyfiats for arrears in return No. X.</p> <p>(1) Writing zemindari account with the collection of 1,843 estates of below Rs. 100, their demand, arrear, quarterly return; and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindar's account, and separating the payment (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="5" style="text-align: center;"><i>Representing time in annas.</i></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right; border-top: 1px solid black;">—</td> </tr> </tbody> </table>	<i>Representing time in annas.</i>					Annas.	(1)	...	...	...	...	3	(2)	...	...	...	...	5	(3)	...	...	...	...	5	(4)	...	...	...	...	2	(5)	...	...	...	...	1						16						—	
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<p>Jatra Mohan Guha, Fourteenth Assistant Towji Navis, V.</p>	<p style="text-align: center;"><i>Work on specified dates.</i></p> <p>23rd June 1885—Received 130 challans, and compared them with the zemindar's account, and signed; registered and signed them, and then returned to the parties presenting them; compared them with the poddar's sumar and register; on receipt struck totals in the register; after making the totals of the register and sumar tally, wrote out a daily goshara, and then made it over to the head towji navis; entered the challans in the zemindar's account, and compared it with the register.</p> <p>8th July 1885—Made out a goshara of the collections made in the first quarter, and a sale list of mehals in arrears.</p> <p>(1) Writing zemindari account with the collection of 1,831 estates of below Rs. 100, their demand, arrear, quarterly return; and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindar's account, and separating the payment (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="5" style="text-align: center;"><i>Representing time in annas.</i></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5)</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right; border-top: 1px solid black;">—</td> </tr> </tbody> </table>	<i>Representing time in annas.</i>					Annas.	(1)	...	...	...	...	3	(2)	...	...	...	...	5	(3)	...	...	...	...	5	(4)	...	...	...	...	2	(5)	...	...	...	...	1						16						—	
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<p>Rasik Chandra Chowdury, Fifteenth Assistant Towji Navis, V.</p>	<p style="text-align: center;"><i>Work on specified dates.</i></p> <p>24th June 1885—Received 247 challans; compared them with the zemindar's account, and signed them; registered and initialed them, and then returned them; on receipt from the poddar, compared them with his sumar and register; struck totals in the register.</p> <p>After making the totals of the register and the poddar's sumar tally, prepared the daily goshara; and made over to the head towji navis; obtained the signature of the accountant and towji navis in the register; entered the challans in the zemindar's account, and struck totals of current, arrear, and advance collections separately; compared the register with the zemindar's account.</p> <p>10th July 1885—Prepared a goshara of collections made during the quarter, and a sale list of mehals fallen into arrear.</p> <p>(1) Writing zemindari account connected with the collection of 1,820 estates of below Rs. 100, their demand, arrears, quarterly return; and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payment made by challans in the account; comparing the register with the zemindari account, and separating the payments (amount, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the sale list of estates in arrear; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5)</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">—</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">—</td> </tr> </table> <p style="text-align: center;"><i>Work on specified dates.</i></p> <p>24th June 1885—Received 225 challans, and compared them with the zemindari account and signed them; registered, signed, and returned them; on receipt from the poddar, compared them with the register and his sumar; struck totals in the register; entered the challans in the zemindari account; after making the totals of the register and sumar tally, prepared the daily goshara, and made over to the head towji navis; made the register tally with the talab baki book, and compared.</p> <p>13th July 1885—Wrote out a goshara of collections made during the quarter and struck totals, and compiled a total goshara; prepared the quarterly return, and writing kyfiat.</p> <p>(1) Writing zemindari accounts connected with the collection of 1,875 estates of below Rs. 100, their demand, arrears, quarterly return; and comparing account.</p> <p>(2) Comparing and registering challans, and comparing the register with the poddar for striking totals.</p> <p>(3) Noting payments made by ohallans, in the account, comparing the register with the zemindari account, and separating the payments (amount, arrear, and advance) and writing the daily abstract of collections.</p> <p>(4) Writing the sale list of estates in arrear; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5)</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">—</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">16</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">—</td> </tr> </table>				Annas.	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<p>Ramesh Chunder Rakhit, Sixteenth Assistant Towji Navis V.</p>	<p style="text-align: center;"><i>Work on specified dates.</i></p> <p>23rd June 1885—Received, compared with the zemindari account, and signed 243 challans; signed and returned them; on receipt from the poddar, compared them with the register and his sumar; struck totals in the register;</p>																																																																									

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Krishna Chunder Roy, Seventeenth Assistant Towji Navis.	<p style="text-align: center;"><i>Work on specified dates—concl'd.</i></p> <p>made the totals of the register and sumar tally, and gave them to the head towji navis to compile the daily goshara; entered the challans in the zemindari account; compared it with the register, and entered the current, arrear, and advance collections in the register separately.</p> <p>15th July 1885—Prepared a goshara of collections made in the first quarter, compared with the zemindari account the collections made on account of each mehal, and struck totals; prepared upon application list of mehal which paid their Government revenue.</p> <p>(1) Writing zemindari accounts connected with the collection of 1,742 estates of below Rs. 100, their demand, arrears, quarterly return, and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindari account, and separating the payments (amounts, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the sale list of estates in arrear; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1) ... ..</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4) ... ..</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5) ... ..</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">—</td> </tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified dates.</i></p> <p>24th June 1885—Received, compared with the zemindar's account, and initialed 230 challans; registered and returned them; on receipt from the poddar, compared them with the register and his sumar; struck totals in the register; after making the totals of the register and sumar tally, prepared the daily goshara, and made over to the head towji navis; entered the challans in the zemindar's account, and compared with the zemindar's account and register.</p> <p>7th July 1885—Struck totals of individual collections in the zemindar's account; entered correctly the current, arrear, and advance collections in the talab baki register; prepared a list of mehals in arrears from the zemindar's account.</p> <p>(1) Writing zemindari account with the collection of 1,919 estates of below Rs. 100, their demands, arrear, quarterly return, and comparing accounts.</p> <p>(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals.</p> <p>(3) Noting payments made by challans in the account; comparing the register with the zemindar's account, and separating the payment (current, arrear, and advance), and writing the daily abstract of collection.</p> <p>(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.</p> <p>(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr> <td>(1) ... ..</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(2) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3) ... ..</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(4) ... ..</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(5) ... ..</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">—</td> </tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified dates.</i></p> <p>24th June 1885—Received 234 challans; examined them whether they were correctly written up and signed; registered, signed, and returned them; on receipt from the poddar, compared them with the register and his sumar; struck collection in the register; wrote up the daily goshara and made over to the towji navis; entered the challan in the zemindari account, and compared it with the registers.</p> <p>11th July 1885—Made out goshara of collection made in the first quarter; wrote the quarterly return and kyfiat.</p> <p>(1) Writing zemindari account connected with the collection of 1,892 estates of below Rs. 100, their demands, arrears, quarterly return; and comparing accounts.</p>		Annas.	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Kishory Mohun Dutta, Nineteenth Assistant Towji Navis, V.																																		

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.
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	(2) Comparing and registering challans, and comparing the registers with the poddars for striking totals. (3) Noting payment made by challans in the account; comparing the register, with the zemindari account, and separating the payments (current, arrear, and advance), and writing the daily abstract of collection. (4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices. (5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.	
	<i>Representing time in annas.</i>	
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	<i>Work on specified dates.</i>	
	24th June 1886—Received 234 pairs of challans, and examined them whether they were correctly written up; registered and returned to parties presenting them; on receipt from the poddars, compared them with the register and sumar; prepared the daily goshara, and made over to the head towji navis. Entered the challans in the zemindari account, making the register tally with the <i>talab baki</i> book; entered the collection accordingly as they were current, arrear or advance demands; obtained the head accountant's and head towji navis' signatures. 11th July 1885—Prepared goshara of collections made in the first quarter; wrote out the quarterly return and kyfiats for arrear.	
Ibadullah, Twentieth Assistant Towji Navis, V.	(1) Writing zemindari account connected with the collection of 1,884 estates paying revenue below Rs. 100, their demands, arrears, quarterly returns; and comparing account.	
	(2) Comparing and registering challans, and comparing the register with the poddars for striking totals; taking up all work in connection with certificates under Act VII of 1880, and writing register No. 61.	
	(3) Noting payments made by challans in the account; comparing the register with the zemindari account, and separating the payments (current, arrear and advance), and writing the daily abstract of collection.	
	(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.	
	(5) Writing kyfiats of miscellaneous matters, and attending the Collector at time of sale.	
	<i>Representing time in annas.</i>	
		Annas.
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	(4) ... ..	... 2
	(5) ... ..	... 1
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	<i>Work on specified dates.</i>	
	24th June 1885—Received, compared, and signed 201 challans; registered them and then returned to the zemindars; on receipt from the poddar, compared with the register and poddar's sumar: struck totals in the register; made the total of the register and the sumar tally; prepared the daily abstract and made over to the head towji navis; entered the challans in the zemindar's account, and compared it with the register; looked into register No. 61 of certificates taken up under Act VII of 1880, and now pending. 13th July 1885—After reconciliation of demands and arrears, prepared the quarterly return, and wrote explanation in the return; prepared quarterly return of certificates.	
Syama Chandra Dastidar, Twenty-first Assistant Towji Navis, V.	(1) Writing the zemindar's accounts connected with the collection of 951 permanently settled estates and 2 temporarily-settled estates, one paying revenue above Rs. 1,000, and the other below Rs. 100 of noabad, and of 5 khas mehal circles; their dues and arrears, quarterly returns; and comparing accounts.	
	(2) Noting payments made by challans in the account; comparing the register with the zemindari account, and separating payments (current, arrear, and advance), and writing the daily abstract of collection.	
	(3) Comparing and registering challans, and comparing the registers with the poddars for striking totals.	
	(4) Writing the list of estates in arrear for sale; comparing the names of proprietors and mouzahs in the record department, and writing the sale proclamation notices.	

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.																				
	<p>(5) Writing kyiats of miscellaneous matters and otherthings, and attending the Collector at time of sale.</p> <p>(6) Carrying out order passed in settlement towji, and filling karchas received from the settlement office with those previously received.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr><td>(1) .. .. .</td><td style="text-align: right;">3</td></tr> <tr><td>(2) ... .. .</td><td style="text-align: right;">5</td></tr> <tr><td>(3) ... .. .</td><td style="text-align: right;">4</td></tr> <tr><td>(4) ... .. .</td><td style="text-align: right;">2</td></tr> <tr><td>(5) ... .. .</td><td style="text-align: right;">1</td></tr> <tr><td>(6) ... .. .</td><td style="text-align: right;">1</td></tr> <tr><td></td><td style="text-align: right;">—</td></tr> <tr><td></td><td style="text-align: right;">16</td></tr> <tr><td></td><td style="text-align: right;">—</td></tr> </tbody> </table> <p style="text-align: center;"><i>Work on specified dates.</i></p> <p>23rd June 1885.—Received 84 challans; compared them with the zemindar's accounts, and then signed and returned them; received 11 challans on account of khas mehals, which were registered and signed; on receipt from the poddars, compared the challans with the register and poddar's sumar, and struck totals; after reconciling the totals of register and sumar, prepared the daily abstract, and gave information to the head towji navis as to the total amount collected during the day; entered the challan consecutively in the zemindar's account; compared the registers with zemindar's account, entered the khas mehal challans in the zemindar's account, and then forwarded to the concerning circles for information.</p> <p>9th July 1885.—Received upon application the revenue of a mehal which fell into arrears, and also 11 khas mehal challans, and discharged duties as above in connection therewith; prepared an abstract of collection made during the quarter, reconciled it with demands and arrears, and prepared the quarterly return; wrote explanation of current and previous arrears; noted alterations of jummas in register No. 53; executed Collector's orders passed in the settlement towjis.</p>		Annas.	(1) .. .. .	3	(2) ... .. .	5	(3) ... .. .	4	(4) ... .. .	2	(5) ... .. .	1	(6) ... .. .	1		—		16		—	
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Baboo Kali Kumar Chackerbutty, Head Accountant, E.	<p style="text-align: center;">COLLECTORATE, ACCOUNT DEPARTMENT.</p> <p>(1) Drafting all letters and annual reports; disposing of objection statements.</p> <p>(2) Preparing monthly, quarterly, and annual returns and budget estimates.</p> <p>(3) Savings bank accounts.</p> <p>(4) Examining and seizing all challans and payment vouchers and the daily account books; also the deposit reports.</p> <p>(5) Examining and checking all accounts, returns, and reports submitted from the department.</p> <p>(6) General supervision over the department.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr><td>(1) .. .. .</td><td style="text-align: right;">4</td></tr> <tr><td>(2) ... .. .</td><td style="text-align: right;">2<math>\frac{1}{3}</math></td></tr> <tr><td>(3) ... .. .</td><td style="text-align: right;"><math>\frac{1}{3}</math></td></tr> <tr><td>(4) ... .. .</td><td style="text-align: right;">5</td></tr> <tr><td>(5) ... .. .</td><td style="text-align: right;">2</td></tr> <tr><td>(6) ... .. .</td><td style="text-align: right;">2</td></tr> <tr><td></td><td style="text-align: right;">—</td></tr> <tr><td></td><td style="text-align: right;">16</td></tr> <tr><td></td><td style="text-align: right;">—</td></tr> </tbody> </table>		Annas.	(1) .. .. .	4	(2) ... .. .	2 $\frac{1}{3}$	(3) ... .. .	$\frac{1}{3}$	(4) ... .. .	5	(5) ... .. .	2	(6) ... .. .	2		—		16		—	
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Durga Das Sen, Second Accountant, E.	<p>(1) Docketing, registering, indexing, and noting letters received.</p> <p>(2) Keeping registers of advices and transfer of promissory notes and powers-of-attorney, &amp;c.</p> <p>(3) Keeping up registers of revenue deposits and receipts and repayments, and preparing their transcripts for Accountant-General, Bengal; giving kyiats on petitions for refund of deposits and civil courts precepts; submitting reports of forfeiture of earnest money in auction sales.</p> <p>(4) Compiling lists A and B of outstanding revenue deposits and account, particulars of revenue deposits, and preparing applications for refund of outstanding deposits.</p> <p>(5) Preparing annual detailed establishment list and indents.</p> <p>(6) Preparing contingent bills and keeping up contingent registers; preparing detailed contingent bills for submission to controlling authorities.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">Annas.</th> </tr> </thead> <tbody> <tr><td>(1) ... .. .</td><td style="text-align: right;">4</td></tr> <tr><td>(2) ... .. .</td><td style="text-align: right;"><math>\frac{1}{2}</math></td></tr> <tr><td>(3) ... .. .</td><td style="text-align: right;">8</td></tr> <tr><td>(4) ... .. .</td><td style="text-align: right;">1</td></tr> <tr><td>(5) ... .. .</td><td style="text-align: right;"><math>\frac{1}{3}</math></td></tr> <tr><td>(6) ... .. .</td><td style="text-align: right;">2</td></tr> <tr><td></td><td style="text-align: right;">—</td></tr> <tr><td></td><td style="text-align: right;">16</td></tr> <tr><td></td><td style="text-align: right;">—</td></tr> </tbody> </table>		Annas.	(1) ... .. .	4	(2) ... .. .	$\frac{1}{2}$	(3) ... .. .	8	(4) ... .. .	1	(5) ... .. .	$\frac{1}{3}$	(6) ... .. .	2		—		16		—	
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Chandra Kumar Roy, Third Accountant.	<p>(1) Keeping up the cash book, daily balance sheet, registers of civil deposit payments, postal payments, telegraph payments, forest payments, and military receipts and payments.</p>																					

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.																														
	<p>(2) Preparing transcripts of the cash book and other payment schedules for the by-monthly list of payments.</p> <p>(3) Writing out daily advice list of payments for Judges' and Munsifs' courts; also to Magistrates; keeping register of interest of promissory notes.</p> <p>(4) Preparing cash account.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">7</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>16</u></td> </tr> </table>					Annas.	(1)	...	...	...	7	(2)	...	...	...	5	(3)	...	...	...	3	(4)	...	...	...	1					<u>16</u>	
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Romesh Chunder Sen, Fourth Accountant.	<p>(1) Keeping up registers of local fund payments, and preparing its transcripts for Accountant-General, Bengal.</p> <p>(2) Keeping up register of district road fund receipts, excise receipts, license tax receipts, and salt receipts.</p> <p>(3) Writing out daily advices.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">8</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>16</u></td> </tr> </table>					Annas.	(1)	...	...	...	6	(2)	...	...	...	8	(3)	...	...	...	2					<u>16</u>						
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Navadwip Chunder Paul, Fifth Accountant.	<p>(1) Fairing and despatching letters; keeping copies of objection statements.</p> <p>(2) Docketing, registering, and noting letters issued.</p> <p>(3) Putting reference of correspondence.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">8</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">4</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">4</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>16</u></td> </tr> </table>					Annas.	(1)	...	...	...	8	(2)	...	...	...	4	(3)	...	...	...	4					<u>16</u>						
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Tarakeswar Dass, Sixth Accountant.	<p>(1) Keeping up register of payments of salaries of gazetted officers, and preparing its transcripts for Accountant-General, Bengal.</p> <p>(2) Keeping register of law and justice receipts, and writing out its advices for the several remitting officers; and also miscellaneous receipt register.</p> <p>(3) Preparing revenue court fine and forfeiture statements.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">9</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>16</u></td> </tr> </table>					Annas.	(1)	...	...	...	6	(2)	...	...	...	9	(3)	...	...	...	1					<u>16</u>						
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Nagendra Kumar Sen, Seventh Accountant.	<p>(1) Keeping up registers of payments on account of hospital assistants and jailors, and preparing their transcripts for Accountant-General, Bengal.</p> <p>(2) Keeping up registers of general court-fee stamps, and preparing abstract accounts for Accountant-General, Bengal; and also postage stamp register, and registers of "police," "registration," and local fund receipts.</p> <p>(3) Preparing stamp account for Superintendent of Stamps; keeping up register of stock notes, and preparing plus and minus memorandum of stock notes.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1½</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">12</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2½</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>16</u></td> </tr> </table>					Annas.	(1)	...	...	...	1½	(2)	...	...	...	12	(3)	...	...	...	2½					<u>16</u>						
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Girija Cripa Lala, Eighth Accountant.	<p>(1) Keeping personal ledger accounts of 11 wards' estates and two municipalities, and preparing their abstract accounts for Accountant-General; registers of remittance transfer receipts issued and paid, and their copies for Accountant-General.</p> <p>(2) Issuing cheques upon and enfacing bills for payment at sub-treasuries, and preparing their advices and keeping up their registers.</p> <p>(3) Preparing salary bills of all gazetted and ministerial officers of the collectorate and keeping their copies.</p>																															

DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.																																							
	<p>(4) Keeping up leave registers Nos. 72, 73, 75, and Board's register No. 37.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	6	(2)	...	...	...	6	(3)	...	...	...	3	(4)	...	...	...	1					16										
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				16																																					
Bongo Chandra Sen, Ninth Accountant.	<p>(1) Keeping up registers of pension payments, education payments, and cash recoveries, and preparing their transcripts for Accountant-General, Bengal; also preparing list of education payments for Inspectors of Schools.</p> <p>(2) Keeping up registers of forests' receipts, and preparing its copies for Accountant-General, Bengal, and Forest Department; also registers of telegraph receipts, customs receipts, and register of permanent pay orders.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">13</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">3</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	13	(2)	...	...	...	3					16																				
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				16																																					
Abdul Fatto, Tenth Accountant.	<p>(1) Keeping up registers of public works, payment and deposit payments of the Hill Tracts Deputy Commissioner's office, and preparing their copies for Accountant-General, Bengal.</p> <p>(2) Keeping up registers of land revenue receipts and of deposit receipts of the Hill Tracts Deputy Commissioner's office, zemindari dāk receipts and civil deposit receipts, and to write out their advice lists for the several remitting officers.</p> <p>(3) Balancing daily accounts.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">5</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">6</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	5	(2)	...	...	...	5	(3)	...	...	...	6					16															
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				16																																					
Mohima Chandra Roy, Treasurer, English.	<p>COLLECTORATE, TREASURY DEPARTMENT.</p>																																								
	<p>(1) Preparing daily balance sheet of the treasury.</p> <p>(2) Entering notes received from and issued to public in the register of Government currency notes.</p> <p>(3) Examining and signing all challans and payment vouchers and the treasury account books.</p> <p>(4) Examining and signing the subsidiary stamp registers.</p> <p>(5) General supervision over the department.</p> <p>(6) Preparing monthly account of stamps, stamp indents, indent for notes, and small silver and copper coins in English.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">10</td> </tr> <tr> <td>(4)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td>(5)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(6)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	1	(2)	...	...	...	1	(3)	...	...	...	10	(4)	...	...	...	1	(5)	...	...	...	2	(6)	...	...	...	1					16
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(5)	...	...	...	2																																					
(6)	...	...	...	1																																					
				16																																					
Digamber Chandra Mozoomdar, Head Poddar.	<p>(1) Receiving all remittances made by the officers of Government in the district, and making all payments passed by the Account Department.</p> <p>(2) Examining collections of other poddars and remittances received from other treasuries and sub-treasuries.</p> <p>(3) Writing cash book and the register of payments.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">12</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td>(3)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	12	(2)	...	...	...	2	(3)	...	...	...	2					16															
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(3)	...	...	...	2																																					
				16																																					



DESIGNATION OF OFFICERS.	NATURE OF DUTIES.	REMARKS.																				
Ratnamoni Sen, Second Poddar.	<p>(1) Preparing indent for stamps in Bengali for the Stamp Superintendent's office; indent for taking out stamps from double locks; entering all sorts of stamps received from double lock daily in their appropriate registers; distributing stamps to vendors; preparing monthly account of stamps sold during the month, and the plus and minus memoranda in Bengali.</p> <p>(2) Examining the monthly account books of sale of stamps of the stamp vendors.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">14</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	14	(2)	...	...	...	2					16	
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(2)	...	...	...	2																		
				16																		
Haro Kumar Dey, Third Poddar.	<p>(1) Receiving land revenue collections, attending sale held by the Collector and Deputy Collectors, assisting head poddar in receiving and making payments.</p> <p>(2) Distributing small silver and copper coins to public and on pay day.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">14</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	14	(2)	...	...	...	2					16	
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(1)	...	...	...	14																		
(2)	...	...	...	2																		
				16																		
Ram Chundra Ghose, Fourth Poddar.	<p>(1) Preparing indent for stamps of all kinds from the Stamp Superintendent's office; for double locks and taking out stamps for distribution to vendors; writing account books of stamps of each kind; preparing monthly account of the plus and minus memoranda of stamps jointly with the second poddar.</p> <p>(2) Examining the stamp vendors' account books returned by them after the close of the month.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">14</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	14	(2)	...	...	...	2					16	
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(2)	...	...	...	2																		
				16																		
Annada Churn Dey, Fifth Poddar.	<p>(1) Receiving road and public work cesses; comparing accounts with the towji mohurirs of the road cess office; assisting head poddar occasionally; examining silver and copper coins remitted by the mofussil offices.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">16</td> </tr> </table>					Annas.	(1)	...	...	...	16											
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(1)	...	...	...	16																		
Tripura Churn Dey, Sixth Poddar.	<p>(1) Receiving road and public works cesses; keeping account of currency notes, opium; distributing notes to officers and to the public, and assisting head poddar occasionally.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">16</td> </tr> </table>					Annas.	(1)	...	...	...	16											
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(1)	...	...	...	16																		
Sustee Churn Shaha, Seventh Poddar.	<p>(1) Receiving road and public works cesses; preparing accounts of cess collections; comparing challans with the towji mohurir of the road cess office.</p> <p>(2) Assisting poddars working in the Stamp Department, and also the head poddar on the pay day and occasionally.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">14</td> </tr> <tr> <td>(2)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">2</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">16</td> </tr> </table>					Annas.	(1)	...	...	...	14	(2)	...	...	...	2					16	
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(1)	...	...	...	14																		
(2)	...	...	...	2																		
				16																		
Tara Nath Dey, Eighth Poddar.	<p>(1) Receiving land revenue collections and other miscellaneous receipts, attending sale, distributing small siver and copper coins, assisting head poddar and the stamp poddars.</p> <p style="text-align: center;"><i>Representing time in annas.</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Annas.</td> </tr> <tr> <td>(1)</td> <td>...</td> <td>...</td> <td>...</td> <td style="text-align: right;">16</td> </tr> </table>					Annas.	(1)	...	...	...	16											
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APPENDIX XVI.

PART I.

REFERRED TO IN PARAGRAPH 190, PAGE 198, CHAPTER X.

Statement showing the Prices-current of articles of food in the different Districts of Bengal during the year 1868.

NAMES OF DISTRICTS.		Fine rice.	Coarse rice.	Dal.	Ghee.	Milk.	Oil.	Condiments.	Fuel.	Flour.	Sugar.	Sweet-meat.	Fish.	Meats.	Vegetables.
		Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.
BURDWAN DIVISION.	Burdwan ...	23 0	24 10	17 4	1 10	16 0	3 1	12 0	85 0	11 0	4 0	.....	5 2	5 0	40 0
	Bankoora ...	28 0	32 0	16 0	1 6	20 0	3 0	5 4	275 0	11 8	4 8	.....	8 4	5 0	40 0
	Beerbhoom ...	14 9	16 0	13 0	1 7	16 0	3 3	8 0	80 0	8 0	4 8	.....	5 0	15 4	40 0
	Midnapore ...	18 3	20 0	14 9	1 5	20 0	3 1	6 4	275 0	.....	3 12	.....	4 0	5 7	55 0
	Hooghly ...	19 0	18 10	15 4	1 7	13 0	3 1	7 10	110 0	10 0	4 0	.....	4 9	4 12	25 0
	Howrah ...	18 3	20 0	17 12	1 6	13 0	3 1	7 0	125 0	.....	4 0	.....	5 0	4 0	27 0
	Total Average ...	120 15 20 2½	131 4 21 14	93 13 15 10	8 9 1 7	98 0 16 5	18 7 3 1	46 2 7 11	950 0 158 5	40 8 10 2	24 12 4 2	.....	.....	31 15 6 5	38 7 6 7
PRESIDENCY DIVISION.	24-Pergunnahs	20 0	23 0	.....	1 4	11 10	3 0	8 0	120 0	10 10	4 0	.....	6 10	5 2	20 0
	Nuddea ...	24 10	26 10	16 7	1 6	16 0	3 4	8 0	120 0	11 0	7 0	.....	5 0	5 4	22 0
	Jessore ...	24 0	26 10	10 5	1 5	20 0	2 12	7 10	200 0	5 5	8 0	.....	6 0	5 6	26 0
	Moorshedabad	23 12	24 10	16 0	1 6	16 0	3 0	12 0	275 0	14 4	4 8	.....	7 0	5 1	32 0
	Total Average ...	94 6 23 9	100 14 25 8	42 12 14 4	5 5 1 5	63 10 15 14	12 0 3 0	35 10 8 14	715 0 179 0	41 3 10 5	23 8 5 14	.....	.....	24 10 6 2½	20 12 5 8
RAJSHAHYE DIVISION.	Dinagopore ...	28 0	32 0	13 8	1 10	16 0	3 2	14 0	125 0	10 10	4 8	.....	4 12	4 6	27 0
	Rajshahye ...	28 2	29 2	26 10	1 10	23 0	3 1	13 0	320 0	17 0	4 8	.....	6 12	6 4	.....
	Rungpore ...	16 6	17 12	15 4	1 10	10 0	3 2	8 0	200 0	10 2	3 12	.....	5 12	8 0	33 0
	Bogra ...	29 2	32 0	13 1	1 12	10 0	2 12	7 12	160 0	10 9	4 8	.....	5 2	5 8	39 0
	Pubna ...	22 1	23 0	15 0	1 9	18 0	3 0	8 0	200 0	16 0	5 0	.....	5 4	5 6	25 0
Total Average ...	121 11 24 5	133 14 26 12	83 7 16 11	8 3 1 10	83 0 16 10	15 1 3 0	50 14 10 3	1,005 0 201 0	64 5 12 14	22 4 4 7	.....	.....	27 10 5 8	29 8 5 14	124 0 31 0
DACCA DIVISION.	Dacca ...	25 9	32 0	14 2	1 5	26 8	3 3	6 4	150 0	9 0	4 8	.....	8 4	8 0	32 0
	Furridpore ...	20 10	22 14	11 0	1 6	26 8	2 13	6 4	125 0	15 8	4 0	.....	6 0	8 0	40 0
	Backergunge	20 0	26 10	12 3	1 6	26 8	3 1	8 0	200 0	10 0	3 0	.....	8 0	7 2	21 0
	Mymensingh	15 10	16 0	10 0	1 5	20 0	4 0	6 8	160 0	10 8	3 12	.....	6 0	7 0	40 0
Total Average ...	81 13 20 7	97 8 24 6	47 5 11 13	5 6 1 6	99 8 24 14	13 1 3 4	27 0 6 12	635 0 158 12	45 0 11 4	15 9 3 14	.....	.....	28 4 7 1	30 2 7 8	133 0 33 4
CHITTAGONG DIVISION.	Tipperah ...	32 6	35 9	12 0	1 3	13 0	2 13	10 0	100 0	5 8	2 0	.....	7 12	15 4	45 0
	Chittagong ...	15 4	16 0	12 14	1 3	11 10	2 13	6 10	150 0	17 12	3 12	.....	7 12	4 0	42 0
	Neakhalty ...	28 0	32 0	10 14	1 4	13 0	2 13	10 0	160 0	15 8	2 4	.....	5 2	5 0	80 0
	Total Average ...	75 10 25 3	83 9 27 14	35 12 11 14	3 10 1 3	27 10 9 3	8 7 2 13	32 10 10 14	310 0 103 5	20 12 6 15	8 0 2 11	.....	.....	20 10 6 14	24 4 8 1
PATNA DIVISION.	Patna ...	20 10	22 14	23 5	1 9	20 0	3 0	13 0	200 0	26 0	5 0	.....	8 0	7 0	40 0
	Gya ...	29 2	32 0	12 0	1 11	20 0	3 8	9 10	280 0	16 2	5 0	.....	16 2	8 1	64 0
	Shahabad ...	19 0	20 0	17 0	1 9	20 0	3 1	9 0	200 0	11 2	4 8	.....	8 0	7 0	32 0
	Tirhoot ...	20 10	23 12	20 0	1 8	20 0	3 8	18 0	200 0	10 13	5 8	.....	10 3	8 0	32 0
	Saran ...	14 3	16 0	17 5	1 10	20 0	3 4	6 12	280 0	10 10	5 0	.....	10 0	6 4	26 0
	Chumparun ...	17 5	19 0	14 9	1 10	20 0	3 4	6 10	280 0	15 8	5 0	.....	10 4	8 0	45 0
Total Average ...	120 14 20 2	138 10 22 4	104 12 17 7	9 9 1 9	130 0 20 0	19 9 3 4	62 0 10 5	1,440 0 240 0	90 3 15 0½	30 0 5 0	.....	.....	62 9 10 7	44 5 7 6	239 0 40 0
BHAGULPORE DIVISION.	Monghyr ...	28 0	32 0	20 0	1 11	20 0	3 4	8 2	200 0	24 0	4 8	.....	16 4	5 8	40 0
	Bhagulpore ...	28 0	30 8	19 12	1 11	19 0	3 0	8 2	200 0	15 0	4 8	.....	13 2	7 10	32 0
	Purneah ...	23 12	29 2	19 12	1 12	19 0	4 0	13 0	280 0	24 0	4 0	.....	10 4	6 4	50 0
	Maldah ...	23 12	29 2	22 2	1 10	22 0	3 0	8 2	160 0	10 10	4 0	.....	5 0	5 4	23 0
Total Average ...	103 8 25 14	120 12 30 3	81 10 20 6	6 12 1 11	80 0 20 0	13 4 3 5	37 6 9 5	840 0 210 0	73 10 18 16	17 0 4 4	.....	.....	44 10 11 2	24 10 6 2	145 0 38 12
CHOTA NAGPORE ...	Manbhoom ...	19 8	26 0	12 8	1 5	20 0	5 0	.....	.....	13 0	5 0	.....	7 0	4 8	32 0
ORISSA ...	Cuttack and Pooree	19 0	21 0	13 0	1 4	15 8	2 12	7 4	.....	11 0	6 8	.....	7 8	4 8	19 0

APPENDIX No. XVI.

PART II.

Statement showing the Prices-current of articles of food per rupee during the year 1884.

DISTRICTS.		Fine rice.	Coarse rice.	Dal.	Ghee.	Milk.	Oil.	Condiments.	Flour.	Sugar.	Sweet-meats.	Fish.	Meat.	Vegetables.
		Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.	Sr. c.
BURDWAN DIVISION	Burdwan ...	12 8	16 0	13 0	1 6	12 0	3 3	3 0	0 8	3 5	2 0	2 8	2 0	30 0
	Bankoora ...	14 8	17 0	12 8	1 8	10 0	3 0	3 10	12 0	4 0	4 0	4 0	4 0	32 0
	Midnapore ...	16 0	20 0	14 9	1 0	13 0	2 8	2 0	7 4	3 10	2 5	3 1	4 0	53 5
	Hooghly ...	8 7	11 3	9 0	1 2	10 0	3 8	.....	9 6	3 3	1 12	2 8	2 0	.....
	Howrah ...	9 0	16 0	10 0	1 0	7 0	3 8	3 12	8 0	2 8	2 8	2 8	2 8	8 0
Total Average		60 7	80 3	59 1	6 0	52 0	15 11	12 6	46 2	16 10	12 9	14 9	14 8	123 5
		12 1½	10 0½	11 13	1 3	10 6	3 2	3 1	9 2½	3 5	2 8	2 1½	2 1½	30 13
PRESIDENCY DIVISION.	24-Pergunnahs ...	12 5	14 11	8 0	1 0	7 0	3 8	.....	9 2	3 3	2 0	2 11	2 0	.....
	Calcutta ...	11 0	12 13	12 5	1 7	6 2	3 3	2 15	11 7	5 0	1 0	2 11	2 4	12 5
	Nuddea ...	6 10	10 8	7 4	1 4	8 0	2 8	2 8	7 1	3 1	2 0	2 10	2 10	6 6
	Jessore ...	13 5	15 3	5 11	1 0	13 5	3 10	4 0	8 0	3 10	2 0	3 5	2 8	11 7
	Moorshedabad ...	12 0	14 0	8 0	1 8	12 0	3 4	.....	10 0	3 0	2 0	3 1	3 0	6 0
Total Average		55 4	67 3	41 4	0 8	46 7	16 1	9 7	45 10	17 14	9 0	14 6	12 6	36 2
		11 1	13 7	8 4	1 3½	9 4½	3 3½	3 2	9 2	3 9	1 12½	2 14	2 7½	9 0½
RASHIAHYE DIVISION	Dinapore ...	12 8	14 0	12 14	1 8	11 0	3 0	.....	5 0	2 8	.....	.....	.....	.....
	Rajshahye ...	12 8	17 0	12 0	1 8	15 8	4 0	.....	12 0	4 2½	2 4	3 6½	1 12	70 0
	Rungpore ...	9 0	12 0	8 6	.....	8 0	3 0	2 0	8 0	3 0	1 0	2 0	2 0	8 0
	Bogra ...	11 5	14 2	17 6	1 3½	16 0	3 4	.....	8 0	3 5	1 10	4 0	4 0	30 0
	Pubna ...	12 3	16 0	16 0	1 4	.....	4 7	.....	12 0	3 14½	2 14	.....	.....	.....
Total Average		57 8	73 2	66 10	5 2½	50 8	17 11	2 0	45 13	16 14	7 12	9 6½	7 12	108 0
		11 8	14 10	13 3	1 4½	12 10	3 8½	2 0	9 2½	3 6	1 15	3 2	2 9	36 0
DACCA DIVISION	Dacca ...	8 0	13 5	8 0	0 12	8 0	3 0	3 3	6 6	2 14½	2 0	.....	.....	.....
	Furcedpore ...	12 5	14 9	8 0	1 0	11 7	3 5	4 0	8 0	2 11	2 0	.....	.....	.....
	Backergunge ...	12 13	14 9	14 0	1 0	13 5	3 3	3 5	8 0	3 3	1 5	.....	.....	.....
	Mymensingh ...	12 5	14 9	10 0	1 2	10 0	3 3	3 3	7 4	3 3	2 0	.....	3 3	16 0
	Total Average		45 7	57 0	40 14	3 14	42 12	12 11	13 11	29 10	11 15½	7 5	1 5	3 3
		11 6	14 4	10 3½	0 15½	10 11	3 2½	3 6½	7 6½	2 15½	1 13	.....	3 3	16 0
CHITTAGONG DIVISION.	Chittagong ...	11 7	16 0	8 7	0 14½	10 0	2 8	.....	6 2½	2 11	1 13	2 0	2 13	.....
	Tipperah ...	16 8	18 13	10 11	1 0	8 0	2 14½	2 0	6 6	2 44	1 5	3 3	3 3	10 10
	Total Average		27 15	34 13	19 2	1 14½	18 0	5 6½	2 0	12 8½	4 15½	3 2	5 3	6 0
		13 15½	17 6½	9 9	0 15½	9 0	2 11½	2 0	6 4½	2 7½	1 9	2 9½	3 0	10 10
PATNA DIVISION	Patna ...	10 0	14 0	20 0	1 8	16 0	3 8	6 0	14 0	3 0	2 8	5 0	5 0	40 0
	Gya ...	8 0	12 0	16 0	1 8	16 0	3 8	.....	13 0	4 0	3 0	5 0	4 0	20 0
	Shahabad ...	9 0	13 0	15 8	1 10	16 0	3 8	2 4	11 0	3 0	2 8	8 0	5 8	8 0
	Muzafferpore ...	.....	13 5	14 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durbhanga ...	.....	13 0	19 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sarun ...	.....	14 9	18 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Chumparun ...	.....	14 9	19 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Average		27 0	94 7	123 3	4 10	43 0	10 8	8 4	38 0	10 6	8 0	46 11	44 2	63 0
		9 0	13 8	17 9½	1 9	16 6	3 8	4 2	12 11	3 7	2 11	8 2	6 5	22 11
BHAGULPORE DIVISION.	Monghyr ...	9 0	11 0	11 8	1 4	12 0	3 8	2 8	9 0	2 12	2 0	4 0	3 4	9 0
	Bhagulpore ...	10 10	15 2	12 8	1 4	12 8	3 12	.....	8 13	3 4	2 8	10 0	6 4	.....
	Purneah ...	13 0	13 8	11 0	1 8	14 0	3 4	4 0	12 8	3 8	2 0	16 0	4 0	14 0
Total Average		32 10	39 10	35 0	4 0	33 8	10 8	6 8	30 5	9 8	6 8	30 0	13 8	23 6
		10 14	13 3	11 10½	1 5½	12 13½	3 8	8 4	10 2	3 3	2 3	10 0	4 8	11 8
ORISSA DIVISION	Cuttack ...	8 0	14 0	7 0	0 10	6 0	1 4	5 0	5 0	1 8	0 12	3 0	3 0	8 0
	Balasore ...	12 13	18 13	12 13	0 15	10 11	2 11	5 0	7 12	9 0	1 12	4 8	4 0	16 0
	Total Average		20 13	32 13	19 13	1 9	16 11	3 15	10 0	12 12	10 8	2 8	7 8	7 0
		10 6	16 6	9 14	0 12½	8 5	1 15	5 0	6 6	5 4	1 4	3 12	3 8	12 0
CHOTA NAGPORE DIVISION.	Lohardugga ...	.....	15 4	10 0	.....	12 0	.....	.....	9 7	.....	1 7	4 0	4 0	.....
	Singbhoom ...	.....	24 8	10 0	1 4	.....	.....	.....	.....	.....	.....	4 0	4 0	.....
	Manbhoom ...	13 5	17 12	10 0	1 5	10 0	3 0	.....	6 0	3 0	1 4	4 0	4 0	20 0
	Total Average		13 5	57 8	30 0	2 7	22 0	3 0	.....	15 7	3 0	2 11	12 0	12 0
		13 5	19 3	10 0	1 3½	11 0	3 0	.....	7 11	3 0	1 5½	4 0	4 0	20 0

APPENDIX No. XVI.

PART III.

Statement showing the approximate increase or decrease in the price of articles of food during the year 1884 as compared with that prevailing in 1868.

	BURDWAN DIVISION.				PRESIDENCY DIVISION.				RAJSHAHYE DIVISION.				DACCA DIVISION.			
	1868.		1884.		1868.		1884.		1868.		1884.		1868.		1884.	
	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.
Rice, fine ...	20 2	12 1	66.6	...	23 9	11 1	123.0	...	24 5	11 8	118.7	...	20 7	11 6	80.0	...
Do., coarse ...	21 14	16 0	36.8	...	25 3	13 7	87.4	...	26 12	14 10	83.7	...	24 6	14 4	71.0	...
Dal, prepared ...	15 10	11 13	32.3	...	14 4	8 4	72.7	...	16 11	13 3	26.5	...	11 13	10 3	16.0	...
Ghee ...	1 7	1 3	21.05	...	1 5	1 3	10.5	...	1 10	1 4	30.0	...	1 6	1 0	37.5	...
Milk ...	16 5	10 6	58.7	...	15 14	9 4	67.6	...	16 10	12 10	31.7	...	24 14	10 11	132.7	...
Oil ...	3 1	3 2	...	2.0	3 0	3 3	...	6.3	3 0	3 8	...	16.6	3 0	3 2	...	4.0
Condiments ...	7 11	3 1	151.02	...	8 14	3 2	184.0	...	10 3	2 0	409.4	...	6 12	3 6	100.0	...
Flour ...	10 2	9 3	10.2	...	10 5	9 2	13.0	...	12 14	9 2	41.1	...	11 4	7 6	50.0	...
Sugar ...	4 2	3 5	24.5	...	5 14	3 9	65.0	...	4 7	3 6	31.5	...	3 14	3 0	30.0	...
Fish ...	5 5	2 14	46.0	...	6 2	2 14	113.0	...	5 8	3 2	76.0	...	...	...	...	...
Meats ...	6 7	2 14	85.0	...	5 3	2 7	113.0	...	5 14	2 9	129.2	...	7 8	3 3	135.3	...
Vegetable ...	88 5	80 13	24.3	...	25 0	9 0	177.7	...	25 7	36 0	...	40.0	33 4	16 0	108.0	...

	CHITTAGONG DIVISION.				PATNA DIVISION.				BHAGULPORE DIVISION.							
	1868.		1884.		1868.		1884.		1868.		1884.		1868.		1884.	
	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.
Rice, fine ...	25 3	14 0	80.0	.....	26 2	9 0	123.6	.....	25 14	10 14	150.0	.....	25 14	10 14	150.0	.....
Do., coarse ...	27 14	17 6	59.0	.....	22 4	13 8	72.2	.....	30 3	13 3	131.0	.....	30 3	13 3	131.0	.....
Dal, prepared ...	11 14	9 9	24.2	.....	17 7	17 9	.....	.....	20 6	11 11	22.0	.....	20 6	11 11	22.0	.....
Ghee ...	1 3	1 0	18.8	.....	1 9	1 9	.....	.....	1 11	1 5	4.0	.....	1 11	1 5	4.0	.....
Milk ...	9 3	9 0	2.1	.....	20 0	16 0	25.0	.....	20 0	12 13	56.1	.....	20 0	12 13	56.1	.....
Oil ...	3 13	2 12	40.0	.....	3 4	3 6	.....	.....	3 5	3 3	.....	.....	3 5	3 3	.....	.....
Condiments ...	10 14	2 0	443.8	.....	10 5	4 2	150.0	.....	9 5	3 5	200.0	.....	9 5	3 5	200.0	.....
Flour ...	6 15	6 4	11.0	.....	15 0	12 11	18.2	.....	18 16	10 2	67.6	.....	18 16	10 2	67.6	.....
Sugar ...	2 11	2 8	8.9	.....	5 0	3 7	80.4	.....	4 4	3 3	33.0	.....	4 4	3 3	33.0	.....
Fish ...	6 14	2 9	170.0	.....	10 7	8 2	28.5	.....	11 2	10 0	11.2	.....	11 2	10 0	11.2	.....
Meat ...	8 1	3 0	170.0	.....	7 6	6 5	14.8	.....	6 2	4 6	36.1	.....	6 2	4 6	36.1	.....
Vegetable ...	55 11	10 10	420.0	.....	40 0	22 11	76.4	.....	88 12	11 8	237.0	.....	88 12	11 8	237.0	.....

	CHOTA NAGPUR (MANBHOO).				ORISSA (CUTTACK AND POOREE).							
	1868.		1884.		1868.		1884.		1868.		1884.	
	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.	SR. C.	SR. C.	Percentage of increase in the price.	Percentage of decrease in the price.
Rice, fine ...	19 8	13 5	44.6	.....	19 0	10 6	83.1	.....	19 0	10 6	83.1	.....
Do., coarse ...	26 0	19 3	25.2	.....	21 0	16 6	28.2	.....	21 0	16 6	28.2	.....
Dal prepared ...	12 8	10 0	25.0	.....	13 0	9 14	31.0	.....	13 0	9 14	31.0	.....
Ghee ...	1 5	1 3	10.5	.....	1 4	0 12 1/2	60.0	.....	1 4	0 12 1/2	60.0	.....
Milk ...	20 0	11 0	81.8	.....	15 8	8 5	68.5	.....	15 8	8 5	68.5	.....
Oil ...	5 0	5 0	66.6	.....	2 12	1 15	41.9	.....	2 12	1 15	41.9	.....
Condiments ...	.....	.....	.....	.....	7 4	5 0	45.0	.....	7 4	5 0	45.0	.....
Flour ...	.....	7 11	69.1	.....	11 0	6 6	72.5	.....	11 0	6 6	72.5	.....
Sugar ...	5 0	3 0	66.5	.....	6 3	5 4	23.8	.....	6 3	5 4	23.8	.....
Fish ...	7 0	4 0	75.0	.....	7 8	3 12	100.0	.....	7 8	3 12	100.0	.....
Meat ...	4 8	4 0	12.5	.....	4 8	3 8	28.5	.....	4 8	3 8	28.5	.....
Vegetable ...	32 0	20 0	60.0	.....	19 0	12 0	58.3	.....	19 0	12 0	58.3	.....

APPENDIX No. XVII.

REFERRED TO IN PARAGRAPH 204, PAGE 213, CHAPTER XI.

*Classification of Ministerial officers.*

First grade A, salary Rs. 200-120.	First grade B, salary Rs. 140-80.	Special grade, salary Rs. 100-70.	Second grade A, salary Rs. 70-50.	Second grade B, salary Rs. 60-40.	Second grade C, salary Rs. 50-30.	Third grade A, salary Rs. 40-20.	Third grade B, salary Rs. 30-20.
<p><i>Vernacular Department.</i>                      Serishtadar of Judges' courts, A.                      Ditto Collectors' courts, A.                      Ditto Magistrates' courts, A.                      Superintendent in Assam.</p>	<p><i>Vernacular Department.</i>                      Serishtadar of Judges' courts, B.                      Serishtadar of Collectors' courts, B.                      Serishtadar of Magistrates' courts, B.                      Serishtadar of Assam Revenue office.                      Head Assistant, Assam Judicial Commissioner's office.                      Head clerks, Cossyah Hills and Cachar.</p>	<p><i>English Department.</i>                      Head clerks, Collectors' offices, A.                      Head clerks, Judges' offices.</p>	<p><i>Vernacular Department.</i>                      Peshkars in Collectors' courts, A.                      Record-keepers in Collectors' courts, A.                      Accountant in Collectors' courts, A.                      Magistrates' peshkars, or other second officers, A.                      Judges' peshkars, or other second officers, A.                      Sub-divisional serishtadars.                      Principal suddor amins' serishtadars.</p>	<p><i>Vernacular Department.</i>                      Peshkars in Collectors' courts, (B) and in Assam.                      Record-keepers in Collectors' courts, (B) and in Assam.                      Accountants in Collectors' courts (B) and in Assam.                      Magistrates' peshkars, B.                      Judges' peshkars, B.</p>	<p><i>Vernacular Department.</i>                      Magistrates' } R e c o r d -                      Judges' } keeper in                      Commissioners, } all districts.                      Judges' accountant.                      Second officer in sub-divisions.                      Second officer in P. S. amins' courts.                      Third and fourth writers in Assam and Cooch Behar Judicial offices.</p>	<p><i>Vernacular Department.</i>                      Mohurris in Judges' courts.                      Mohurris in Collectors' courts.                      Mohurris in Magistrates' courts.                      Mohurris in Commissioners' courts.                      Mohurris in non-regulation districts.  <i>English Department.</i>                      All clerks in the Judges' Magistrates' and Collectors' offices, not otherwise provided for. All clerks in the Commissioners' offices now drawing less than Rs. 20 per month.</p>	<p><i>Vernacular Department.</i>                      Mohurris in sub-divisions.                      Mohurris in offices of Subordinate Judges.                      Mohurris in the establishments of Deputy Magistrates and Deputy Collectors, and Assistant Commissioners, not in charge of sub-divisions.</p>
	<p>Serishtadars in Assam and Cooch Behar districts, Judicial offices.                      Commissioners' second officers.                      Second clerk, Assam Judicial Commissioner's office.                      Judicial head clerk, Cachar.  <i>English Department.</i>                      Collectors' head clerks, B.</p>	<p>Sudder ameen's serishtadars.                      Moonsiffs' serishtadars.                      Second writer in Assam and Cooch Behar districts, Judicial offices.                      Accountant in Assam and Cooch Behar districts, Revenue offices.                      Kanoozoes, Assam.                      Third clerks, Judicial Commissioner's office.                      Third and fourth clerks, Cossyah Hills.                      Second clerk, Cachar.                      Dewany Hoonshy, Cachar.                      Foujdari ditto.  <i>English Department.</i>                      Collectors' second clerks.                      Magistrates' ditto.                      Judges' ditto.</p>	<p>Record-keeper in the Revenue Department, Assam and Cooch Behar, including Cossyah Hills.                      Fourth and fifth clerks, Assam Judicial Commissioner's offices.                      Judicial second clerk, Cachar.</p>	<p>Judicial second clerk, Cachar.</p>			

## APPENDIX No. XVIII.

REFERRED TO IN PARAGRAPH 206, PAGE 214, CHAPTER XI.

*English General Department of Collector's Office.*

DIVISIONS.	DISTRICTS.	GENERAL DEPARTMENT.				
		Number of letters received and issued in 1884-85.	Number of clerks.	Cost.	Order according to column 3.	Order according to column 5.
1	2	3	4	5	6	7
				Rs.		
	BENGAL.					
	<i>Western Districts.</i>					
BURDWAN	Burdwan ... ..	5,132	4	155	9	17
	Bankoora ... ..	2,186	3	125	34	31
	Beerbhoom ... ..	2,997	3	135	25	25
	Midnapore ... ..	5,270	6	285	7	5
	Hoochly ... ..	4,503	3	140	11	24
	Howrah ... ..	2,169	1	50	35	37
	<i>Central Districts.</i>					
PRESIDENCY	24-Pergunnahs ... ..	9,233	7	280	1	3
	Nuddea ... ..	4,590	3	135	14	25
	Jessore ... ..	5,081	4	155	10	17
	Khulna ... ..	4,294	4	165	15	9
	Moorshedabad ... ..	4,792	4	155	12	17
RAJSHAHYE AND COOCH BEHAR.	Dinagepore ... ..	1,445	3	130	37	29
	Rajshahye ... ..	2,547	3	130	29	29
	Rangpore ... ..	3,523	3	135	21	25
	Bogra ... ..	2,218	2	80	33	36
	Pubna ... ..	2,554	3	105	28	34
	<i>Eastern Districts.</i>					
DACCA	Dacca ... ..	5,878	5	175	4	14
	Furreedpore ... ..	3,354	4	190	22	11
	Buckersrange ... ..	3,316	5	195	23	9
	Mymensingh ... ..	5,841	4	155	5	17
CHITTAGONG	Tipperah ... ..	2,402	3	170	31	5
	Chittagong ... ..	5,317	7	315	6	1
	Noakholly ... ..	2,471	3	180	30	13
	BEHAR.					
PATNA	Patna ... ..	6,650	8	315	2	1
	Gya ... ..	5,167	5	215	8	6
	Shahabad ... ..	6,901	4	190	3	11
	Mozufferpore ... ..	3,582	4	15	20	6
	Durbhunga ... ..	3,741	4	215	19	6
	Sarun ... ..	3,735	6	245	18	4
	Chumparun ... ..	2,348	3	125	32	31
BHAGALPUR	Monghyr ... ..	4,075	4	155	16	17
	Bhagalpur ... ..	4,724	4	155	13	17
	Purneah ... ..	3,880	4	155	17	17
	Maldah ... ..	2,670	2	90	27	35
	ORISSA.					
ORISSA	Cuttack ... ..	3,021	4	165	24	16
	Pooree ... ..	2,733	3	135	26	25
	Balasore ... ..	2,053	2	110	36	33

## APPENDIX No. XIX.

REFERRED TO IN PARAGRAPH 207, PAGE 215, CHAPTER XI.

*Vernacular General Department of Collector's Office.*

DIVISIONS.	Districts.	Total of business statement, 1884-85.	Number of clerks.	Number of clerks in Deputy Collector's establishment.	Cost of establishment in the Vernacular General Department.	Cost of Deputy Collector's establishment.	Total of columns 6 and 7.	Order according to column 3.	Order according to column 8.	
1	2	3	4	5	6	7	8	9	10	
	BENGAL.					Rs.	Rs.	Rs.		
	<i>Western Districts.</i>									
BURDWAN	Burdwan ... ..	4,862	7	4½	370	112½	482½	21	14	
	Bankoora ... ..	1,570	6	6	280	150	430	34	20	
	Beerbhoom ... ..	2,721	3	6	170	150	320	31	33	
	Midnapore ... ..	49,335	6	8	350	200	550	1	8	
	Hooahly ... ..	8,318	7	6	370	150	520	19	11	
	Howrah ... ..	.....	2	4½	160	112½	272½	37	37	
	<i>Central Districts.</i>									
PRESIDENCY	24 Pergunnahs ... ..	6,296	10	10½	470	262½	732½	17	2	
	Nuddea ... ..	2,856	5	4	310	100	410	30	23	
	Jessore ... ..	3,239	7	2½	370	62½	432½	26	19	
	Khulna ... ..	1,939	5	4	240	160	400	33	30	
	Moorsheedabad ... ..	3,877	6	2	340	50	390	23	25	
RAJSHAHYE AND COOCH BEHAR.	Dinapore ... ..	3,442	4	8	280	200	480	24	15	
	Rajshahye ... ..	3,149	5	6	310	150	460	27	17	
	Rungpore ... ..	2,866	6	8	340	200	540	29	10	
	Bogra ... ..	1,112	3	6	190	150	340	36	30	
	Pubna ... ..	2,096	4	5½	220	137½	357½	32	23	
	<i>Eastern Districts.</i>									
DACCA	Dacca ... ..	10,471	16	8	550	200	750	9	1	
	Furreedpore ... ..	6,779	11	8	490	200	690	13	5	
	Backergunge ... ..	6,281	11	9	490	225	715	18	4	
	Mymensingh ... ..	6,596	7	8	370	200	570	16	7	
CHITTAGONG	Tinperah ... ..	4,986	5	7½	310	187½	497½	20	13	
	Chittagong ... ..	39,230	19	8	490	200	690	2	6	
	Noakbally ... ..	4,134	6	7	340	175	515	22	12	
	BEHAR.									
PATNA	Patna ... ..	10,997	8	1	400	22½	422½	8	22	
	Gya ... ..	6,775	6	2	340	45	385	14	27	
	Shahabad ... ..	11,759	13	0½	530	12½	542½	7	9	
	Mozufferpore ... ..	14,934	5	6	260	150	410	6	23	
	Durbhunna ... ..	6,748	7	2	270	40	310	15	34	
	Sarun ... ..	19,536	8	3	490	75	565	4	16	
BHAGULPORE	Chumparun ... ..	1,245	3	4	190	100	290	35	35	
	Monghyr ... ..	7,342	5	6	310	135	445	12	13	
	Bhagulpore ... ..	8,260	3	3½	250	87½	337½	25	32	
	Purneah ... ..	5,416	4	.....	280	.....	280	19	36	
	Maldah ... ..	2,913	4	5	220	125	345	28	29	
	ORISSA.									
ORISSA	Cuttack ... ..	24,951	14	6	580	150	730	3	3	
	Pooree ... ..	16,692	6	6	280	150	430	5	20	
	Balasore ... ..	8,122	7	4	310	100	410	11	23	

APPENDIX No. XX.

REFERRED TO IN PARAGRAPH 208, PAGE 217, CHAPTER XI.

English and Vernacular Departments of Magistrate's office, exclusive of Record Department.

DIVISIONS.	DISTRICTS.	Number of letters received and issued in 1894-95.	Amount of work in vernacular.	Order according to column 3.	Order according to column 4.	Total of columns 5 and 6.	Number of clerks in Magistracy, excluding the record-keeper and comparing clerk.	Number of clerks in Deputy Magistrate's establishment.	Cost of Magistrate's establishment, excluding the record-keeper.	Cost of Deputy Magistrate's establishment.	Total of columns 10 and 11.	Order according to column 7.	Order according to column 12.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	BENGAL.												
	Western Districts.												
BURDWAN.	Burdwan ... ..	5,402	32,924	15	35	50	10	4 $\frac{1}{2}$	Rs. 490	Rs. 112 $\frac{1}{2}$	Rs. 602 $\frac{1}{2}$	27	11
	Bankoora ... ..	3,214	34,330	30	34	64	8	6	349	150	499	37	20
	Beerbhoom ... ..	2,811	50,541	31	17	48	5	6	250	150	400	23	34
	Midnapore ... ..	7,181	49,182	5	19	24	10	2	450	200	650	8	6
	Hooghly ... ..	6,542	42,384	8	23	34	10	6	487	150	637	16	8
	Howrah ... ..	5,745	63,940	12	12	24	7	4 $\frac{1}{2}$	363	112 $\frac{1}{2}$	475 $\frac{1}{2}$	8	23
	Central Districts.												
PRESI- DENCY.	24-Pergunnahs ...	10,819	43,552	2	24	26	14	10 $\frac{1}{2}$	614	262 $\frac{1}{2}$	876 $\frac{1}{2}$	11	1
	Nuddea ... ..	7,032	47,095	6	21	27	9	4	435	100	535	13	17
	Jessore ... ..	8,313	55,730	3	14	17	11	2 $\frac{1}{2}$	463	62 $\frac{1}{2}$	530 $\frac{1}{2}$	5	18
	Khulna ... ..	5,081	47,648	17	20	37	7	7	305	100	405	13	33
	Moorshedabad ...	5,531	36,365	13	31	44	11	2	470	50	520	22	19
RAJSHAHYE AND COCH BEHAR.	Dinapore ... ..	2,370	68,822	35	8	43	8	8	395	200	595	21	14
	Rajshahye ... ..	4,825	40,124	21	28	49	2	6	423	150	576	25	15
	Kungpore ... ..	6,232	53,282	10	15	25	2	8	405	200	605	10	10
	Borra ... ..	2,426	38,430	34	29	63	6	6	275	150	425	35	28
	Pubna ... ..	2,268	57,275	36	13	49	6	5 $\frac{1}{2}$	275	137 $\frac{1}{2}$	412 $\frac{1}{2}$	25	29
	Eastern Districts.												
DACCA.	Dacca ... ..	5,528	219,251	14	2	16	17	8	616	300	916	4	2
	Furcedpore ... ..	4,711	116,969	22	4	26	10	8	458	200	658	11	7
	Backergunge ... ..	5,018	158,483	19	3	22	11	9	475	225	704	6	3
	Mymensingh ... ..	7,244	291,168	4	1	5	11	8	475	200	675	1	5
CHITTA- GONG.	Tipperah ... ..	4,140	35,496	24	33	57	10	7 $\frac{1}{2}$	445	187 $\frac{1}{2}$	632 $\frac{1}{2}$	32	9
	Chittagong ... ..	4,097	29,347	26	37	63	10	8	480	200	680	35	4
	Noakholly ... ..	2,604	76,418	32	5	37	9	7	425	175	600	18	13
	BEHAR.												
PATNA.	Patna ... ..	12,049	72,014	1	7	8	17	1	580	22 $\frac{1}{2}$	602 $\frac{1}{2}$	2	1
	Gya ... ..	6,207	49,227	11	13	29	3	2	385	45	430	15	27
	Shahabad ... ..	6,724	50,915	7	16	23	7	0 $\frac{1}{2}$	365	12 $\frac{1}{2}$	377 $\frac{1}{2}$	7	36
	Mozufferpore ...	4,109	40,376	25	27	52	8	6	305	150	455	29	25
	Durbhunga ... ..	4,404	36,019	23	32	55	8	2	295	40	335	31	37
	Sarun ... ..	5,035	67,612	18	28	36	8	3	465	75	540	14	22
	Chumparun ... ..	4,069	68,307	27	9	28	7	4	311	100	411	17	30
BHAGUL- PORE.	Monghyr ... ..	6,541	72,269	9	6	15	9	6	427 $\frac{1}{2}$	135	562 $\frac{1}{2}$	3	16
	Bhagulpore ... ..	5,166	32,260	16	36	52	8	3 $\frac{1}{2}$	385	87 $\frac{1}{2}$	472 $\frac{1}{2}$	29	24
	Purneah ... ..	4,881	49,505	20	22	42	10	.....	445	...	445	20	26
	Maldah ... ..	2,441	42,447	33	25	58	7	5	278	125	403	33	33
	ORISSA.												
ORISSA.	Cuttack ... ..	3,512	46,243	28	23	51	6	6	339	150	489	28	21
	Pocree ... ..	1,825	65,887	37	11	48	6	6	259 $\frac{1}{2}$	150	409 $\frac{1}{2}$	23	31
	Balasore ... ..	3,429	37,643	29	30	59	6	4	295	100	395	34	35



## APPENDIX No. XXI.

REFERRED TO IN PARAGRAPH 209, PAGE 218, CHAPTER XI.

*Combined order of districts.*

DIVISIONS.	DISTRICTS.	Order according to amount of correspondence in English General Department of Collector's office, column 6 of appendix XVIII.	Order according to business in Vernacular Department of Collector's office, column 9 of appendix XIX.	Order according to amount of correspondence in English Department of Magistrate's office, column 5 of appendix XX.	Order according to amount of vernacular work, Magistrate's office, column 6 of appendix XX.	Total of columns 3, 4, 5, and 6.	Order according to column 7.
1	2	3	4	5	6	7	8
	BENGAL.						
	<i>Western Districts.</i>						
BURDWAN	Burdwan ... ..	9	21	15	35	80	22
	Bankoora ... ..	34	34	30	34	132	36
	Beerbhoom ... ..	25	31	31	17	104	23
	Midnapore ... ..	7	1	5	19	32	4
	Hooghly ... ..	11	10	8	26	55	11
	Howrah ... ..	35	37	12	12	96	27
	<i>Central Districts.</i>						
PRESIDENCY	24-Pergunnahs ... ..	1	17	2	24	44	7
	Nuddea ... ..	14	30	6	21	71	14
	Jessore ... ..	10	26	3	14	53	10
	Khulna ... ..	15	33	17	20	85	23
	Moorsbedahad ... ..	12	23	13	31	79	20
RAJSHAHYE AND COOCH BEHAR.	Dinagepore ... ..	37	24	35	8	104	29
	Rajshahye ... ..	29	27	21	28	105	31
	Rungpore ... ..	21	29	10	15	75	16
	Bogra ... ..	33	36	34	29	132	36
	Pubna ... ..	23	32	36	13	109	34
	<i>Eastern Districts.</i>						
DACCA	Dacca ... ..	4	9	14	2	29	3
	Furreedpore ... ..	22	13	22	4	61	12
	Backersunge ... ..	23	18	19	3	63	13
	Mywensingh ... ..	5	16	4	1	26	2
CHITTAGONG	Tipperah ... ..	31	20	24	33	108	33
	Chittagong ... ..	6	2	26	37	71	14
	Noakholly ... ..	30	22	32	5	89	24
	BEHAR.						
PATNA	Patna ... ..	2	8	1	7	18	1
	Gya ... ..	8	14	11	18	51	9
	Shahabad ... ..	3	7	7	16	33	5
	Mozufferpore ... ..	20	6	25	27	78	17
	Durbhunga ... ..	19	15	23	32	89	24
	Sarun ... ..	18	4	18	10	50	8
	Chumparun ... ..	32	35	27	9	103	28
BHAGULPORE	Monghyr ... ..	16	12	9	6	43	6
	Bhagulpore ... ..	13	25	16	36	90	26
	Purneah ... ..	17	19	20	22	78	17
	Maldah ... ..	27	28	33	25	113	35
	ORISSA.						
ORISSA	Cuttack ... ..	24	3	23	23	73	17
	Pooree ... ..	26	5	37	11	79	20
	Balasore ... ..	36	11	29	30	106	32

## APPENDIX No. XXII.

REFERRED TO IN PARAGRAPH 210, PAGE 220, CHAPTER XI.

DIVISIONS.	DISTRICTS.	CORRESPONDENCE IN COLLECTOR'S OFFICE—"RECEIPTS" AND "ISSUES."				CORRESPONDENCE IN MAGISTRATE'S OFFICE—"RECEIPTS" AND "ISSUES."				Total of columns 6 and 10.	Order according to column 11.
		1875-76.	1880-81.	1884-85.	Total.	1875-76.	1880-81.	1884-85.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12
	BENGAL.										
	<i>Western Districts.</i>										
BURDWAN	Burdwan	4,818	3,887	5,182	13,887	5,651	6,443	5,402	17,496	31,333	8
	Bankoora	1,606	3,109	2,786	6,898	2,492	4,051	3,214	9,667	16,565	30
	Beerbhoom	2,348	2,204	2,067	7,549	2,525	4,364	2,811	9,700	17,249	28
	Midnapore	3,155	3,814	5,270	12,239	5,285	7,566	7,181	20,031	32,270	7
	Hoghly	3,709	4,641	4,803	13,153	6,008	7,635	6,542	20,185	33,338	4
	Howrah	783	1,543	2,169	4,495	2,554	5,810	5,745	14,109	18,604	26
	<i>Central Districts.</i>										
PRESIDENCY	24-Pergunnahs	9,486	8,537	9,233	27,256	8,559	10,557	10,819	29,935	57,191	1
	Nuddea	3,575	4,811	4,590	12,976	5,511	7,042	7,032	19,585	32,561	6
	Jessore	2,887	4,246	5,081	12,214	3,012	2,714	8,313	14,030	26,253	14
	Khulna*	4,000	4,000	4,294	12,294	4,000	4,000	5,081	13,081	25,375	15
	Moorshedabad	2,175	5,687	4,792	12,654	4,218	6,320	5,531	16,069	23,728	11
RAJSHAHYE AND COOCH BEHAR.	Dinagepore	2,983	1,328	1,445	5,756	3,369	3,041	2,370	8,780	14,536	35
	Rajshahye	3,841	2,896	2,547	9,284	5,180	4,699	4,825	14,704	23,988	18
	Rungpore	1,537	2,198	3,523	7,258	3,438	6,199	6,232	15,869	23,127	21
	Bogra	1,081	833	2,218	4,132	3,021	3,317	2,426	8,764	12,896	37
	Pubna	2,394	3,276	2,584	8,254	960	1,964	2,263	5,187	13,411	36
	<i>Eastern Districts.</i>										
DACCA	Dacca	3,322	5,257	5,878	14,437	4,300	6,866	5,528	16,700	31,137	9
	Furreedpore	2,398	2,715	3,854	8,467	3,543	4,673	4,711	12,927	21,394	23
	Backergunge	2,802	3,383	3,316	9,501	3,316	6,105	5,015	14,430	23,940	20
	Mymensingh	2,610	4,549	5,841	12,991	6,448	6,490	7,244	20,132	33,173	5
CHITTAGONG	Tipperah	1,223	1,754	2,402	5,379	3,376	4,674	4,140	12,190	17,569	27
	Chittagong	2,352	3,713	5,317	11,382	4,663	4,217	4,097	12,977	24,359	16
	Noakholly	2,554	3,321	2,471	8,346	1,966	2,550	2,604	7,120	15,466	33
	BEHAR.										
PATNA	Patna	3,215	6,174	6,650	16,039	12,209	13,969	12,049	38,227	54,266	2
	Gya	3,702	4,869	5,167	13,738	4,582	5,411	6,207	16,150	29,888	10
	Shahabad	3,606	5,464	6,801	15,871	4,473	7,079	6,724	18,276	33,447	3
	Mozufferpore	2,610	3,589	3,582	9,791	3,272	3,590	4,109	10,971	20,762	24
	Darbhunga	3,757	3,760	3,741	11,258	3,297	3,909	4,404	11,610	22,868	22
	Sarun	1,916	3,090	3,785	8,791	5,421	5,056	5,035	15,512	24,303	17
	Chumparan	1,600	1,928	2,348	5,876	2,764	3,431	4,069	10,264	16,140	32
BHAGULPORE	Monghyr	3,541	5,272	4,075	12,888	3,858	4,941	6,541	15,340	28,223	12
	Bhagulpore	3,035	3,799	4,724	11,558	5,360	5,234	5,106	15,700	27,253	13
	Purneah	2,834	3,203	3,880	9,917	4,459	4,702	4,881	14,042	23,959	19
	Maldah	3,231	2,533	2,670	8,434	2,273	3,159	2,441	7,873	16,307	31
	ORISSA										
ORISSA	Cuttack	4,328	3,606	3,021	10,955	2,955	3,138	3,512	9,605	20,560	25
	Pooree	2,118	4,188	2,733	9,039	2,672	3,311	1,825	7,808	16,347	29
	Balasore	2,037	2,980	2,053	7,070	1,798	2,559	3,429	7,786	14,856	34

\* Khulna was not created a separate district in 1875-76 and 1880-81. For these years we have estimated the amount of correspondence.

## APPENDIX No. XXIII.

REFERRED TO IN PARAGRAPH 210, PAGE 220, CHAPTER XI.

Table shewing the order of Districts according to Vernacular business in Collector's office.

DIVISIONS.	DISTRICTS.	TOTAL OF BUSINESS STATEMENT, APPENDIX XIX OF BOARD'S LAND REVENUE ADMINISTRA- TION REPORT.				to Order according column 5.	to Order according column 6.
		1875-76.	1880-81.	1884-85.	Total.		
1	2	3	4	5	6	7	8
	<b>BENGAL.</b>						
	<i>Western Districts.</i>						
BURDWAN ...	Burdwan ... ..	4,201	4,476	4,882	13,539	21	15
	Bankoora ... ..	316	828	1,570	2,714	34	34
	Beerbhoom ... ..	1,016	834	2,721	4,571	31	33
	Midnapore ... ..	8,110	31,324	49,335	88,769	1	2
	Hooghly ... ..	1,714	275	8,318	12,762	10	17
	Howrah ... ..	.....	.....	.....	.....	37	37
	<i>Central Districts.</i>						
PRESIDENCY ...	24-Pergunnahs ... ..	1,377	6,173	6,296	13,846	17	14
	Nuddea ... ..	1,721	3,230	2,856	7,807	30	24
	Jessore ... ..	2,391	3,486	3,229	9,106	26	23
	Khulna* ... ..	1,939	1,939	1,939	5,817	53	30
	Moorshedabad ... ..	1,457	2,340	3,877	7,674	23	25
RAJSHAHYE AND COOCH BEHAR ...	Dinagepore ... ..	603	1,078	3,442	5,123	24	30
	Rajshahye ... ..	1,822	2,089	3,149	7,060	27	27
	Rungpore ... ..	2,049	2,180	2,866	7,035	29	26
	Bogra ... ..	513	803	1,112	2,428	36	35
	Pubna ... ..	386	3,664	2,096	6,146	32	23
	<i>Eastern Districts.</i>						
DACCA ...	Dacca ... ..	1,126	4,300	10,471	15,996	9	10
	Furreedpore ... ..	1,014	3,067	6,779	10,860	13	22
	Backergunge ... ..	1,392	7,348	6,281	14,993	18	11
	Mymensingh ... ..	837	4,209	6,596	11,642	19	18
CHITTAGONG ...	Tipperah ... ..	2,819	3,095	4,986	10,900	20	20
	Chittagong ... ..	10,472	51,892	39,230	101,594	2	1
	Noakholly ... ..	3,057	7,232	4,134	14,423	22	13
	<b>BEHAR.</b>						
PATNA ...	Patna ... ..	1,703	4,539	10,997	17,239	8	9
	Gya ... ..	1,338	3,060	6,775	11,173	14	19
	Shahabad ... ..	2,346	7,372	11,753	21,471	7	8
	Mozufferpore ... ..	2,310	4,870	14,934	22,114	6	7
	Durhhunga ... ..	1,323	4,862	6,748	12,933	15	16
	Sarun ... ..	1,392	8,196	13,536	23,124	4	6
	Chumparun ... ..	250	441	1,245	1,936	35	36
BHAGALPUR ...	Monchyr ... ..	1,751	5,836	7,342	14,929	12	12
	Bhagalpur ... ..	1,097	1,380	3,230	5,737	25	31
	Purneah ... ..	3,195	2,201	5,416	10,812	19	21
	Maldah ... ..	707	2,211	2,913	5,831	28	29
	<b>ORISSA.</b>						
ORISSA ...	Cuttack ... ..	7,858	30,753	24,951	63,562	3	3
	Pooree ... ..	7,791	13,957	16,692	38,440	5	4
	Balasore ... ..	3,996	18,920	8,122	31,038	11	5

\* Khulna was not created a separate district in 1875-76 and 1880-81. For these years the figures for 1884-85 have been put down

## APPENDIX No. XXIV.

REFERRED TO IN PARAGRAPH 210, PAGE 220, CHAPTER XI.

*Combined order of districts.*

DIVISIONS.	DISTRICTS.	Order according to column 8, Appendix XXI.	Order according to column 12, Appendix XXII.	Order according to column 8, Appendix XXIII.	Total of columns 3 to 5.	Order according to column 6.
1	2	3	4	5	6	7
	<b>BENGAL.</b>					
	<i>Western Districts.</i>					
BURDWAN ... ..	Burdwan ... ..	22	8	15	45	14
	Bankoora ... ..	36	30	34	100	36
	Beerbhoom ... ..	29	28	33	90	30
	Midnapore ... ..	4	7	2	13	2
	Hooghly ... ..	11	4	17	32	10
	Howrah ... ..	27	26	37	90	30
	<i>Central Districts.</i>					
PRESIDENCY ... ..	24-Pergunnahs ... ..	7	1	14	22	4
	Nuddea ... ..	14	6	24	44	12
	Jessore ... ..	10	14	23	47	16
	Khulna ... ..	23	15	30	68	24
	Moorshedabad ... ..	20	11	25	56	19
RAJSHAHYE AND COOCH BEHAR.	Dinagepore ... ..	29	35	32	96	33
	Rajshahye ... ..	31	18	27	74	28
	Rungpore ... ..	16	21	26	63	23
	Bogra ... ..	36	37	35	108	37
	Pubna ... ..	34	36	28	98	35
	<i>Eastern Districts.</i>					
DACCA ... ..	Dacca ... ..	3	9	10	22	4
	Furreedpore ... ..	12	23	22	57	20
	Backergungo ... ..	13	20	11	44	12
	Mymensingh ... ..	2	5	18	25	6
CHITTAGONG ... ..	Tipperah ... ..	33	27	20	80	29
	Chittagong ... ..	14	16	1	31	8
	Noakholy ... ..	24	33	13	70	25
	<b>BEHAR.</b>					
PATNA ... ..	Patna ... ..	1	2	9	12	1
	Gya ... ..	9	10	19	38	11
	Shahabad ... ..	5	3	8	16	5
	Mozufferpore ... ..	17	24	7	48	17
	Durbhunga ... ..	24	22	16	62	22
	Sarun ... ..	8	17	6	31	8
BHAGULPORE ... ..	Chumparun ... ..	23	32	36	96	33
	Monghyr ... ..	6	12	12	30	7
	Bhagulpore ... ..	26	13	31	70	25
	Purneah ... ..	17	19	21	57	20
	Maidah ... ..	35	31	29	95	32
	<b>ORISSA.</b>					
ORISSA ... ..	Cuttack ... ..	17	25	3	45	14
	Pooree ... ..	20	29	4	53	18
	Balsore ... ..	32	34	5	71	27

APPENDIX.

APPENDIX No. XXV.

REFERRED TO IN PARAGRAPH 212, PAGE 222, CHAPTER XI.

Number of clerks required.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
DIVISIONS.	DISTRICTS.	Number of letters received and issued in Collector's office.	Number of letters received and issued in Magistrate's office.	Total of columns 3 and 4.	Total of vernacular business in Collector's office other than miscellaneous.	Total number of certificate cases.	Total of vernacular business in Magistry other than that of Record Department.	For correspondence at 6 per man per day, or 1,680 per annum.	For vernacular business in Collector's office at 6 per man per day, or 1,680 per annum.	For certificate cases at 15 per man per day, or 4,200 per annum.	For vernacular business in Magistry at 50 per man per day, or 14,000 per annum.	For current records and library.	For bench work.	Superintendents.	For other special work.	Total.	
<b>BENGAL.</b>																	
<i>Western Districts.</i>																	
BURDWAN ...	Burdwan ...	5,132	5,402	10,534	3,477	1,385	32,924	7	3	.....	3	1	6	1	.....	21	
	Bankoora ...	2,186	3,214	5,400	617	653	34,330	4	1	.....	3	1	5	1	.....	15	
	Beerbhoom ...	2,937	2,811	5,808	1,177	1,544	50,541	4	2	.....	4	1	5	1	.....	17	
	Midnapore ...	5,270	7,181	12,451	(a) 4,390	44,566	49,182	8	3	.....	5	1	8	1	.....	34	
	Hooghly ...	4,803	6,542	11,345	2,826	5,492	42,384	7	2	.....	1	4	1	6	1	.....	22
	Howrah ...	3,251	5,745	8,996	.....	.....	63,940	5	.....	.....	.....	5	1	5	1	.....	(d) 17
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	120	
<i>Central Districts.</i>																	
PRESIDENCY	24-Pergunnahs ...	9,233	10,819	20,052	2,053	3,343	43,552	12	2	1	4	1	13	1	.....	34	
	Nuddea ...	4,530	7,032	11,622	2,032	794	47,096	7	2	.....	4	1	7	1	.....	22	
	Jessore ...	5,081	8,313	13,394	2,020	1,200	55,730	8	2	.....	4	1	7	1	.....	23	
	Khulna ...	4,294	5,081	9,375	775	1,164	47,643	6	1	.....	4	1	5	1	.....	13	
	Moorshedabad ...	4,792	5,531	10,323	2,504	1,373	36,365	7	2	.....	3	1	6	1	1 Nizamut	21	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	118	
RAJSHAHYE	Dinapore ...	1,445	2,370	3,815	2,075	1,367	68,822	3	2	.....	5	1	6	1	.....	18	
	Rajshahye ...	2,547	4,825	7,372	2,407	742	40,124	5	2	.....	3	1	6	1	.....	18	
	Rungpore ...	3,523	6,232	9,755	1,807	1,059	53,282	6	2	.....	4	1	6	1	.....	20	
	Bogra ...	2,218	2,426	4,644	610	502	38,430	3	1	.....	3	1	4	1	.....	13	
	Pubna ...	2,584	2,263	4,847	1,088	1,058	57,275	3	2	.....	4	1	4	1	.....	15	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	84	
<i>Eastern Districts.</i>																	
DACCA ...	Dacca ...	5,573	5,528	11,406	4,027	6,444	2,19,251	7	2	2	10	1	13	1	.....	36	
	Furzedpore ...	3,354	4,711	8,065	3,247	3,532	1,16,969	5	2	1	8	1	10	1	.....	28	
	Backergunge ...	3,316	5,418	8,334	1,766	4,515	1,58,083	5	2	1	9	1	10	1	.....	29	
	Mymensingh ...	5,841	7,244	13,085	3,926	2,670	2,31,168	8	3	.....	9	1	10	1	.....	32	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	125	
CHITTAGONG	Tipperah ...	2,402	4,140	6,542	2,871	2,115	35,496	4	2	.....	3	1	7	1	.....	18	
	Chittagong ...	5,317	4,097	9,414	(b) 11,491	15,786	29,347	6	7	4	3	1	10	1	1 Interpreter.	33	
	Noakholly ...	2,471	2,604	5,075	2,421	1,713	76,418	3	2	.....	6	1	9	1	.....	22	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	73	
<b>BEHAR.</b>																	
PATNA ...	Patna ...	6,650	(c) 8,000	14,650	6,715	4,282	72,014	9	4	1	6	1	7	1	.....	29	
	Gya ...	5,167	6,207	11,374	2,743	4,026	49,227	7	2	1	4	1	5	1	.....	21	
	Shahabad ...	6,301	6,724	13,025	3,050	8,709	50,915	8	2	2	4	1	5	1	.....	23	
	Muzafferpore ...	3,583	4,100	7,691	4,193	10,741	40,376	5	3	3	3	1	8	1	.....	24	
	Durbhanga ...	3,741	4,404	8,145	3,347	3,401	36,019	5	2	1	3	1	5	1	.....	19	
	Sarun ...	3,785	5,035	8,820	3,820	15,716	67,612	6	3	4	5	1	4	1	.....	24	
	Chumparun ...	2,348	4,069	6,417	645	600	68,307	4	1	.....	5	1	3	1	.....	15	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	154	
BHAGULPORE	Monghyr ...	4,075	6,541	10,616	2,352	4,990	72,260	7	2	1	6	1	7	1	.....	25	
	Bhagulpore ...	4,724	5,106	9,830	2,100	1,160	32,260	6	2	.....	3	1	5	1	.....	18	
	Furneah ...	3,880	4,881	8,761	3,423	1,993	46,605	6	2	.....	3	1	2	1	.....	15	
	Maldah ...	2,670	2,441	5,111	1,288	1,625	42,447	3	2	.....	3	1	5	1	.....	15	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	73	
<b>ORISSA.</b>																	
ORISSA ...	Cuttack ...	3,021	3,512	6,533	(e) 7,246	15,537	46,243	4	5	4	4	1	8	1	.....	27	
	Pooree ...	2,733	1,825	4,558	4,930	11,762	65,837	3	3	3	5	1	6	1	.....	22	
	Balasore ...	2,653	3,429	6,082	4,366	3,755	37,648	4	3	1	3	1	5	1	.....	18	
	<b>Total ...</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	67	
	<b>GRAND TOTAL</b>	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	820	

\* Inclusive of Account and Excise correspondence for which there is no separate establishment.  
 (a) Exclusive of 370 cases of land acquisition, for which there is a special establishment.  
 (b) Ditto of 11,953 cases of mutation ditto ditto.  
 (c) Ditto of 1,117 cases of land acquisition and 1,051 cases of mutation ditto.  
 (d) Ditto of six clerks for registration of Inland traffic and traffic on river Hooghly.  
 (e) Estimated as the figures supplied not only represent the number of letters received and issued, but also orders for filing letters which have been numbered.

APPENDIX No. XXVI.

REFERRED TO IN PARAGRAPH 218, PAGE 229, CHAPTER XI.

DIVISIONS.	DISTRICTS.	PRESENT SCALE.						PROPOSED SCALE.													
		NUMBER OF CLERKS.					Total of columns 3 to 6.	Total cost.	NUMBER OF CLERKS REQUIRED ON											Total number.	Total cost.
		General English Department Collectorate.	English and Vernacular Magistracy.	Vernacular Department Collectorate.	Deputy Collector and Deputy Magistrates' establishment.				Rupees 250.	Rupees 225.	Rupees 200.	Rupees 175.	Rupees 150.	Rupees 125.	Rupees 100.	Rupees 75.	Rupees 50.	Rupees 40.	Rupees 30.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
	BENGAL.																				
	Western Districts.						Rs.														Rs.
BURDWAN	Burdwan	4	10	7	9	30	1,240	...	1	...	...	1	...	...	1	2	4	13	22	1,100	
	Baukoora	3	8	6	12	29	1,054	...	...	...	...	...	...	...	1	2	4	8	17	875	
	Beerbhoom	3	5	3	12	23	855	...	...	...	1	...	1	...	1	2	4	5	17	1,680	
	Midnapore	6	10	6	16	38	1,445	1	...	...	1	...	1	...	2	3	5	21	23	1,200	
	Hooghly	3	10	7	12	32	1,297	...	1	...	...	1	...	1	2	4	13	23	1,200		
	Howrah	1	7	2	9	19	798	...	...	1	...	...	1	...	1	2	3	9	17*	690	
	Total	20	50	31	70	171	6,689	1	2	1	3	2	3	2	7	13	22	73	129	6,545	
	Central Districts.																				
PRESIDENCY	24-Pergunnahs	7	14	10	21	52	1,889	1	...	...	1	...	1	...	2	3	6	20	35	1,720	
	Nuddea	3	9	5	8	25	1,083	...	1	...	...	1	...	1	1	2	4	12	22	1,170	
	Jessore	4	11	7	5	27	1,118	...	1	...	...	1	...	1	1	2	4	13	23	1,200	
	Khulna	4	7	5	8	24	940	...	1	...	...	1	...	1	1	2	4	10	19	900	
	Moorshedabad	4	11	6	4	25	1,071	...	1	...	...	1	...	1	...	2	4	12	21	1,095	
	Total	22	52	33	46	156	6,288	1	3	1	1	3	2	3	5	11	22	67	120	6,145	
RAJSHAHYE	Dinagapore	3	8	4	16	31	1,205	...	...	1	...	...	1	...	1	2	4	11	20	990	
	Rajshahye	3	9	5	12	29	1,166	...	...	1	...	...	1	...	1	2	4	11	20	990	
	Rungpore	3	8	6	16	33	1,280	...	...	1	...	1	...	1	1	2	4	13	22	1,075	
	Bogra	2	6	3	12	23	845	...	...	...	1	...	...	1	1	2	2	8	15	770	
	Pubna	3	6	4	11	24	875	...	...	...	1	...	...	1	1	2	3	7	15	780	
	Total	14	37	22	67	140	5,371	...	...	3	2	1	2	2	5	10	17	50	92	4,605	
	Eastern Districts.																				
DACCA	Dacca	5	17	16	16	54	1,741	1	...	...	1	...	1	...	1	3	5	25	33	1,755	
	Furreedpore	4	10	11	16	41	1,558	...	...	1	...	1	...	1	1	2	4	20	30	1,385	
	Backergunge	5	11	11	18	45	1,610	...	1	...	...	1	...	1	1	2	5	20	31	1,450	
	Mymensingh	4	11	7	16	38	1,400	1	...	...	1	...	1	...	1	3	5	20	32	1,575	
	Total	18	49	45	66	178	6,280	2	1	1	2	2	2	2	4	10	19	85	131	6,165	
CHITTAGONG	Tipperah	3	10	5	15	33	1,300	...	...	1	...	...	1	...	1	2	4	11	20	990	
	Chittazong	7	10	10	16	43	1,655	1	...	...	1	...	1	...	1	2	3	5	21	34	1,655
	Noakholly	3	9	6	14	32	1,295	...	...	1	...	...	1	...	1	2	4	13	22	1,050	
	Total	13	29	21	45	108	4,250	1	...	2	1	...	2	1	4	7	13	45	76	3,695	
	BEHAR.																				
PATNA	Patna	8	17	8	2	35	1,340	1	...	...	1	...	...	1	1	3	5	17	29	1,400	
	Gya	5	8	6	4	23	1,030	...	1	...	...	1	...	...	1	2	4	12	21	1,070	
	Shababad	4	7	13	1	25	1,110	1	...	...	1	...	...	1	1	2	5	12	23	1,200	
	Mozufferpore	4	8	5	12	29	1,080	...	1	...	...	1	...	...	1	2	5	14	24	1,170	
	Darbhanga	4	8	7	4	23	860	...	...	1	...	...	1	...	1	2	3	10	18	945	
	Sarun	6	8	8	6	28	1,200	...	1	...	...	1	...	...	1	1	4	14	24	1,230	
	Chumparan	3	7	3	8	21	826	...	...	...	1	...	...	1	1	2	3	7	15	780	
	Total	34	63	50	37	184	7,446	2	3	1	3	4	...	4	7	15	29	86	154	7,915	
BHAGALPUR	Moughyr	4	9	5	12	30	1,182	...	1	...	1	...	1	...	1	2	5	14	25	1,320	
	Bhagalpore	4	3	3	7	22	965	...	1	...	1	...	1	...	1	2	4	9	13	855	
	Purneah	4	10	4	...	18	880	...	...	1	...	1	...	1	1	2	3	7	15	830	
	Maldah	2	7	4	10	23	838	...	...	1	...	1	...	1	1	2	3	7	15	805	
	Total	14	34	16	29	93	3,845	...	1	2	2	1	3	...	4	8	15	37	73	3,910	
	ORISSA.																				
ORISSA	Cuttaek	4	6	14	12	36	1,384	...	1	...	...	1	...	1	1	2	5	17	28	1,360	
	Pooree	3	6	6	12	27	974	...	...	...	1	...	1	...	1	2	4	14	22	1,120	
	Bulasoro	2	6	7	8	23	915	...	...	...	1	...	1	...	1	2	4	9	13	905	
	Total	9	18	27	32	86	3,273	...	1	...	2	2	1	2	3	6	13	40	68	3,385	
	GRAND TOTAL	144	332	245	392	1,116	43,452	7	11	11	16	15	15	16	39	80	150	483	843	42,365	
							Six Traffic clerks at Howrah, 1,122	125											Six Traffic clerks at Howrah, 849	180	42,545

\* Exclusive of six clerks at Rs. 30 each for registration of inland traffic, and traffic on Hooghly River.



TABLE II.—DEMAND, COLLECTIONS, REMISSIONS, AND BALANCES—concluded.

POLICE OF THANADARI.										
Period of Demand.	Demand by the Revenue Roll.				Collections.		Remissions.		Balances.	
	At close of last quarter.	Additions this quarter.	Reductions this quarter.	AT CLOSE OF THIS QUARTER.	THIS QUARTER.	Total to close of this quarter.	This quarter.	Total to close of this quarter.	Rs.	A. P.
1	3	4	5	6	7	8	9	10	11	
m. 1st quarter	...	...	...	...	...	...	...	...	...	...
n. 2nd quarter	...	...	...	...	...	...	...	...	...	...
o. 3rd quarter	...	...	...	...	...	...	...	...	...	...
p. 4th quarter	...	...	...	...	...	...	...	...	...	...
TOTAL CURRENT, F.										
q. ARREARS, past years										
r. ADVANCE, future years										
GRAND TOTAL, K.										

I HEREBY certify that I have ascertained, by personal inspection of the accounts, that the following sums have been credited as receipts in the Cash Accounts submitted to the Accountant-General during the quarter:—

LAND REVENUE ... ..  
 TEN PER CENT. DEDUCTIONS FOR THE MANAGEMENT AND IMPROVEMENT OF GOVERNMENT AND OTHER ESTATES ... ..  
 MALIKANA ... ..  
 QUIT RENTS OF TRIBUTARY ESTATES ... ..  
 POLICE ... ..  
 FOREST ... ..  
 MISCELLANEOUS REVENUE ... ..

These sums differ from the totals entered in columns 7, 8, and 20 in line with Grand Total E, added to the total entered in column 7 in line with Grand Total K, and the totals in column 9 in line with totals A and B, Table V, only on account of the omission of fractions from the items of which those entries are composed.

ZILLAH 188 . DISTRICT OFFICER.

N.B.—The accounts will be compared in Calcutta, and if this certificate prove incorrect, the District Officer will incur very serious responsibility.

TABLE III.—CLASSIFICATION OF BALANCES.

Class or Department of Revenue Roll.	ARREAR BALANCES.							CURRENT BALANCES.				GRAND TOTAL OF ALL BALANCES.	
	No. of Estates in each class at close of this quarter.	Demand of each class at close of this quarter.	Bad and irrecoverable.		Good and under realization.		Total.	Not due this quarter.	DUE AT THE CLOSE OF THE QUARTER.				
			Bad and irrecoverable.	Doubtful.	Good and under realization.	Total.			Not recoverable by any legal process till after close of quarter.	Bad and irrecoverable.	Doubtful.		Good and under realization.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
a. PERMANENTLY-settled Estates paying more than Rs. 100													
b. Ditto ditto Rs. 100 and less													
c. Estates the property of individuals, whether temporarily settled or farmed													
d. Ditto ditto held under direct management													
e. Government estates under temporary leases													
f. Ditto ditto under direct management not constituting, nor included in any ryotwari tract as defined below													
f-1. Single estates or groups of adjoining estates the property of Government, with an area of not less than 5,000 acres, when the settlement is made direct with the ryots													
Total													

INSTRUCTIONS.—(1) The total in column 2 will be identical with the total in column 32, Table I.—(2) The total in column 3 will equal the three totals in E, columns 6 and 19, and K, column 6, Table II.—(3) The total in column 14 will equal the three totals in columns 13 and 24, and K, column 11, Table II.

g. Estates under the Court of Wards included in the above  
 h. Estates attached by order of the Judicial authorities and included in the above



## TABLE IV.—EXPLANATIONS.

In explaining entries quote No. and date of the authority, whenever authority is necessary.

Table.	Heading.	Columns.

MISCELLANEOUS REVENUE.

TABLE V.

FOREST REVENUE.

1 DESCRIPTION OF REVENUE.	BALANCE FOR COLLECTION OR ADJUSTMENT.			COLLECTION THIS QUARTER.			BALANCE FOR COLLECTION OR ADJUSTMENT AT CLOSE OF THIS QUARTER.				
	2 As shown in col. 13 of last return.	3 As ascertained at close of this quarter.		6 Advance future years.	7 Cur. Arrear. rent.	8 Cur. Arrear. Total.	9 Total.	10 Remissions this quarter.	11 Current.	12 Arrear.	13 Total.
		3 Cur. Arrear. rent.	4 Cur. Arrear. Total.								
a. Sale of or duty on timbers and fees for cutting timbers											
b. Conutcheon											
c. All other forest produce											
<b>Total A</b> ...											

Note 1.—When the demand is unknown, depending only upon the collections, the figures need appear in columns 6 to 9 only.  
 2.—Column 5 will include any additions or reductions of demand ascertained during the quarter. If this column differs from column 2, the difference must be explained.

No. X.

LAND FOREST

AND

MISCELLANEOUS LAND REVENUE

for the quarter ending 3

188 .

DISTRICT OF

(Nos. XI and XII are to be submitted simultaneously, or reported blank.)

Despatched to the Commissioner on the

188 .

Received by the Commissioner on the

188 .

One copy despatched to the Board on the

188 .

Received by the Board of Revenue on the

188 .

## TEST TABLE FOR RETURN No. X.

TESTS TO BE APPLIED IN ORDER TO ASCERTAIN THAT REVENUE RETURN No. X IS CORRECTLY PREPARED.

*N. B.—This paper should be pasted on board and kept constantly before the clerks employed in the Collector's and the Commissioner's offices, in preparing, examining, and checking this return. The Collector should himself test the return by it before submitting it.*

## GENERAL.

TEST I.—Are Returns Nos. XI and XII submitted with the return, or reported blank?

## TABLE I.

TEST II.—Are the figures entered in columns 1—8 the same as those entered in columns 25—32 of the previous return?

TEST III.—Is each entry in columns 9—24 fully explained in table IV?

TEST IV.—Do the entries in columns 9—16 correspond with Return No. XI?

## TABLE II.

*Land Revenue and Malikana.*

TEST V.—Are the *current* figures in columns 3 and 16 the same as those in columns 6 and 19 of the previous return?

TEST VI.—Are the *arrear* figures in columns 3 and 16 entered as ordered in instruction 4?

TEST VII.—Is every entry in columns 4, 5, 13, 17, 18, and 22 fully explained in table IV?

TEST VIII.—Do the figures given in columns 4, 5, 17, and 18, and the explanations concerning them in table IV, tally with Returns Nos. XI and XII?

TEST IX.—Do the figures in column 6 correctly result from adding and subtracting the entries in columns 4 and 5 to and from those in column 3?

TEST X.—Do the figures in column 19 correctly result from adding and subtracting the figures in columns 17 and 18 to and from those in column 16?

TEST XI.—Do the figures in columns 10, 11, 12, and 21 correctly result from adding the entries in those columns of the last return to the entries in columns 7, 8, 9, and 20 of this return?

TEST XII.—Do the figures in columns 14 and 23 correctly result from adding the figures in columns 14 and 23 of last return to those in columns 13 and 22 of this return?

TEST XIII.—Deducting the current entries in columns 12 and 14 from those in column 6, do the figures in column 15 correctly result?

TEST XIV.—Deducting the *arrear* entries in columns 9 and 13 from those in column 6, do the *arrear* balances in column 15 correctly result?

TEST XV.—Deducting the current entries in columns 21 and 23 from those in column 19, do the figures in column 24 correctly result?

TEST XVI.—Deducting the *arrear* entries in columns 20 and 22 from those in column 19, do the *arrear* balances in column 24 correctly result?

TEST XVII.—Do the certified credits correspond, as required, with those entered in the table?

*Police or Thanadari.*

TEST XVIII.—Are the *current* figures in column 3 the same as those in column 6 of the previous return?

TEST XIX.—Are the *arrear* figures in column 3 entered as ordered in instruction 4?

TEST XX.—Is every entry in columns 4, 5, and 9 fully explained in table IV?

TEST XXI.—Do the figures given in columns 4 and 5, and the explanations concerning them in table IV, tally with Returns Nos. XI and XII?

TEST XXII.—Do the figures in column 6 correctly result from adding and subtracting the entries in columns 4 and 5 to and from those in column 3?

TEST XXIII.—Do the figures in column 8 correctly result from adding the entries in that column of the last return to the entries in column 7 of this return?

TEST XXIV.—Do the figures in column 10 correctly result from adding the figures in column 10 of last return of those in column 9 of this return?

TEST XXV.—Deducting the current entries in columns 8 and 10 from those in column 6, do the figures in column 11 correctly result?

TEST XXVI.—Deducting the *arrear* entries in columns 7 and 9 from those in column 6, do the *arrear* balances in column 11 correctly result?

TEST XXVII.—Does the certified credit correspond, as required, with that entered in the table?

## TABLE III.

TEST XXVIII.—Is the total of column 2 the same as that in column 32, table I?

TEST XXIX.—Does the sum entered in E 6, added to that in E 19 and K 6, table II, equal that entered as total of column 3?

TEST XXX.—Is every entry in columns 4—6 and 10—12 explained in table IV?

TEST XXXI.—Are the entries in column 7 the correct totals of those in columns 4, 5, and 6?

TEST XXXII.—Does the total in column 7 correspond with the totals of e 15 and 24, k 15 and 24, and q 11, table II?

TEST XXXIII.—Are all the balances which appear (in columns 15 and 24 under the heads Land revenue and Malikana, and in column 11 under the head Police, of table II) as due on account of the quarter under report, or of any earlier quarter, excluded from column 8?

TEST XXXIV.—Are the entries in column 9 apparently in accordance with the dates of the current balances in columns 15 and 24 under the heads Land revenue and Malikana, and in column 11 under the head Police, of Table II?

TEST XXXV.—Are the entries in column 13 the correct totals of those in columns 9, 10, 11, and 12?

TEST TABLE FOR RETURN No. X—*concluded.*

<p>TEST XXXVI.—Does the entry in E 15, table II, added to those in e 24 and k 11 produce the sum entered in total 14?</p> <p>TEST XXXVII.—Are the entries in column 14 the correct totals of those in columns 7, 8, and 13?</p>	<p>TEST XLI.—Are the entries in column 9 the correct totals of those in columns 6, 7, and 8?</p> <p>TEST XLII.—Are all the entries in columns 10—12 explained in table IV?</p> <p>TEST XLIII.—Are the figures in column 13 the correct totals of those in columns 11 and 12?</p> <p>TEST XLIV.—Do the figures in the certificate correspond, as required, with those in the table?</p>
TABLE V.	
<p>TEST XXXVIII.—Are the figures in column 2 the same as those in column 13 of last return?</p> <p>TEST XXXIX.—Are the entries in column 5 the correct totals of those in columns 3 and 4?</p> <p>TEST XL.—Do the entries in column 5 differ from those in column 2? and if they do, is the difference explained in table IV?</p>	<p style="text-align: center;">GENERAL.</p> <p>TEST XLV.—Are the additions throughout the return correctly made?</p>

APPENDIX No. XXVIII.

REFERRED TO IN PARAGRAPH 220, PAGE 236, CHAPTER XI.

Proposed revised form of Return X.

Table I.—Demand, Collections, Remissions and Balances.

		MALIKANA OR PROPRIETARY ALLOWANCES.																								
		LAND REVENUE INCLUDING POLICE OR THANADARI.							MALIKANA OR PROPRIETARY ALLOWANCES.																	
Department Revenue Roll.	Period of Demand.	Demand by the Revenue Roll.				Collections.			Remissions.		Demand by Revenue Roll.				Collections.			Remissions.		Balance, column 19, minus column 24, minus column 25.						
		At close of last Quarter.	At close of this Quarter.	At close of this Quarter.	At close of this Quarter.	Ten per cent. deductions for the management and improvement of Government and other estates.	Arrears of previous quarters.	Advance for future quarters of this year.	Total to close of column 7 to 10.	Total to close of this Quarter.	At close of last Quarter.	At close of this Quarter.	At close of this Quarter.	At close of this Quarter.	Arrears of previous Quarters.	Advance for future Quarters.	Total to close of this Quarter.	Total to close of this quarter.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
FIXED.	TOTAL CURRENT, A.																									
	ARREARS, past YEARS, B.																									
	ADVANCE, future YEARS, C.																									
	TOTAL FIXED, D.																									
FLUCTUATING.	TOTAL CURRENT, E.																									
	ARREARS, past YEARS, F.																									
	ADVANCE, future YEARS, G.																									
	TOTAL FLUCTUATING, H																									
BOTH.	GRAND TOTAL, I.																									

TABLE II.—MISCELLANEOUS REVENUE.

DESCRIPTION OF REVENUE.	BALANCE FOR COLLECTION OR ADJUSTMENT.				COLLECTION THIS QUARTER.				Balance for collection or adjustment at close of this quarter.			
	As ascertained at close of this quarter.		Advance future years.		Cur. rent.	Arrear.	Total of columns 6, 7 and 8.	Remissions this quarter.	Current.	Arrear.	Total of columns 11 and 12.	
	As shown in Col. 13 of last return.	Cur. rent.	Arrear.	Total of columns 3 and 4.								
J	2	3	4	5	6	7	8	9	10	11	12	13
d. Sale of Government estates ...												
e. Value of revenue abated, Act X of 1870 ...												
f. Section VIII of 1819 ...												
g. Section XI of 1859 ...												
h. Section V (B.C.) of 1873 ...												
i. Section XX of 1848 ...												
j. Other miscellaneous receipts ...												
Total J												

I HEREBY certify that I have ascertained, by personal inspection of the accounts, that the following sums have been credited as receipts in the Cash Accounts submitted to the Accountant-General during the quarter:—

	Rs.	A.	P.
LAND REVENUE	...		
TEN PER CENT. DEDUCTIONS FOR THE MANAGEMENT AND IMPROVEMENT OF GOVERNMENT AND OTHER ESTATES	...		
MALIKANA	...		
QUIT-RENTS OF TRIBUTARY ESTATES	...		
MISCELLANEOUS REVENUE	...		

These sums differ from the totals entered in columns 11 and 23 in line with Grand Total I, added to the total entered in column 9 in line with total J, Table II, only on account of the omission of fractions from the items of which those entries are composed.

ZILLAH 188 . DISTRICT OFFICER.  
*N.B.—The Accounts will be compared in Calcutta, and if this certificate prove incorrect, the District Officer will incur very serious responsibility.*

Table III.—Classification of Balances shown in table I, columns 15 and 27.

Class or Department of Revenue Koli.	NUMBER OF ESTATES IN EACH CLASS.				ARREAR BALANCES.				CURRENT BALANCES.				GRAND TOTAL OF ALL BALANCES, COLUMNS 10, 11 AND 16.			
	At close of last quarter.	Added this quarter.	Removed this quarter.	At close of this quarter (column 3+4).	Demand of each class at close of this quarter (columns 6 and 19 of table I).				Due at the close of the quarter.							
					Bad and irrecoverable.	Doubtful.	Good and under realization.	Not due this quarter.	Not recoverable by any legal process till after close of Quarter.	Bad and irrecoverable.	Doubtful.	Good and under realization.		Total of columns 12 to 15.		
1. Permanently-settled estates	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
2. Temporarily ditto																
3. Government estates																
4. Ditto ditto, ryotwari tracts																
Total																
5. Estates paying malikana included in the above																
6. Estates under the Court of Wards and attached estates included in the above																

Table IV.—Explanations (to be submitted on a separate sheet).

Table.	Heading.	Column.

## PROPOSED TEST TABLE.

*Instructions for preparation of Return No. X.*

TABLE I.—(a) The current figures in columns 3 and 16 should be the same as those in columns 6 and 19 of the previous return showing the demand for the whole year; (b) the demand on account of arrear balances of previous years should be entered against B and F. In the first quarter it should be the figures of columns 15 and 27, and in other quarters the figures against heads B and F of the last return; (c) advance for future years is to be shown against heads C and G; (d) explain fully all entries in columns 4, 5, 13, 17, 18 and 25, and compare the entries and explanations regarding columns 4, 5, 17 and 18 with returns Nos. XI and XII and explanations in table IV; (e) the figures in columns 12, 14, 24 and 26 should result from adding the entries in those columns of the last return to the entries in columns 11, 13, 23 and 25 respectively of this return.

TABLE II.—(f) When the demand is unknown, entries should be in columns 6 to 9; (g) the difference between the entries in columns 5 and 2 caused by the inclusion in column 5 of additions and reductions, should be explained in table IV; (h) explain the entries in columns 10 to 12 in table IV.

TABLE III.—(i) The entries of column 2 should tally with those of column 5 of the previous return; (j) the figures of land revenue and malikana should be added for the purpose of table III in columns 6 to 17; (k) explain every entry in columns 7 to 9 and 13 to 15 in table IV; (l) the total in column 10 should correspond with the totals of B and F, columns 15 and 27 of table I; (m) column 11 should show all the balances which are not due during this quarter; (n) the entries in column 12 should be made in accordance with the dates of the current balances in columns 15 and 27 of table I.

GENERAL.—(o) In explaining entries quote number and date of the authority where authority is necessary; (p) show no fraction. Reject when under a half, and add one when equal to or more than a half; (q) show in table IV advances with mention of the quarters to which they appertain, giving figures for each quarter separately; (r) show in table IV arrears of previous quarters shown in column 16 of table III of previous return, which remain unrealized during this quarter; (s) the demand or collection or balance of any quarter may be ascertained in the following manner:—

1.—*Demand* for the quarter is the sum of collections in columns 7 and 8, plus advance collections on account of this quarter made up to close of the last quarter as shown in column 10 of previous returns, and specified in table IV under instruction (q), plus balance in column 16 of table III, minus balance in column 16, table III of previous return, plus the reductions and minus the additions on account of previous quarters as explained in table IV.

2.—*Collection for the quarter* is the demand as above, minus the balance in table III, column 16, plus the unrealized balance of previous quarters as shown in table IV under instruction (r), and plus the reductions and minus the additions on account of previous quarters as explained in table IV. If from this the advance collections on account of this quarter made in previous quarters (as shown in column 10 of previous returns and specified in table IV under instruction (q)) were deducted, the difference will represent collections made during the quarter on account of the quarter.

3.—*Balance for the quarter* is the balance shown in column 16 of table III, minus the unrealized balance of previous quarters shown in table IV under instruction (r).

TABLE IV.—Explanations should be submitted on a separate sheet.

No. X.

LAND.

AND

MISCELLANEOUS LAND

REVENUE

for the quarter ending 3 of  
188 .

District of

---

*(Nos. XI and XII are to be submitted simul-  
taneously, or reported blank.)*

Despatched to the Commissioner on the  
188 .

Received by the Commissioner on the  
188 .

One copy despatched to the Board on the  
188 .

Received by the Board of Revenue on the  
188 .



APPENDIX No. XXIX.

REFERRED TO IN PARAGRAPH 225, PAGE 241, CHAPTER XI.

Account Department.

DIVISIONS.	DISTRICTS.	Number of letters received and issued in 1884-85.	Number of receipts in 1884-85.	Number of payments in 1884-85.	Order according to column 3.	Order according to column 4.	Order according to column 5.	Total of columns 6, 7 and 8.	Number of clerks.	Cost.	Order according to column 9.	Order according to column 11.
1	2	3	4	5	6	7	8	9	10	11	12	13
	<b>BENGAL.</b>											
	<i>Western Districts.</i>											
BURDWAN.	Burdwan ... ..	2,562	52,986	13,464	19	17	13	49	6	215	17	12
	Bankoora ... ..	496	20,016	6,077	37	34	32	103	3	120	35	31
	Beerbhoom ... ..	1,084	33,024	5,689	34	29	33	96	4	140	32	28
	Midnapore ... ..	3,409	78,964	17,412	11	10	10	31	5	220	6	9
	Hooghly ... ..	3,367	65,138	18,641	13	12	6	31	6	215	6	12
	Howrah ... ..	714	10,129	2,431	36	37	37	110	1	50	37	37
	<i>Central Districts.</i>											
PRESI- AND COOCH DENCY.	24-Pergunnahs ...	6,473	54,000	10,115	1	15	19	35	10	400	10	1
	Nuddea ... ..	3,397	35,835	7,315	12	23	30	70	6	275	27	4
	Jessore ... ..	2,958	40,576	18,694	18	21	5	44	8	311	14	3
	Khulna ... ..	3,102	23,965	8,126	17	32	28	77	5	170	23	24
	Moorsshedabad ...	3,834	38,145	16,984	8	23	11	42	6	235	13	6
RAJSHAHYE AND COOCH BEHAR.	Dinagepore ... ..	1,583	25,086	9,271	20	31	23	83	3	130	30	29
	Rajshahye ... ..	3,222	38,031	8,243	15	24	27	66	6	135	25	21
	Rungpore ... ..	1,935	53,976	11,527	16	16	16	57	5	170	21	24
	Bogra ... ..	1,123	22,842	4,621	33	33	36	102	3	100	33	34
	Puhna ... ..	1,366	38,361	6,474	31	22	31	84	3	120	31	31
	<i>Eastern Districts.</i>											
DACCA.	Dacca ... ..	3,909	84,673	17,005	6	8	9	23	7	265	5	
	Furreedpore... ..	1,704	58,638	9,021	27	13	25	65	5	185	24	
	Hackerunge ... ..	2,572	48,460	12,372	21	18	15	54	7	230	18	7
	Mymensingh ... ..	4,280	81,299	41,001	4	9	1	14	6	210	2	16
CHITTA-GONG.	Tipperah ... ..	4,511	36,808	16,169	3	26	12	41	6	210	12	16
	Chittagong ... ..	3,211	163,894	26,395	16	3	3	22	10	350	4	2
	Noakholly ... ..	1,749	58,431	18,545	20	14	7	47	6	187	16	22
	<b>BEHAR.</b>											
PATNA.	Patna ... ..	8,486	84,766	28,564	9	7	2	18	5	215	3	12
	Gya ... ..	3,458	178,609	9,047	10	1	24	35	5	205	10	1
	Shahabad ... ..	5,143	147,322	25,856	2	4	4	10	6	220	1	9
	Mozufferpore ... ..	3,989	174,900	8,676	5	2	26	33	6	215	8	12
	Durbhunga ... ..	1,999	91,354	10,848	23	6	17	46	2	100	15	34
	Saran ... ..	3,264	116,795	12,977	14	5	14	33	6	220	8	9
	Chumparun ... ..	1,155	16,985	5,459	32	36	34	102	3	123	33	30
BHAGUL-FORE.	Monghyr ... ..	1,987	71,241	7,540	24	11	29	64	5	260	23	19
	Bhagulpore ... ..	2,731	43,608	10,000	20	20	20	60	5	200	22	19
	Purneah ... ..	1,687	45,064	9,919	28	19	22	69	4	165	26	26
	Maldah ... ..	890	19,273	4,717	35	35	35	105	2	70	36	36
		<b>ORISSA.</b>										
ORISSA.	Cuttack ... ..	3,853	36,440	10,009	7	27	20	54	5	225	18	8
	Pooree ... ..	2,250	37,428	18,037	22	25	8	55	3	115	20	33
	Balasore ... ..	1,431	32,355	10,229	30	30	18	78	4	150	29	27

## APPENDIX No. XXX.

REFERRED TO IN PARAGRAPH 226, PAGE 242, CHAPTER XI.

*Taujih Department.*

DIVISIONS.	DISTRICTS.	Total of estates and separate accounts at close of 1894-85.	Number of clerks.	Cost.	Order according to column 3.	Order according to column 5.
1	2	3	4	5	6	7
	BENGAL.			Rs.		
	<i>Western Districts.</i>					
BURDWAN	Burdwan	6,129	2	60	12	25
	Bankoora	1,046	1	35	31	33
	Beerbhoom	1,315	1	30	28	36
	Midnapore	4,044	6	190	17	6
	Hooghly	4,402	2	60	14	25
	Howrah	.....	.....	.....	.....	37
	<i>Central Districts.</i>					
PRESIDENCY	24-Pergunnahs	2,369	2	60	23	25
	Nuddea	2,953	3	90	19	20
	Jessore	2,897	4	120	21	12
	Khulna	1,303	4	120	29	12
	Moorshedabad	2,943	6	180	20	7
RAJSHAHYE AND COCH BEHAR.	Dinagepore	1,020	2	60	32	25
	Rajshahye	2,417	3	90	24	20
	Rangpore	878	1	80	34	36
	Bogra	988	2	60	33	25
	Pubna	3,123	2	60	18	25
	<i>Eastern Districts.</i>					
DACCA	Dacca	11,389	3	245	4	3
	Furreedpore	6,415	7	220	11	4
	Backergunge	4,256	4	120	16	12
	Mymensingh	8,133	6	180	8	7
CHITTAGONG	Tipperah	2,811	4	110	22	19
	Chittagong	29,803	22	670	1	1
	Noakholly	2,166	3	90	25	20
	BEHAR.					
PATNA	Patna	11,916	6	180	3	7
	Gya	9,253	6	180	6	7
	Shahabad	8,310	5	150	9	11
	Mozufferpore	19,892	13	380	2	2
	Darbhanga	10,835	5	120	6	12
	Saran	8,419	4	120	7	12
	Chumparun	1,199	1	30	30	36
BHAGULPORE	Monghyr	7,754	4	120	10	12
	Bhagulpore	4,866	3	90	13	20
	Purneah	2,017	3	90	26	20
	Maldah	749	2	60	35	25
	ORISSA.					
ORISSA	Cuttack	4,358	7	210	15	6
	Pooree	487	2	60	36	25
	Balasore	1,798	4	120	27	12

## APPENDIX No. XXXI.

REFERRED TO IN PARAGRAPH 227, PAGE 243, CHAPTER XI.

*Account and Taujih Departments.*

DIVISIONS.	DISTRICTS.	Order according to work in the Account Department, column 12, Appendix XXIX.	Order according to work in the Towji Department, column 6, Appendix XXX.	Total of columns 3 and 4.	Order according to column 5.
1	2	3	4	5	6
	<b>BENGAL.</b>				
	<i>Western Districts.</i>				
BURDWAN ...	Burdwan ... ..	17	12	29	12
	Bankoora ... ..	35	31	66	34
	Beerbhoom ... ..	32	28	60	31
	Midnapore ... ..	6	17	23	11
	Hooghly ... ..	6	14	20	9
	Howrah ... ..	37	37	74	37
	<i>Central Districts.</i>				
PRESIDENCY ...	24 Pergunnahs ... ..	10	23	33	13
	Nuddea ... ..	27	19	46	23
	Jessore ... ..	14	21	35	19
	Khulna ... ..	28	29	57	30
	Moorshedabad ... ..	13	20	33	15
RAJSHAHYE ...	Dinagepore ... ..	30	32	62	32
	Rajshahye ... ..	25	24	49	24
	Runpore ... ..	21	34	55	27
	Bogra ... ..	33	33	66	34
	Pubna ... ..	31	18	49	24
	<i>Eastern Districts.</i>				
DACCA ...	Dacca ... ..	5	4	9	3
	Furreedpore ... ..	24	11	35	19
	Backergunga ... ..	18	16	34	17
	Mymensingh ... ..	2	8	10	4
CHITTAGONG ...	Tipperah ... ..	12	22	34	17
	Chittagong ... ..	4	1	5	1
	Noakholy ... ..	16	25	41	22
	<b>BEHAR.</b>				
PATNA ...	Patna ... ..	3	3	6	2
	Gya ... ..	10	6	16	8
	Shahabad ... ..	1	9	10	4
	Mozufferpore ... ..	8	2	10	4
	Durbhunga ... ..	15	5	20	9
	Sarun ... ..	8	7	15	7
Chumparun ... ..	33	30	63	33	
BHAGULPORE ...	Monghyr ... ..	23	10	33	13
	Bhagulpore ... ..	22	13	35	19
	Purneah ... ..	26	26	52	26
	Maldah ... ..	36	35	71	36
	<b>ORISSA.</b>				
ORISSA ...	Cuttack ... ..	18	15	33	13
	Pooree ... ..	20	30	50	28
	Balasore ... ..	29	27	56	28

## APPENDIX No. XXXII.

REFERRED TO IN PARAGRAPH 230, PAGE 245, CHAPTER XI.

## Account and Taujih Departments.

DIVISIONS.	DISTRICTS.	Items of receipts in 1884-85.	Items of payments in 1884-85.	Amount of correspondence in 1884-85.	Number of estates and separate accounts at close of 1884-85.	Number of clerks required for items of receipts, column 3 at 100 items per day.	Number of clerks required for items of payments at 50 items per day.	Number of clerks required for correspondence at 10 per day.	Number of clerks required at 2,000 estates and separate accounts per man.	Head accountant.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	BENGAL.										
	<i>Western Districts.</i>										
BURDWAN.	Burdwan ... ..	52,936	13,464	2,862	6,129	2	1	1	3	1	8
	Bankoora ... ..	19,016	6,677	496	1,946	1	1	...	1	1	4
	Beerbhoom ... ..	33,024	5,639	1,084	1,318	1	1	...	1	1	4
	Midnapore ... ..	78,964	17,412	3,409	4,044	2	2	1	2	1	8
	Hooghly ... ..	65,138	18,641	3,367	4,402	2	2	1	2	1	8
	Howrah ... ..	19,129	2,491	714	...	...	...	...	...	1	1
	Total ... ..	...	...	...	...	8	7	3	9	6	33
	<i>Central Districts.</i>										
PRESIDENCY.	24-Pergunnahs ...	54,006	10,115	6,473	2,369	2	1	2	2	1	8
	Nuddea ... ..	35,885	7,315	3,397	2,953	1	1	1	2	1	6
	Jessore ... ..	40,576	18,694	2,953	2,897	2	2	1	1	1	8
	Khulna ... ..	23,965	8,126	3,102	1,303	1	1	1	1	1	5
	Moorsshedahad ...	38,145	16,984	3,834	2,943	1	2	2	2	1	8
Total ... ..	...	...	...	...	7	7	7	9	5	35	
RAJSHAHYE AND COCH BEHAR.	Dinagepore ... ..	25,686	9,271	1,583	1,920	1	1	...	1	1	4
	Rajshahye ... ..	38,631	8,243	3,222	2,417	1	1	1	2	1	6
	Rungpore ... ..	53,976	11,527	1,935	878	2	1	1	1	1	6
	Bogra ... ..	22,842	4,621	1,123	988	1	...	1	1	1	4
	Pubna ... ..	38,361	6,474	1,366	3,123	1	...	1	2	1	4
	Total ... ..	...	...	...	...	6	3	4	7	5	25
	<i>Eastern Districts.</i>										
DACCAL.	Dacca ... ..	84,673	17,605	3,969	11,389	3	2	1	6	1	13
	Furreedpore ... ..	58,638	9,021	1,794	6,415	2	1	1	3	1	8
	Buckergunge ... ..	48,446	12,372	2,572	4,256	2	1	1	2	1	7
	Mymensingh ... ..	81,299	41,001	4,280	8,133	2	2	1	4	1	10
Total ... ..	...	...	...	...	9	6	4	15	4	38	
ORISSA-GONG.	Tipperah ... ..	36,868	16,169	4,511	2,811	1	1	2	2	1	7
	Chittagong ... ..	163,994	26,395	3,211	29,803	5	2	1	15	1	24
	Noakholly ... ..	58,491	18,545	1,749	2,166	2	1	1	1	1	6
Total ... ..	...	...	...	...	8	4	4	18	3	37	
	BEHAR.										
PATNA.	Patna ... ..	84,766	28,564	3,486	11,916	3	2	1	6	1	13
	Gya ... ..	178,609	9,067	3,433	9,253	2	1	1	5	1	10
	Shahabad ... ..	147,522	25,886	5,143	8,010	2	2	1	4	1	10
	Mozufferpore ... ..	174,900	8,676	3,989	18,892	3	1	1	3	1	15
	Durbhunga ... ..	91,354	10,848	1,999	10,885	1	1	...	5	1	8
	Sarun ... ..	116,795	12,977	3,264	8,419	3	1	1	4	1	10
	Chumparan ... ..	16,995	5,459	1,155	1,199	1	1	...	1	1	4
Total ... ..	...	...	...	...	15	9	5	34	7	70	
BHAGULPORE.	Monghyr ... ..	71,241	7,540	1,937	7,756	2	1	1	4	1	9
	Bhagulpore ... ..	43,608	16,009	2,751	4,866	1	1	1	3	1	7
	Purneah ... ..	45,964	9,919	1,687	2,017	1	1	1	1	1	6
	Maldah ... ..	19,273	4,717	800	749	...	1	...	1	1	3
Total ... ..	...	...	...	...	4	4	3	9	4	24	
	ORISSA.										
ORISSA.	Cuttack ... ..	36,440	10,009	3,853	4,359	1	1	2	3	1	8
	Pooree ... ..	37,428	18,037	2,250	487	1	1	1	1	1	5
	Balasure ... ..	82,355	10,229	1,431	1,799	1	1	...	1	1	4
Total ... ..	...	...	...	...	3	3	3	5	3	17	
<b>GRAND TOTAL</b> ... ..		...	...	...	...	<b>60</b>	<b>43</b>	<b>33</b>	<b>106</b>	<b>37</b>	<b>279</b>



## APPENDIX No. XXXIV.

REFERRED TO IN PARAGRAPH 231, PAGE 247, CHAPTER XI.

## Treasury Department.

DIVISIONS.	DISTRICTS.	Number of receipts and payments in 1884-85.	Number of clerks.	Cost.	Order according to column 3.	Order according to column 5.
1	2	3	4	5	6	7
	BENGAL.					
	<i>Western Districts.</i>				Rs.	
BURDWAN ...	Burdwan ...	65,846	5	132	11	26
	Bankoora ...	20,401	4	109	33	30
	Beerbhoom ...	34,793	5	139	23	23
	Midnapore ...	75,156	10	279	9	1
	Hooghly ...	63,444	6	187	13	9
	Howrah ...	29,764	1	57	27	37
	<i>Central Districts.</i>					
PRESIDENCY ...	24-Pergunnahs ...	54,162	6	210	15	4
	Nuddea ...	33,694	5	189	25	10
	Jessore ...	73,765	7	200½	10	5
	Khulna ...	18,588	5	170	34	14
	Moorsheadabad ...	38,866	8	242½	22	2
RAJSHAHYE AND COOCH BEHAR.	Dinagopore ...	32,057	6	159	26	17
	Rajshahye ...	57,537	5	116	14	29
	Rungpore ...	21,661	5	139	32	23
	Hogta ...	21,666	3	102	31	31
	Pubna ...	42,486	3	101	19	33
	<i>Eastern Districts.</i>					
DACCA ...	Dacca ...	No Treasury	*2	*45	36	35
	Furreedpore ...	46,919	5	159	17	17
	Backergunge ...	50,513	7	198	16	6
	Mymensingh ...	113,871	7	198	5	6
CHITTAGONG ...	Tipperah ...	44,622	5	160	18	16
	Chittagong ...	167,382	9	176	2	12
	Noakholly ...	64,434	5	121	12	28
	BEHAR.					
PATNA ...	Patna ...	No Treasury	*1	*30	36	36
	Gya ...	134,241	6	169	4	15
	Shahabad ...	257,863	7	191	1	8
	Mozufferpore ...	144,647	8	213	3	3
	Durbhunga ...	79,931	5	155	8	19
	Sarun ...	113,038	7	178	6	11
BHAGALPORE ...	Chumparun ...	18,480	5	127	35	27
	Monghyr ...	99,750	6	152	7	20
	Bhagalpur ...	41,993	5	144	21	22
	Purneah ...	29,214	5	139	28	23
ORISSA ...	Maldah ...	28,550	3	102	29	31
	Cuttack ...	42,449	3	96	20	34
	Pooree ...	34,686	6	148	24	21
BALASORE ...	Balasore ...	28,154	7	176	30	12

\* Stamp Department at Dacca and Patna.

APPENDIX No. XXXV.

REFERRED TO IN PARAGRAPH 232, PAGE 249, CHAPTER XI.

Treasury Department.

DIVISIONS.	DISTRICTS.	Number of receipts and payments in 1884-85.	Number of clerks required for treasury and stamp work.	Number of poddars required at 100 items per day per mth.	Number of treasurer required.	Total number required.	At Rs. 125.	At Rs. 100.	At Rs. 75.	At Rs. 40.	At Rs. 30.	At Rs. 20.	At Rs. 15.	Total number.	Total cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
<b>BENGAL.</b>																
<i>Western Districts.</i>																
BURDWAN	Burdwan ... ..	65,846	1	3	1	5	...	1	...	1	...	...	...	5	185	
	Bankoora ... ..	20,401	1	1	1	5	...	...	1	...	...	...	...	3	120	
	Beerbhoom ... ..	34,793	1	1	1	4	...	...	1	...	1	...	...	4	135	
	Midnapore ... ..	75,156	2	3	1	5	...	1	...	1	...	...	...	6	215	
	Howahly ... ..	63,444	1	3	1	5	...	1	...	1	...	...	...	5	185	
	Howrah ... ..	29,754	1	3	1	3	...	...	1	...	1	...	...	5	120	
	Total ... ..	.....	7	13	6	26	...	3	3	3	4	...	13	26	960	
<i>Central Districts.</i>																
PRESIDENCY	24-Pergunnahs ... ..	54,162	2	2	1	5	...	1	...	1	...	...	2	5	200	
	Nuddea ... ..	33,694	1	2	1	4	...	1	...	1	...	...	...	4	135	
	Jessore ... ..	73,765	2	3	1	6	...	1	...	1	...	...	...	6	215	
	Khulna ... ..	18,588	1	1	1	3	...	...	1	...	1	...	...	3	120	
	Moorshedabad ... ..	38,866	1	2	1	4	...	...	1	...	1	...	...	2	4	135
Total ... ..	.....	7	10	5	22	...	2	3	2	5	...	10	22	895		
RAJSHAHYE AND COOCH BEHAR.	Dinagepore ... ..	32,057	1	2	1	4	...	...	1	...	1	...	...	2	4	135
	Rajshahye ... ..	57,537	1	3	1	5	...	1	...	1	...	...	...	3	5	185
	Rungpore ... ..	21,601	1	1	1	3	...	...	1	...	1	...	...	1	3	120
	Bogra ... ..	21,666	1	1	1	3	...	...	1	...	1	...	...	1	3	120
	Pubna ... ..	42,486	1	1	1	3	...	...	1	...	1	...	...	1	3	120
Total ... ..	.....	5	8	5	18	...	1	4	1	4	...	...	8	18	680	
<i>Eastern Districts.</i>																
DACCA	Dacca ... ..	No treasury	1 stamp	.....	...	1	...	...	...	...	1	...	...	1	30	
	Furroedpore ... ..	41,919	1	2	1	4	...	...	1	...	1	...	...	2	4	135
	Baekersunge ... ..	50,513	1	3	1	5	...	1	...	1	...	...	...	3	5	185
	Mymensingh ... ..	113,871	2	3	1	6	1	...	...	1	1	1	1	2	6	245
Total ... ..	.....	5	8	3	16	1	1	1	2	3	1	7	16	595		
CHITTAGONG	Tipperah ... ..	44,622	1	2	1	4	...	...	1	...	1	...	...	2	4	135
	Chittagong ... ..	167,382	2	6	1	9	1	...	...	1	1	1	5	9	290	
	Noakholly ... ..	64,434	1	3	1	5	...	1	...	1	...	...	3	5	185	
Total ... ..	.....	4	11	3	18	1	1	1	2	2	1	10	18	610		
<b>BEHAR.</b>																
PATNA	Patna ... ..	No treasury	1 stamp	.....	...	1	...	...	...	...	1	...	...	1	30	
	Gya ... ..	134,241	1	4	1	6	1	...	...	1	...	...	1	3	6	230
	Shahabad ... ..	257,863	2	4	1	7	1	...	...	1	1	1	3	7	260	
	Mozufferpore ... ..	144,647	2	4	1	7	1	...	...	1	1	1	3	7	260	
	Durbhuanga ... ..	79,931	2	2	1	5	...	1	...	1	1	...	...	2	5	200
	Sarun ... ..	113,038	2	3	1	6	1	...	...	1	1	1	2	6	245	
	Chumparun ... ..	18,480	1	1	1	3	...	...	1	...	1	...	...	1	3	120
Total ... ..	.....	11	18	6	35	4	1	1	5	6	4	14	35	1,345		
BHAGULPORE	Monkhyr ... ..	99,750	2	3	1	6	...	1	...	1	1	1	2	6	220	
	Bhagulpore ... ..	41,933	1	2	1	4	...	...	1	...	1	...	...	4	135	
	Purneah ... ..	29,214	1	1	1	3	...	...	1	...	1	...	...	3	120	
	Maldah ... ..	28,550	1	1	1	3	...	...	1	...	1	...	...	3	120	
Total ... ..	.....	5	7	4	16	...	1	3	1	4	1	6	16	595		
<b>ORISSA.</b>																
ORISSA	Cuttack ... ..	42,440	1	2	1	4	...	...	1	...	1	...	2	4	135	
	Poorce ... ..	34,686	1	2	1	4	...	...	1	...	1	...	2	4	135	
	Balasure ... ..	28,154	1	1	1	3	...	...	1	...	1	...	1	3	120	
Total ... ..	.....	3	5	3	11	...	...	3	...	3	...	5	11	390		
<b>GRAND TOTAL</b> ... ..		.....	47	80	35	162	6	10	19	16	31	7	73	162	5,980	

APPENDIX No. XXXVI.

REFERRED TO IN PARAGRAPH 232, PAGE 249, CHAPTER XI.

Treasury Department.

DIVISIONS.	DISTRICTS.	PRESENT SCALE.																						PROPOSED SCALE.								
		Rs. 25 to Rs. 45	Rs. 20 to Rs. 40	Rs. 15 to Rs. 30	Rs. 10 to Rs. 15	Rs. 100.	Rs. 80.	Rs. 65.	Rs. 50.	Rs. 35.	Rs. 30.	Rs. 24.	Rs. 20.	Rs. 15.	Rs. 12.	Rs. 10.	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 6.	Total number.	Total cost.	Rs. 125.	Rs. 100.	Rs. 75.	Rs. 40.	Rs. 30.	Rs. 20.	Rs. 15.	Total number.	Total cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
<b>BENGAL.</b>																								Rs.								
BURDWAN	<i>Western Districts.</i>																							Rs.								
	Burdwan ...	1					1											1	2		5	132		1		1			3	5	185	
	Bankoora ...	1						1													4	109							1	3	120	
	Beebhoom ...	1						1													5	139			1		1		2	4	135	
	Midnapore ...	1					1													3	10	279		1		1	1		3	6	215	
	Hooghly ...	3					1											1	1		6	187		1		1	1		3	6	185	
	Howrah ...									1										1		57			1		1		1	3	120	
Total		12				1	2	2	1								1	3	10		32	603		3	3	3	4		13	26	960	
PRESI- DENCY.	<i>Central Districts.</i>																							Rs.								
	24-Pergunnahs ...			2			1			1	2											6	210		1		1	1		2	5	200
	Nuddea ...	2		1			1														5	180			1		1	1		2	4	135
	Jessore ...	2		1			1						1								7	206½		1		1	1		3	6	215	
	Khulna ...	2		1			1														5	170			1		1		1	3	120	
	Moorsshedabad ...	4		1		2		1													8	242½			1		1		2	4	135	
Total		2	8	6	6		5			1	2	1								31	1,069		2	3	2	5		10	22	805		
RAJSHA- HYE AND COOCH BEHAR.	<i>Eastern Districts.</i>																							Rs.								
	Dinagepore ...			2					1					1						2		6	159			1		1		2	4	135
	Rajshahye ...			2					1											3		5	116		1		1		3	5	185	
	Rungpore ...			2					1											2		5	139			1		1		1	3	120
	Bogra ...			1					1											1		3	102			1		1		1	3	120
	Pubna ...			1					1											1		3	101			1		1		1	3	120
Total		7						5					1						8	1	22	617		1	4	1	4		8	18	680	
DACCA	<i>Eastern Districts.</i>																							Rs.								
	Dacca ...			1																	2	45									1	30
	Furreedpore ...			3					1								1	1			5	159			1		1		2	4	135	
	Backergunge ...			3					1											2		7	198		1		1		3	5	185	
	Mymensingh ...			3					1								2		1		7	198		1		1	1	1	2	6	245	
Total		9					3						1			5	1	2		21	600	1	1	1	2	3	1	7	10	595		
CHITTA- GONG.	Tipperah ...			2					1										2		5	160			1		1		2	4	135	
	Chittagong ...								1							1	4		3		9	176		1		1	1	1	5	9	290	
	Noakholly ...								1							1			3		5	121		1		1		1	3	6	185	
	Total		2				1	2						1		1	6		3	3	19	457	1	1	1	2	2	1	10	18	610	
PATNA	<b>BEHAR.</b>																							Rs.								
	Patna ...			1																	1	30					1			1	30	
	Gya ...			1													1				6	169				1		1	3	6	230	
	Shahabad ...			2																3		7	191		1		1	1	3	7	260	
	Mozufferpore ...			1													5			2		8	213			1		1	1	3	260	
	Durbhunga ...																2			1		5	155		1		1	1	2	5	200	
	Sarun ...			1												1				4		7	178		1		1	1	2	6	245	
	Chumparun ...			1												1				1		5	127			1		1	1	3	120	
Total		7				5		1					6	2		3		3	12	39	1,033	4	1	1	5	6	4	14	35	1,345		
BHA G'U L- PORE.	Monghyr ...			1					1										1	2	6	152		1		1	1	1	2	6	220	
	Bhagulpore ...			1					1											2	5	144			1		1		2	4	135	
	Purneah ...			2					1											2	5	159			1		1		1	3	120	
	Maldah ...			1																1	3	102			1		1		1	3	120	
	Total		5					2	2					2					1	7	19	587		1	3	1	4	1	6	16	595	
ORISSA	<b>ORISSA</b>																							Rs.								
	Cuttack ...								1											2		3	96			1		1		2	4	135
	Poree ...			2					1											2		6	143			1		1		2	4	135
	Balasure ...			2					1											3		7	176			1		1		1	3	120
Total		5					1	2										4	4	16	420			3		3		5	11	890		
<b>GRAND TOTAL</b>		2	55	6	6	7	15	12	1	1	2	1	10	3	1	14	2	16	44	1	190	5,006	6	10	19	16	31	7	73	162	5,980	



## APPENDIX No XXXVII.

REFERRED TO IN PARAGRAPH 233, PAGE 250, CHAPTER XI.

## Collectorate Record Department.

DIVISIONS.	DISTRICTS.	Number of records of cases in 1884-85.	Number of estates and separate accounts at close of 1884-85.	Order according to column 3.	Order according to column 4.	Total of 5 and 6.	Number of clerks.	Cost.	Order according to column 7.	Order according to column 9.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.										
	BENGAL.										
	<i>Western Districts.</i>										
BURDWAN ...	Burdwan ... ..	4,662	6,129	21	12	33	4	150	15	5	
	Baukoora ... ..	1,570	1,046	54	51	65	1	50	54	35	
	Beerboom ... ..	2,721	1,518	51	28	59	2	80	30	31	
	Midnapore ... ..	49,835	4,044	1	17	38	6	210	7	1	
	Hoochly ... ..	8,518	4,402	10	14	24	5	120	12	16	
	Howrah ... ..	.....	.....	37	37	74	.....	.....	57	37	
	<i>Central Districts.</i>										
PRESIDENCY	24-Pergunnahs ...	6,296	2,360	17	24	41	3	120	19	16	
	Nuddea ... ..	2,856	2,953	30	19	49	4	150	26	5	
	Jessore ... ..	3,229	2,897	26	21	47	2	90	24	28	
	Khulna ... ..	1,939	1,803	33	29	62	3	110	31	26	
	Moorshedabad ...	3,877	2,943	23	20	43	4	150	22	5	
RAJSHAHYE AND COOCH BEHAR.	Dinagopore ... ..	3,442	1,020	24	32	56	2	90	29	28	
	Rajshahye ... ..	3,149	2,417	27	23	50	4	150	27	5	
	Rangpore ... ..	2,866	878	29	34	63	3	120	32	16	
	Borra ... ..	1,112	988	36	33	69	2	80	36	31	
	Pubna ... ..	2,096	3,123	32	18	50	2	80	27	31	
	<i>Eastern Districts.</i>										
DACCA ...	Dacca ... ..	10,471	11,389	9	4	13	4	150	5	5	
	Furcedpore ... ..	6,779	6,415	13	11	24	3	120	12	16	
	Backergunge ... ..	6,281	4,256	18	16	34	3	120	16	16	
	Mymensingh ... ..	6,596	8,133	16	8	24	4	150	12	5	
CHITTAGONG	Tipperah ... ..	4,986	2,811	20	22	42	4	150	21	5	
	Chittagong ... ..	39,230	29,803	2	1	3	5	180	1	3	
	Noakholly ... ..	4,134	2,166	22	25	47	3	120	24	16	
	BEHAR.										
PATNA ...	Patna ... ..	10,997	11,916	8	3	11	4	150	3	5	
	Gya ... ..	6,775	9,253	14	6	20	5	180	9	3	
	Shahabad ... ..	11,759	8,010	7	9	16	4	150	6	5	
	Mozufferpore ...	14,934	18,892	6	2	8	3	120	2	16	
	Durbhunga ... ..	6,748	10,835	15	5	20	4	100	9	27	
	Sarun ... ..	19,536	8,419	4	7	11	2	90	3	28	
	Chumparun ... ..	1,245	1,199	35	30	65	2	80	34	31	
BHAGALPORE	Monghyr ... ..	7,942	7,756	12	10	22	3	120	11	16	
	Bhagalpur ... ..	3,260	4,896	25	13	38	3	120	17	16	
	Purneah ... ..	5,416	2,017	19	26	45	3	120	23	16	
	Maldah ... ..	2,913	749	28	35	63	1	50	32	35	
	ORISSA.										
ORISSA ...	Cuttack ... ..	24,951	4,358	3	15	18	6	210	7	1	
	Poores ... ..	16,692	487	5	36	41	4	140	19	14	
	Balasore ... ..	8,122	1,798	11	27	38	4	140	17	14	



## APPENDIX No. XXXIX.

REFERRED TO IN PARAGRAPH 234, PAGE 250, CHAPTER XI.

*Amalgamated Record Department.*

DIVISIONS.	DISTRICTS.	Order of district according to "number of cases disposed of in Colloc-torate."	Order of district according to "number of cases disposed of in Magis-tracy."	Order of district according to "number of copies in Criminal Depart-ment."	Order of district according to "total number of estates and separate accounts."	Total of columns 3 to 6.	Order according to column 7.	
1	2	3	4	5	6	7	8	
	BENGAL.							
	<i>Western Districts.</i>							
BURDWAN ...	Burdwan ... ..	21	10	10	12	53	1	
	Bankoora ... ..	34	37	26	31	128	36	
	Beerbhoom ... ..	31	35	37	28	131	37	
	Midnapore ... ..	1	7	2	17	27	3	
	Hooghly ... ..	10	3	8	14	35	4	
	Howrah ... ..	37	4	16	37	94	27	
	<i>Central Districts.</i>							
PRESIDENCY ...	24-Pergunnahs ... ..	17	1	32	24	74	17	
	Nuddea ... ..	30	9	20	19	78	21	
	Jessore ... ..	26	15	13	21	75	18	
	Khulina ... ..	33	28	28	29	118	34	
	Moorshedabad ... ..	23	12	36	20	91	26	
RAJSHAHYE AND COOCH BEHAR.	Dinapore ... ..	24	18	25	32	99	29	
	Rajshahye ... ..	27	30	5	23	85	23	
	Rungpore ... ..	29	26	11	34	100	30	
	Hogra ... ..	36	34	24	33	127	35	
	Pubna ... ..	32	31	7	18	88	24	
	<i>Eastern Districts.</i>							
DACCA ...	Dacca ... ..	9	5	1	4	19	2	
	Furreedpore ... ..	13	20	12	11	56	12	
	Backergunge ... ..	18	8	4	16	46	5	
	Mymensingh ... ..	16	6	19	8	49	10	
CHITTAGONG ...	Tipperah ... ..	20	16	22	22	80	22	
	Chittagong ... ..	2	29	15	1	47	6	
	Noakholly ... ..	22	32	29	25	108	31	
	BEHAR.							
PATNA ...	Patna ... ..	8	2	3	3	16	1	
	Gya ... ..	14	11	17	6	48	7	
	Shahabad ... ..	7	17	34	9	67	13	
	Mozufferpore ... ..	6	22	18	2	48	7	
	Durbhanga ... ..	15	21	31	5	72	16	
	Sarun ... ..	4	14	23	7	48	7	
Champaran ... ..	35	25	21	30	111	32		
BHAGULPORE ...	Monghyr ... ..	12	18	33	10	68	14	
	Bhagulpore ... ..	25	23	9	13	70	15	
	Purneah ... ..	19	26	6	26	77	19	
	Maldah ... ..	28	56	14	35	113	33	
	ORISSA.							
ORISSA ...	Cuttack ... ..	3	24	35	15	77	19	
	Poorea ... ..	5	19	30	36	90	25	
	Balasore ... ..	11	33	27	27	98	28	

## APPENDIX No. XL.

REFERRED TO IN PARAGRAPH 234, PAGE 251, CHAPTER XI.

*Amalgamated Record Department.*

DIVISIONS.	DISTRICTS.	Number of cases disposed of in Collectorate.	Number of cases disposed of in Magistracy.	Number of copies in Criminal Department.	Total number of estates and separate accounts.	Number of clerks required for work in columns 3 and 4.	Record-keeper.	Total.
1	2	3	4	5	6	7	8	9
	<b>BENGAL.</b>							
	<i>Western Districts</i>							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN	Burdwan	4,862	3,612	6,174	6,129	2	1	3
	Bankoora	1,570	1,131	2,400	1,046	1	1	2
	Boerbhoom	2,721	1,472	120	1,318	1	1	2
	Midnapore	49,355	4,325	18,353	4,044	6	1	7
	Hooghly	8,318	5,204	7,331	4,402	3	1	4
	Howrah	.....	4,994	3,818	.....	1	1	2
	Total	.....	.....	.....	.....	14	6	20
	<i>Central Districts.</i>							
PRESIDENCY	24.Pergunnahs	6,296	10,723	1,223	2,369	3	1	4
	Nuddea	2,856	3,726	3,261	2,953	2	1	3
	Jessore	3,229	3,159	4,106	2,897	2	1	3
	Khulna	1,939	1,918	2,131	1,363	1	1	2
	Moorshedabad	3,877	3,393	250	2,943	2	1	3
	Total	.....	.....	.....	.....	10	5	15
RAJSHAHYE AND COOCH BEHAR.	Dinajepore	3,442	2,877	2,777	1,020	2	1	3
	Rajshahye	3,149	1,712	9,696	2,417	3	1	4
	Rangpore	2,866	2,051	4,382	878	2	1	3
	Bogra	1,112	1,509	2,809	98	1	1	2
	Pabna	2,096	1,649	3,256	3,123	2	1	3
	Total	.....	.....	.....	.....	10	5	15
	<i>Eastern Districts.</i>							
DACCA	Dacca	10,471	4,599	19,544	11,389	4	1	5
	Furzedpore	6,779	2,634	4,314	6,415	2	1	3
	Backergunge	6,281	3,884	11,104	4,256	3	1	4
	Mymensing	6,586	4,381	3,452	8,133	2	1	3
	Total	.....	.....	.....	.....	11	4	15
CHITTAGONG	Tipperah	4,986	3,047	2,962	2,811	2	1	3
	Chittagong	39,230	1,820	4,051	29,303	5	1	6
	Noakkolly	4,134	1,578	2,125	2,166	2	1	3
	Total	.....	.....	.....	.....	9	3	12
	<b>BEHAR.</b>							
PATNA	Patna	10,997	6,550	11,743	11,916	4	1	5
	Gya	6,775	3,459	3,682	9,253	2	1	3
	Shahabad	11,759	2,910	824	8,010	2	1	3
	Mozufferpore	14,934	2,507	3,555	18,892	4	1	5
	Durbhunga	6,748	2,516	1,321	10,835	2	1	3
	Sarua	19,536	3,174	2,935	8,419	3	1	4
	Chumparun	1,245	2,052	3,005	1,199	1	1	2
	Total	.....	.....	.....	.....	18	7	25
BHAGULPORE	Monghyr	7,342	3,247	854	7,756	2	1	3
	Bhagulpore	3,290	2,441	6,376	4,866	2	1	3
	Purneah	5,416	2,951	8,382	2,017	2	1	3
	Maldah	2,913	1,200	4,068	749	1	1	2
	Total	.....	.....	.....	.....	7	4	11
	<b>ORISSA.</b>							
ORISSA	Cuttack	24,951	2,079	353	4,358	3	1	4
	Pooree	16,692	2,689	1,520	487	3	1	4
	Balasure	8,122	1,534	2,196	1,798	2	1	3
	Total	.....	.....	.....	.....	8	3	11
	<b>GRAND TOTAL</b>	.....	.....	.....	.....	87	37	124

APPENDIX No. XLI.

REFERRED TO IN PARAGRAPH 234, PAGE 251, CHAPTER XI.

*Amalgamated Record Department.*

DIVISIONS.	DISTRICTS.	PRESENT SCALE. Number of clerks on—							PROPOSED SCALE. Number of clerks on—									
		Rs. 50 to Rs. 70.	Rs. 40 to Rs. 60.	Rs. 30 to Rs. 50.	Rs. 20 to Rs. 40.	Rs. 20 to Rs. 30.	Rs. 40.	Rs. 30.	Rs. 20.	Total number.	Total cost.	Rs. 80.	Rs. 65.	Rs. 50.	Rs. 40.	Rs. 30.	Total.	Total cost.
<b>BENGAL.</b>																		
<i>Western Districts.</i>																		
BURDWAN ...	Burdwan ...	1	...	1	3	...	...	...	5	190	...	1	...	1	1	3	135	
	Bankora ...	...	1	1	...	...	...	2	90	...	1	...	...	...	...	105		
	Beerbhoom ...	...	1	1	1	...	...	3	120	...	1	...	1	...	2	105		
	Midnapore ...	1	...	1	5	1	...	8	275	1	...	1	...	5	7	280		
	Hoochly ...	1	...	1	2	...	...	4	160	1	...	1	...	2	4	180		
	Howrah ...	...	...	1	...	...	...	1	40	...	1	...	...	1	2	95		
	Total ...	3	2	6	11	1	...	23	875	2	4	1	4	9	20	900		
<i>Central Districts.</i>																		
PRESIDENCY ...	24-Pergunnahs ...	2	...	...	2	1	...	5	205	1	...	...	1	2	4	180		
	Nuddea ...	1	...	1	3	...	...	5	190	...	1	...	1	1	3	135		
	Jessore ...	1	...	1	1	...	...	3	130	...	1	...	1	1	3	135		
	Khoolna ...	...	1	1	2	...	...	4	150	...	1	...	1	...	2	105		
	Moorshedabad ...	1	...	1	3	...	...	5	190	...	1	...	1	1	3	135		
	Total ...	5	1	4	11	1	...	22	865	1	4	...	5	5	15	690		
RAJSHAHYE AND COOCH BEHAR.	Dinagpore ...	1	...	1	1	...	...	3	130	...	1	...	1	1	3	135		
	Rajshahye ...	1	...	1	3	...	...	5	190	...	1	...	1	2	4	165		
	Rungpore ...	1	...	1	2	...	...	4	160	...	1	...	1	1	3	135		
	Bogra ...	...	1	1	1	...	...	3	120	...	1	...	1	...	2	105		
	Pubna ...	...	1	1	1	1	...	4	145	...	1	...	1	1	3	135		
	Total ...	3	2	5	8	1	...	19	745	...	5	..	5	5	15	675		
<i>Eastern Districts.</i>																		
DACCA ...	Dacca ...	1	...	1	3	...	...	5	190	1	...	1	...	3	5	220		
	Furzedpore ...	1	...	1	2	...	...	4	160	1	...	...	2	3	140			
	Backergunge ...	1	...	1	2	1	...	5	185	1	...	...	1	2	4	180		
	Mymensingh ...	1	...	1	3	...	...	5	190	1	...	...	1	1	3	150		
	Total ...	4	...	4	10	1	...	19	725	4	...	1	2	8	15	690		
CHITTAGONG ...	Tipperah ...	1	...	1	3	...	...	5	190	...	1	...	1	1	3	185		
	Chittagong ...	1	...	1	4	1	...	7	245	1	...	1	...	4	6	250		
	Noakholly ...	1	...	1	2	...	...	4	160	...	1	...	1	1	3	135		
Total ...	3	...	3	9	1	...	16	595	1	2	1	2	6	12	520			
<b>BEHAR.</b>																		
PATNA ...	Patna ...	1	...	1	3	...	...	5	190	1	...	1	...	3	5	220		
	Gya ...	1	...	1	4	...	...	6	220	1	...	...	2	3	140			
	Shahabad ...	1	...	1	3	...	...	5	190	1	...	...	2	3	140			
	Mozufferpore ...	1	...	...	2	...	1	4	150	1	...	1	3	5	210			
	Jurbhunga ...	...	...	...	...	1	1	3	130	1	...	...	2	3	140			
	Saran ...	1	...	1	1	...	...	3	130	1	...	...	3	4	170			
	Chumparun ...	...	1	...	2	...	...	3	110	...	1	...	1	...	2	105		
Total ...	5	1	4	15	...	1	2	3	31	1,120	6	1	1	2	15	1,125		
BHAGULPORE ...	Monghyr ...	1	...	1	2	2	...	6	210	1	...	...	2	3	140			
	Bhagulpore ...	1	...	1	2	...	...	4	160	...	1	...	1	3	135			
	Purneah ...	1	...	1	2	...	...	4	160	...	1	...	1	3	135			
	Maldah ...	...	1	1	...	...	...	2	90	...	1	...	1	...	2	105		
Total ...	3	1	4	6	2	...	16	620	1	3	...	3	4	11	515			
<b>ORISSA.</b>																		
ORISSA ...	Cuttack ...	1	...	1	5	...	...	7	250	1	...	...	1	2	4	180		
	Pooree ...	...	1	1	3	...	...	5	180	1	...	...	3	4	170			
	Balasore ...	...	1	1	3	...	...	5	180	1	...	...	2	3	140			
Total ...	1	2	3	11	...	...	17	610	3	...	...	1	7	11	490			
<b>GRAND TOTAL</b> ...		27	9	33	81	7	1	2	3	163	6,155	18	19	4	24	59	124	5,605





APPENDIX No. XLV.

REFERRED TO IN PARAGRAPH 238, PAGE 256, CHAPTER XI.

*Present scale of establishment in the Non-Regulation Districts.*

RATE OF SALARY.	NUMBER OF CLERKS EMPLOYED IN THE DEPUTY COMMISSIONER'S OFFICE AT THE SUDDER STATION.								REMARKS.
	Darjeeling.	Julpigoree.	Chittagong Hill Tracts.	Sonthal Pergunnahs.	Hazaribagh.	Lohardugga.	Singhbhoom.	Manbhoom.	
Rs.									
Rs. 120 rising to 200	1	2	1	1					
120			1						
80	1				2	2		3	
100		1			1				
80	1								
70	1								
100						1		1	
85									
84	1								
80			2						
60				1					
65		1		1	1	1		1	
60	2	1		1					
70	1	1		2	1	1	1		
40	1	1			3	3	1	5	
50	1		1	1	2	2	1	4	
40	1								
50							1		
45									
42	1								
40			2	1		1		1	
30									
50	2	3			1	2	1	1	
37-8		1							
35				1	1	1			
30		1							
40					8	8	6	8	
20	5	7	2	1	1	2	2	8	
30		3	2						
20		2	2	2	10	10	5	13	
30	1	2	2	4	4	2	1	1	
25									
23									
20		2		6	1			1	
15					1	1	1	1	
14		1							
12	1								
10		1	1		1			1	
8				1	1			1	
5						1*			
Total number of clerks	21	35	11	31	39	37	14	43	* Allowance to the Local Fund clerk for work in connection with pounds.
Total cost on account of salary	Rs. 1,163	Rs. 1,436-8	Rs. 530	Rs. 1,148	Rs. 1,443	Rs. 1,403	Rs. 470	Rs. 1,676	
Local allowances	154	131							
Total on account of salary and local allowances.	1,317	1,567-8	530	1,148	1,443	1,403	470	1,676	
GRAND TOTAL OF ALL DISTRICTS	Number 231; cost of establishment, Rs. 9,554-8.								

APPENDIX No. XLVI.

REFERRED TO IN PARAGRAPH 238, PAGE 256, CHAPTER XI.

*Proposed scale of establishments in Non-Regulation Districts.*

DIVISIONS.	DISTRICTS.	PROPOSED SCALE SHOWING THE NUMBER OF CLERKS AT—										Total number.	Cost on account of salary.	Local allowance.	Total cost.
		Rs. 200.	Rs. 175.	Rs. 125.	Rs. 100.	Rs. 75.	Rs. 65.	Rs. 50.	Rs. 40.	Rs. 30.	Rs. 15.				
RAJSHAHY AND COCHIN BEHAR.	Darjeeling		1		2	2		4	3	6	1	19	1,040	154	1,194
	Julpigoree		1	1		3	1	2	5	9	1	23	1,175	131	1,306
CHITTAGONG	Chittagong Hill Tracts			1	1	1		4	1	2	1	11	615		615
BHAGALPORE	Sonthal Pergunnahs.	1			2	4		2	10	0	1	30	1,515		1,515
CHOTA NAGPORE.															
South-West Frontier Agency.															
CHOTA NAGPORE.	Hazaribagh		1		1	3	1	3	3	14	1	27	1,270		1,270
	Lohardugga	1				2	1	3	4	11	1	25	1,270		1,270
	Singhbhoom				1		3	1	2	6		13	605		605
	Manbhoom		1			5		5	4	15	1	31	1,425		1,425
TOTAL		2	4	2	9	20	6	24	32	73	7	170	8,915	285	9,200



APPENDIX.

APPENDIX No. XLVII.

REFERRED TO IN PARAGRAPH 240, PAGE 258, CHAPTER XI.

Outturn of work in sub-divisions under certain selected heads.

DIVISION.	DISTRICT.	SUB-DIVISION.	Number of letters received and issued in 1884-85.	Number of receipts and payments in 1884-85.	Total of criminal business other than miscellaneous in 1884.	Order according to column 4.	Order according to column 5.	Order according to column 6.	Total of columns 7, 8, 9.	Number of clerks.	Cost.	Order according to column 10.	Order according to column 12.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
BURDWAN ...	Burdwan ...	Ranigunge ...	2,506	7,718	38,855	28	46	34	108	6	181	28	42
		Cutwa ...	1,677	10,361	33,247	71	23	47	141	6	181	50	42
		Culina ...	1,631	20,628	20,215	72	5	70	147	6	181	55	42
	Bancoorah ...	Bissenpore ...	1,788	9,914	26,966	67	26	53	152	6	181	57	42
		Bumpore Haut ...	2,232	3,168	12,915	37	78	79	194	6	173	76	61
	Beerbhoom ...	Ghatal ...	1,575	9,318	45,896	75	6	10	99	5	175	21	60
		Tumlook ...	1,314	13,111	61,954	83	8	33	9	234	3	11	11
	Midnapore ...	Contai ...	3,364	17,433	52,729	9	2	1	4	16	499	1	1
		Serampore ...	7,618	25,658	1,18,276	1	1	1	1	6	181	21	42
	HOOGHLY ...	Hooghly ...	Jehanabad ...	2,001	10,065	47,029	51	25	93	90	6	186	39
Oolohariah ...			1,867	7,147	69,209	64	51	7	122	6	186	16	57
Diamond Harbour ...		Diamond Harbour ...	2,651	6,722	58,051	21	32	9	161	5	180	62	57
		Barrackpore ...	1,527	4,047	63,275	80	72	8	256	4	135	89	86
24-Pergunnahs ...		Dum-Dum ...	1,002	2,043	3,591	89	82	85	112	5	180	33	64
		Bassirhat ...	2,711	5,229	38,266	19	69	46	159	6	185	61	33
		Baraset ...	2,071	4,549	33,501	44	58	35	112	5	180	33	64
		Koositea ...	1,952	12,992	44,069	55	15	26	96	7	210	19	16
		Meherpore ...	2,203	5,115	19,598	38	61	72	171	6	185	69	35
Nuddea ...		Chooadanga ...	2,682	13,058	29,474	7	20	58	85	8	215	15	14
	Ranaghat ...	3,721	10,991	27,193	42	23	77	141	4	135	50	86	
Jessoro ...	Jhenidah ...	2,076	10,672	14,550	35	31	11	77	5	160	12	64	
	Magura ...	2,271	9,352	53,981	39	12	61	112	5	160	33	64	
Khulna ...	Narail ...	2,163	13,440	26,524	5	47	55	107	6	185	25	35	
	Bongong ...	4,127	7,620	28,269	22	21	17	52	5	160	3	64	
Moorshedabad ...	Sathkira ...	3,257	10,990	32,722	47	39	24	110	6	185	30	35	
	Bazirhat ...	2,034	8,782	46,450	31	9	41	81	5	150	14	81	
Rajshahye ...	Labagh ...	2,465	14,873	34,893	34	1	33	68	7	195	8	32	
	Jungpore ...	2,239	43,496	39,272	8	28	38	74	3	155	11	81	
Rajshahye ...	Kandi ...	3,423	9,688	36,457	63	75	80	218	6	181	83	42	
	Nowgong ...	1,871	3,534	12,362	57	11	56	124	6	181	40	42	
Rajshahye ...	Nattore ...	1,946	13,634	28,135	66	77	68	211	7	202	89	23	
	Nilphamari ...	1,805	3,180	23,715	85	45	50	180	6	177	72	59	
Rungpore ...	Kurigram ...	1,148	7,793	32,342	65	65	20	146	7	207	54	21	
	Gyabanda ...	1,909	4,995	48,291	29	7	18	54	8	231	5	5	
Pubna ...	Serajunge ...	2,503	18,057	51,688	18	84	83	185	2	90	75	89	
	Kurseong ...	2,931	No sub-treasury.	9,200	15	54	86	155	6	195	58	31	
RAJSHAHYE ...	Darjeeling ...	Siliguri ...	3,190	6,174	7,999	65	81	87	233	7	252	87	4
	Alipore ...	1,890	2,156	3,269	65	81	87	233	7	252	87	4	
RAJSHAHYE ...	Julpigoree ...	Naraingunge ...	1,891	No sub-treasury.	54,229	84	15	161	6	239	62	8	
	Dacca ...	Moonshigunge ...	1,488	8,884	32,859	81	38	48	167	5	156	68	69
Dacca ...	Furreedpore ...	Manickgunge ...	1,979	9,130	32,017	53	33	51	137	5	156	48	69
		Madaripore ...	1,819	10,276	49,756	60	24	19	103	6	181	23	42
Dacca ...	Backergunge ...	Goalundo ...	3,092	7,396	76,874	17	50	4	71	6	181	10	42
		Patuakbally ...	1,723	12,738	1,12,388	70	17	2	89	5	156	18	69
Dacca ...	Mymensing ...	Perozepore ...	2,005	9,753	41,515	50	27	23	105	5	156	24	69
		Bhola ...	2,060	8,181	41,650	45	43	31	119	5	156	34	69
Dacca ...	Mymensing ...	Jamalpore ...	1,933	9,412	34,154	58	30	43	131	5	156	43	69
		Atia ...	2,498	13,193	58,355	30	13	12	55	6	181	6	42
CHITTAGONG ...	Hill ...	Netrokona ...	1,049	No sub-treasury.	1,12,040	56	84	3	143	4	120	52	88
		Kishoregunge ...	1,975	7,370	71,603	54	48	6	108	5	156	26	69
CHITTAGONG ...	Chittagong ...	Brahmunbariah ...	1,022	4,828	73,817	88	68	5	161	8	231	62	5
		Chandpore ...	1,132	5,343	47,859	86	55	21	162	6	182	65	40
CHITTAGONG ...	Tracts ...	Cox's Bazar ...	2,550	9,585	10,674	25	29	82	136	7	210	47	16
		Sungoo ...	905	*	2,594	90	84	88	262	4	150	90	82
CHITTAGONG ...	Noakholly ...	Fenny ...	1,032	5,091	39,748	87	62	32	181	7	207	73	21
		Dinapore ...	2,015	No sub-treasury.	34,086	49	84	44	177	4	150	71	82
PATNA ...	Patna ...	Barh ...	2,511	5,166	33,818	27	59	45	131	7	197-10-8	43	24
		Behar ...	3,294	7,342	67,224	13	49	8	70	6	181	9	42
PATNA ...	Gya ...	Newadah ...	3,354	5,390	34,340	10	57	42	109	7	197-10-8	28	24
		Jehanabad ...	3,335	5,143	27,747	11	60	57	128	7	197-10-8	41	24
PATNA ...	Shahabad ...	Aurangabad ...	2,103	8,923	38,090	41	36	36	113	7	197-10-8	35	24
		Buxar ...	3,754	8,861	37,600	6	37	37	80	6	181	13	42
PATNA ...	Mozufferpore ...	Sasseram ...	4,371	21,863	47,589	3	3	22	28	7	211	2	15
		Bhubhua ...	2,540	4,750	24,035	26	66	65	157	6	186	60	33
PATNA ...	Darbhanga ...	Seetamurhee ...	1,935	5,025	34,247	59	64	39	162	7	197-10-8	65	24
		Hajipore ...	2,269	11,816	28,361	36	19	54	109	7	197-10-8	28	24
PATNA ...	Saran ...	Modhnubany ...	1,997	20,749	34,966	52	4	40	96	7	197-10-8	19	24
		Tapore ...	1,485	5,564	22,585	62	56	69	207	6	191	78	42
PATNA ...	Chumparun ...	Gopalgunge ...	1,733	3,570	18,526	89	76	73	218	6	181	8	5
		Sewan ...	2,383	12,893	56,484	32	18	14	62	8	231	7	5
PATNA ...	Moughyr ...	Bettiah ...	1,624	9,069	32,562	73	34	49	156	6	181	59	42
		Beguserai ...	3,161	4,668	31,014	16	67	52	135	6	172	49	62
PATNA ...	Bhagalpore ...	Jamui ...	2,604	5,040	42,542	23	63	27	113	5	156	35	69
		Soopole ...	2,075	4,317	25,106	43	70	63	176	5	156	70	69
PATNA ...	Bhagalpore ...	Muddehpura ...	2,354	3,053	19,755	38	79	71	183	5	156	74	69
		Banka ...	1,541	3,808	25,896	77	73	62	212	5	156	81	69
BHAGULPORE ...	Purneah ...	Arrareah ...	1,763	8,285	41,243	68	42	30	140	5	157	49	63
		Kissengunge ...	2,055	8,443	41,994	46	41	29	116	6	182	37	40
BHAGULPORE ...	Sonthal ...	Deochur ...	4,595	6,321	15,003	2	53	75	190	8	223	42	12
		Godda ...	2,578	8,434	11,077	24	40	81	145	10	278	53	3
BHAGULPORE ...	Pergunnahs ...	Govindpore ...	1,559	No sub-treasury.	8,608	76	84	84	244	3	80	89	90
		Rajmehal Pakour ...	4,230	12,037	1,955	4	18	89	111	8	223	31	12
ORISSA ...	Cuttack ...	Pakour ...	2,617	No sub-treasury.	801	22	84	90	196	5	147	87	85
		Kendrapara ...	1,533	3,641	23,824	70	74	66	219	7	206	85	18
ORISSA ...	Pooree ...	Jaipore ...	1,175	4,269	18,236	84	71	74	229	7	206	86	18
		Khoordah ...	1,592	2,876	26,677	74	80	60	214	8	223	82	10
CHOTA NAGPORE ...	Balasore ...	Bhuddruck ...	1,540	14,231	14,149	78	10	73	165	7	206	67	18
		Giridih ...	3,310	8,951	24,465	12	35	64	111	8	223	31	9
CHOTA NAGPORE ...	Lobardugga ...	Palamow ...	2,143	7,864	23,811	40	44	67	151	10	280	56	2
		Govindpore ...	2,024	1,636	14,940	48	83	75	207	5	170	78	63

\* Figures not furnished, as the sub-treasury is closed during the rains and amalgamated with the head-quarters' treasury.



APPENDIX No. XLIX.

REFERRED TO IN PARAGRAPH 240, PAGE 259, CHAPTER XI.

Proposed scale of establishment in Sub-divisions.

DIVISION.	District.	Sub-division.	Rupees 80.	Rupees 70.	Rupees 60.	Rupees 50.	Rupees 45.	Rupees 40.	Rupees 30.	Rupees 20.	Rupees 12.	Rupees 10.	No.	Cost.	
BURDWAN	Burdwan	Ranigunge	.....	1	.....	.....	1	.....	3	.....	.....	1	6	Rs. 215	
		Cutwa	.....	1	.....	.....	1	.....	3	.....	.....	1	6	215	
		Culina	.....	1	.....	.....	1	.....	3	.....	.....	1	6	215	
	Bankoorah	Bishenpore	.....	.....	1	.....	.....	1	.....	3	.....	.....	1	6	200
		Rampore Haut	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
	Midnapore	Ghatal	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Tumlook	.....	1	.....	.....	1	.....	3	.....	.....	.....	.....	5	245
		Contai	.....	1	.....	.....	1	.....	4	1	.....	.....	2	9	290
	Hooghly	Serampore	.....	1	.....	.....	2	.....	12	.....	.....	.....	1	16	550
		Jehanabad	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Oolobariah	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
				2	8	1	3	8	1	42	1	.....	11	77	2,720
	PRESIDENCY	24-Pergunnahs	Diamond Harbour	.....	1	.....	.....	1	.....	3	.....	.....	1	6	215
Barrackpore			.....	.....	1	.....	1	.....	2	.....	.....	1	5	(a)190	
Dum-Dum			.....	.....	1	.....	1	.....	1	.....	.....	.....	1	4	140
Basirhat			.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
Baraset			.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
Nuddea		Kooshtea	.....	1	.....	.....	1	.....	4	.....	.....	.....	1	7	245
		Meherpore	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Chooadanga	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Ranaghat	.....	1	.....	.....	1	.....	4	1	.....	.....	1	8	265
Jessore		Jhenidah	.....	1	.....	.....	1	.....	1	.....	.....	.....	1	4	155
		Magura	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Narail	.....	.....	1	.....	.....	1	.....	2	.....	.....	1	5	170
Khoolna		Bongong	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Satkhira	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
Moorshedabad		Bagirbat	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Lalbah	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Juniapore	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
		Kandi	.....	1	.....	.....	1	.....	2	.....	.....	1	5	185	
			.....	15	3	.....	15	3	45	2	.....	18	101	3,615	
RAJSHAHYE	Rajshahye	Nowgong	.....	.....	1	.....	.....	1	3	.....	.....	1	6	200	
		Nattore	.....	1	.....	.....	1	.....	3	.....	.....	1	6	215	
	Rungpore	Nilphamari	.....	.....	1	.....	.....	1	4	.....	.....	.....	1	7	230
		Kurigram	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Gyahanda	.....	.....	1	.....	.....	1	4	.....	.....	.....	1	7	230
	Pubna	Serajgunge	.....	1	.....	.....	1	.....	5	.....	.....	.....	1	8	290
		Kursong	.....	.....	1	.....	.....	1	.....	.....	.....	.....	1	2	100
Darjeeling	Siliguri	.....	.....	1	.....	.....	.....	3	.....	.....	.....	1	6	200	
	Alipore	.....	.....	1	.....	.....	.....	1	4	.....	.....	1	7	(b)267	
			1	2	6	1	2	6	29	.....	1	7	55	1,947	
DACCА	Dacca	Naraingunge	.....	.....	1	.....	.....	1	2	.....	.....	.....	4	(c)240	
		Moonshigunge	.....	1	.....	.....	1	.....	2	.....	.....	1	5	185	
		Manickgunge	.....	1	.....	.....	1	.....	2	.....	.....	1	5	185	
	Furreedpore	Madaripore	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Goalundo	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	230
	Backergunge	Patuakhally	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Perozepore	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Bhola	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
	Mymensing	Jamalpore	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Atia	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	230
Netrokona		.....	1	.....	.....	1	.....	2	.....	.....	.....	.....	4	175	
Kishoregungo		.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185	
			2	9	1	2	9	1	27	.....	.....	10	61	2,385	
CHITTAGONG	Tipperah	Brahmunbaria	.....	1	.....	.....	1	.....	5	.....	.....	1	8	275	
		Chandpore	.....	.....	1	.....	.....	1	3	.....	.....	1	6	200	
	Chittazong	Cox's Bazar	.....	.....	1	.....	.....	.....	4	.....	.....	.....	1	7	230
		Sungoo	.....	.....	1	.....	.....	.....	1	2	.....	.....	.....	4	160
	Noakhally	Fenny	.....	.....	1	.....	.....	.....	1	4	.....	.....	1	7	230
			.....	1	4	.....	1	4	18	.....	.....	4	32	1,095	
PATNA	Patna	Dinapore	.....	.....	1	.....	.....	1	2	.....	.....	.....	4	160	
		Barh	.....	1	.....	.....	1	.....	3	1	.....	1	7	235	
		Behar	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
	Gya	Newadah	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
		Jehanabad	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
		Aurangabad	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
	Shahabad	Buxar	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	230
		Sasseram	.....	1	.....	.....	1	.....	4	.....	.....	.....	1	7	200
	Mozufferpore	Bhubhua	.....	.....	1	.....	.....	.....	1	3	.....	.....	1	6	200
		Seetamarhee	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
		Hajipur	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
	Durbhunga	Modhumbuny	.....	1	.....	.....	1	.....	3	1	.....	.....	1	7	235
		Rajpore	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
	Sarun	Gopalgunge	.....	.....	1	.....	.....	.....	1	3	.....	.....	1	6	200
Sewan		.....	1	.....	.....	1	.....	5	.....	.....	.....	1	8	290	
Chumparun	Bettiah	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215	
			3	10	3	3	10	3	50	7	.....	15	104	3,630	
BHAGULPORE	Monghyr	Beguserai	.....	1	.....	.....	1	.....	2	1	.....	1	6	205	
		Janui	.....	1	.....	.....	1	.....	2	.....	.....	1	5	185	
		Soopole	.....	.....	1	.....	.....	1	2	.....	.....	.....	1	5	170
	Bbagulpore	Muddhepura	.....	.....	1	.....	.....	.....	2	.....	.....	.....	1	5	170
		Banka	.....	.....	1	.....	.....	.....	2	.....	.....	.....	1	5	170
	Purneah	Arrareah	.....	1	.....	.....	1	.....	2	.....	.....	.....	1	5	185
		Kishengunge	.....	1	.....	.....	1	.....	3	.....	.....	.....	1	6	215
		Deoghur	.....	1	.....	.....	1	.....	5	.....	.....	.....	1	8	290
	Sonthal Pergunnahs.	Godda	.....	.....	1	.....	.....	.....	1	7	.....	.....	1	10	320
		Jamtara	.....	.....	1	.....	.....	.....	1	2	.....	.....	.....	3	100
Rajmehal		.....	1	.....	.....	1	.....	5	.....	.....	.....	1	8	290	
Pakour		.....	.....	1	.....	.....	.....	1	3	.....	.....	.....	5	190	
			2	4	5	2	4	6	37	1	.....	10	71	2,490	
ORISSA	Cuttack	Kendrapara	.....	.....	1	.....	.....	1	4	.....	.....	1	7	230	
		Jajpore	.....	.....	1	.....	.....	1	4	.....	.....	1	7	230	
	Balasore	Khoorda	.....	.....	1	.....	.....	.....	5	.....	.....	.....	1	8	260
		Bhuddruck	.....	.....	1	.....	.....	.....	1	4	.....	.....	1	7	230
			.....	.....	4	.....	.....	4	17	.....	.....	4	29	950	
CHOTA NAG. PORE.	Hazaribagh	Giridih	.....	.....	1	.....	.....	1	5	.....	.....	1	8	260	
		Palamow	.....	.....	1	.....	.....	1	7	.....	.....	1	10	320	
		Govindpore	.....	.....	1	.....	.....	1	3	.....	.....	.....	.....	5	190
			.....	.....	3	.....	.....	3	15	.....	.....	2	23	770	
GRAND TOTAL			10	49	30	11	49	31	250	11	1	81	553	19,602	

(a) Rs. 170 + Rs. 20 on account of Small Cause Court work given to head-clerk.

(b) " 232 + " 35 on account of local allowance.

(c) " 160 + " 80 paid to the Salt and Customs clerks

APPENDIX No. L.

REFERRED TO IN PARAGRAPH 241, PAGE 260, CHAPTER XI.

Present establishment in Commissioners' offices as compared with that mentioned in the Revision Committee's Report of 1867.

Division.	Establishment as shown in Revision Committee's report.	Added.	Reduced.	Present strength.	Remarks showing other establishments, &c.
BURDWAN.	Rs.	Rs.	Rs.	Rs.	<i>Wards' Department</i>
	Head clerk ... 100	1 Clerk ... 50	1 Clerk ... 35	Head clerk and serishtadar ... 120-200	Head clerk ... 50
	2nd do. ... 70	1 Do. ... 40	1 Do. ... 15	2nd clerk ... 100	2nd do. ... 40
	3rd do. ... 60	1 Do. ... 40		3rd do. ... 70	3rd do. ... 30
	4th do. ... 50	1 Do. ... 20		4th do. ... 60	4th do. ... 25
	5th do. ... 35	1 Local Fund clerk ... 70		5th do. ... 50	
	6th do. ... 30	1 Ditto ... 20		6th do. ... 50	
	7th do. ... 25	Road Cess clerk ... 40		7th do. ... 40	
	8th do. ... 20	Municipal do. ... 50		8th do. ... 40	
	9th do. ... 20	Education do. ... 60		9th do. ... 30	
	10th do. ... 15			10th do. ... 25	
	Peshkar ... 120-200			11th do. ... 20	
	Head mohurir ... 50-70			12th do. ... 20	
	2nd ditto ... 20-40			13th do. ... 20	
				14th do. ... 20	
			15th do. ... 20		
			Peshkar ... 50-70		
			Mohurir ... 20-40		
			Local Fund head clerk ... 70		
			Local Fund 2nd clerk ... 20		
			Road Cess clerk ... 40		
			Municipal do. ... 50		
			Education do. ... 60		
Total number of officers, ... 13	9	2	20	4	
Total cost per month taking mean pay, ... 675	390	50	1,015	145	
PRESIDENCY.	Rs.	Rs.	Rs.	Rs.	<i>Wards' Department</i>
	Head clerk ... 100	1 Clerk ... 50	1 Clerk ... 30	Head clerk and serishtadar ... 120-200	
	2nd do. ... 80	1 Do. ... 40	1 Do. ... 10	Head mohurir ... 50-70	
	3rd do. ... 70	1 Do. ... 35		2nd ditto ... 20-40	
	4th do. ... 60	1 Do. ... 25		3rd ditto ... 20-40	
	5th do. ... 40	Road Cess clerk ... 40		Assistant record-keeper ... 50-50	
	6th do. ... 30	District Road clerk ... 20		2nd clerk ... 100	
	7th do. ... 25	Ditto ditto ... 20		3rd do. ... 80	
	8th do. ... 20	Municipal clerk ... 40		4th do. ... 70	
	9th do. ... 20	Education clerk ... 100		5th do. ... 70	
	10th do. ... 20			6th do. ... 60	
	11th do. ... 10			7th do. ... 50	
	Record-keeper ... 70			8th do. ... 40	
	Peshkar ... 120-200			9th do. ... 40	
	Naib peshkar ... 30-50			10th do. ... 35	
Head mohurir ... 50-70			11th do. ... 25		
2nd ditto ... 20-40			12th do. ... 25		
3rd ditto ... 20-40			13th do. ... 20		
			14th do. ... 20		
			15th do. ... 20		
			Road Cess clerk ... 40		
			District Road Fund clerk ... 20		
			District Road Fund clerk ... 20		
			Municipal clerk ... 40		
			Education do. ... 100		
Total number of officers, ... 17	9	2	24		
Total cost per month taking mean pay, ... 865	370	40	1,195		
COUCH BEHAR AND RAJSHAHYE.	Rs.	Rs.	Rs.	Rs.	<i>Wards' Department</i>
	Head clerk ... 100	1 Clerk ... 90	1 Clerk ... 250	Head clerk ... 100	
	2nd do. ... 50	1 Do. ... 60	1 Do. ... 150	2nd do. ... 90	
	3rd do. ... 45	1 Do. ... 30	1 Do. ... 100	3rd do. ... 60	
	4th do. ... 40	1 Do. Local Fund ... 75	1 Do. ... 45	4th do. ... 60	Head clerk ... 75
	5th do. ... 35	Road Cess clerk ... 55	1 Do. ... 35	5th do. ... 50	2nd do. ... 50
	6th do. ... 27½	Education head clerk ... 75	1 Do. ... 27½	6th do. ... 40	3rd do. ... 25
	7th do. ... 25	Ditto 2nd ditto ... 25	1 Do. ... 25	7th do. ... 40	
	8th do. ... 22½		1 Do. ... 22½	8th do. ... 30	
	9th do. ... 20		1 Do. ... 20	Serishtadar ... 120-200	
	Serishtadar ... 120-200		1 Do. ... 20	Peshkar ... 50-70	
	Peshkar ... 50-70		Serishtadar ... 120-200	Mohurir ... 20-40	
	Record-keeper ... 30-50		Peshkar ... 50-70	Local Fund head clerk ... 75	
	Head mohurir ... 20-40		1 Mohurir ... 20-40	Road Cess clerk ... 35	
	2nd ditto ... 20-40		1 Ditto ... 20-40	Education head clerk ... 75	
3rd ditto ... 20-40		1 Ditto ... 20-40	Education 2nd clerk ... 25		
Total number ... 15		Record-keeper ... 50-50			
Total cost taking mean pay ... 715					
Head clerk ... 250					
2nd do. ... 150					
3rd do. ... 100					
4th do. ... 60					
5th do. ... 40					
6th do. ... 20					
Serishtadar ... 120-200					
Peshkar ... 50-70					
Mohurir ... 20-40					
Ditto ... 20-40					
Total number ... 10					
Total cost taking mean pay ... 900					
GRAND TOTAL NUMBER ... 25	7	17	15	3	
GRAND TOTAL OF COST TAKING MEAN PAY ... 1,615	390	1,075	930	150	

APPENDIX No. L—(continued.)

Division.	Establishment as shown in the Revision Committee's report.	Added.	Reduced.	Present strength.	Remarks showing other establishments, &c.
	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca.	Head clerk ... 100	1 Clerk ... 25	1 Clerk ... 15	Head clerk ... 100	Partition clerk ... 25
	2nd do. ... 60	1 Do. ... 20	1 Mohurir ... 20-40	2nd do. ... 60	
	3rd do. ... 40	Local Fund clerk ... 60	1 Ditto ... 20-40	3rd do. ... 40	
	4th do. ... 30			4th do. ... 30	
	5th do. ... 25	Municipal clerk ... 83 14 1		5th do. ... 25	<i>Wards' Department.</i>
	6th do. ... 25			6th do. ... 25	Head clerk ... 60-80
	7th do. ... 20			7th do. ... 20	2nd do. ... 40-60
	8th do. ... 20			8th do. ... 20	3rd do. ... 30-50
	9th do. ... 20			9th do. ... 20	4th do. ... 20-40
	10th do. ... 15	Road Cess head clerk ... 50-60		10th do. ... 20	
	Peshkar ... 120-200	Road Cess 2nd clerk ... 30-40		11th do. ... 20	
	Record-keeper ... 30-50	Statistical clerk ... 30		Peshkar (serishtadar) ... 120-200	
	Munshi ... 20-40	Education do. ... 50		Head mohurir (peshkar) ... 50-70	
	Head mohurir ... 50-70			Record-keeper ... 30-50	
	2nd do. ... 20-40			1 Mohurir ... 20-40	
	3rd do. ... 20-40			Ditto ... 20-40	
4th do. ... 20-40			Local Fund clerk ... 60		
			Municipal clerk ... 83-14-1		
			Road Cess head clerk ... 50-60		
			Road Cess 2nd clerk ... 30-40		
			Statistical Department clerk ... 30		
			Education clerk ... 50		
Total number ...	17		3	22	5
Total cost taking mean pay ...	735	Rs. A. P. 808 14 1	75	Rs. A. P. 968 14 1	215
Onitlagong.	Head clerk ... 100	1 Clerk ... 70	1 Clerk ... 60	Head clerk ... 100	<i>Wards' Department.</i>
	2nd do. ... 60	1 Do. ... 50	1 Do. ... 25	2nd do. ... 70	
	3rd do. ... 40	1 Do. ... 50	1 Do. ... 16	3rd do. ... 50	
	4th do. ... 35	1 Do. ... 22	Record-keeper ... 30-50	4th do. ... 50	Head clerk ... 40
	5th do. ... 30	1 Do. ... 20	Mir Moonshi ... 20-40	5th do. ... 40	2nd do. ... 20
	6th do. ... 25	Local Fund clerk ... 60	Head mohurir ... 20-40	6th do. ... 35	
	7th do. ... 25	Road Cess clerk ... 40	2nd ditto ... 20-40	7th do. ... 30	
	8th do. ... 20	Head Moonshi's pay Rs. ... 25-40 2½		8th do. ... 25	
	9th do. ... 16			9th do. ... 22	
	Serishtadar ... 120-200			10th do. ... 20	
	Peshkar ... 50-70			11th do. ... 20	
	Mir Moonshi ... 20-40			Serishtadar ... 120-200	
	Record-keeper ... 30-50			Peshkar ... 50-70	
	Head Moonshi ... 20-40			Head Moonshi ... 25-40	
	2nd ditto ... 20-40			2nd ditto ... 20-40	
	Head mohurir ... 20-40			Local Fund clerk ... 60	
2nd ditto ... 20-40			Road Cess do. ... 40		
Total number ...	17	7	7	17	2
Total cost taking mean pay ...	761	314½	231	844½	60
Patna.	Head-clerk ... 100	Head clerk's pay ... 50	1 Mohurir ... 20-40	Head clerk ... 150	<i>Wards' Department.</i>
	2nd do. ... 80	2nd do. ... 20		2nd do. ... 100	
	3rd do. ... 60	3rd do. ... 20		3rd do. ... 80	
	4th do. ... 40	4th do. ... 20		4th do. ... 60	Head clerk ... 60
	5th do. ... 35	5th do. ... 25		5th do. ... 60	2nd do. ... 30
	6th do. ... 30	6th do. ... 20		6th do. ... 50	3rd do. ... 25
	7th do. ... 25	7th do. ... 50		7th do. ... 40	
	8th do. ... 20	8th do. ... 20		Ferry fund { 40 } 75	<i>Butwara Department.</i>
	9th do. ... 15	9th do. ... 20		8th Clerk ... 40	
	Serishtadar ... 120-200	10th clerk to 19th clerk ... 235		9th do. ... 35	
	Head mohurir ... 50-70	Peshkar's pay Rs. 50-75 2½		10th do. ... 30	
	2nd ditto ... 20-40	Road Cess clerk ... 60		11th do. ... 30	Head clerk ... 60
	3rd ditto ... 20-40	Local Fund do. ... 70		12th do. ... 25	2nd do. ... 35
		Ferry Fund do. ... 85		13th do. ... 25	3rd do. ... 30
		Education do. ... 75		14th do. ... 25	4th do. ... 30
				15th do. ... 20	5th do. ... 25
			16th do. ... 20	Mohurir ... 25	
			17th do. ... 20		
			18th do. ... 20	Embankment clerk ... 50	
			19th do. ... 20		
			Serishtadar ... 120-200		
			Peshkar ... 50-75		
			Mohurir ... 20-40		
			Road Cess clerk ... 60		
			Local Fund do. ... 70		
			Ferry Fund do. ... 35		
			Education do. ... 75		
Total number ...	13	14	1	26	11
Total cost taking mean pay ...	685	722½	30	1,377½	470

\* Paid by Public Works Department.

APPENDIX No. L—(concluded.)

Division.	Establishment as shown in the Revision Committee's report.	Added.	Reduced.	Present strength.	Remarks showing other establishments, &c.						
	Rs.	Rs.	Rs.	Rs.	Rs.						
BHAGUPORE.	Head clerk ...	100	1 Clerk ...	40	Record-keeper ...	30-50	Head clerk ...	100	Butwara clerk ...	50	
	2nd do. ...	60	1 Do. ...	25			2nd do. ...	60			
	3rd do. ...	50	3 Clerks at, Rs. 20 each	60			3rd do. ...	50			
	4th do. ...	45	Record-keeper ...	60			4th do. ...	45			
	5th do. ...	35	Assistant ditto ...	40			5th do. ...	40			
	6th do. ...	20	Provincial head clerk	70			6th do. ...	35			
	Serishtadar ...	120-200	2nd head clerk ...	30			7th do. ...	25			
	Peshkar ...	50-70	3rd ditto ...	20			8th do. ...	20			
	Record-keeper ...	30-50	Road Cess clerk ...	40			9th do. ...	20			
	One mohurir ...	20-40	Education do. ...	80			10th do. ...	20			
	One ditto ...	20-40					11th do. ...	20			
							Record-keeper ...	60			
							Assistant ditto ...	40			
							Provincial head clerk ...	70			
							Provincial 2nd clerk ...	30			
						Provincial 3rd clerk ...	20				
						Road Cess clerk ...	40				
						Serishtadar ...	120-200				
						Peshkar ...	50-70				
						Mohurir ...	20-40				
						Ditto ...	20-40				
						Education clerk ...	80				
	Total number ...	11	12	1		22		1			
	Total cost taking mean pay ...	630	465	40		1,055		50			
OHISSA.	Head clerk ...	120	2nd clerk's pay ...	30	Head clerk ...	120	Head clerk and serishtadar ...	120-200	Wards' clerk ...	50	
	2nd do. ...	50	3rd ditto ...	15	Assistant re-cord-keeper ...	20-40	2nd clerk ...	80			
	3rd do. ...	45	4th ditto ...	25	Head mohurir	20-40	3rd do. ...	60			
	4th do. ...	30	5th ditto ...	45	2nd ditto	20-40	4th do. ...	55			
	Serishtadar ...	120-200	6th ditto ...	35			5th do. ...	45			
	Munshi ...	50-70	7th ditto ...	30			6th do. ...	35			
	Record-keeper ...	30-50	8th ditto ...	25			7th do. ...	30			
	Assistant ditto ...	20-40	9th ditto ...	25			8th do. ...	25			
	Head mohurir ...	20-40	Head clerk, Customs ...	80			9th do. ...	25			
	2nd do. ...	20-40	2nd ditto ...	30			Head clerk, Customs Department	80			
			Local Fund clerk ...	60			2nd clerk, Customs Department	30			
			Road Cess do. ...	50			Local Fund clerk ...	50			
			Municipal do. ...	50			Road Cess do. ...	50			
			Khas Mehal do. ...	30			Municipal do. ...	50			
			Education do. ...	60			Khas Mehal do. ...	30			
						Peshkar ...	50-70				
						Record-keeper ...	30-50				
						Education clerk ...	60				
	Total number ...	10	12	4		18		1			
	Total cost taking mean pay ...	595	590	210		975		30			
CHOTA NAGPORE.	Head clerk ...	120	2nd clerk's pay ...	30	Head clerk's pay ...	20	Head clerk ...	100	Wards' Department—		
	2nd do. ...	50	3rd do. do. ...	25	Assistant do. do. ...	20-40	2nd do. ...	80		Head clerk ...	60-80
	3rd do. ...	35	4th do. do. ...	25	1 Mohurir ...	20-40	3rd do. ...	60		2nd do. ...	40-60
	4th do. ...	20	5th do. do. ...	15	1 Doitto ...	20-40	4th do. ...	45		3rd do. ...	30
	5th do. ...	15	6th clerk ...	20			5th do. ...	30		4th do. ...	20
	Serishtadar ...	120-200	Road Cess clerk ...	30			6th do. ...	20			
	Record-keeper ...	30-50	Nazir ...	25			Road Cess clerk ...	50			
	Assistant ditto ...	20-40					Record-keeper ...	30-50			
	1 Mohurir ...	50-70					Nazir ...	25			
	1 Ditto ...	20-40					Head mohurir ...	50-70			
	1 Ditto ...	20-40					Serishtadar ...	120-200			
	1 Ditto ...	20-40					Mohurir ...	20-40			
		Total number ...	12	3	8		12			4	
		Total cost taking mean pay ...	620	170	110		680			170	

## APPENDIX No. LI.

REFERRED TO IN PARAGRAPH 241, PAGE 261, CHAPTER XI.

*Present and Proposed scale of establishment in Commissioners' offices, excluding the Wards', Partition, Irrigation, and Embankment Departments.*

DIVISION.	PRESENT SCALE.				PROPOSED SCALE.													REMARKS.	
	NUMBER OF CLERKS.			Cost.	NUMBER OF CLERKS REQUIRED ON—														Cost.
	English Department.	Vernacular Department.	Total of columns 2 and 3.		Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 75.	Rs. 50.	Rs. 40.	Rs. 30.	Total of columns 6 to 16.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
				Rs.														Rs.	
Burdwan ...	17	3	20	1,015	...	...	1	...	1	...	1	5	3	2	1	14	1,085		
Presidency ...	19	5	24	1,195	...	1	...	...	...	1	3	3	4	4	1	17	1,265		
Rajshahye ...	12	3	15	930	...	...	1	...	...	1	2	3	4	1	1	13	1,020		
Dacca ...	17	5	22	969*	...	...	1	...	1	...	...	4	2	1	6	15	970		
Chittagong ...	13	4	17	844*	...	...	1	...	...	1	1	3	1	2	3	12	870		
Patna ...	23	3	26	1,377*	...	1	...	1	...	1	2	4	2	3	4	18	1,365		
Bhagulpore ...	18	4	22	1,055	...	...	1	...	...	1	...	5	2	1	5	15	990		
Orissa ...	15	3	18	975	...	...	1	...	...	...	2	3	2	2	2	12	865		
Chota Nagpore..	7	5	12	680	...	...	1	...	...	1	1	2	1	2	1	9	735		
Total ...	141	35	176	9,040	...	2	7	1	2	6	12	32	21	18	24	125	9,165		

\* Omitting fractions of a rupee.

## APPENDIX

REFERRED TO IN PARAGRAPH 242,

Net result of scheme of

DIVISIONS.	DISTRICTS.	GENERAL DEPARTMENT.				ACCOUNT AND TOWJUH DEPARTMENT.				TREASURY DEPARTMENT.			
		Present number of clerks.	Proposed number of clerks.	Present pay.	Proposed pay.	Present number of clerks.	Proposed number of clerks.	Present pay.	Proposed pay.	Present number of clerks.	Proposed number of clerks.	Present pay.	Proposed pay.
	BENGAL.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
	<i>Western Districts.</i>												
BURDWAN	Burdwan ... ..	30	22	1,240	1,100	8	8	275	320	5	5	132	185
	Bankoora ... ..	29	16	1,054	800	4	4	155	175	4	3	109	120
	Beerbhoom ... ..	23	17	855	875	5	5	170	175	5	4	139	135
	Midnapore ... ..	33	34	1,445	1,680	11	8	410	415	10	6	279	215
	Hooahly ... ..	32	23	1,297	1,200	8	8	275	370	6	5	187	185
	Howrah ... ..	25	23	923	1,070	1	1	50	75	2	3	57	120
	Total ... ..	177	135	6,814	6,725	37	33	1,335	1,530	32	26	903	900
	<i>Central Districts.</i>												
RESIDENCY	24-Pergunnahs ...	52	35	1,880	1,720	12	8	460	370	6	5	210	200
	Nuddea ... ..	25	22	1,080	1,170	0	6	365	260	5	4	180	135
	Jessore ... ..	27	23	1,118	1,200	12	8	431	345	7	6	206-8	215
	Khulna ... ..	24	19	940	960	9	5	290	230	5	3	170	120
	Moorshedabad ...	28	21	1,261	1,095	14	8	530	345	8	4	242-8	135
Total ... ..	156	120	6,288	6,145	56	35	2,076	1,550	31	22	1,009	805	
RAJSHAHYE AND COOCH BEHAR.	Dinapore ... ..	31	20	1,205	990	5	4	190	175	6	4	159	135
	Rajshahye ... ..	29	20	1,166	990	8	6	285	260	5	5	116	185
	Rungpore ... ..	33	22	1,280	1,075	6	6	200	260	5	3	139	120
	Bogra ... ..	23	15	845	770	5	4	160	175	3	3	102	120
	Pubna ... ..	24	15	875	780	5	5	180	205	3	3	101	120
	Darjeeling ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Julpigoree ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ... ..	140	92	5,371	4,605	29	25	1,015	1,075	22	18	617	680	
	<i>Eastern Districts.</i>												
DACCA	Dacca ... ..	54	38	1,741	1,755	15	13	510	565	2	1	45	30
	Furreedpore ... ..	41	30	1,538	1,385	12	8	405	320	5	4	159	135
	Backergunge ... ..	45	31	1,610	1,450	11	7	350	290	7	5	193	185
	Mymensingh ... ..	38	32	1,400	1,575	12	10	390	475	7	6	198	245
Total ... ..	178	131	6,289	6,165	50	38	1,655	1,650	21	16	600	595	
CHITTAGONG	Tipperah ... ..	33	20	1,300	990	10	7	320	315	5	4	160	135
	Chittagong ... ..	43	34	1,655	1,655	32	24	1,000	895	9	9	176	290
	Chittagong Hill Tracts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Noakholy ... ..	32	22	1,295	1,050	9	6	277	285	5	5	121	135
Total ... ..	108	76	4,250	3,695	51	37	1,597	1,495	19	18	487	610	
	BEHAR.												
PATNA	Patna ... ..	35	29	1,340	1,460	11	13	395	565	1	1	30	30
	Gya ... ..	23	21	1,030	1,070	11	10	385	430	6	6	169	230
	Shahabad ... ..	25	23	1,110	1,260	11	10	370	475	7	7	191	260
	Mozufferpore ... ..	29	24	1,089	1,170	19	15	595	580	8	7	213	260
	Du-bhunga ... ..	23	18	860	945	7	8	220	345	5	5	135	300
	Sarun ... ..	28	24	1,200	1,230	10	10	340	430	7	6	178	245
Chumparun ... ..	21	15	826	780	4	4	153	175	5	3	127	120	
Total ... ..	184	154	7,446	7,915	73	70	2,458	3,000	39	35	1,063	1,345	
BHAGULPORE	Monghyr ... ..	30	25	1,162-8	1,320	9	9	320	350	6	6	152	220
	Bhagulpore ... ..	22	18	965	955	8	7	290	290	5	4	144	135
	Purneah ... ..	18	15	880	830	7	5	255	230	5	3	139	120
	Maldah ... ..	23	15	838	805	4	3	130	145	3	3	102	120
	Southal Pergunnahs...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ... ..	93	73	3,845-8	3,910	28	24	905	1,015	19	16	537	595	
	ORISSA.												
ORISSA	Cuttack ... ..	36	28	1,384	1,360	12	8	435	320	3	4	96	135
	Pooree ... ..	27	22	974-8	1,120	5	5	175	230	6	4	148	135
	Balasure ... ..	23	18	915	965	8	4	270	200	7	3	176	120
Total ... ..	86	68	3,273-8	3,385	25	17	880	750	16	11	420	390	
	CHOTA NAGPORE.												
	<i>South-West Frontier Agency.</i>												
CHOTA NAGPORE.	Hazaribagh ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lohardugga ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Singbhoom ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Manbhoom ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
GRAND TOTAL		1,123	840	43,677	42,615	349	279	12,011	12,065	199	162	5,606	5,980



No. LII.

PAGE 261, CHAPTER XI.

district establishments.

RECORD DEPARTMENT.				NAZIR'S DEPARTMENT.				Total present number.	Total proposed number.	Total present pay.	Total proposed pay.	INCREASE.		DECREASE.	
Present number of clerks.	Proposed number of clerks.	Present pay.	Proposed pay.	Present number of clerks.	Proposed number of clerks.	Present pay.	Proposed pay.					Number.	Cost.	Number.	Cost.
		Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
5	3	100	135	3	2	95	110	51	40	1,932	1,850	.....	.....	11	82
2	2	90	105	2	1	50	50	41	26	1,458	1,250	.....	.....	10	203
2	2	120	105	2	1	50	50	34	28	1,334	1,340	.....	.....	10	.....
3	7	275	280	3	3	160	205	70	58	2,569	2,795	.....	224	12	.....
4	4	160	180	5	3	140	150	55	43	2,059	2,085	.....	26	12	.....
1	2	40	95	.....	.....	.....	.....	23	29	1,070	1,360	.....	290	.....	.....
23	20	875	900	15	10	495	565	284	224	10,422	10,630	.....	513	60	290
6	4	205	180	5	3	155	170	80	55	2,919	2,640	.....	.....	25	279
5	3	190	135	2	1	56	50	46	36	1,871	1,750	.....	.....	10	121
3	3	130	135	2	1	65	65	51	41	1,950-S	1,960	.....	9-S	10	.....
4	2	150	105	1	1	40	50	43	80	1,590	1,465	.....	.....	13	125
5	3	190	135	3	2	95	110	58	38	2,318-S	1,820	.....	.....	20	493-S
22	15	865	690	13	8	411	445	278	200	10,649	9,635	.....	9-S	78	1,023-S
3	3	130	135	2	1	55	50	47	32	1,739	1,485	.....	.....	15	254
5	4	160	165	2	1	80	65	49	36	1,837	1,665	.....	.....	13	172
4	3	160	135	2	1	70	50	50	35	1,849	1,640	.....	.....	15	269
3	2	120	105	1	1	40	50	35	25	1,267	1,220	.....	.....	10	47
4	3	145	135	2	1	60	50	38	27	1,361	1,290	.....	.....	11	71
...	...	.....	.....	.....	.....	.....	.....	21	19	1,317	1,194	.....	.....	2	123
...	...	.....	.....	.....	.....	.....	.....	35	23	1,567-S	1,306	.....	.....	12	261-S
19	15	745	675	9	6	305	265	275	197	10,937-S	9,800	.....	.....	78	1,137-S
5	6	190	220	6	4	140	200	82	61	2,826	2,770	.....	144	21	.....
4	3	160	140	2	2	85	110	64	47	2,347	2,090	.....	.....	17	257
5	4	185	180	4	3	120	170	72	50	2,463	2,275	.....	.....	22	188
6	3	190	150	3	2	130	165	65	53	2,308	2,610	.....	302	12	.....
19	15	725	690	15	11	475	645	283	211	9,744	9,745	.....	446	73	445
6	3	100	135	8	2	95	95	56	36	2,065	1,670	.....	.....	20	395
7	6	245	250	6	4	155	225	97	77	8,231	3,315	.....	84	20	.....
...	...	.....	.....	.....	.....	.....	.....	11	11	530	615	.....	85	.....	.....
4	3	160	185	4	2	110	95	54	38	1,963	1,750	.....	.....	16	213
16	12	595	520	13	8	360	415	218	162	7,789	7,350	.....	169	56	608
5	5	190	220	1	2	90	165	53	50	2,045	2,440	.....	395	3	.....
6	3	220	140	2	2	80	110	48	42	1,884	1,980	.....	96	6	.....
6	3	190	140	1	2	90	165	49	45	1,951	2,300	.....	349	4	.....
4	5	150	210	2	2	75	120	62	53	2,113	2,340	.....	227	9	.....
5	3	130	140	2	2	80	110	42	36	1,445	1,740	.....	295	6	.....
3	4	180	170	2	2	80	120	50	46	1,928	2,195	.....	267	4	.....
3	2	110	165	1	1	40	50	34	25	1,256	1,230	.....	.....	9	26
31	25	1,120	1,125	11	13	535	810	338	297	12,622	14,225	.....	1,629	41	28
6	3	210	140	2	1	60	65	63	44	1,904-S	2,095	.....	190-S	3	.....
4	3	160	135	1	2	40	95	46	34	1,599	1,610	.....	11	6	.....
4	3	160	135	2	2	75	95	36	28	1,569	1,410	.....	.....	3	99
2	2	90	105	2	1	65	50	34	24	1,225	1,225	.....	.....	10	.....
...	...	.....	.....	.....	.....	.....	.....	31	30	1,148	1,515	.....	367	1	.....
16	11	620	515	7	6	240	305	194	160	7,385-S	7,855	.....	668-S	34	99
7	4	250	180	6	4	140	180	64	48	2,305	2,175	.....	.....	16	130
5	4	180	170	2	2	75	120	45	37	1,552-S	1,775	.....	222-S	6	.....
5	3	180	140	3	2	90	110	46	30	1,631	1,475	.....	.....	16	156
17	11	610	490	11	8	305	410	155	115	5,488-S	5,425	.....	212-S	38	286
...	...	.....	.....	.....	.....	.....	.....	39	27	1,443	1,270	.....	.....	12	173
...	...	.....	.....	.....	.....	.....	.....	37	25	1,403	1,270	.....	.....	12	133
...	...	.....	.....	.....	.....	.....	.....	14	13	470	605	.....	135	1	.....
...	...	.....	.....	.....	.....	.....	.....	43	31	1,676	1,425	.....	.....	12	251
...	...	.....	.....	.....	.....	.....	.....	133	96	4,992	4,570	.....	185	37	557
163	124	6,155	5,605	94	60	3,126	3,890	2,158	1,962	80,020-S	79,285	.....	3,737-S	496	4,502

Net decrease ... Rs.744-S

## APPENDIX No. LIII.

REFERRED TO IN PARAGRAPH 246, PAGE 264, CHAPTER XI.

*Scheme of establishments, based on progressive salaries.*

## DISTRICT OFFICES.

GRADE.	SALARY.			Number.	Cost.	Local allowance, &c.	TOTAL COST.
	Minimum.	Maximum.	Mean.				
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
1	225	275	250	7	1,750		
2	209	250	225	11	2,475		
3	175	225	200	13	2,600		
4	150	200	175	26	4,550		
5	125	175	150	20	3,000		
6	100	150	125	33	4,125		
7	80	120	100	51	5,100		
8	75	85	80	29	2,320		
9	70	80	75	36	6,450		
13	60	70	65	32	2,050		
15	45	55	50	125	6,250		
16	35	45	40	270	10,800		
17	25	35	30	872	26,160		
18		Fixed Do.	20	7	140		
		Do.	15	80	1,200		
		Total	...	1,662	79,000	285	79,285

## COMMISSIONERS' OFFICES.

2	200	250	225	2	450		
3	175	225	200	7	1,400		
4	150	200	175	1	175		
5	125	175	150	2	300		
6	100	150	125	6	750		
7	80	120	100	12	1,200		
9	70	80	75	32	2,400		
13	45	55	50	31	1,950		
15	35	45	40	19	720		
16	25	35	30	24	720		
		Total	...	125	9,165	.....	9,165

## SUB-DIVISIONAL OFFICES.

8	75	85	80	10	800		
10	65	75	70	49	3,430		
12	55	65	60	30	1,800		
13	45	55	50	11	550		
14	40	50	45	49	2,205		
15	35	45	40	31	1,240		
16	25	35	30	280	8,400		
17		Fixed	20	11	220		
19		Do.	12	1	12		
20		Do.	10	81	810		
		Total	...	553	19,467	135	19,602

## APPENDIX No. LIV.

REFERRED TO IN PARAGRAPH 280, PAGE 298, CHAPTER XIV.

*Development of registration business from 1869-70 to 1884-85.*

YEARS.	NUMBER OF REGISTRATIONS.				Total receipts.	Total expenditure.	Surplus.
	AFFECTING IMMOVABLE PROPERTY.		Other registrations.	Total.			
	Compulsory.	Optional.					
1869-70	1,58,226	50,358	37,007	246,581	Rs. 4,02,392	Rs. 3,07,545	Rs. 94,847
1870-71	1,57,675	48,480	39,831	236,386	3,78,024	3,04,393	73,631
1871-72	1,54,900	53,803	30,791	239,494	3,62,900	2,73,410	89,580
1872-73	1,70,609	65,052	36,068	271,729	4,22,744	2,95,460	1,27,284
1873-74	1,98,741	77,104	44,028	319,873	4,68,511	3,18,437	1,50,074
1874-75	2,50,340	98,970	74,563	423,873	5,52,325	3,86,053	1,66,272
1875-76	2,65,265	1,06,629	85,757	457,651	5,56,505	4,17,402	1,39,103
1876-77	2,68,125	1,04,436	93,013	465,574	5,66,882	4,30,168	1,36,714
1877-78	3,12,022	1,21,842	1,16,405	550,269	6,64,236	4,57,355	2,06,881
1878-79	3,49,094	1,36,121	1,13,956	599,151	8,70,497	4,90,966	3,79,531
1879-80	3,37,524	1,47,610	1,23,975	609,109	9,11,667	4,97,962	4,13,695
1880-81	3,17,877	1,33,899	1,04,457	556,233	9,16,681	5,21,209	3,95,472
1881-82	3,03,823	1,32,475	1,09,786	537,084	9,11,920	4,98,514	4,13,406
1882-83	3,07,609	1,46,521	1,01,011	555,141	9,48,104	4,95,180	4,52,924
1883-84	3,31,706	1,63,964	1,05,332	601,002	9,73,711	5,04,755	4,68,956
1884-85	3,74,730	1,08,511	1,19,839	683,330	10,74,501	5,54,110	5,20,391

## APPENDIX No. LV.

REFERRED TO IN PARAGRAPH 283, PAGE 290, CHAPTER XIV.

Registration work district by district.

DIVISIONS.	DISTRICTS.	Number of letters received.			Number of letters issued.			Amount of ordinary work.			Amount of miscellaneous work.			REMARKS.
		1875-76.	1880-81.	1884-85.	1875-76.	1880-81.	1884-85.	1875-76.	1880-81.	1884-85.	1875-76.	1880-81.	1884-85.	
	BENGAL.													
	<i>Western Districts.</i>													
BURDWAN ...	Burdwan ...	2,079	1,004	806	2,067	1,025	849	133,876	140,060	150,599	24,091	26,181	27,022	The figures for 1875-76 and 1880-81 are in some cases incomplete or absent from the return for the following reasons:— (i) The records have either been destroyed or are not forthcoming. (ii) Some registry offices were opened later than 1875-76. (iii) One was a rural sub-registry office in 1875-76.
	Bankoora ...	175	610	560	177	796	854	20,573	17,005	21,971	5,172	6,151	9,410	
	Beerbhoom ...	195	289	192	385	621	387	58,326	53,003	64,296	5,192	6,662	8,187	
	Midnapore ...	639	703	864	934	1,234	1,304	103,480	105,645	145,327	16,061	24,062	35,670	
	Hoochly ...	799	857	779	1,078	1,960	1,093	69,212	58,985	54,222	15,523	16,869	20,074	
	Howrah ...	255	395	402	520	582	639	67,193	61,474	88,549	19,863	26,172	33,621	
	<i>Central Districts.</i>													
PRESIDENCY	24-Pergunnahs ...	2,168	1,263	1,118	1,300	1,008	2,431	95,527	141,292	225,788	16,097	20,466	26,104	
	Nuddea ...	927	775	767	1,349	1,571	882	43,114	45,775	46,558	15,877	16,064	16,274	
	Jessore ...	1,483	2,113	1,461	1,899	2,966	1,877	170,857	227,276	222,287	13,866	22,247	23,855	
	Khulna ...	156	157	680	164	228	995	62,657	78,730	104,454	7,266	12,008	14,655	
	Moorshedabad ...	1,056	1,480	1,446	1,836	1,962	1,943	42,468	37,584	45,144	28,830	37,211	57,157	
RAJSHAHYE AND COOCH BEHAR.	Dinapore ...	151	223	242	262	323	262	17,578	18,829	25,158	2,096	3,862	4,186	
	Rajshahye ...	133	214	393	297	180	758	20,418	23,114	37,972	5,788	7,140	9,444	
	Rungpore ...	103	462	575	443	492	505	23,897	27,232	62,351	9,819	14,030	17,400	
	Borra ...	95	76	79	111	189	212	24,769	39,856	51,200	6,468	8,513	10,749	
	Pubna ...	184	390	409	517	709	723	32,834	52,029	65,533	11,205	13,672	15,701	
	Darjeeling ...	187	262	232	148	224	296	1,936	1,816	3,054	1,996	2,756	4,100	
	Julpigoree ...	28	87	99	75	88	165	372	16,513	30,622	148	2,550	3,687	
	<i>Eastern Districts.</i>													
DACCA ...	Dacca ...	538	581	677	643	580	801	39,352	47,263	50,022	8,953	12,492	20,500	
	Furreedpore ...	851	963	1,094	905	1,027	1,236	68,564	65,641	88,909	10,374	10,198	12,266	
	Backergunge ...	1,827	1,713	1,463	1,655	1,492	1,606	123,053	123,304	125,929	10,188	12,867	21,541	
	Mymensingh ...	400	261	496	703	752	1,385	48,621	142,350	53,381	11,628	20,667	15,525	
CHITTAGONG	Tipperah ...	.....	71	171	823	1,170	1,229	123,795	73,889	101,422	13,249	15,370	17,739	
	Chittagong ...	671	736	1,550	991	980	1,510	30,973	57,969	40,339	14,506	17,373	10,836	
	Noakholly ...	1,065	1,242	1,305	1,597	1,690	1,951	286,637	241,091	332,942	15,331	15,520	21,663	
	BEHAR.													
PATNA ...	Patna ...	601	655	725	580	820	845	63,806	85,303	105,525	12,358	15,448	18,127	
	Gya ...	.....	124	247	558	376	670	35,056	47,330	40,704	6,618	10,255	11,118	
	Shahabad ...	156	534	961	165	656	1,070	32,220	54,894	58,781	9,136	12,259	15,277	
	Mozufferpore ...	66	177	838	89	487	1,024	19,324	61,082	92,287	4,316	13,776	18,904	
	Durbhanga ...	.....	495	595	.....	475	740	17,581	27,355	46,342	2,554	3,459	5,472	
	Sarun ...	112	271	1,086	116	329	763	49,930	55,621	82,170	9,814	14,069	20,945	
	Chumparun ...	79	68	247	47	150	412	41,843	21,830	33,316	8,463	5,981	11,085	
BHAGULPORE	Monghyr ...	241	398	445	153	280	449	49,992	58,172	67,965	12,637	21,536	34,816	
	Bhagulpore ...	358	556	770	450	906	922	54,349	81,091	102,881	16,566	26,135	31,732	
	Purneah ...	406	257	437	441	490	316	52,977	72,143	85,475	11,211	14,540	18,192	
	Maldah ...	184	191	145	237	256	192	37,127	32,874	43,027	4,709	4,771	5,758	
	Sonthal Pergunnahs.	353	345	401	283	657	613	6,196	20,536	11,311	3,903	6,569	6,718	
	ORISSA.													
ORISSA ...	Cuttack ...	195	180	259	411	302	386	24,534	49,858	47,148	9,761	19,345	20,189	
	Pooree ...	.....	113	126	.....	133	134	19,155	27,929	36,646	4,211	5,827	7,168	
	Balasore ...	241	195	226	258	220	2.3	21,758	34,912	33,037	3,660	5,417	8,777	
	CHOTA NAGPORE.													
	<i>South-West Frontier Agency.</i>													
CHOTA NAGPORE.	Hazaribagh ...	198	238	212	359	240	288	13,272	13,083	15,660	4,931	4,704	11,668	
	Lohardugga ...	135	184	178	88	191	160	23,033	18,484	33,209	5,448	5,932	6,873	
	Singbhoom ...	65	63	56	27	32	38	1,825	1,814	2,434	1,529	1,741	2,105	
	Manbhoom ...	200	200	257	175	180	248	34,626	26,610	43,316	4,926	4,902	6,854	

## APPENDIX No. LVI.

REFERRED TO IN PARAGRAPH 290, PAGE 300, CHAPTER XV.

*Amount of correspondence and work done in connection with Municipalities in the Commissioners' offices during the years 1883 and 1885.*

NAME OF COMMISSIONER-SHIP.	Years.	NUMBER RECEIVED.					NUMBER ISSUED.					Grand total.	Number of entries in account books.	Number of vernacular orders or proceedings.
		Letters.	Proceedings of meetings.	Statements.	Reminders.	Total.	Letters.	Forwarding endorsements.	Statements.	Reminders.	Total.			
Burdwan Division ... ..	1883	688	88	(a)163	31	885	321	309	14	40	684	1,569	.....	.....
Ditto ... ..	1885	873	169	105	64	1,211	427	342	(b) 16	48	833	2,044	.....	.....
Presidency Division ... ..	1883	820	356	243	28	1,447	706	190	4	168	1,068	2,515	(d) 606	.....
Ditto ... ..	1885	950	(c) 157	(c) 142	54	1,303	494	523	6	111	1,134	2,437	(d) 746	.....
Rajshahye Division ... ..	1883	270	41	54	5	370	160	107	5	60	422	792	.....	.....
Ditto ... ..	1885	373	160	104	9	646	181	243	10	102	536	1,182	.....	1
Dacca Division ... ..	1883	359	21	140	20	540	188	161	12	142	503	1,043	.....	.....
Ditto ... ..	1885	498	43	82	27	650	247	233	30	67	577	1,227	.....	.....
Chittagong Division ... ..	1883	105	27	15	12	159	49	69	4	7	120	279	.....	4
Ditto ... ..	1885	298	59	29	13	309	152	128	4	77	361	670	.....	1
Patna Division ... ..	1883	334	70	104	46	554	196	86	...	11	293	847	.....	.....
Ditto ... ..	1885	476	72	80	23	651	302	158	5	11	474	1,125	.....	.....
Bhagulpore Division ... ..	1883	170	30	42	19	261	146	72	17	...	235	496	.....	.....
Ditto ... ..	1885	350	60	57	19	466	244	137	20	93	494	980	.....	.....
Orissa Division ... ..	1883	175	19	30	34	258	108	122	2	34	266	524	.....	.....
Ditto ... ..	1885	175	31	26	19	251	105	151	3	59	318	569	.....	.....
Chota Nagpore Division ... ..	1883	133	50	(e) 47	7	237	73	36	3	16	128	365	.....	2
Ditto ... ..	1885	112	51	(f) 37	6	206	67	29	3	18	117	323	.....	3

(a) Include budgets and supplementary budgets.

(b) Include statements submitted with the annual report.

(c) The submission of these documents was discontinued from May 1885.

(d) Represent entries in the registers of municipal budgets received and passed, and Commissioners appointed and elected.

(e) Most of the letters and reminders disposed of with one number represent four copies for four districts.

(f) Including budget estimates.

## APPENDIX No. LVII.

REFERRED TO IN PARAGRAPH 292, PAGE 301, CHAPTER XV.

Statement shewing Correspondence on Municipal matters in the offices of District Magistrates in 1884-85.

DIVISIONS.	DISTRICTS.	NUMBER RECEIVED.				NUMBER ISSUED.				Grand total.	Number of entries in account books.	Number of vernacular orders or proceedings.
		Letters.	Statements.	Reminders.	Total.	Letters.	Statements.	Reminders.	Total.			
<b>BENGAL.</b>												
<i>Western Districts.</i>												
BURDWAN	Burdwan	353	155	10	518	330	26	31	387	905	.....	.....
	Bankoora	182	46	8	236	160	30	10	200	436	.....	150
	Beerbhoom	63	.....	.....	61	55	.....	.....	55	116	.....	245
	Midnapore	339	75	7	421	390	42	40	472	893	296	5
	Howrah	616	102	24	742	765	12	61	838	1,680	1,034	200
		403	.....	.....	403	360	.....	.....	360	763	.....	.....
<i>Central Districts.</i>												
PRESIDENCY	24-Pergunnahs	1,660	796	86	2,542	1,508	77	77	1,662	4,204	.....	.....
	Nuddea	1,019	349	100	1,468	736	123	509	1,359	2,815	.....	.....
	Jessore	624	48	50	722	709	37	30	776	1,498	46	60
	Khulna	480	60	26	566	518	25	86	629	1,195	.....	.....
	Moorshedabad	471	140	9	620	435	60	12	507	1,127	205	24
RAJSHAHYE AND COOCH BEHAR.	Dinapore	58	.....	1	59	59	6	.....	65	124	.....	22
	Rajshahye	400	100	30	530	600	100	350	1,050	1,550	500	100
	Rungpore	83	.....	.....	83	69	.....	.....	69	152	.....	1,448
	Bogra	223	.....	.....	223	207	4	15	226	449	.....	.....
	Pubna	116	15	2	133	114	8	7	129	262	.....	.....
	Darjeeling	84	4	1	89	68	4	5	77	169	.....	.....
	Julpigoree	165	.....	.....	165	148	.....	.....	148	313	.....	.....
<i>Eastern Districts.</i>												
DACCA	Dacca	350	36	29	415	398	11	31	440	855	.....	276
	Furcedpore	268	18	26	312	283	4	19	306	618	.....	.....
	Backergunge	250	8	5	263	360	5	29	394	657	.....	50
	Mymensingh	250	14	20	284	230	14	40	284	568	.....	25
CHITTAGONG	Tipperah	231	40	23	294	263	40	33	336	630	12	200
	Chittagong	145	40	26	211	191	16	37	244	455	.....	1
	Noakholly	60	12	4	76	64	16	2	82	158	.....	24
<b>BEHAR.</b>												
PATNA	Patna	539	152	.....	691	339	38	27	404	1,095	5	.....
	Gya	200	.....	12	212	223	8	22	253	465	.....	34
	Sbahabad	275	32	12	319	211	32	17	260	579	.....	.....
	Mozufferpore	212	46	.....	258	154	.....	15	169	427	.....	.....
	Durbhuuga	65	.....	4	69	60	.....	6	66	135	.....	20
	Sarun	180	57	2	239	213	21	26	260	499	.....	50
	Chumparun	100	12	27	139	150	12	35	197	336	.....	.....
BHAGULPORE	Monghyr	300	6	.....	306	207	6	.....	213	519	426	427
	Bhagulpore	214	24	14	252	202	20	7	229	481	318	510
	Purneah	94	21	24	139	91	18	8	117	256	.....	.....
	Maldah	222	10	41	273	246	10	46	302	575	24	37
	Sonthal Pergunnahs	224	4	31	259	204	4	15	223	482	.....	.....
<b>ORISSA.</b>												
ORISSA	Cuttack	207	27	4	238	189	21	13	223	461	93	208
	Pooree	77	12	13	102	98	12	9	119	221	167	.....
	Balasore	84	19	17	120	104	23	10	137	257	.....	11
<b>CHOTA NAGPORE.</b>												
<i>South-West Frontier Agency.</i>												
CHOTA NAGPORE.	Hazaribagh	119	14	4	137	138	9	3	150	287	.....	7
	Lohardugga	50	1	2	53	50	1	1	52	105	.....	.....
	Singbhoom	104	16	5	125	86	40	.....	126	251	.....	337
	Manbhoom	278	1	10	289	227	15	6	248	537	.....	5

APPENDIX No. LVIII.

REFERRED TO IN PARAGRAPH 295, PAGE 306, CHAPTER XV.

Statement shewing the number of vacancies or new appointments in the establishment of clerks in the principal offices under the Government of Bengal in Calcutta, and how they were disposed of during the five years 1878 to 1882.

	BENGAL SECRETARIAT.				Inspector-General of Jails.	Inspector-General of Police.	Inspector-General of Registration.	Director of Public Instruction.	Surgeon-General, Bengal.	Sanitary Commissioner, Bengal.	Board of Revenue.	REMARKS.	
	Judicial, Political, and Appointment Department.	General and Revenue Department.	Financial and Municipal Department.	Public Works Department.									
<b>CLASS I.</b>													
Appointments on salaries above Rs. 100 per mensem—													
New appointments	2	.....	3	.....	1	.....	.....	.....	4	.....	4	<p><i>Judicial, Political, and Appointment Department.</i></p> <p>(a) In two out of these ten cases partial promotion was given in the office. Outsiders were brought in in the lowest grade of Rs. 100 to Rs. 150.</p> <p>(b) Of these four transfers two were made to the newly-created appointments.</p> <p>(c) The transfer was made to the newly-created appointment.</p> <p>(d) Apprentices generally appointed in the lowest grade.</p> <p><i>General and Revenue Department.</i></p> <p>(e) Last room not filled up but absorbed.</p> <p><i>Financial and Municipal Department.</i></p> <p>(f) These were filled up by promotion from class II.</p> <p>(g) Caused by the transfer of two assistants to class I.</p> <p><i>Inspector-General of Police.</i></p> <p>(h) There was a chain of promotion, and the last appointment was given to an apprentice on each of the two occasions.</p> <p>(i) There was a chain of promotion. Five apprentices were appointed in the last grade on Rs. 20, one in the grade of Rs. 40 to Rs. 60, and two outsiders in the grade of Rs. 20 to Rs. 40.</p> <p>(j) Outsiders six and apprentice one.</p> <p><i>Inspector-General of Registration.</i></p> <p>(k) The last rooms in these two cases were filled up by outsiders.</p> <p>(l) Apprentices.</p> <p><i>Sanitary Commissioner.</i></p> <p>(m) New appointments disposed of by promotion to the most deserving clerks in the office, and the last places by giving them to those of the applicants for the posts who were considered the best qualified for them.</p>	
Vacancies	13	8	2	34	2	(h)2	.....	.....	5	.....	10		
Average new appointments and vacancies per annum	1.25	1.6	1	2.84	0.6	0.4	.....	.....	1.8	.....	2.8		
Disposed of by	Promotion in office	(a)10	2	(f)2	16	2	2	.....	3	.....	10		
	Transfer from other offices	(b)4	.....	3	2	1	.....	.....	4	.....	4		
	Appointment of apprentices or outsiders	1	5	.....	10 } 3* }	.....	.....	.....	2	.....	.....		
	Not filled up	.....	(e)1	.....	3	.....	.....	.....	.....	.....	.....		
<b>CLASS II.</b>													
Appointments on salaries up to Rs. 100 per mensem—													
New appointments	1	.....	8	5	7	4	.....	11	12	8	4		
Vacancies	19	3	(g)2	61	5	11	4	1	18	2	84		
Average of new appointments and vacancies per annum	1.7	0.6	2	5.5	2.4	3	0.8	2.4	6	2	17.6		
Disposed of by	Promotion in office	8	1	.....	21	4	(i)8	(k)2	6	10	(m)8	55	
	Transfer from other offices	(c)1	.....	1	3	1	.....	.....	3	7	2	.....	
	Appointment of apprentices or outsiders	(d)7	.....	9	{ 3S 2* }	7	(j)7	(l)2	3	13	.....	33	
	Not filled up	4	2	.....	2	.....	.....	.....	.....	.....	.....	.....	

\* Men on the temporary staff.  
N.B.—The figures relating to the Judicial, Political, and Appointment Department and Public Works Department are for the years 1871 to 1882.

JOHN BEAMES, *President.*  
W. H. GRIMLEY, *Senior Member.*  
DURGAGATI BANERJI, *Junior Member.*

APPENDIX No. LIX.

REFERRED TO IN PAGE 327,

DIVISIONS.	DISTRICTS.	Area in square miles.	Population.	Number of subdivisions.	Number of thannahs.	Number of municipalities.	Number of estates and separate accounts in 1884-85.	Number of Government estates in 1884-85.	Number of wards and attached estates in 1884-85.	Amount of land revenue in 1884-85.	Rent of Government estates in 1884-85.	Rent of wards and attached estates, in 1884-85.
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>BENGAL.</b>												
<i>Western Districts.</i>												
BURDWAN ...	Burdwan ... ..	2,697	1,891,823	3	17	6	6,129	73	148	30,39,291	1,258	69,807
	Bankoora ... ..	2,621	1,041,752	1	9	2	1,046	19	1	4,57,727	635	2,934
	Beerhoom ... ..	1,756	794,423	1	8	1	1,318	1	...	8,19,203	129	.....
	Midnapore ... ..	5,082	2,517,802	3	26	6	4,044	217	249	25,05,763	45,609	2,32,122
	Hooghly ... ..	1,223	1,012,768	3	13	7	4,402	137	19	13,42,554	36,175	1,51,842
	Howrah ... ..	476	635,381	...	7	2	.....	...	...	.....	.....	.....
<i>Central Districts.</i>												
PRESIDENCY {	24-Pergunnahs ... ..	21,020	1,869,859	5	26	16	2,569	56	94	15,14,340	1,03,454	62,841
	Nudda ... ..	3,404	2,017,847	4	23	8	2,953	92	88	9,08,390	20,033	1,54,774
	Jessore ... ..	2,276	1,577,249	4	16	3	2,897	101	5	8,37,538	3,114	26,342
	Khulna ... ..	2,077	1,079,948	2	11	4	1,303	162	233	6,26,632	1,20,562	2,99,137
RAJSHAHYE AND COOCH BEHAR. {	Moorshedshad ... ..	2,144	1,226,790	3	22	4	2,043	54	195	12,51,688	24,116	6,80,811
	Dinapore ... ..	4,118	1,514,346	...	16	1	1,020	7	83	16,42,570	145	2,07,247
RAJSHAHYE AND COOCH BEHAR. {	Rajshahye ... ..	2,361	1,398,638	2	13	2	2,417	25	142	8,99,257	13,088	6,63,130
	Rungpore ... ..	3,486	2,007,964	3	15	1	878	8	25	10,17,937	372	35,681
	Bogra ... ..	1,468	734,358	...	8	2	988	8	...	4,69,242	39,211	.....
	Pabna ... ..	1,847	1,311,728	1	8	2	3,123	55	...	3,99,866	4,651	.....
<i>Eastern Districts.</i>												
DACCA ... {	Dacca ... ..	2,797	2,116,350	3	14	2	11,389	168	403	4,96,500	37,177	1,36,334
	Furreedpore ... ..	2,267	1,631,734	2	13	3	6,415	138	6	5,59,348	21,344	15,278
	Backergunge ... ..	3,649	1,900,889	3	16	4	4,256	391	110	14,62,795	2,28,130	26,997
	Mymensingh ... ..	6,287	3,051,966	4	16	6	8,133	63	155	8,47,723	17,213	96,390
CHITTAGONG {	Tipperah ... ..	2,491	1,519,333	2	11	2	2,811	124	85	10,23,389	75,767	76,437
	Chittagong ... ..	2,567	1,132,341	1	13	2	29,803	5	104	8,96,285	3,56,490	2,04,351
	Noakholly ... ..	1,641	820,772	1	9	1	2,166	146	179	6,02,914	1,02,075	72,254
<b>BEHAR.</b>												
PATNA ... {	Patna ... ..	2,079	1,756,856	3	16	3	11,916	53	60	14,93,223	68,336	43,532
	Gya ... ..	4,712	2,124,682	3	14	3	9,253	42	...	14,43,326	1,00,705	.....
	Shahabad ... ..	4,365	1,964,909	3	11	6	8,910	131	45	17,39,968	1,06,203	39,927
	Mozufferpore ... ..	3,003	2,582,060	2	10	4	18,892	44	...	9,72,866	1,944	.....
	Darbhunga ... ..	3,335	2,633,447	2	9	3	10,895	7	284	8,05,224	15,281	1,70,400
	Saran ... ..	2,622	2,280,382	2	10	3	8,419	21	...	12,29,359	2,878	.....
BHAGULPORE {	Chumparun ... ..	3,531	1,721,608	1	8	2	1,199	1	...	5,16,759	72	.....
	Monghyr ... ..	3,921	1,969,774	2	11	2	7,766	34	78	8,82,912	15,815	23,403
	Bhagulpore ... ..	4,263	1,966,168	3	12	2	4,866	63	53	5,90,120	7,902	34,374
	Purneah ... ..	4,956	1,848,687	2	13	1	2,017	42	124	11,77,166	2,786	3,92,166
ORISSA ... {	Maldah ... ..	1,801	710,448	...	9	2	749	20	18	4,22,839	15,522	1,68,530
	Cuttack ... ..	3,517	1,738,165	2	10	3	4,358	5	89	8,83,300	64,674	1,35,168
	Pooree ... ..	2,473	888,487	1	6	1	487	7	23	5,77,406	2,64,457	5,417
ORISSA ... {	Balasure ... ..	2,066	945,280	1	9	1	1,798	20	6	4,10,419	22,724	6,353



No. LIX.

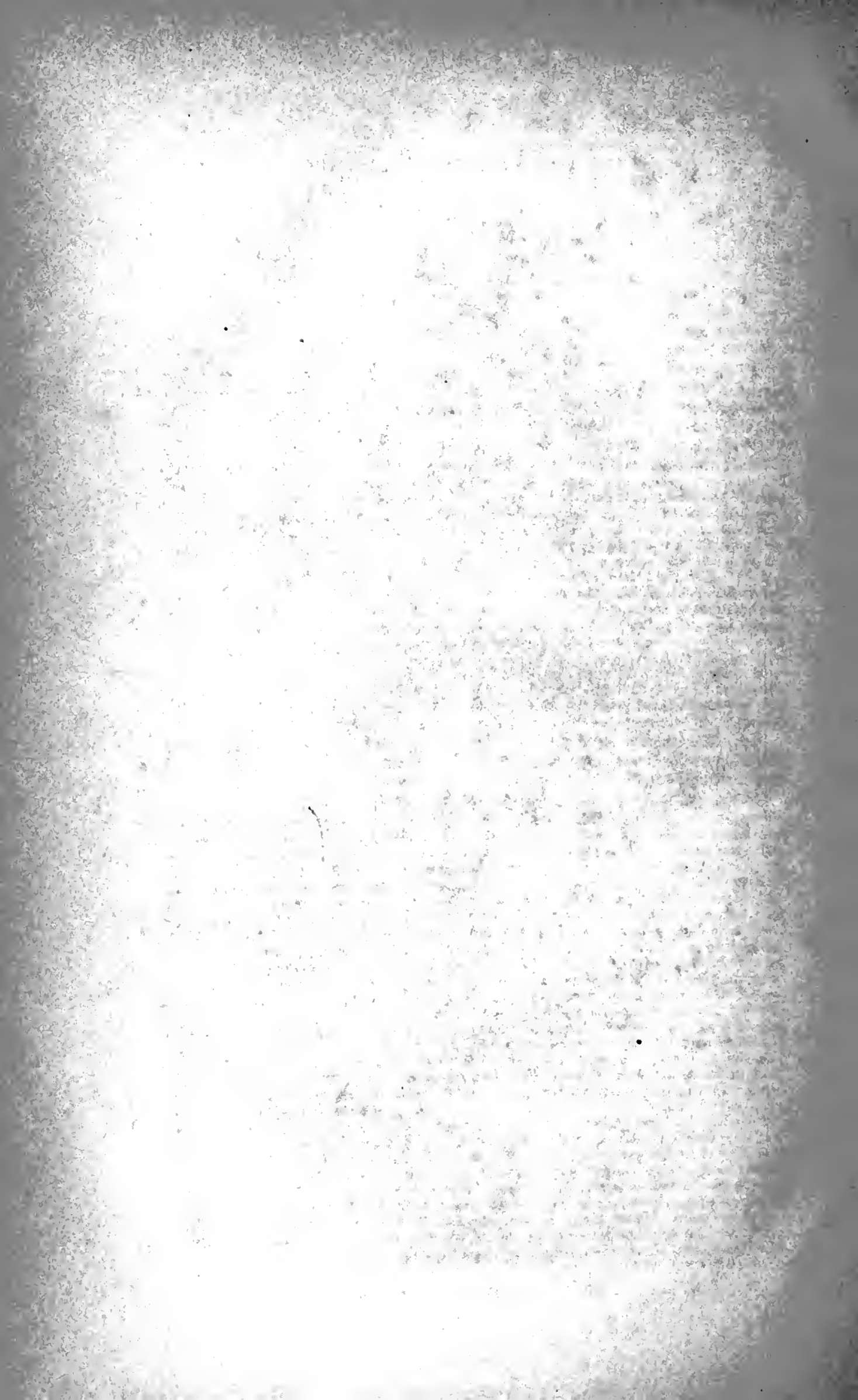
APPENDIX No. I.

Amount of excise revenue in 1884-85.	Amount of stamp revenue in 1884-85.	Amount of road cess and public works cess in 1884-85.	Amount of license tax in 1884-85.	Average number of revenue cases instituted in 1882-83, 1883-84, and 1884-85.	Average number of criminal cases instituted in 1882-83, 1883-84, and 1884-85.	Average number of certificate cases in 1882-83, 1883-84, and 1884-85.	Average number of letters received in Collector's office during 1875-76, 1880-81, and 1884-85.	Average number of letters issued in Collector's office during 1875-76, 1880-81, and 1884-85.	Total.	Average number of letters received in Magistrate's office during 1875-76, 1880-81, and 1884-85.	Average number of letters issued in Magistrate's office during 1875-76, 1880-81, and 1884-85.	Total.
14	15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.									
2,43,847	2,85,782	3,45,691	17,970	3,875	3,635	1,655	2,284	2,328	4,612	2,968	2,923	5,831
66,063	1,74,936	75,363	10,340	890	1,207	1,349	1,321	1,078	2,299	1,584	1,638	3,222
1,01,879	1,34,724	1,65,158	10,220	1,472	1,386	1,380	1,376	1,139	2,515	1,581	1,651	3,232
2,23,068	4,25,842	2,81,834	33,270	5,742	4,110	37,731	2,186	1,893	4,079	2,720	3,956	6,676
3,93,987	3,55,553	2,14,606	24,090	3,747	5,450	5,872	2,340	2,943	4,383	3,118	3,610	6,728
.....	91,287	.....	27,170	.....	5,071	.....	769	729	1,498	2,510	1,526	4,036
3,82,503	5,52,738	1,95,070	70,940	3,155	11,135	3,416	5,037	4,047	9,084	4,864	5,113	9,977
1,31,923	2,72,492	1,22,562	21,250	2,531	3,535	1,112	1,923	2,402	4,325	2,740	3,788	6,528
89,528	4,29,836	1,57,458	33,470	1,333	3,129	1,376	1,920	2,150	4,070	2,264	2,415	4,679
62,545	2,38,789	1,22,971	8,160	851	1,738	1,367	2,265	2,029	4,294	2,381	2,775	5,156
1,45,982	2,17,014	1,33,624	23,760	2,848	3,557	1,362	2,269	1,948	4,217	2,541	2,815	5,356
89,843	1,96,555	1,61,455	42,010	2,256	2,192	1,443	1,071	847	1,918	1,531	1,395	2,926
83,754	1,73,488	1,55,591	21,140	2,129	1,806	1,012	1,239	1,855	3,694	2,279	2,621	4,900
1,63,509	2,94,221	2,56,855	42,305	1,932	1,942	1,205	1,224	1,194	2,418	2,544	2,745	5,289
45,713	83,675	87,655	23,470	783	1,368	591	653	721	1,397	1,275	1,646	2,921
30,717	2,09,587	92,662	30,040	1,271	1,692	2,076	1,305	1,445	2,750	818	910	1,728
2,53,270	6,26,083	1,37,772	52,370	3,933	4,551	5,617	2,416	2,396	4,812	2,200	3,366	5,566
72,147	3,21,753	1,11,998	28,340	3,147	2,895	3,297	1,478	1,343	2,821	2,187	2,122	4,309
1,07,563	5,23,859	2,92,286	31,510	1,888	3,852	4,998	1,647	1,520	3,167	2,068	2,744	4,812
3,03,510	6,72,898	2,81,608	69,570	3,610	4,624	3,380	1,756	2,574	4,330	2,344	4,338	6,727
78,808	4,54,631	1,85,946	24,140	2,754	2,975	2,664	903	890	1,793	1,935	2,127	4,062
2,08,783	3,82,953	1,78,230	22,880	77,328	1,826	11,995	1,765	2,028	3,793	2,202	2,123	4,325
17,125	2,63,958	1,40,866	13,120	3,035	1,628	2,596	964	1,798	2,782	1,069	1,304	2,373
7,35,732	3,46,825	3,60,757	35,450	5,890	7,573	5,459	2,745	2,601	5,346	5,037	7,705	12,742
4,84,226	2,36,146	3,93,246	34,450	3,240	3,050	3,991	2,503	2,076	4,579	2,389	3,003	5,333
3,15,529	3,11,831	2,90,915	22,660	3,632	3,003	9,654	2,610	2,512	5,122	2,731	3,369	6,091
2,14,299	3,73,774	2,78,645	41,610	4,036	2,275	8,371	1,802	1,461	3,263	1,853	1,893	3,656
1,74,449	1,63,164	4,19,079	40,720	3,607	2,443	4,483	2,019	1,733	3,752	1,939	1,933	3,869
3,23,244	2,91,061	3,40,688	45,110	3,251	2,828	14,685	1,587	1,343	2,930	2,617	2,553	5,170
1,99,234	92,664	1,51,377	19,709	524	1,941	781	1,049	969	1,958	1,630	1,791	3,421
3,39,045	2,07,822	2,49,572	54,465	2,501	2,983	3,821	2,384	1,911	4,295	2,427	2,685	5,112
2,64,778	2,87,747	2,91,983	54,600	1,886	2,819	1,633	2,306	1,546	3,852	3,165	2,008	5,233
2,71,492	2,37,848	1,59,464	36,600	3,392	1,926	1,752	1,687	1,618	3,305	2,234	2,446	4,680
1,29,360	87,497	57,009	22,820	1,448	1,161	2,296	1,286	1,525	2,811	1,171	1,453	2,624
2,98,587	1,67,574	1,20,211	22,030	14,321	2,382	53,130	1,828	1,823	3,651	1,536	1,635	3,201
99,260	72,006	60,717	13,320	5,560	2,223	11,410	1,550	1,463	3,013	1,247	1,345	2,602
1,73,119	67,770	62,442	15,440	5,018	1,566	4,060	1,226	1,130	2,356	1,220	1,375	2,595

DIVISIONS.	DISTRICTS.	Total of columns 23 and 26.	Order according to column 3, "Area."	Order according to column 4, "Population."	Order according to column 5, "Sub-divisions."	Order according to column 6, "Thannas."	Order according to column 7, "Municipalities."	Order according to column 8, "Estates, &c."	Order according to column 9, "Government estates."	Order according to column 10, "Wards, &c., estates."
		27	28	29	30	31	32	33	34	35
<b>BENGAL.</b>										
<i>Western Districts.</i>										
BURDWAN	Burdwan	10,449	18	23	5	5		12	12	9
	Bankoora	5,521	20	29	26	27	4	31	27	29
	Beerbhoom	5,747	33	34	26	32	19	28	35	30
	Midnapore	10,755	8	4	5	1	31	17	2	3
	Hooghly	11,111	36	30	5	14	4	17	14	24
	Howrah	5,534	37	37	37	34	3	37	37	30
<i>Central Districts.</i>										
PRESIDENCY	24-Pergunnahs	19,061	1	14	1	1		24	15	13
	Nuddea	10,853	14	9	2	3	1	19	11	15
	Jessore	8,749	25	20	2	6	2	21	10	28
	Khulna	9,450	29	28	16	20	12	29	5	4
	Moorshedabad	8,573	27	26	5	4	8	20	17	5
RAJSHAHYE AND COOCH BEHAR.	Dinagopore	4,844	8	22	34	6		32	30	17
	Rajshahye	7,994	24	24	16	14	19	23	23	10
	Rungpore	7,707	13	3	5	11	31	34	28	22
	Bogra	4,298	35	35	34	32	19	33	28	30
	Pubna	4,478	32	25	26	32	19	18	16	30
<i>Eastern Districts.</i>										
DACCA	Dacca	10,378	17	7	5	12	19	4	4	1
	Furreedpore	7,130	26	19	16	14	12	11	7	26
	Backergunge	7,979	10	13	5	6	8	16	1	12
	Mymensingh	11,057	2	1	2	6	4	8	14	8
CHITTAGONG	Tipperah	5,855	22	21	16	20	19	22	9	16
	Chittagong	8,118	21	27	26	14	19	1	33	6
	Noakholly	5,156	34	33	26	27	31	25	6	7
<b>BEHAR.</b>										
PATNA	Patna	18,083	28	16	5	6	12	3	18	19
	Gya	9,962	5	6	5	12	12	6	20	50
	Shahabad	11,213	6	12	5	20	4	9	3	21
	Mozufferpore	6,919	16	3	16	24	6	2	19	30
	Durbhunga	7,621	15	2	10	27	12	5	30	2
	Serun	8,100	19	5	10	24	12	7	24	30
	Chumparun	5,979	11	18	20	32	19	30	35	30
BHAGULPORE	Monghyr	9,407	9	10	16	26	19	10	22	18
	Bhazulpore	9,685	7	11	5	19	19	13	13	20
	Purneah	7,985	4	15	16	14	31	26	20	11
	Maldah	5,435	31	36	34	27	19	35	25	25
<b>ORISSA.</b>										
ORISSA	Cuttack	6,852	12	17	16	24	12	15	33	14
	Pooree	5,615	23	32	26	37	31	36	30	23
	Balasure	4,951	30	31	26	27	31	27	25	20

No. LIX—concluded.

Order according to column 11, "Land Revenue."	Order according to column 12, "Rent of Government estates."	Order according to column 13, "Rent of Wards, &c., estates."	Order according to column 14, "Excise Revenue."	Order according to column 15, "Stamp Revenue."	Order according to column 16, "Road Cess and Public Works Cesses."	Order according to column 17, "License tax."	Order according to column 18, "Revenue cases."	Order according to column 19, "Criminal cases."	Order according to column 20, "Certificate cases."	Order according to column 27, "Correspondence."	Total of columns 28 to 46.	Order according to column 47.
36	37	38	39	40	41	42	43	44	45	46	47	48
1	31	17	12	17	4	31	9	9	24	8	251	10
33	52	29	33	27	33	35	83	36	29	30	553	34
23	35	30	25	31	30	36	30	34	31	27	581	35
2	12	5	14	7	9	15	4	7	2	7	123	1
9	15	11	3	10	14	21	10	3	8	4	242	6
37	37	30	37	53	37	19	37	4	37	29	604	27
5	6	18	4	3	15	1	17	1	16	1	157	2
16	19	10	22	18	27	28	22	11	33	6	287	11
22	27	23	27	6	20	14	25	12	27	15	342	22
25	4	4	34	20	26	37	34	30	30	13	395	25
10	16	1	21	23	25	22	20	10	28	11	299	16
4	34	6	28	26	18	8	24	24	24	34	412	27
17	24	2	29	28	21	29	26	29	34	18	410	26
14	33	22	20	14	13	7	27	25	32	21	379	24
32	13	30	35	35	32	23	35	35	36	37	539	36
36	26	30	30	24	31	17	32	31	22	36	513	30
31	14	12	11	2	24	4	8	6	9	9	199	6
29	18	26	32	12	29	18	18	17	18	23	371	23
7	3	25	24	4	6	16	28	8	11	20	223	7
21	20	14	8	1	10	5	12	5	17	5	163	3
13	9	15	31	5	16	20	21	16	19	26	336	21
18	1	7	16	8	17	24	1	28	4	16	287	11
26	7	16	36	19	23	34	19	32	20	33	454	23
6	10	19	1	11	3	12	3	2	10	2	186	4
8	8	30	2	22	2	13	16	13	14	10	234	8
3	5	20	7	13	8	26	11	14	6	3	166	5
15	30	30	15	9	11	9	7	22	7	24	297	15
24	23	8	18	30	1	10	13	20	12	22	290	13
11	28	30	6	15	5	6	15	18	3	17	291	14
30	36	30	17	32	22	30	36	26	35	32	527	32
20	21	24	5	25	13	3	23	15	15	13	301	17
27	25	21	10	10	7	2	29	19	25	14	302	18
12	29	3	9	21	19	11	14	27	23	19	324	19
34	22	9	23	34	35	25	31	37	21	31	534	33
19	11	13	13	29	28	27	2	21	1	25	333	20
28	2	28	26	36	34	33	5	23	5	28	486	29
35	17	27	19	37	36	32	6	33	13	35	513	30



## FINANCIAL DEPARTMENT.

### FINANCE.

CALCUTTA, THE 1ST APRIL 1887.

### RESOLUTION.

THE reasons which led to the appointment of the Commission whose report is now reviewed, and the questions which it was directed to consider, were set forth in a Resolution of the Government of Bengal, in the Financial Department, dated 21st March 1885.

“The attention of the Lieutenant-Governor,” it was said, “has for a long time been directed to the desirability of taking some measures to reorganize the system of correspondence, reports, and returns between the various offices under this Government. The complaints of the pressure of clerical work, and of the waste of time and power entailed on responsible officers by the necessity of referring backwards and forwards through several channels many petty details of administration, and of preparing formal reports and returns on a multiplicity of subjects of very different degrees of importance, are every day becoming more and more common. It is not too much to say that no Commissioner of a division and no Collector of a heavy district in Bengal is at present able to devote to any one of the larger questions connected with his charge the care and attention which it deserves, and which a due regard for the interests of Government and his own reputation would induce him to bestow upon it. The growth of correspondence, while it thus weakens the directing power of superior officers, leads at the same time to a constant demand for increase of ministerial establishments. These demands have very often to be conceded in the form of temporary additional establishments to clear off arrears; and serious questions, both administrative and financial, must inevitably present themselves if some means cannot be devised for dispensing with a great deal of what is now necessarily infructuous labour.”

2. The above quotation indicates the principal points to which the attention of the Commission was called; but the succeeding paragraph directed that the question of salaries should also be considered.

“This question,” it was said, “was considered in 1866 and 1867 by a Committee, of which Mr. V. H. Schaleh was President, and a new scale of salaries was brought into effect in 1868. Since that time, although there have been numerous alterations and improvements of a more or less restricted character, and although the pay of very many individual officers has been increased, there has been no general or systematic revision of salaries. Meanwhile the rise in prices and in the cost of living, which was anticipated by Mr. Strachey in 1865, has continued at constantly accelerating speed, and for some time past signs have been apparent that the effects of the reforms introduced in 1868 have been exhausted, and that a further advance must be made if the ministerial service is to be maintained in a condition of efficiency. Applications are constantly received by the Lieutenant-Governor from all classes of ministerial officers praying for an increase of emoluments; and these are in the majority of cases based on the ground that their salaries were fixed many years ago, when the cost of living was much less than it is now, and that they are inadequate under the altered circumstances of the present day. It is impossible to deny that this contention is in a great measure sound; and in a large number of individual instances the Government has had no alternative but to sanction an increase. But the Lieutenant-Governor feels that these concessions are too frequently given, less to those whose claims are the strongest than to those who can make their voices most effectively heard. In the case of the superior branches of the public service, the necessity of granting some increase of emoluments, and of making that increase general and not individual in its distribution, has been fully recognized and acted upon. The salaries of the Subordinate Executive and Judicial Services have been raised. The pay and position of the Sub-Deputy Collectors have similarly been improved; and within the last three years the Opium Department has been reorganized with the result of a material increase of pay and enhanced promotion. In the case of those classes of officers, therefore, who come immediately above ministerial officers in the official scale, Government has admitted an increase of emoluments to be necessary. These officers are (in the case of natives of this country) drawn from much the same social classes as their immediate superiors, the differences between them being due to accidents of education, wealth, and personal ability, rather than to accidents of birth.

The social habits of both classes are, so far as the smaller means of the poorer members admit, similar; and causes which tend to increase the cost of living for the one class will operate with at least equal force for the other. These facts, coupled with the numerous representations—from treasury accountants, from district and divisional sheristadars, and many others—which have with increasing frequency been pressed upon the Lieutenant-Governor, raise a strong presumption that the time has come for a general enquiry into, and revision of, the rates of pay drawn by the ministerial officers of Government in this Province.”

3. In subsequent paragraphs it was directed that the enquiries of the Commission should be confined to Executive offices under the Local Government, and the Lieutenant-Governor, without binding himself to any positive opinion, expressed the hope that by enlarging the responsibilities of local officers, and so reducing the amount of clerical labour involved in the submission of reports, returns, and applications for sanction, it might be found possible to effect such a revision of establishments, especially in the vernacular department, as to provide the means for placing ministerial establishments whose work was carried on in the English language on a satisfactory footing.

4. Under orders of Government, in the Judicial Department, No. 2100P, dated 19th December 1885, the enquiries of the Commission were extended to the establishments of District and Sub-divisional Registrars; and they were further instructed by separate orders to report on several questions of minor importance which need not be here separately noticed.

The gentlemen appointed to this Commission were Mr. John Beames, Commissioner of the Burdwan Division, as President, Mr. W. H. Grimley, c.s., and Baboo Doorgagutty Banerjee of the Subordinate Executive Service. Their Report, which is dated 2nd August 1886, was received on the 6th idem.

5. Part I of the Report, including Chapters I and II, briefly narrates the proceedings of the Commission, and gives some interesting information regarding the history of the administration in various departments. The succeeding chapters set forth the various reforms proposed by the Commission, and must be separately considered in detail.

6. In Chapter III the Commission recommend the substitution of a system of control by means of inspection for that which is at present exercised by means of returns. Returns, they think, are ineffective as a means of control because it is difficult to test their accuracy, because they are drawn up, explained, and scrutinized not by the heads of offices, but by clerks; and, above all, because while they may correctly show what amount of work has been done, they cannot show how it has been done. On the other hand, their preparation and examination involve a large expenditure of time and trouble, and consequently of money. Their views are thus summarised:

“When a new department is first organized, or a fresh undertaking commenced, it may perhaps be advisable that the several items of work should be recorded in strict detail, and the action taken in particular cases be precisely noted, not only for the sake of affording information to the central office of control, but as precedents and guides to future work in the department or undertaking concerned; but as soon as the work has been established on a sound and satisfactory basis, the necessity for minutely recording and reporting every detail may be said to exist no longer. This principle seems to have been for a long time lost sight of in our Government offices, for there are many instances of returns having been fed and kept alive years after even this justification for their existence, such as it is, has ceased to have any weight. It is in, our opinion, very questionable whether it ever had any weight. Whenever a new branch of work is instituted, throwing additional labour on a district officer, a further demand is made for tabular statements showing how the new work progresses. It may be fairly doubted whether more harm than good is not done by burdening Collectors and their establishments with the preparation and submission of special returns at a time when they are hard at work engaged on extra duties. The idea of course is that, having to submit this periodical exposure of the outturn of their work, makes them work faster than they would otherwise. We doubt this very much. It is so very easy, as we have shown, to concoct some sort of an explanation, and explanations of the most flimsy kind, frequently inaccurate and misleading, are so readily accepted, that virtually the progress return has no effect at all in expediting work, while the preparation of it takes up a deal of time which would be far better spent in doing the work itself. This, at least, is the opinion we have formed after much experience.

“In attempting to differentiate in general terms the English and Indian systems of administration, we should say from observation of the methods of control employed in the Inland Revenue Department of Somerset House that the most striking point of difference between the two systems is the absence from the former of rules prescribing the submission of numerous returns, explanations, and reports, which are characteristic of the latter system.

While in India every official act must be registered, analysed, explained, and reported in excessively minute detail, the controlling officers in the Revenue Branch of Somerset House are, as a rule, satisfied with a few simple returns exhibiting the main results, and, as regards explanations, the rule appears to be that an officer need not submit explanations of matters that seem to call for comment in the returns, as, for example, fluctuations in income-tax receipts from a particular class of individuals, increases or decreases in the revenue raised from spirituous liquors, until he is specially called upon to furnish them. The control of the local officials in the Inland Revenue Department is exercised by means of inspecting officers, who are constantly moving about and examining the work done in the various offices in their respective circles. Under the Indian system a very large amount of time is spent in almost every office in compiling returns and furnishing explanations of fluctuations and differences. The number and complexity of these periodical statements is something astounding, and the evil is constantly increasing.

In England excellent results are obtained without this elaborate system, and we see no reason why it should not be so in India also. We have indeed been told by some officers of experience that, in their opinion, no argument drawn from the practice in England will apply to this country, because work here is on so much larger a scale, the offices to be inspected are so much more numerous, the work done so much heavier and more intricate, and the distances to be travelled so much greater, as to alter entirely the conditions of the problem. To this we reply that, if work in India is on a larger scale, the inspecting officers are more numerous, and, as a rule, more highly educated and intelligent than the corresponding class in Europe. If there is more to do, there are more men and better men to do it."

The character of the inspections which they would substitute as a means of control is thus indicated in paragraph 42:—

"The Commissioner should first enquire into the Collector's arrangements for the transaction of business as regards the way in which the work is divided both among the Deputy and Assistant Collectors, and among the ministerial officers. The amount of work to be done, and the adequacy or inadequacy of the executive and ministerial staff to cope with it, should next be considered. Then would come an enquiry into the way in which the work, both judicial and executive, is done. For the first it would be necessary to call for and examine a fairly large number of cases selected from the files of each officer in the station, with a view to ascertaining that they were conducted with due attention to law and rules of procedure, with sound judgment and freedom from unnecessary delays. Any errors of either kind that might be noticed should be pointed out then and there to the officer trying, or who had tried, the case. Errors committed by the amla should also be pointed out to them. Thus the officers and amla would obtain instructions valuable for their future guidance, and the Commissioner would obtain a much deeper insight into the character of the officers subordinate to him than he does at present.

For the second class of work the proceedings both in English and vernacular of the principal heads of work, such as Wards, Khas Mehals, Settlements, Partitions, Land Acquisition, Land Improvement, and Agricultural Loans, Certificates, Excise, Road Cess valuations, Land Registration, Irrigation, Embankment, Stamps, Income-tax, and the like, should be scrutinised. It would be impossible and unnecessary to examine the papers of every executive case, but an intelligent examination of the registers would show which had been the leading cases in each department since the last inspection, and the Commissioner's own recollection of the matters that had been referred to him during the year, or, if he preferred it, a note prepared for him in his own office, would show him what matters required most looking into, and these he should follow step by step both in English and vernacular. An examination of a judiciously made and fairly numerous selection of these cases would show him whether the larger powers henceforth to be entrusted to Collectors and their deputies had been judiciously exercised, and whether the proceedings of those officers had been careful, legal, and prompt. In each Ward's and Government estate the accounts and the system of management should be enquired into, and the condition of the ryots on the estate, their requirements and attitude towards the managing staff, the financial position of the property, the measures on foot or proposed for its improvement, the conduct of litigation, the collection of rents and other matters of importance scrutinised and discussed with the Collector, and with the manager if his attendance could be arranged for. There would then be the treasury, record-room, English and vernacular offices to be inspected in the same way. The Accounts Department might possibly also be inspected; but as this is a technical matter, which would be far better done by experts, we should prefer its being left to an Inspector from the Accountant-General's office, in the same manner as road cess and other local funds are inspected."

7. If, as paragraph 38 of the Report might be understood as implying, periodical returns were entirely in the hands of clerks, no use being made of them by responsible officers, it would no doubt be somewhat difficult to justify the expense involved in their preparation; but Sir Rivers Thompson can scarcely admit that such is the case. Arithmetical details and formal explanations of apparent discrepancies are doubtless left and must be left to clerks. But in most returns there are entries of real importance from an administrative point of view to which the attention of the responsible

officer, at all events, ought to be directed. Indeed, a Collector who was not in the habit of noticing such entries could have but little knowledge of the broad facts regarding the administration of his district. If any existing return contains no such important entries, and is not required for statistical purposes, the *prima facie* conclusion must be that it is useless, and should be abolished. Sir Rivers Thompson fully recognises the fact that inspection may bring to light many mistakes which could never appear in any figured statement, and it is for this reason that he has often called the attention of Commissioners and District Officers to this important part of their duties. But it does not, therefore, follow that even the most careful and conscientious inspections would efficiently take the place and serve the purpose of periodical returns. In fact, without a figured statement of general results to go upon, it is in many cases difficult, if not impossible, to make an efficient inspection of the work of any large department. It is no doubt right that an inspecting officer should examine the papers of individual cases—indeed his inspection must, to a great extent, consist of such an examination—but if this were done at random there would be an enormous waste of time, and the discovery of anything which was going wrong would be more or less a matter of chance. If, on the other hand, he begins his inspection by examining a figured statement of the results of the past month or quarter or year, his attention is thereby directed to the points where he may expect to discover mistakes, and where instruction or advice will probably be needed. It is only in departments dealing with a comparatively small number of separate cases that he could, as a general rule, derive much assistance from the registers in ascertaining the points at which the work was failing to secure satisfactory results and therefore called for special scrutiny. Statements, then, must in many cases be prepared, if only because without them effective inspection is impossible, and the question whether they shall be submitted to the controlling office is therefore comparatively unimportant. On full consideration of all that the Commission have urged, Sir Rivers Thompson finds it impossible to accept in broad general terms their proposal that inspection should take the place of returns as a means of control. Each return must, in his opinion, be considered on its own merits. This the Commission have done with much care and completeness in paragraphs 46 to 65 and Appendices IV and V; and Sir Rivers Thompson is disposed to accept generally the results at which they have arrived. Before passing final orders, however, he thinks it advisable to ascertain whether there are difficulties in the way of any of their specific proposals. Further orders will therefore be passed in the several departments concerned at a later date. In the meantime the Board and Commissioners will be requested to examine the Commission's proposals and to address Government with reference to any particular return which they think should be dealt with otherwise than as the Commission propose, following the general principle that when any return is not required for statistical purposes, and has no practical administrative value, or deals with comparatively unimportant matters, which may properly be left to the control of the inspecting officer, it should be abolished, and that when any return is retained because some of its entries serve a useful purpose, it should be, as far as possible, simplified by the omission of details which serve no definite practical end. As regards the unauthorised returns enumerated in Appendix VI, the Lieutenant-Governor desires that all returns prescribed by Commissioners or District Officers shall cease to be submitted from 1st May unless in any particular instances the Commissioner of the Division directs their continuance, in which case his orders with an explanation of the reasons necessitating them, should be submitted for the information of Government. Sir Rivers Thompson is quite at one with the Commission with respect to the inexpediency of unnecessarily multiplying work by calling for returns; and though he does not think it expedient absolutely to prohibit Commissioners and District Officers from calling for statements of the progress made in various departments, he desires it to be understood that this should only be done under exceptional circumstances and with some definite purpose in view; and that when the necessity for it has passed away, the return should be discontinued. In order to secure this end, in future no return should be prescribed by a Commissioner or District Officer for more than one year or continued after the expiry of that term without fresh orders.



8. As a preliminary to the change of system discussed above, the Commission considers that a change should be made in the practice of distributing the Civil Service between the Executive and Judicial Branches at the option, for the most part, of the individual members. More uniform efficiency, it is urged, would be secured on the part of District Officers if more discrimination were habitually exercised by Government in appointing them. The details of the system proposed as a substitute for that which at present prevails are not very fully stated, but paragraph 33 recommends that when either in charge of a sub division or as a Joint Magistrate an officer has shown that he does not possess the qualities necessary for an efficient Collector, he should be transferred to judicial work if he has shown any aptitude for it. If he has shown no such aptitude, he should be refused all further promotion and allowed to retire on a pension proportionate to the length of his service. This proposal evidently assumes the continuance of the present system of parallel promotion in the Executive and Judicial lines, because if a return were made to the old system under which an officer passed from the post of Magistrate and Collector to that of Judge, a judicial career would not be open to a man who had been adjudged unfit for the former post. Paragraph 35, however, suggests a return to the old system, and the mature opinion of the Commission is therefore, to some extent, doubtful. In any case the important issues here raised are only indirectly connected with the more immediate objects of the Commission's enquiries; and Sir Rivers Thompson does not think this is the place to discuss questions affecting the constitution of the Civil Service, which could only be settled by the Government of India and the Secretary of State.

9. In Chapter IV, it is proposed to diminish work by relaxing to a certain extent the rules which at present require local officers to obtain sanction for the disbursement of money and for the performance of various official acts. As regards the disbursement of money, a good deal has been done in Bengal since the year 1880 in diminishing the strict control formerly exercised by Government over the miscellaneous expenditure which is classed under the head of Contingencies. This change has, on the whole, been in many ways beneficial; but the Commission, in their paragraphs 69 to 73, discuss certain points in which even the present rules appear to them to be productive of friction or otherwise open to objection. Independently of the Commission's Report, the expediency of modifying the present rules has recently come under the Lieutenant-Governor's consideration, and he has arrived at the conclusion that certain changes are desirable in order to remove the difficulties which experience has shown to exist in working the rules as they stand. This conclusion has been reached after comparing the Bengal system with that which prevails in Bombay, and it is hoped that the modifications now proposed in the former will meet at all events most of the difficulties to which the Commission call

A—Special.  
B—Countersigned.  
C—Contract.

attention. Of the three classes into which contingencies are at present divided, it is proposed to abolish the second (countersigned), as the control at present secured over expenditure falling under this class is of doubtful efficiency, while its exercise is troublesome and attended with considerable inconvenience. At the same time a new class (regular contingencies) will be introduced, including payments which have to be made at fixed rates, and over which the disbursing officer can exercise no control. Detailed instructions regarding the items to be included in this class will be issued hereafter in communication with the Accountant-General, but the diet and travelling allowance of witnesses, the cost of sending treasure from one district to another, escort charges, the remuneration of copyists, and boarding charges may be mentioned as illustrating the kind of expenditure which it is proposed to bring under the new heading. In respect of this class, the charges will be budgeted for in the usual way, but the expenditure will be incurred by disbursing officers as occasion arises, in accordance with rates sanctioned by Government or other competent authority, irrespective of the provision made in the budget. There will (as far as this class is concerned) be no contract, but the procedure for drawing and paying the money and submitting accounts to the Accountant-General will be the same as in the case of contract contingencies. The local officers' contract will then only include items over which he

can exercise real control. For these special contingencies, which do not require the sanction of Government, it is proposed to make a contract grant to the controlling officer, who will distribute it at his discretion amongst the several disbursing officers. As the existing contracts have still some time to run, the changes indicated above cannot be conveniently effected at once. In the meantime the necessary steps have been taken for securing full criticism of the scheme; and here, the Lieutenant-Governor would observe, with reference to paragraph 20 of the Report, that neither the proposed system, nor any other which could be devised, would relieve controlling and disbursing officers from the necessity of watching expenditure in order to keep it within the limit of the funds at their disposal. Indeed, every relaxation of control from without must increase the necessity for care on the part of the officers by whom expenditure is incurred.

10. As regards sanction for the performance of official acts, the Commission first discuss in their 74th and 75th paragraphs those cases in which the sanction of higher authority to the acts of District Officers is required by law. Formerly, they represent, when Collectors were empowered to take certain action, it was for the most part considered that a discreet use of their powers was sufficiently secured by the general control exercised over them by Government and the Board of Revenue; but of late years it has become customary to insert in the Acts, which are from time to time passed, provisions requiring the sanction of superior authority to the proceedings of District Officers. Within the last six or seven years, it is said, provisions of this kind have become so frequent as to constitute a serious impediment to prompt executive action; and in some cases all mention of the subordinate officers is omitted, and it is the Lieutenant-Governor who is burdened with the duty of discharging functions which do not rise above the level of the most ordinary executive details. As instances of this, the Cess Act, the Embankment Act, and the Municipal Act are cited. In order to remedy this state of things, the Commission propose that a short Act should be passed enabling the Lieutenant-Governor to delegate to certain officers subordinate to him the powers reserved to him by Acts of the Imperial and Local Legislative Councils, and enabling the Board of Revenue and Commissioners with or without the permission of Government, to delegate their powers to subordinate officers. One of the members of the Commission, Baboo Durgagatee Banerjee, dissents from this proposal.

11. As the Commission rightly point out, the change above proposed would necessitate legislation, and the Lieutenant-Governor does not think it probable that a Bill couched in the general terms suggested would commend itself either to the Government of India and the Secretary of State or to the Legislature. Sir Rivers Thompson himself would have found it easier to form an opinion on the necessity for action, more or less in the direction proposed, if specific instances had been adduced in which the law unnecessarily hampers the action of District Officers. Appendix VII, Parts I to III, enumerate certain provisions of law requiring in various cases the sanction of Government, the Board, or the Commissioner before action can be taken, but the Commission have not distinguished those cases in which such sanction might in their judgment safely be dispensed with, and Sir Rivers Thompson has found, on examining these statements in detail, that though there may in some instances be room for doubt, yet in a large majority of cases the reservation of authority made by the law is undoubtedly necessary. On the whole, then, on the evidence presented by the Commission, he can only say that he is unable to approve of the Commission's sweeping proposal, which, if carried into effect, would enable the Lieutenant-Governor to transfer to subordinate officials all or any of the powers at present reserved to him by law. If in individual cases the authority of District Officers is unnecessarily hampered, Sir Rivers Thompson is willing to consider the expediency of amending the law; but no such cases have been specifically mentioned, and he is therefore precluded from taking action, and must leave the matter to be dealt with in different departments as the Acts which regulate their proceedings from time to time come up for revision.

12. The latter part of Chapter IV treats chiefly of those cases in which sanction to the proceedings of District Officers is required by Executive

authority, and three general principles are laid down, in accordance with which, it is urged, many of the sanctions now required might safely be abolished. These general principles do not seem to the Lieutenant-Governor to be all of equal value. He is prepared to admit that as a general rule there can be no need of sanction to the performance of an act which must be done, such as the satisfaction of a decree of a civil court which has become final, and he also accepts the view that there can in most cases be no need of previous sanction to an order against which there is a right of subsequent appeal; but the third of the general principles propounded by the Commission does not seem to him to be equally sound, because, though all the facts in any particular case may be as well known to a subordinate officer as to the superior authority by whom his proceedings are controlled, yet it may be desirable that an opinion should be formed upon them and a decision arrived at by the riper judgment of the latter, and with reference, it may be, to questions of general policy which seldom fall within the province of local officers to consider. Paragraphs 78 to 96 propose certain specific alterations in the Board's Rules with the object, for the most part, of relaxing the control now exercised over Collectors in matters of detail. Before passing orders upon these proposals, the Lieutenant-Governor thinks it necessary to consult the Board and the remarks above will serve to show how far he desires that the Commission's three principles should be accepted in those cases to which they are applicable. The proposals regarding ferries and pounds, contained in the Commission's 96th paragraph, will be referred for the consideration and orders of the Judicial Department of this Government.

13. Chapter V discusses in some detail the periodical and other reports which at present enable Government to watch and control the work done throughout the province in different departments. Correspondence bearing on this subject is at present going on between this Government and the Government of India, and though some of the questions raised in this chapter will not be affected by the decision which may be thus arrived at, the Lieutenant-Governor thinks it better to defer considering the subject as a whole till the views of the Government of India are known. The views expressed by the Commission regarding the present form of various reports will be considered in detail in the several departments concerned. At present it is only necessary to observe that the Commission seem to have misunderstood the opinion expressed by the Government of the North-Western Provinces that officers educate themselves by means of reports. As Sir Rivers Thompson understands this remark, its meaning is not that officers gain information by reading old reports, but that they are made acquainted with the facts with which they have to deal by the enquiries and comparisons which are necessary in the preparation of the reports which they have themselves to write. Chapter VI proposes certain changes in the revenue registers kept up in district offices. These proposals involve no general principle calling for an expression of the Lieutenant-Governor's opinion, and before considering them in detail, the Board of Revenue will be consulted.

14. Paragraphs 142 to 148 in Chapter VII of the Report discuss the method in which English correspondence is dealt with in district offices, and paragraphs 149 and 150 propose certain changes in the existing rules and practice. As circumstances not unfrequently arise which render it necessary to ascertain whether an apparently unimportant communication has or has not been received or issued, the Lieutenant-Governor cannot approve of the exclusion of any class of correspondence from the registers of letters received and despatched; but he agrees with the Commission in thinking that in some other points the Board's excellent system might, with advantage, be simplified. Thus, letters of transient interest (falling under the Board's Rule 12 in section 1 of Chapter XI on page 238 of Volume I) need not, he thinks, be docketed; and if it be found convenient to keep letters of this class unfolded in a box or between two pieces of mill-board, instead of folding and tying them up in the usual way, there would seem to be no objection to this course. Each such miscellaneous collection should contain, like an ordinary file, a list showing in chronological order the letters included in it; but if it were found convenient to pin together two or more letters on the same subject, this could be done. Again, if any difficulty be found in putting a stop

to the practice of wasting time over lengthy abstracts on the docket covers of letters, abstracts might probably be altogether omitted without much inconvenience, if due attention be paid to the Board's Rule 2 in section 1 of Chapter XI, above cited, which directs that each file shall consist of the letters received and sent in the course of a *consecutive* correspondence on one subject. It is only when correspondence bearing more or less on one subject, but not belonging to a single consecutive series, is wrongly placed in a single file that abstracts on the docket covers become really necessary. Similarly, the registers of letters received and issued would probably not lose much of their utility if the column headed "Subject" were omitted, as the reference given to the collection and file is in itself sufficient to enable a clerk to trace any entry. The Lieutenant-Governor agrees with the opinion expressed by the Board in Rule 2 of section IVB of their Chapter XI, above cited, that letters could not always be classified under the headings A. B. until the correspondence is complete, and he attaches no particular importance to exact uniformity in the arrangement of files under the head of Collections so long as the essential difference between a file and a collection is uniformly observed. It is, he thinks, on this point that the efficacy of the Board's system in preventing confusion and saving labour mainly turns.

15. Much space which is now wasted in record-rooms would no doubt be saved if all such useless old records as those mentioned in paragraph 151 of the Report were destroyed; but it seems to Sir Rivers Thompson necessary that they should be dealt with, if possible, in accordance with some definite rule, so as to obviate the necessity of employing an officer of sufficient experience to distinguish independently between valuable and useless papers. The clearing out of record-rooms as here suggested can only be undertaken as the funds at the Board's disposal permit, and it will in each case be necessary to consider whether the space likely to be gained is worth the cost of weeding out and re-binding the old records; but when this is held to be the case, the rule should apparently be that papers which if now received would fall under class A should be preserved, all others being destroyed; and with a definite rule of this kind to guide him, an intelligent clerk, working under the supervision of the record-keeper and the Deputy Collector in charge of the record-room, should have no difficulty in discriminating between what should be destroyed and what must be preserved. This would necessitate a modification of the Board's rule requiring that all old correspondence already bound up in books should be preserved for ever. The expense of re-binding might perhaps be avoided by tying up the remaining papers of one or more years between pieces of mill-board instead of re-binding them.

16. The Lieutenant-Governor recognizes the inconvenience and expense arising, as represented in paragraph 152 of the Report, from the accumulation in mofussil offices of old Gazette volumes, and approves of the new rules proposed by the Commission. This will at once set free a large amount of space in all mofussil offices, and should relieve the Board's record grant from all expenditure on almirahs for a considerable time to come. Possibly it may be thought advisable to spend the money thus set free on the weeding out of old records in the manner suggested in the last preceding paragraph, but this is a matter which must be left to the Board's decision. It is suggested in paragraph 153 that notifications, &c., which only concern Calcutta and its Suburbs should be excluded from the copies of the Gazette sent to the mofussil, being only published in a Calcutta edition. The publisher reports that there will be no difficulty in carrying out this suggestion, and as the arrangement proposed will be both economical and convenient, Sir Rivers Thompson has decided to adopt it.

17. Paragraphs 154 and 155 of the Report contain suggestions to which the Lieutenant-Governor attaches considerable importance, for the utilization of the Postal Department and its offices in the publication and issue of notices.

"Notices," it is said, "play a very important part in the administration of the country, and much of the routine work in a district office consists in preparing them and making proper arrangements for their service. A notice may be said to be the voice of Government,—the official channel through which the public are instructed and informed regarding sanctions and prohibitions, the things which they may do, or are enjoined to do, or are forbidden to do. It is the motive power or lever by which the machinery of administration is set

in motion. It is therefore necessary that it should be certain in its action; and as an exponent of the intention of the Government official entrusted with the duty of giving effect to the provisions of an Act of the Legislature, its result will be infructuous unless the information contained in a notice is made to reach the persons for whom it is intended. It is with this object that specific modes of publication are usually enjoined in the various Regulations and Acts which prescribe the issue of notices. In the earlier Regulations, when the notices had principally reference to some interest in land paying revenue to Government, the usual mode of publication prescribed is by affixing them on the land referred to, or at the zemindar's cutcherry, and sometimes at the Collector's cutcherry. With the advance of administration and the increase of courts and offices, the zillah or Judge's court, the Munsif's court, and the thana or police-station, were added as places for publication. The latter, however, does not appear to have come into general use as a place of publication of notices until 1856 and succeeding years. In more recent Acts this mode of publication has become very general, and the police-station is now a depository of all official notices of any importance. In reviewing the subject generally, we may say that the ordinary mode of publishing notices prescribed by revenue Regulations and Acts is by affixing them at the Collector's office, in the Judge's and Munsif's and sub-divisional cutcherries, at the police-station, at the zemindar's cutcherry, and at some conspicuous place in the village, or on the land or estate referred to in the notice, and sometimes in addition to the above forms by proclamation made by beat of drum. The first three modes of publication are unobjectionable, though it can be only said for them that the notices may possibly attract the attention of persons who frequent the court and are in the habit of studying notice-boards; but the outside public rarely visit courts and offices for the purpose of observing notices, and as to police-stations, they studiously avoid and invariably give them a wide berth. The thana officer usually fixes up the notice in the verandah of the office or in the office itself, which is shunned by all save those whom hard fate compels to enter the police-station either as complainants or accused, and the notices therefore can be rarely of use to the general public. In fact, there are obvious reasons why the police should have nothing to do with revenue notices. In regard to notices affixed to the zemindar's cutcherry and in the village, there are two difficulties to be overcome—(1) of getting a proper receipt, and (2) of ensuring that the notice shall remain where it has been placed; while as regards all these forms of publication there is the expense and trouble to be considered. Publication, to be effective, must be what its name implies, and we proposed to consider how this can be best accomplished. A great defect in the administration of the Lower Provinces has always been the absence of official centres in the interior of districts, at which information affecting the interests of the public generally or particular classes of individuals can be readily communicated to them. The North-Western Provinces have their tehsildars, Bombay the mamludars, Madras the village munsifs, while in Bengal there is no office corresponding with any of these centres of communication except sub-divisional offices, and they are too few and far between to suffice for the same purposes as the official centres in other provinces. The rapid extension of the postal system to outlying villages in every district of Bengal seems, however, to offer a simple and practical solution of the difficulty, and we propose to extend the usefulness of the village post-office by making it a medium of communication with the people in official matters. On the principle that all branches of the administration ought to work readily and heartily together, the Postal Department may fairly be asked to allow its numerous post-offices to be utilised as places of publication of notices, seeing how numerous they are, and how conveniently they are dotted about all over the country. In England the post-office has long been regarded as a most suitable place for affixing revenue notices, and we have no doubt that if a proper beginning be made, it will come to be similarly recognised in India. In fact, the rules of some of the revenue departments enjoin that 'officers must furnish post-masters, stamp-distributors and sub-distributors with copies of the notices, and request that they may be kept exhibited for at least six weeks for the information of the public.' The publication of the notices at the post-office possesses several advantages over many of the prescribed modes of publication; it is simple, self-working, cheap, and effective. The Collector will merely have to send the notices in duplicate in a registered cover addressed to the village post-master, with a request that he will affix one to the notice board at the post-office and return the other with an endorsement stating the date of publication. There will be no need to send out peons with duplicate notices to be signed by unwilling witnesses to the publication. The post-office is so much frequented that the notice is not likely to be destroyed or torn down. Should it be necessary to have recourse to legislation in order to give effect to this proposal, the use of duplicate notices might be avoided by enacting that, if a notice is sent to the post-master in a registered cover, it shall be presumed to have been published at the time when the cover would be delivered in the ordinary course of post, and proof that the cover was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly published at the time. It would then be unnecessary for the post-master to make any return to the Collector of the date of publication. The co-operation of the Post Office Department will be necessary, and this might be obtained by offering to pay one anna per notice, which the Collector could affix to each notice, the stamp to be used having the word 'notice' printed across it. In Appendix XII is given a compendium of all general revenue notices, as distinct from notices which have to be served on individuals, mentioned

in the Regulations and Acts in force in the Lower Provinces, and the last column shows the changes in the existing law which the Commission propose in order to legalise the use of post-offices as the recognised places for the publication of general revenue notices."

This proposal entirely meets with Sir Rivers Thompson's approval. He considers it to be very desirable that the administration of the revenue laws should be relieved from even so much connection with the police administration as is involved in the publication at thanas of revenue notices; and he believes that if the practice of publishing all such notices at post-offices be generally adopted, it will, within a very short time, remove the difficulties which District Officers now find in giving to them real as distinguished from merely formal publicity. But before action can be taken in this matter, a reference must be made to the Postal Department to ascertain their views and secure their co-operation. In paragraph 155 it is further suggested that letters registered or unregistered, delivered through the post-office, should be made the usual means of serving notices which, under the revenue laws, have to be delivered to individuals. The modes of service at present in use, it is said,

"make it necessary to maintain a large army of process-servers whose notorious untrustworthiness prevents notices from being promptly served or strictly enforced, and is one of the chief hindrances to the speedy despatch of business in a Collector's office."

In some recent Acts the service of notices by post is allowed, and the Income-tax Act contains the provision that,

"if a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time."

The extension of a similar provision to all revenue notices required to be served on individuals would seem to be all that is here necessary. The Commission are of opinion that in every case of service of notice on individuals, an option should be given to the Collector of sending it (1) by the ordinary post, or (2) by registered letter.

"The provision in the Income-tax Act," they say "is defective, in that it fails to distinguish between cases in which compliance with the notice is optional, and no consequences ensue from non-compliance, and those in which a penalty or other injury to interests attaches to non-compliance. It is patent that, when it is optional to a person to comply with a notice, and when no consequences attach to non-compliance, no necessity can arise for proving the service, and therefore it is mere waste of time and money to go through the form of registration."

In the absence of any mention of specific instances, the Lieutenant-Governor does not clearly understand to what class of notices the Commission refer as those the service of which can never require to be proved because no consequences attach to non-compliance; nor does he think that it would be always easy to distinguish beforehand between the cases in which service is, and those in which it is not, likely to be disputed. His view is that, when the law requires the service of a notice upon any person, the Collector should satisfy himself, or have the means of satisfying himself, that the law has been complied with, and consequently in all such cases a registered letter should be employed.

18. The views expressed in paragraph 156 of the Report will be communicated to the Board for consideration in connection with correspondence at present going on between that body and Government on the subject of supposed illicit sales of hide (or puckwa) salt. In paragraph 157 the suggestion is made that a digest should be prepared of important orders of Government on a similar plan to the Board's rules. It is urged that such a digest would promote the despatch of business and secure a proper continuity of procedure in the Secretariat offices, thus preventing the possibility of orders issued during the *régime* of one Lieutenant-Governor being lost sight of by his successor. The preservation of such a digest in a complete form would be a work of some difficulty; and though recognising the value of the Commission's suggestion, the Lieutenant-Governor cannot at present depute an officer to undertake it. But arrangements will be made for keeping in each department of Government a separate file of the general orders which may in future from time to time be issued. The several Registrars will also be instructed to make as complete a

collection as possible of the general orders now in force; and in this way the materials for a complete digest will be gradually collected. Arrangements will be made, as recommended in paragraph 158 of the Report, for supplying District Officers with spare copies of all printed letters addressed to them, and a circular will in due course be issued directing that these spare copies shall be treated in the manner there proposed.

19. Paragraphs 159 to 161 of the Report call attention to the great delay which arises in disposing of petitions partly at all events in consequence of the cumbrous and awkward procedure followed in collecting the necessary information for the officer who has to pass orders upon them. In order to remedy this evil, the Commission propose to introduce the use of forms suited to the various classes of petitions most commonly received containing spaces in which the required information can be briefly entered in English. The idea seems a happy one, and the Board will be requested to introduce the use of such forms experimentally in half a dozen selected districts. If the system succeeds when tried on a small scale, there will be no difficulty in extending it. As a further check on delay, the Board will be asked to direct that their register No. 27 shall in future be kept in English. The proposal made in paragraph 162 of the report, to introduce the use of rubber seals, will be commended to the Board's consideration. The Registrar of the Calcutta University states that the chromograph does not work satisfactorily in damp weather. Its suitability for use in Bengal must therefore be very doubtful. Had the Commission been aware of these facts, they would probably have reconsidered the proposal made in their paragraph 163. With reference to paragraph 164, the Board will be asked to consider the expediency of introducing in Calcutta the use of the stamping machine there described.

20. Before considering in detail the several matters discussed in Chapter VIII of the Report, Sir Rivers Thompson deems it right to record that it is not in his judgment necessary or advisable to lay down strict unbending rules restricting the discretion of a district officer regarding the manner in which he shall employ the services of his staff. A procedure which works well in a small district, or in the hands of an exceptionally quick officer, might break down, or, at all events, produce very unsatisfactory results in a large district, or in the hands of an officer who works with more deliberation. What may safely be done by an experienced officer who knows his district and his staff well may be highly dangerous if attempted by a young man who is for the first time in charge of a district. The successful Collector, in the Lieutenant-Governor's opinion, is not the man who sits aloof and endeavours to do everything for himself, but the man who utilizes to the utmost the knowledge and intelligence, as well as the energy and industry, of his staff. He is quite certain that nothing is gained, but much is lost, by throwing upon highly paid gazetted officers any work which can be equally well done by officers on the subordinate establishment on comparatively small pay. With respect to the relations which should exist between a district officer and his subordinates, Sir Rivers Thompson agrees in the opinion of Mr. Thomason, a former Lieutenant-Governor of the North-Western Provinces, as cited by Mr. Grimley, on page 308 of the Report. He cannot accept the view that every ministerial officer must be regarded as necessarily corrupt and restricted to the performance of purely mechanical work. If some of them, as occasionally happens, are corrupt, the necessity for using the knowledge and intelligence of such men, without blindly trusting them, is one of the difficulties which a district officer has to meet and overcome: but this difficulty is one from which no formal rules can relieve him. Turning now to the several irregular practices which the Commission notice in Chapter VIII, Sir Rivers Thompson concurs with them in condemning the practice of requiring a *précis* to be put up with every bundle of correspondence. Indeed, a note consisting of a mere reproduction of the last letter, or the last few letters in a bundle, is so obviously useless that it can hardly be necessary to condemn as a pure waste of time the practice of making or requiring such notes. But brief notes of another kind, referring to relevant rules or orders, citing previous correspondence bearing on some point at issue, or pointing out omissions, are often very useful, especially when the Collector is new to the district or to the work; and though the three classes specified in paragraph 166 probably

include most of the cases in which long notes are necessary, the Lieutenant-Governor does not think it necessary to pass definite orders restricting the use of notes to such cases. With the opinions expressed in paragraph 167 also the Lieutenant-Governor finds himself unable to concur. The young officer who invariably passed orders at once on hearing the vernacular papers of settlement or partition cases read out to him, would be likely to make a good many mistakes. The officer, old or young, who passed orders in the same way regarding claims to money in deposit would place himself at the mercy of a mohurir, who might or might not read correctly either the original petition or the kaifiyats given by the office. Claims to money in deposit should, as a rule, be in the hands of a Deputy Collector, on whose report, with such further information, if any, as may seem necessary, the Collector's order should be based; but if for any reason the services of a Deputy Collector are not available for this purpose, it is, in the Lieutenant-Governor's opinion, very unsafe for the Collector to pass his order without either reading the papers himself or having before him an English note signed by an officer responsible for its correctness. Such a note need not, and in important cases should not, be regarded as removing the necessity for hearing the papers read, but only as an additional precaution against possible mistake or fraud. Again, in stamp cases Sir Rivers Thompson sees no objection to the practice of requiring a note from the peshkar or other officer in charge of them. His view of the case need not be accepted; but nevertheless it may save the Collector several minutes of valuable time. In the case instanced by the Commission as a reckless waste of time in which an officer ordered his sheristadar to compare a kabuliyat with its corresponding pottah, instead of making the comparison himself, it appears to Sir Rivers Thompson that the officer was presumably right, because it could be no more difficult for the sheristadar to do the work than for the officer himself, and his own time was the more valuable. It may of course be the case that this particular order was passed from mere indolence, and not in order to save time required for other work; but this does not appear on the face of the report. Again, taking the case referred to at the end of paragraph 167, it does not appear to the Lieutenant-Governor to be at all a matter of course that the Collector would have been justified in spending ten minutes in questioning the peshkar, and some further time in examining the registers instead of calling upon the peshkar to explain in writing. In all cases of importance it is desirable that any explanation taken from a ministerial officer should be reduced at the earliest possible stage to the form of a written statement from which he cannot recede. Time would no doubt have been saved if the peshkar had been able to write his explanation in English, or if the Collector had been content with having it in Bengali; but whether the latter course was a possible one depended on circumstances which are not mentioned, such as the purpose for which the explanation was required. If it was required for embodiment in an English report or note, it was presumably better that the translation which had in any case to be made should be made by the sheristadar than by his more highly paid superior officer.

These cases have been noticed somewhat at length because what has been said regarding them in their report seems to show that the Commission insufficiently realize the fact that in many of the heavier districts the Collector could not get through his work at all, if he did not consistently avoid taking upon himself any work which can properly be done for him; and that in such districts the object in view should be, not to see how much of the details of work can be thrown upon the Collector, but how far he can be relieved of such details.

It will be understood from what has been said above that the Lieutenant-Governor is unable to concur in much of what is said in paragraph 168. An officer who allows the decision of cases for which he is responsible to rest with his sheristadar or other subordinates is of course altogether without excuse; but, on the other hand, it does not seem to be justifiable to assume that an officer who requires his subordinates to put up notes, abstracts, and translations, or even in matters of routine to draft orders necessarily exercises his own judgment in all these matters less fully than one who retains more of the details of work in his own hands. This matter,



again, is one with respect to which, in Sir Rivers Thompson's opinion, no rigid rule can properly be laid down. The office staff should not, of course, be so much employed in one kind of work as unduly to delay the disposal of work of another kind, nor should a Collector blindly accept the suggestions of his subordinates, or employ them to such an extent as to leave himself without full employment; but so long as these conditions are fulfilled, and the quality of the work turned out is good, Sir Rivers Thompson sees no necessity for imposing upon district officers minute rules prescribing the manner in which they shall employ their staff.

21. In discussing the questions raised in paragraph 169 of the Report, it is necessary to distinguish between the receiving of petitions and the hearing of them. There would seem to be no reason why the Collector or a Deputy Collector, acting under the Collector's instructions, should not receive petitions in open court at any time throughout the day, but it is obvious that he could not stop in the midst of other work to hear them read. In many cases, too, he could not take action upon them without calling for papers or otherwise referring to the office. It is also desirable, as the Commission observe, that the time of district officers should not be wasted over routine petitions, and consequently the necessity arises for sorting petitions before sending the important ones to the Collector for orders. When a petition has been received it is a simple matter to initial and date it, and send it into the office, where it should be at once entered in register No. 27. When on examination a petition is found not to be a pure matter of routine, it should be submitted to the Collector or to the Deputy Collector concerned for orders. The question which the Commission's remarks seem to raise, and with respect to which there may be room for doubt, is whether, in the case of purely routine petitions, they should in all cases be read to the Collector or Deputy Collector, or whether it is allowable to continue what is now the very common practice of writing the necessary order upon them in the office and taking the Collector's or Deputy Collector's signature as a mere matter of form. It is easy to see that objections may be raised to the existing practice; but, on the other hand, it is necessary to consider how many routine petitions have to be dealt with in the Collectorate of a large district, how much time a Deputy Collector would daily have to spend in hearing and passing orders upon them, whether it often happens that the routine orders submitted for signature are not correct, and whether sufficient control over the disposal of routine petitions might not be secured by keeping up register No. 27 in English. In all such cases as the present, it must be borne in mind that whatever time and energy is devoted to supererogatory work is taken from really important work, of which there is in almost every district more than enough to occupy its staff of gazetted officers; but before expressing a decided opinion, the Lieutenant-Governor thinks it best to consult the Board and some experienced mofussil officers.

22. The Lieutenant-Governor agrees with the Commission in thinking it desirable that District Officers should, when at head-quarters, open their letters themselves or have them opened in their presence. In a large district the latter practice saves a good deal of trouble, especially if the officer employed stamps the date on each letter instead of leaving the Collector to enter it by hand. When the letters are laid before him in a pile, the Collector can readily look through them, passing immediate orders where necessary, and sending the rest to the office to be put up with connected papers for orders. He is also disposed to agree with the Commission's view that District Officers would generally do well to draft all important letters themselves; and even when an officer does not write the draft himself, it is a great economy of labour to pass his orders in such a way that they can be embodied in, and form the substance of, the draft without altering the language.

23. The practice noticed in paragraph 172, of allowing amlah to issue certificates at their discretion, is one which does not admit of approval. In those cases in which certificates are issued in hundreds for the realization of road cess and the like, it is of course impossible that the Collector himself or one of his Deputy Collectors should look into the circumstances of each individual defaulter; but in such cases certificates should be issued in accordance with some general rule laid down by the Collector,

as, for instance, against all who are in default to a certain amount or who have been in default for a certain time. In isolated cases certificates should not be drawn up for issue without orders from a responsible officer. The Lieutenant-Governor thinks it very desirable that Collectors should, as far as possible, avoid the issue of certificates for trivial sums, and he proposes to call the Board's attention to what is said on this subject in the final clause of paragraph 172; but the question is not free from difficulty especially in the Irrigation Department, which often has to deal with demands large in the aggregate but made up of numerous small claims which must be either enforced or relinquished. If in the Land Acquisition cases referred to in this paragraph the Collector and Deputy Collector actually left to their subordinates the determination of the compensation to be offered, they acted in direct opposition to the first of the Board's general rules bearing on the subject; but without having all the facts before him and hearing the explanation of the officers concerned, the Lieutenant-Governor is reluctant to suppose that this was the case.

24. At present, as explained in paragraph 173 of the Report, besides the fixed establishment of each District Officer, an additional establishment according to a fixed scale is allowed for each Deputy Collector and Deputy Magistrate. In many cases the temporary clerks thus entertained are not employed under the Deputy Magistrate or Deputy Collector to whose staff they properly belong, but in some other part of the office, the Deputy Collector's establishment being regarded as an elastic portion of the general Collectorate staff available for employment wherever there is pressure of work. In the Patna Division, it is said, no special establishments are told off for Deputy Collectors, but each has charge of some branch of work, and mohurirs or clerks are deputed from the Collector's establishment to attend on them. The Commission take exception to the anomaly of employing on other work clerks properly belonging to a Deputy Collector's establishment. But there would be manifest inconvenience in the rule that a Deputy Collector, in whatever work he may be employed, shall only have the assistance of presumably inexperienced or otherwise inferior men belonging to the temporary staff; and it may be presumed that the present practice would not have grown up and become general unless it were found to be practically advantageous. In the absence then, so far as appears from the report, of any practical evil results, Sir Rivers Thompson is of opinion that so long as the present rules remain unchanged, the practice of employing on other work *temporary* clerks and mohurirs properly belonging to a Deputy Collector's staff may be allowed to continue. But the advisability of maintaining the present system without modification seems to His Honour to be open to question. He can hold out no hope of absolutely fixing, as the Commission recommend, the number of gazetted officers employed at each station; nor can he accept without reservation the opinion that work does not increase because a Deputy Collector is appointed, or diminish when he is removed. The former point will be considered in connection with Chapter IX of the Report; and as regards the latter, Sir Rivers Thompson's view is that the work which has to be done in the office in connection with a given number of cases remains the same, whatever may be the number of Deputy Collectors employed in deciding them, while, as the number of Deputy Magistrates and Deputy Collectors increases, an increased number of mohurirs is required to attend upon them in Court. In the purely administrative work of the Excise, Income-tax, Road Cess, and other similar departments, it is no doubt the case that an increase in the number of gazetted officers in no way increases the work of the office. Indeed, any change which it makes should be in the other direction, as with a full staff of gazetted officers less need be left in the hands of the subordinate staff. But, however this may be, a certain number of Deputy Collectors must be employed in every district, and the chief objection to the present system lies in the fact that a considerable number of clerks and mohurirs, whose services are in fact permanently required, are precluded from counting their service as qualifying them for pension. They doubtless generally look forward to getting appointments on the permanent staff, but many years may elapse before they succeed. To a man placed in this position the temptation to provide for his old age, not by living more

economically than his neighbours, but by improper means, is considerable, and it is very desirable that the number of temporary appointments should be greatly reduced, if such appointments cannot be got rid of altogether. The matter is one on which further enquiry is necessary, and the Board of Revenue will be consulted; but what occurs to the Lieutenant-Governor as possible is to bring upon the permanent establishment the smallest temporary staff which has in each district been employed at any time during the years 1884-85 to 1886-87 to determine what is to be regarded as the normal staff of gazetted officers for each district, and to lay down the rule that, when there is a staff of Deputy Collectors in excess of the normal scale, the employment of two extra clerks only shall be allowed for each additional Deputy Collector.

25. With reference to paragraph 174 of the Report, the Board will be asked to consider the expediency of abolishing the use of rubakaris in such cases as those there noticed. The Lieutenant-Governor concurs with the Commission in condemning the practice of wasting time over formal correspondence between District Officers and their subordinates at headquarters. When a written communication is necessary it can be made either by means of a memorandum which may form part of an English file or vernacular "*nathi*," or by means of an entry in an order-book. He also agrees with the Commission in thinking that when a revenue petition is on the face of it obviously groundless, it might with advantage be rejected without a reference to the officer whose proceedings are appealed against; but the degree of relief which this change of practice—if it be a change—would afford to executive officers and their establishments must depend upon the number of cases in which obviously groundless appeals are preferred; and this is a point on which no definite opinion can be formed. In many instances, however, really groundless appeals include allegations which, if substantiated, would justify the reversal or modification of the order appealed against, and in all such cases it is necessary that a report, meeting in detail each separate allegation, should continue to be called for.

26. In paragraph 176 the Commission begin by remarking that the great reductions in routine work which their proposals will help to bring about cannot be fully carried out unless certain changes are made in the system at present followed in allotting gazetted officers to districts, and they express the opinion forced upon them by long experience that Government is not fully acquainted with the requirements of various districts. They point out (what is perfectly well known to Government) that, during the unhealthiest part of the year, districts are sometimes undermanned, and are apparently of opinion that the strength of the staff attached to each district should be absolutely fixed; or, in other words, that no officer should ever be removed from a district without another being sent to take his place. As the Government is in constant communication with Commissioners and District Officers throughout the Province on the subject of their requirements, Sir Rivers Thompson is unable to concur with the Commission in attributing to insufficient information on the part of Government the fact that the staff at the disposal of District Officers is often reduced to an embarrassing extent during the hot weather and rains. The cause lies in another direction. It would no doubt be a great advantage, from an administrative point of view, if the numerical strength of the staff of gazetted officers attached to each district could be absolutely fixed; but as the number of officers absent on leave, through sickness and other causes, is much larger between April and October than during the rest of the year, this result could only be attained by keeping up a reserve of unemployed officers during the cold-weather months. The fact simply is that the Province is under-officered: that is to say, it has not such a staff of covenanted and uncovenanted officers as is necessary to ensure that each district shall at all seasons be fully manned. Hence it frequently happens, between the months of April and October, that an officer has to be moved from one district to another, not because he was not wanted where he was, but because he is still more wanted somewhere else. The District Officer, whose staff is thus depleted, naturally complains, and the Commissioner supports his representations; but the Government has not a man at its disposal and can do nothing, not because it fails to recognize the reasonableness of the complaint and deploras it, but

because the district from which the officer has been moved could only be relieved by causing still greater inconvenience to some other district.

27. In paragraphs 178 and 179, the Commission propose that one of the Deputy Collectors, attached to the Sudder station of each large district, should be nominated and officially recognized as Personal Assistant to the Magistrate and Collector. His duties would be—

- I.—To supervise the preparation of all returns, statements, explanations, and regular periodical reports, and submit them to the proper authority under his own signature. The periodical reports would of course be laid before the Collector in draft, and revised, curtailed, or added to by him as he might desire.
- II.—To see that all explanations and “kaifiyats” are punctually given by the record-keeper, nazir, or other *amla* from whom they are due to the officers who have called for them, not merely to the Collector, but also to the Deputy Collectors in charge of the departments to which the kaifiyat refers.
- III.—To receive all petitions on the revenue side of the office (unless the District Officer should prefer to do this himself, as he perhaps usually would in the lighter districts), submitting the important ones to the Collector for orders, making over those referring to any particular department to the Deputy Collector in charge of that department, and passing orders himself on all petitions in the General Department which he is competent to deal with.
- IV.—To see that all cases are promptly brought up for orders before the officer on whose file they are pending.
- V.—To issue reminders to sub-divisional officers and others subordinate to the Collector-Magistrate; to issue routine orders to Sub-Deputies, canoongoes, ameens, and other officers in charge of field-work and local enquiries; and to see that they submit their reports without undue delay, bringing to the Collector’s notice all instances of persistent negligence or procrastination.
- VI.—To submit under his own signature replies to all routine letters and communications.
- VII.—To supervise the distribution of current work among the *amla*, and to see that each man does a proper amount of work, thus guarding against the tendency to ask for special establishments and temporary clerks whenever any extra work has to be done.
- VIII.—To see that all registers and records are properly kept up and entries punctually made, and specially to guard against delays on the part of the record-room *amla* in furnishing copies or returning documents to the public, and in producing records for the inspection of the courts.
- IX.—To sign all contingent, travelling allowance and other bills.
- X.—To submit to the Collector notes when required on stamp cases, claims to money in deposit, opening of separate accounts, and similar matters.

The Personal Assistant, it is said, would be the recognized head of the office, responsible for the proper working of all its parts, and the medium of communication between the District Officer and his ministerial staff, current duties being thus centralised in the hands of an officer whose standing and authority would command the respect of his subordinates and the confidence of his superiors, and who might fairly be expected to be above the dishonourable practices which, it is said, are too common under the sway of sheristadars, peshkars, and men of that stamp. The Personal Assistant should, wherever this is practicable, be a Deputy Collector of one of the higher grades, and his duties might, as a general rule, be combined with those of the treasury officer. In at all events ten of the smaller districts the appointment of a Personal Assistant is not considered necessary. The administration of separate departments would be distributed as at present

amongst the whole staff of Deputy Collectors, the Collector retaining the general supervision of the whole, and in small districts the direct management of certain branches of work.

28. At present the treasury officer, against the original intention of the arrangement, is obliged by the necessities of the case to take his share of criminal work, and is placed in direct charge of one or more branches of the revenue administration. If he were relieved of these duties, it would become necessary that some one else should do them, and this would involve the necessity for increasing the strength of the Subordinate Executive Service, which even at present is insufficient for the work which it has to do. The proposed arrangement would therefore be an expensive one; and, apart from the expense, Sir Rivers Thompson is of opinion that, from an administrative point of view, it is not desirable to diminish the responsibility and weaken the influence of District Officers by adding another link to the official chain through which their control over actual work must be exercised. He cannot coincide in the Commission's view that the District Officer should be relieved of responsibility for the submission of returns and explanations, and it seems to him very doubtful whether a Personal Assistant would be as competent to prepare for the Collector's approval periodical statements, and the materials for periodical reports, as the Deputy Collector in charge of the practical administration of each department. On the whole, Sir Rivers Thompson is unable to accept the Commission's proposal.

It is urged in paragraph 180 that unnecessary applications for additional establishments would become less frequent if there were an officer in the position of a Personal Assistant, part of whose duty it would be to exercise a close supervision over the distribution of work in all departments. But, on the other hand, it may be reasonably pressed that the Personal Assistant would be a native of Bengal, with whom the tendency would be to make things pleasant for the permanent establishment and to take opportunities of providing for some deserving candidate for office by making him a temporary clerk. If no check is at present exercised over applications for extra establishment, and if such establishments, when appointed, are not required to do a full tale of work, Sir Rivers Thompson cannot admit that either District Officers or Commissioners are free from blame. A Collector or Magistrate should not at once believe whatever he is told, or accept the theory that officers on his permanent staff are only required to perform the ordinary current duties of his office, but should himself, as far as possible, make arrangements in consultation with the sheristadar or other head of the office for the discharge of such extraordinary duties as may from time to time be thrown upon it. The art of administration consists to a great extent in knowing how to get good work out of subordinates; and there are, in Sir Rivers Thompson's opinion, few surer signs of lax and inefficient administration in any office than excessive readiness to apply for additional establishments.

29. Paragraph 181 proposes the establishment in each Collectorate of an Enquiry Office, in which should sit daily at certain fixed hours a gazetted officer, whose duty it would be to answer enquiries, direct persons where to go and what steps to take to get their business done, send for and enquire into complaints of delay, extortion, or neglect of duty on the part of any employé, and see that copies were promptly given, documents returned, searches made, and the business of the public disposed of without delay. The Commission do not suppose that the establishment of such an office would at once have the effect of protecting ignorant people from extortion and unnecessary delay, but they express the opinion that if the Collectors took some little trouble about the matter on the outset, and had the nature and advantages of the Enquiry Office made thoroughly well known, it would not be long before the people would flock to it for information; and the knowledge that any delay or attempt at taking bribes might at any moment be brought to the notice of the Enquiry Officer would, they think, have a powerful tendency to put a stop to abuses.

30. Sir Rivers Thompson is disposed to fear that the unwillingness of injured parties to complain, which at present is the principal obstacle to the suppression of abuses, would not disappear even if an officer were specially set apart for the receipt of complaints. In many cases,

too, it would probably be difficult to spare a gazetted officer during a fixed period each day for the hearing of complaints which might or might not be presented. However, before expressing a decided opinion on these points, the Board of Revenue will be requested to consult some mofussil officers of experience upon the proposal.

31. The concluding paragraphs of Chapter IX—Nos. 182 to 188—deal with the Commission's important proposal to amalgamate, as far as possible the several separate establishments at present kept up in the office of Collectors, Magistrates, and Commissioners. At present there are in all such offices two separate departments—the English and the vernacular—working independently of each other.

“This state of things,” they observe in paragraph 182, “like so many other details of our present administrative system, has grown up by degrees during the lapse of years without its real character having been perceived. At first nearly all the work of Collectors was carried on in the vernacular; even returns and reports to higher authority being submitted in that form. The natives were almost entirely ignorant of English, and it seems to have been the custom to employ Eurasians to perform such small portions of the work as required to be done in that language. These men, though able to speak the native languages, were not, as a general rule, able to read Persian and Bengali documents or accounts with the necessary fluency. There thus arose a sort of tacit understanding that it was necessary to keep up two sets of officials—one for the English work, the other for the vernacular; and among the men themselves it got to be a fixed idea that those entertained for the one class of work were not expected, or in fact authorised, to know anything about the other. As the years went on and the number of natives acquainted with English increased rapidly, the old type of Eurasian clerk got by degrees elbowed out, and there are not now many men of this class employed in mofussil offices in these provinces. When the English-speaking Bengalis took their place, the theory that the clerks in the English office were not expected to know anything about the vernacular became practically untenable. It is nevertheless clung to by many of them, as well as by the *amla* of the vernacular establishment, and the President of this Commission remembers more than one instance during his service of Bengali clerks objecting to take up and translate papers in their own vernacular, on the ground that it was not the work for which they had been engaged. There is also some but not much weight in the argument which has been urged on us from certain quarters that educated Bengalis in the present day devote themselves chiefly to the acquisition of English and neglect their own language. However true this may be—and we admit that there is some truth in it—we do not suppose that any of them would find any practical difficulty in reading Bengali documents, or that, if they had to choose between working in the vernacular and losing their appointments, they would hesitate to accept the former alternative.”

The practical advantages to be anticipated from the proposed amalgamation of establishments are thus stated in paragraph 184:—

“There are strong reasons for abolishing all distinctions between employes working in English and those working in vernacular, as well as between those who perform magisterial and those who perform revenue duties, and for having in the sudder office of each district only one staff of ministerial officers.

“One of the strongest of these reasons is the double work that goes on under the present system. All the numerous returns now submitted by District Officers to Government, the High Court, and the Board are in many districts first prepared in the vernacular by extracting the necessary facts and figures from registers and the records of cases. When the return, together with the necessary explanations, has been thus prepared, it is read out to one of the clerks in the English office by the mohurir, and he writes it down in English. The same process is followed in many districts in respect of *kaifiyats* or reports, which are first drawn up in vernacular from the original materials by the record-keeper, *taujih navis*, or their assistants, and then taken into the English office to be translated. The reverse process also takes place. When an order comes from higher authority in English, or when the Collector himself writes an order in that language, it is often taken into the English office to be translated into vernacular theoretically for the information of *amla*, who, though they in many instances understand English, still keep up the old fiction of being expected officially to understand only their own vernacular. In making these remarks we would not be understood to say that translations are never required to be made; on the contrary, all orders intended to be understood and acted upon by the general public will of course still require to be translated. What we object to is merely translations from one branch of the office to another, which result in everything having to be done twice over at great waste of time and money, much of which might be avoided by the introduction of a simpler and more economical system. Numerous examples have come under our notice of the evil effects of the dual system, all tending to show how it multiplies work, causes delay, and enhances the difficulty, at all times great in a district office, of fixing responsibility for mistakes.”

In the Magistrate's office, it is said, the post of the sheristadar was amalgamated with that of the head clerk in 1862, but the rest of the establishment continued to be divided into two separate branches, and the result has been that the

head clerk and sheristadar practically confines his attention to the English office, all vernacular work being left to the peshkar or head mohurir—an officer on comparatively low pay.

32. If the Commission's proposal be adopted, the whole of the Collector's establishment, with the exception of certain special departments, which are separately considered, will be amalgamated with the whole of the Magistrate's establishment in a single graded staff, each member of which will be available for employment in any department of the amalgamated office. Some of the highest grades would no doubt have to be reserved for picked men; but, except in cases of special merit or demerit, promotion from one grade to another would, up to a certain point, amongst fully qualified officers, be regulated by seniority, and each member of the staff would be required to work as occasion arose, either in English or in the vernacular of the district. The Commission express the hope that if their proposals in this matter be accepted, Collectors will not find it difficult to select from their present staff an establishment every member of which will be capable of working both in English and in the vernacular. This view may at the moment be too sanguine, and in any case its realisation must be contingent on the reduction of work by the simplification of procedure as proposed; but even if it should, in some districts, be found impossible at once to form a staff, every member of which should be capable of working either in English or in the vernacular, there would seem to be no reason why this qualification should not be regarded as a *sine quâ non* for all future appointments, and, if this be done, the desired result must gradually be attained. Meantime, those members of the graded staff, who do not know English or cannot work in the vernacular, may be kept in the lower grades and employed to the best advantage on such work as they are capable of doing. In Commissioners' offices the amalgamation of the two departments would apparently be a very simple matter. The rates of pay to be fixed for the several grades and the financial aspect of the scheme generally will be considered hereafter in connection with the Commission's eleventh chapter. The previous administrative question, as to the possibility and expediency of amalgamation with a view to the simplification of work and the improvement of the position of the ministerial staff, must first be decided, and the Lieutenant-Governor, subject to an expression of the Board's opinion, need only say at present that the views of the Commission have his approval.

33. Chapter X discusses the economic and social changes which, in the Commission's opinion, necessitate a general and systematic revision of the salaries at present paid to ministerial officers. Paragraph 190, with which must be read Appendix XVI, considers the rise which is said to have occurred in the price of provisions since the last general revision of salaries in the year 1868, and in the following ten paragraphs an endeavour is made to measure the increased expenditure said to be necessitated by social changes in respect of such matters as marriage, religious ceremonies, the employment of servants, dress, the use of conveyances, house-rent, medicine and education. The general conclusion arrived at is that, the cost of living has risen 75 per cent. since the year 1868; that there are unmistakable indications on all sides of an upward tendency; and that though an increase of salaries to the extent of 75 per cent. may be impracticable, the scale should be raised as much in reference to the present and prospective rise in the cost of living as the state of the finances may permit.

The Bengali gentleman who sat as one of the members of the Commission dissents from the view expressed in the report on the subject of social changes:—

“ It should be borne in mind,” he writes, “ that the amla class includes persons of very different grades of society. Their earnings vary from Rs 8 to Rs 200, and their social and domestic requirements cannot be fairly represented by a few extracts from the replies of a few officers of the highest grade, or of officers in the Subordinate, Executive or Judicial Service. Details about clothing, domestic servants, marriage expenses of a sheristadar on Rs. 200, or of a Deputy Collector or Subordinate Judge have little or no relation to the requirements of a mohurir on Rs. 12 or Rs. 20; so that the statements of such officers, as extracted in this chapter, are of little value. If they do anything they serve only to mislead. In this country domestic requirements vary, not according to official rank or pay, but according to caste. A *Satgope* mohurir on Rs. 16 is much better off in his circumstances because his requirements are less than those of a Brahman or a Kayast on twice that pay. The former, generally speaking, maintains no relatives; the latter is bound by the rules of his community to support many. So that returns of domestic establishment

obtained from different grades of officers irrespective of their caste cannot but be delusive. \* \* \* \* I demur to the marshalling of figures which are *primâ facie* not correct, and can serve no good purpose in arriving at a correct conclusion."

34. Sir Rivers Thompson entertains the belief that in the classes from which amla are taken, as in most other classes of the community, the standard of comfort has in recent years risen, and will continue to rise in the future; but the question whether this is so or not is not, in his judgment, one which it is necessary for Government in the present connection to consider. From the innumerable applications which come before the Government for employment in the public service in all its grades and departments, there can be little doubt that the supply of well qualified and educated men far exceeds the appointments which are at the disposal of Government. So long as the salaries offered suffice to secure the services of competent men, and do not fall conspicuously below the emoluments which similarly qualified persons can secure elsewhere, the presumption must, he thinks, be that the present scale of pay is sufficiently high. It is not of course necessary that the salaries of Government servants should be equal in amount to the incomes which may be secured by successful private enterprise, because the certainty of the former and the prospect offered of a pension on retirement materially affect the question.

35. The report does not state how the prices given in Appendix XVI were obtained, but it has been ascertained demi-officially that those of the year 1868 were mainly taken from the statement of prices given in the Jail Administration Report. Those of the year 1884, it is said, were taken from returns received from a large number of persons consulted by the Commission; but the statistics so obtained were supplemented, and, where necessary, modified in accordance with the result of enquiries addressed to respectable dealers and others. It is apparent therefore that the figures cannot be accepted as unquestionably correct. Moreover, the prices of individual years depend so much on good or bad harvest and other temporary causes that it would, in any case, be necessary, in order to establish a permanent rise of prices, to compare not two single years but two series of years. The following table, compiled from the Jail Administration Reports for the years 1868 to 1885, exhibits results differing widely from those shown in the report.

## A.

*Statement showing the prices per maund of the principal articles of food used in the Jails in Bengal from 1868 to 1885.*

YEARS.	ARTICLES OF FOOD.					
	Rice.	Wheat, flour, or attah.	Dall.	Meat.	Fish.	Salt.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1868 ... ..	2 0 1	4 2 1	2 15 9	7 0 6	6 5 1	5 9 4
1869 ... ..	2 4 1	5 1 10	3 7 6	7 7 6	6 13 2	6 5 3
1870 ... ..	2 1 0	...	3 6 9	5 11 5	5 12 3	5 4 0
1871 ... ..	1 11 0	3 4 0	2 9 5	5 9 10	5 0 7	5 1 11
1872 ... ..	1 12 0	3 9 0	2 10 6	5 7 6	6 2 5	5 1 11
Average ... ..	1 15 3	4 0 3	3 0 4	6 4 2	6 0 4	5 4 6
1873 ... ..	2 0 0	4 4 0	2 14 0	7 0 6	5 5 4	5 3 3
1874 ... ..	2 15 0	4 5 0	3 11 0	7 7 0	5 8 0	5 5 0
1875 ... ..	2 4 0	3 9 0	3 0 0	7 4 0	6 6 0	4 14 0
1876 ... ..	2 1 0	3 1 0	2 5 0	6 14 0	6 15 0	4 13 0
1877 ... ..	2 8 0	8 9 0	2 10 0	7 5 0	6 8 0	4 12 0
Average ... ..	2 5 7	3 12 0	2 14 5	7 2 11	6 2 1	4 15 10
1878 ... ..	3 3 0	4 12 0	3 12 0	6 15 0	7 1 0	4 12 0
1879 ... ..	2 15 0	5 5 0	3 15 0	7 5 0	7 14 0	4 10 0
1880 ... ..	2 0 3	4 9 5	2 11 10	7 4 2	7 10 0	4 7 3
1881 ... ..	1 7 6	4 1 3	2 1 0	7 1 0	7 6 7	4 5 8
1882 ... ..	1 0 0	4 7 0	2 3 6	7 1 0	7 3 0	3 8 6
Average ... ..	2 3 9	4 10 1	2 15 2	7 2 2	7 6 11	4 5 6
1883 ... ..	1 15 1	4 3 2	2 6 5	7 13 5	8 2 10	3 5 9
1884 ... ..	2 8 2	4 4 2	2 6 10	7 17 3	7 5 7	3 5 3
1885 ... ..	2 8 7	4 0 3	2 7 9	7 8 3	7 9 8	3 4 5
Average ... ..	2 5 3	4 2 6	2 7 0	7 11 0	7 11 4	3 5 2
Percentage of increase or decrease in the average of 1883-84-85 over the average of 1868 to 1872.						
Increase ... ..	19'2	3'5	.....	22'79	28'02	.....
Decrease ... ..	.....	.....	10'31	.....	.....	37'08



36. A complete series of figures for each division separately is not readily obtainable in respect of most of the articles shown in Appendix XVI. In respect of food-grains the general course of prices has from time to time been fully considered, and from Chapter II of Mr. O'Connor's latest review of prices and wages in India, it appears that the average number of seers of rice selling for a rupee in Bengal has been as follows during the several periods indicated :—

Periods	...	...	1865-68	1869-72	1873-76	1877-80	1881-84.
Number of seers per rupee	...	...	18.66	22.87	18.9	16.05	21.61

The year 1885 was a very bad one for rice in Bengal, and the number of seers fell to 15.18, but during the current year prices have again fallen. The opinion was at one time general amongst economists that the depreciation in the value of silver as measured in gold must result in or be accompanied by a corresponding rise in the silver prices of commodities in India. But Mr. Barbour and others have shown that statistics do not support this view; and while, on the whole, Sir Rivers Thompson does not doubt that the cost of living has risen, he cannot accept the Commission's estimate of the extent to which this has been the case.

37. Chapter XI, with the corresponding appendices, exhibits and discusses in detail the revised scale of establishments recommended for Commissioners, Collectors (including Deputy Commissioners), and Sub-divisional Officers. Complete and final orders cannot be passed upon these proposals till it has been ascertained how far effect can be given to the changes of procedure proposed in the preceding chapters of the Report; but in the meantime certain questions, incidentally arising, seem to the Lieutenant-Governor to call for notice. He is also pleased to direct that, pending the issue of final orders, the numerical strength fixed by the Commission shall be provisionally regarded as the normal strength of the establishment in each department or group of departments. As vacancies occur promotion may be given within the office, but the vacancy at the bottom of the chain should, if possible, not be filled up. Where this is found to be impracticable, a man may, under the Commissioner's orders or with his previous sanction, be appointed to fill the vacancy but all such appointments must be treated as merely temporary ones.

38. If the English and vernacular establishments of District Officers are to be amalgamated as proposed, so as to form a single graded staff, it will be necessary to decide whether the salaries allotted to each grade shall be fixed as they are at present in the English Department, or shall rise by periodical increments as they do in the Vernacular Department. The majority of the Commission are in favour of fixed salaries, while one of the members, Baboo Durgagatee Banerjee, takes the opposite view. The reasons for the two conflicting opinions are stated, but as the same question is at present under the Lieutenant-Governor's consideration in connection with a reference made by the Finance Committee, it would not, he thinks, be convenient to discuss it here. Paragraphs 219 to 230 contain the Commission's proposals relating to the Account and Towji Departments. The first of these relates to the Board's quarterly revenue return No. X, the preparation of which forms a very considerable part of the work of the towji navis and his subordinates. In appendix XXVIII a simplified form is proposed, the adoption of which would apparently save a great deal of labour; and, as at present informed, Sir Rivers Thompson is disposed to think that the process of simplification might be carried somewhat further by the omission of the separate columns showing receipts under the head of malikana. These views will be communicated to the Board of Revenue.

39. In the proposals which they make for the simplification of the procedure for recording and bringing to account land revenue collections, the Commission go a step further than the Committee which considered this question in the year 1878. Before that time the Towji Department confined its attention to the entry of receipts in the estates ledger, which is generally kept up in the vernacular, and had nothing to do with the general register of land revenue receipts, which is kept in English as one of the books of the Account Department. In accordance with the recommendations of the Committee an arrangement has since been introduced in some districts under which, at kist time, when the pressure of work is great, the

mohurirs of the Towji Department, as well as the staff of the Account Department, are employed in making the necessary entries in the register of land revenue receipts, which is of course broken up into the requisite number of detached parts. This register thus takes the place of the *shumar* or rough list of payments which was formerly kept in the Towji Department, and the estates ledger is subsequently brought up from the chalans after the agreement of the accounts of the treasurer and accountant has been completed. This arrangement is found to work well, but it has not been introduced in all districts, partly perhaps because the towji mohurirs do not know English, and partly, the Commission think, because the separation of the Towji and Account Departments encourages a tacit understanding among the clerks that they shall not be expected to assist each other. It is not clear, however, that distinct orders directing its general adoption have ever been issued. The Commission now propose that the Towji and Accounts Departments should be permanently amalgamated and placed under the control of the accountant. The towji navis would then become an assistant accountant in charge of the estates ledger, and his subordinates could be employed when land revenue collections were slack, in whatever work was from time to time most pressing. The ledger could be separately prepared, as at present, from the chalans after the reconciliation of the Treasury and Account Department books, and with a simplified return No. X the relief afforded by the amalgamation of the two departments would probably be considerable. That there is nothing essentially impracticable in the proposal is proved by the fact that it corresponds with the practice at present followed in the 24-Pergunnahs district. As the Towji Department has comparatively little to do during a considerable part of each quarter, the immediate relief to the Account Department should be considerable in those districts where the towji mohurirs, or a considerable number of them, know English, or where an English-knowing staff can be brought together without changes greater than can prudently be made at once. In those districts where a staff acquainted with English cannot at once be employed in the towji branch of the amalgamated office, the relief afforded by amalgamation will at first be comparatively slight; but some of the old hands can probably in all districts be replaced by men knowing English; and if the rule be laid down that a knowledge of English shall in future be required of all candidates for appointment, a fully qualified staff will gradually everywhere be formed. The Board will therefore be requested to issue the necessary instructions for the observance of this rule in future. They will also be asked to favour the Lieutenant-Governor with a statement showing how many of the mohurirs on the towji establishment of each district are acquainted with English, and on the receipt of this information final orders will issue. At present Sir Rivers Thompson can only express his general approval of the Commission's proposal.

40. In paragraph 230 a revised scale of salaries is proposed for the amalgamated Account and Towji Departments. The salaries there proposed are considerably higher than those at present paid in accordance with the orders passed on the report of the Committee which was appointed to revise the treasury and account establishments in the year 1879. A fresh revision of salaries so recently fixed would at first sight seem to be uncalled for, but the correspondence summarised in the Commission's 229th paragraph furnishes reasonable ground for the opinion that accountants are still under-paid in comparison with other clerks whose duties are less laborious and demand less constant care and accuracy. The Commission's proposals, as shown in detail in Appendix XXXIII, involve an additional cost of Rs. 54 a month only; but they assume a reduction of numerical strength, with respect to the possibility of which the Board will be requested to report.

41. Treasury establishments were not, like those of the Account Department, revised in 1879. The Committee which sat in that year recommended that an allowance of 7 per mille should be made to treasurers to cover the losses which they frequently suffer in connection with remittances of treasure. This proposal was accepted by the Local Government, but did not meet with the approval of the Government of India, and consequently the position of treasurers remained unchanged. With respect to the salaries of poddars, enquiries made in the year 1883 elicited the unanimous opinion that (except in the districts of the Presidency Division, which have been

exceptionally treated), the present salaries, averaging about Rs. 7, are inadequate. The cost of the revised establishments now proposed by the Commission is stated in Appendix XXXVI at Rs. 5,980 a month, or Rs. 380 in excess of the existing scale. The Lieutenant-Governor takes no exception to this; but the numerical strength is cut down from 199 to 162; and here too an expression of the views of the Board on the possibility of this reduction is requisite.

42. The suggestion made at the end of paragraph 232, with respect to the rate levied on local and trust funds, seems to Sir Rivers Thompson to indicate some little misapprehension of the facts. It is true that this rate has proved to be more productive than was anticipated, and more than meets the cost of the improvements effected in 1879 and since that time; but it cannot be said that the rate was merely intended to cover the cost of these changes. It was sanctioned because some such charge appeared to be equitable and proper; and though it was intended to cover, and did in fact more than cover, the increased expenditure which necessitated its imposition, it cannot be separated from other items of revenue, and regarded as if it were a fund set apart for a specific purpose.

43. Paragraphs 233 and 234 propose the amalgamation of the Collectorate Vernacular Record Department with that of the Magistrate. It is not clear to the Lieutenant-Governor how this would diminish work or promote public convenience, so long as the two sets of records are kept in different rooms, as the only substantial change from the existing state of things would apparently be the subordination of the Magistrate's record-keeper to the officer in charge of the Collectorate records. It may be possible, however, in many districts without much inconvenience or heavy expenditure, to make such a change in the local distribution of courts and offices as to bring the two record-rooms together, and in all such cases this amalgamation might be substantially advantageous. On this point all Commissioners will be asked to report.

44. The proposal made in paragraph 213 to dispense with the services of the six clerks employed in Howrah for the registration of inland traffic and the emigration clerk at Chittagong will be considered in the General Department of Government, and the Board will be asked to report on the suggestion made in the same paragraph regarding the establishment employed in writing out notices, &c., in certain districts in which the number of certificates for the realization of cesses is large. A reference will also be made to the Board regarding the proposal made in paragraph 211 to abolish the separate Nizamat establishment at Moorshedabad. It has always appeared to the Lieutenant-Governor that a reduction of expenditure is possible here.

45. In Chapter XIII the Commission discuss the existing rules regarding the supply of tents to Divisional, District, and Sub-divisional Officers. With respect to the general principle which should be followed in fixing the scale on which provision should be made for officers of various grades, they write as follows:—

“The scale of tents at present in force was fixed in 1868 at a time when the rules about official tours were far less stringent than at present. That scale is based on the principle that Government does not profess to do more than provide office accommodation for an officer while marching in the interior of the districts. This, it has been ascertained, is the practice in the North-Western Provinces, where officers furnish themselves with such tents as they may require for their personal accommodation, in addition to the office tents.”

“This principle, we need hardly say, has never at any time been practically observed in Bengal, and the President of this Commission having frequently paid visits to brother officers in the North-Western Provinces has strong grounds for thinking that it has never been enforced even there. It would be a great hardship if it were enforced. Government provides circuit-houses for inspecting officers of all kinds, and there are numerous inspection bungalows along every road, canal, and embankment for the use of officers of the Public Works Department. It would be strange, indeed, if Collectors and their subordinates, who are expected to spend many months every year in places far remote from any suitable habitation, were not to be provided with tents to shelter them. In the case of officers on small salaries (such as Sub-divisional Officers), it would be a great hardship to compel them to purchase tents at a cost exceeding one or even two months' salary. As, therefore, this provision has for many years past been virtually ignored, and as it would be harsh to insist upon it, and practically impossible to enforce it, we propose to consider it as obsolete, and in the following remarks to assume that the scale of tents is intended to provide for an officer's personal accommodation as well as that of his office.”

46. From the views here expressed, Sir Rivers Thompson does not feel called upon to dissent. The specific conclusions at which the Commission have arrived are embodied in the revised rules proposed for adoption in paragraph 277. The Lieutenant-Governor does not concur with the Commission in thinking it necessary that tents should be provided for amla. Except in the case of Sub-divisional Officers, only a very small part of an officer's establishment should, he thinks, as a general rule, accompany him on tour, two being probably a sufficient number for a Collector, and half a dozen at the outside for a Commissioner; and accommodation more suited to their requirements than that of a tent can, he believes, always be found in the vicinity of the camp to which they are attached. If the travelling allowance which they now draw is not sufficient to cover the cost of such quarters, Sir Rivers Thompson would prefer to meet the difficulty by raising the rate of allowance rather than by undertaking to provide tents. With respect to the proposed reserve camp equipage also, he is unable to accept, without reservation, the Commission's view. The occasions on which Deputy Collectors at the Sudder station are employed in field work are not frequent. The Joint-Magistrate too is very seldom absent from head-quarters at the same time as the Collector, and it must still seldomer happen that both require to use tents. When there is an Assistant Collector at head-quarters in addition to the Joint-Magistrate a tent, with its appurtenances, is allowed under the present rules, but this would seem to be an inconvenient arrangement because the districts to which Assistants are attached vary from time to time. On the whole, the Lieutenant-Governor is disposed to accept the Commission's proposal to sanction a reserve of tents to meet occasional requirements; but he thinks that, instead of a fixed district reserve, it will suffice to place a few tents at the disposal of each Commissioner for use in any district of his division where they may be required. In some districts in which inspection bungalows are numerous, tents are comparatively little needed, and a reserve of four or five tents, with their appurtenances, will probably be the largest number required in any division. Before passing orders on this point, it will be necessary to ascertain in detail the requirements of different Commissioners. Again, in the case of Sub-divisional Officers, while recognizing the fact that to a married European officer travelling, as he often must do, with his family a second tent is a necessity, the Lieutenant-Governor is not prepared to admit that a Sub-divisional Officer in all cases requires a second tent. Officers of this class do not usually make rapid or continuous journey, but remain for a considerable time at each camping place. The move from one camping ground to another can often be made while the officer himself returns, as in most cases he periodically must do, to head-quarters; and apart from this, though continuous marching with a single tent no doubt involves hardship, the discomfort of a move made only about once a week is not so serious a matter. In the Lieutenant-Governor's opinion Sub-divisional Officers should not be married; but if that is unavoidable occasionally, the case of married European Sub-divisional Officers should be met by a loan from the Commissioner's reserve; and if owing to the character of the country, or for any other reason, a second tent is in any particular sub-division absolutely necessary, even for an officer who does not travel with his family, the addition of a sleeping pal to the present sanctioned scale should suffice.

47. Another point on which the Commission's views appear to be open to question is the proposal to fix six years as the time for which a Buxar-made tent is expected to last. The industry at that place being a new one, it may have been the case that the tents at first turned out were of inferior quality, and consequently they may require replacing before they have been in use for the usual period of eight years. There is recent information to shew that Buxar tents are not inferior to those made elsewhere.

The present rules regarding the supply of tents having been issued under the Board's authority, Sir Rivers Thompson thinks it well to ascertain how far that body concurs in the views indicated above.

48. In Chapter XIV the Commission discuss the possibility of simplifying the procedure of the Registration Department, and consider the expediency of modifying the scale of establishments employed in the several offices. It is

unquestionably true that there would be an immense saving of labour if, instead of requiring that all documents shall be copied in the office where they are registered, the law allowed the presenting party himself to provide the necessary copy or copies on paper of a prescribed kind and size suitable for subsequent binding in volumes; nor can it be doubted that such a system would often be much more convenient to the public than the present one. But, on the other hand, there would be less security than at present for the correctness of the copies kept in the registers because a lazy mohurir, who merely had to compare a copy with its original, might often be tempted to assume, instead of testing, its correctness, while under the present system, being required to make a copy, he may as well make it correctly as incorrectly. Moreover a presenting party, who desired to secure the registration of an incorrect copy, would only have to purchase the concurrence of a single man—the comparer. There would thus be an important loss to counterbalance the undoubted gain. As regard the indexes, which, under the existing law, are kept up generally in duplicate, and in some cases in triplicate, Sir Rivers Thompson concurs in the Commission's view that, except in the case of rural offices, it would suffice for all practical purposes if a single copy of each index were maintained. An index volume is no doubt more frequently used, and therefore more quickly destroyed, than any particular volume of the registers themselves; but so long as the registers themselves exist, an index can always be reproduced; while, as pointed out by the Commission, if the registers had ceased to exist, the index would be of little use. The amalgamation of indexes III and IV with index No. I would also seem to be advisable if it would result in any considerable saving of labour. The Inspector-General's proposals regarding the use of printed forms, the abolition of rough drafts, the use of stamps for impressing the formal part of endorsements, and the introduction of registration fee-stamps, to which the Commission refer in their 286th and 287th paragraphs, need not be discussed here, as they have been, or will be, dealt with in due course in the Judicial Department of this Government in connection with any change in the law which in some cases would be necessary before the new procedure could be adopted.

49. Paragraph 280 of the Report notices the fact that of late years rural sub-registry offices throughout the province have to some extent changed their character. It was the intention of Sir George Campbell, by whom the system was initiated, that these offices should be essentially local in character, the post of Rural Sub-Registrar being reserved as a general rule for retired native officers and resident non-official gentlemen of known respectability, who should work at or near their own homes; but the Lieutenant-Governor has more than once had occasion to call attention to the fact, which is now also noticed by the Commission, that candidates of altogether another class, with no local claims, have very frequently been appointed. Circumstances have no doubt changed since Sir George Campbell's time, and it may not in all cases be possible to find suitable local candidates to fill vacancies amongst the now numerous body of Rural Sub-Registrars; but it is Sir Rivers Thompson's wish that in accordance with what has uniformly been the policy of Government, every effort should be made to preserve the original character of these appointments, and to prevent them from becoming a mere branch of the public service on behalf of which a claim for pension would then inevitably arise. The post of Rural Sub-Registrar may in some cases be a substitute for, rather than an addition to, a pension; but this need not affect its essentially local character. In order to secure the maintenance of this character, it is necessary that, when a vacancy occurs, it should be left to the District Officer to nominate a candidate; and this procedure, which is understood to be in accordance with the present practice, should be uniformly followed. If for any reason the District Officer cannot find a suitable local candidate, the Inspector-General can select a man from some other district; but this should only be done when no suitable local candidate is forthcoming. With respect to the salaries of the clerks employed by Rural Sub-Registrars, it is not necessary or desirable that Government should interfere more than it at present does. The original intention that Rural Sub-Registrars should belong to such a class that they may fairly be expected to do most or a fair share of the clerical work themselves should be maintained.

50. The question of establishments is considered in paragraphs 283 to 285, and the Commission arrives at the conclusion that the present scale of salaries is insufficient. The sanctioned numerical strength in different districts, as shown on page 290, also seems to them to demand reconsideration. For some years past the Inspector-General of Registration has called attention to the small pay and indifferent prospects of the ministerial officers of his department; and, in a letter addressed to the Commission on 28th April 1886, he urges that in this department an increase in salaries should not be dependent on the possibility of simplifying procedure, and so rendering possible a reduction of numerical strength. In support of his contention, he points out that the Registration Department is a remunerative one, yearly bringing in, as it does, a considerable surplus, and that the establishment is practically what it was 20 years ago, though both the work and the amount of surplus receipts have been steadily increasing; the result being that the ministerial officers of this department are harder worked and worse paid than those of any other department. In 1865-66, it is said, 155 offices, of which none were rural, with a total establishment of 472 clerks and mohurirs registered only 76,330 deeds while in 1885-86, 95 non-rural offices, with a total establishment of 302 clerks and mohurirs, registered 211,462 deeds; thus each clerk and mohurir disposed on an average of 140 deeds in 1865-66 and of 700 in 1885-86. The Commission have rightly omitted from consideration the fact that the receipts of the Registration Department exceed its expenditure; as this fact cannot in any way affect the adequacy or inadequacy of the salaries paid to the clerks and mohurirs for the services which they render, or the amount of work which each man may fairly be expected to do. In respect of numerical strength, they recommend a revision of district office establishments with reference to the amount of permanent work in each. The first conclusion which Sir Rivers Thompson draws from the comparison made between the figures of the years 1865-66 and 1885-86 is that in the former year, when the system was still in its infancy, the establishments employed were unnecessarily large, and had not nearly sufficient work to keep them fully occupied. On looking into the figures of the year 1885-86, he finds that for temporary establishments in districts, the Accountant-General's revised estimate of expenditure is Rs. 6,000. For section-writing in 1885-86 there is no separate estimate, but the figures of previous years seem to show that Rs. 5,000 would not be too high a figure to take. There is thus a total of Rs. 11,000, which may be taken as equivalent to 45 clerks and mohurirs employed throughout the year on Rs. 20 a month. If 45 be added to the total establishment of 302 clerks and mohurirs mentioned above, the average number of deeds disposed of by each will be reduced from 700 to under 600. There is, in the Lieutenant-Governor's opinion, nothing in these figures to indicate that the present establishments are numerically insufficient; but, on the other hand, no reduction of the total numerical strength can probably be hoped for unless the changes of procedure discussed in paragraph 48 should be carried out. In respect of numerical strength, therefore, no general order seems to him to be at present necessary or expedient. Attention having been called to existing inequalities, it will rest with the Inspector-General to deal with individual cases in detail, on the general principle that the permanent establishment should only be sufficient to dispose of the number of deeds likely to be presented when work is comparatively slack, busy times being provided for by employing temporary hands.

51. As regards salaries, Sir Rivers Thompson cannot admit in general terms that Rs. 30 is insufficient remuneration for the very simple duties which a clerk in a registry office has to perform; nor does he think it advisable that the distinction between clerks and mohurirs should in this department be abolished, as such a change would involve the necessity of paying numerous men who are only required as copyists of vernacular documents at a rate sufficient to secure the services of persons of superior qualifications. At the same time he recognises the expediency of paying even the most mechanical workers a salary on which they can live honestly in tolerable comfort, and of relieving the officers of a higher grade from the feeling that in the department to which they belong they are worse off and have fewer chances of

advancement than they would have had elsewhere. In order to secure these ends, the Lieutenant-Governor will favourably receive a proposal to raise to Rs. 20 the salaries of all those *mohurrirs* who at present draw less than that sum. As regards clerks, he thinks the existing situation can best be met by including them in the graded establishment proposed for District Officers in paragraph 31 above. Those of them who efficiently do their duty will then gradually rise to the same position as equally qualified clerks in other departments; and to any man of exceptional capacity, the higher grades, in which appointments must always be made by selection, will be open. When clerks in registry offices have thus been placed on an equality with those of other departments, it will no longer be necessary to regard them as having exceptional claims to Rural Sub-Registrarships. The grade in which each clerk should be placed must be a matter for separate consideration. If the introduction of a graded staff in the offices of Magistrates and Collectors should on enquiry prove to be impracticable or inexpedient, the subject of the present paragraph may call for reconsideration. But it must be borne in mind that rural offices are likely to increase in number, and when the duty of selecting persons to fill these appointments is left to local officers, they will have the means of duly recognising from time to time the services of deserving head clerks.

52. Chapter XV discusses the necessity of maintaining the establishments

*Commissioners' offices.*

DIVISION.	No.	Salary.
		Rs.
Presidency ... ..	1	50
Burdwan ... ..	1	40
Patna ... ..	1	50
		30

*District offices.*

DISTRICT.	No.	Salary.
		Rs.
Nuddea ... ..	1	40
Hooghly ... ..	1	40
Burdwan ... ..	1	40

hitherto kept up in district and divisional offices for the disposal of correspondence connected with municipalities. The Lieutenant-Governor does not think that the duties of which a list is given in paragraph 292 are of such a character as to necessitate the permanent employment of a special establishment; but pending final orders on the proposed general reorganization of both work and establishments in the offices of Commissioners and District Officers, he is prepared to sanction temporarily the establishments shown in the margin in accordance with the recommendations of the Commission. With respect to the 24-Pergunnahs district separate orders have been issued. All other municipal establishments and allowances to clerks in divisional

and district offices will cease from 15th April 1887, from which date the orders of Government in the Municipal Department of 3rd October 1886 will cease to have effect.

53. Paragraphs 294-95 discuss the proposal to introduce a system of competitive examination for clerkships in the principal provincial offices in Calcutta. This subject will be considered in the Judicial Department, which is already in correspondence regarding it with the Government of India.

54. The Lieutenant-Governor takes this opportunity of thanking Mr. Beames and his colleagues for their thorough investigation of this important subject, and for their full and valuable Report. He has no doubt that their labours will result in the introduction of very useful reforms in the work and administration of our public offices, and in the improvement of ministerial establishments.

55. In conclusion, Sir Rivers Thompson desires to express the obligations of Government to the Inland Revenue authorities in England, and especially to the gentlemen named in the margin, through whose courtesy Mr. Grimley, during a brief visit to Somerset House, was enabled

Mr. W. H. Cousins, Secretary.  
 „ J. S. Purcell, Controller of  
 Stamps.  
 „ Elliot, Assistant.

to acquire much valuable information regarding the English systems of administration in the Excise, Stamps, and Income-tax Departments.

By order of the Lieutenant-Governor of Bengal,

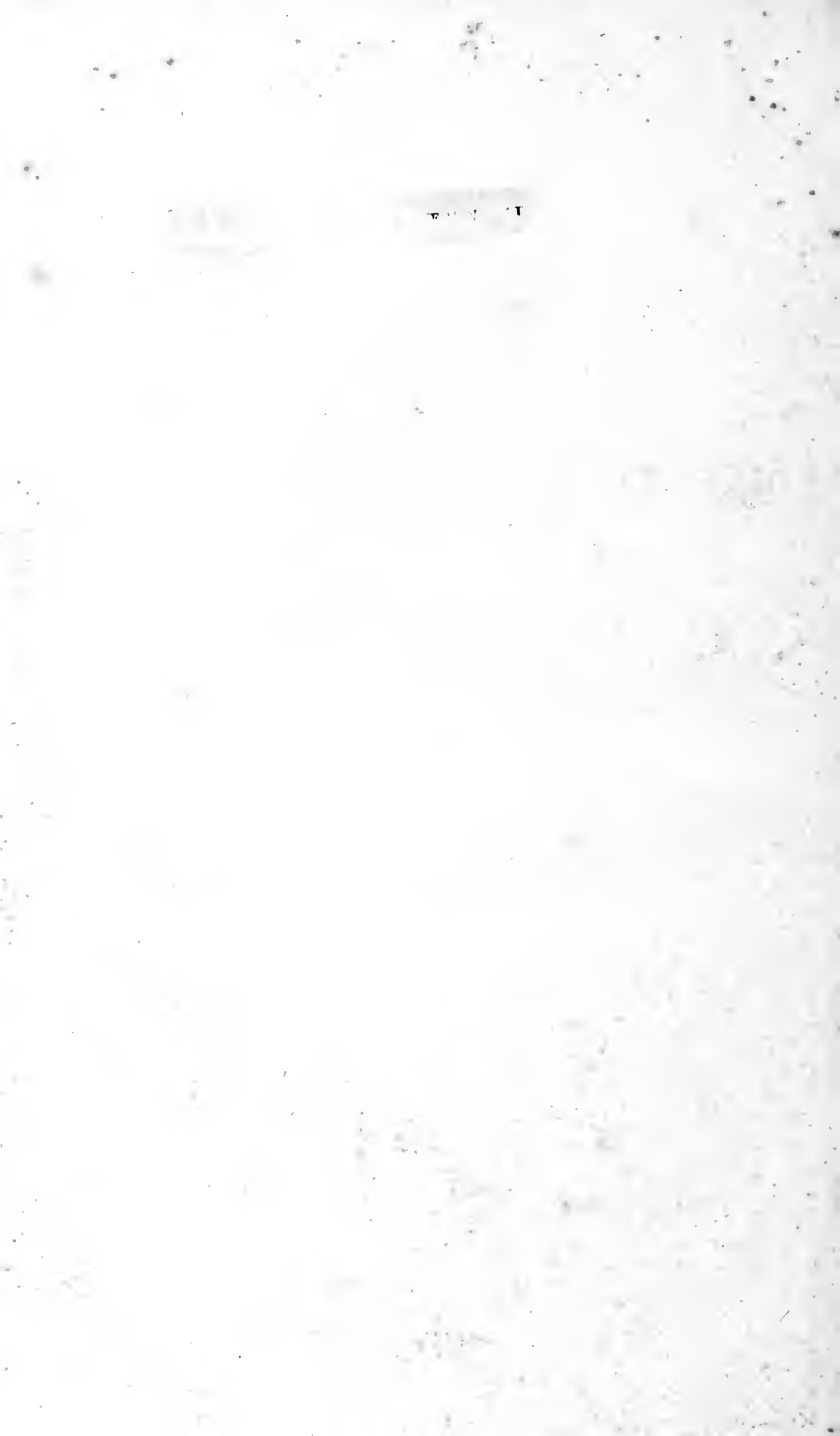
R. H. WILSON,

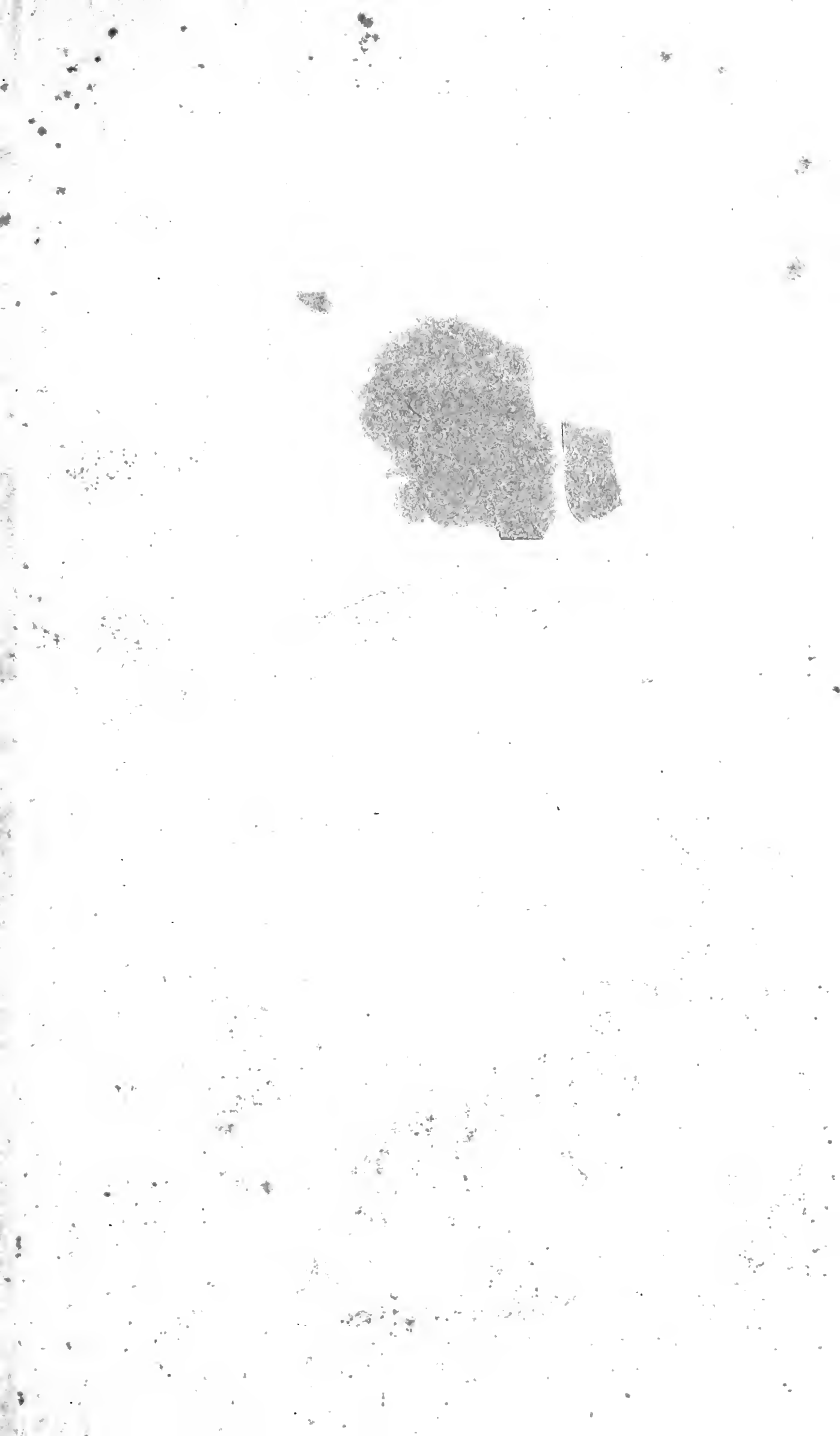
*Offg. Secretary to the Govt. of Bengal.*











REPORT  
OF THE  
SALARIES COMMISSION

APPOINTED BY THE GOVERNMENT

BENGAL

TO

Revise the Salaries of Ministerial Officers,

AND TO

Reorganise the system of business in Executive Offices,

1885-86.



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