



*Proceedings of the Assam Legislative Council assembled
under the provisions of the Government of India Act
1919.*



The Council met in the Council Chamber at Government House, on
Tuesday, the 14th March 1922, at 11 A.M.

P R E S E N T :

The Hon'ble Mr. J. C. Arbuthnott, C.I.E., *President*, the Hon'ble
two Members of the Executive Council, the Hon'ble Minister of Local
self-Government and 30 nominated and elected Members.

OATH OF OFFICE.

The following Members before taking their seats, made the prescribed
oath or affirmation of their allegiance to the Crown :—

1. Mr. J. R. Cunningham.
2. Mr. E. H. Featherstone.

PANEL OF CHAIRMEN.

THE HON'BLE THE PRESIDENT :—The following Hon'ble Mem-
bers are appointed to the panel of Chairmen for the current session :—

- (1) Rai Sahib Bepin Chandra Deb Laskar,
- (2) Babu Krishna Sundar Dam,
- (3) Srijut Dalim Chandra Borah, and
- (4) Dr. H. G. Roberts,

QUESTIONS AND ANSWERS.

(UNSTARRED QUESTIONS.)

SRIJUT DALIM CHANDRA BORAH asked :—

Number of
persons in
Congress
Volunteer
Corps.

1. Will the Government be pleased to state if it has any information as to the number of persons approximately in each district of Assam constituting—

(1) Congress Volunteer Corps ;

(2) *Khilafat* Volunteer Corps ;

(3) *Santi Sena* ;

(4) *Sebak Sampradaya* ;

(5) Any other Association declared unlawful under the Indian Criminal Amendment Act ?

Anti-non-
co-opera-
tion propa-
ganda.

2. Will the Government be pleased to state if it has started any anti-non-co-operation propaganda work ?

If so, what is the result of such movement and the amount of expenditure, if any, on that account ?

MR. A. W. BOTHAM replied :—

1.—Government have no information as to the number of volunteers belonging to each of the bodies mentioned by the Hon'ble Member, but they know that the aggregate is large.

2.—As the Council is aware a special anti-non-co-operation staff was employed at Sylhet earlier in the year. All Government officers have been urged to take every opportunity of using their influence and powers of persuasion against the non-co-operation movement, and a number of pamphlets have been printed and distributed.

The result is believed to have been beneficial but to what extent must be largely a matter of opinion. The total expenditure incurred up to the end of January 1922 was Rs. 4,783-9-3.

BABU KRISHNA SUNDAR DAM asked :—

Remission
of local
rates pay-
able by
tea estates

1. Will the Government be pleased to state the names of the tea estates in the province which are still (up to 1922) enjoying a remission of the local rates under the terms of their leases and the areas of lands comprised in their leases to which the existing remission relates, and what is the amount of the total loss thus caused to the provincial revenues caused by the non-payment of local rates payable to Government in the ordinary course but excused under special terms of the leases granted to the owners of the tea estates aforesaid ?

THE HON'BLE MR. W. J. REID replied :—

1.—There are no tea estates in the province which enjoy a remission of local rates under the terms of their leases.

RAI SAHIB PADMANATH GOHAIN BARUA asked :—

1. (a) Do the Government keep any list of the *debottar* and *dharmottar* estates in the Assam Valley granted by the Ahom Kings ^{Debottar and dharmottar estates.} and by the Koch Rajas with the sanction of the Ahom Kings?

(b) If so, will the Government be pleased to lay on the table a statement showing the names of the holders of such estates, the areas cultivated and waste held by each, with land revenue and local rate or local rate, as the case may be?

(c) Will the Government be pleased to state the purposes for which each such estate was originally granted and whether the holders or managers of such estates devote the income accruing from them to such purposes?

2. (a) Is it not a fact that many temples with vast areas dedicated to them are in extremely bad state of repairs through the indifference of the *dalais*, *thakurs* or managers? ^{Management and repair of temples.}

(b) Are Government aware that there are some temples that have become untraceable and the religious duties connected with them have been discontinued, although the *dalais* of the temples have been enjoying the incomes of the estates?

(c) Is it not a fact that the income of some estates dedicated to a temple that is now in dilapidated condition at Biswanath in Darrang district is being annually realised by the Government and set apart for the purpose of repairing it?

(d) If the answer to the above question No 2(c) is in the affirmative, will the Government be pleased to apply the same procedure to all other temples in similar condition?

THE HON'BLE MR. W. J. REID replied :—

1. (a)—A register is maintained in district offices for all recognised *lakhiraj* lands. *Nisf-khira* lands, some of which are also *dharmottar*, are shown separately in the registers of general revenue paying estates kept in district offices.

(b)—The statement would be a bulky one. The Hon'ble Member can obtain particulars of any estate in which he has an interest by applying to the Deputy Commissioner concerned.

(c)—Such information as is available regarding the original purpose of the grants can be similarly obtained. Government do not know whether the income of these grants is strictly devoted to the purpose for which they were originally made.

2. (a)—Some temples are reported not to be in a good state of repair.

(b)—The District Officers either have no information or report that the answer is in the negative.

(c)—The Borloli Temple at Bishnath in the district of Darrang is maintained by the Public Works Department under the Ancient Monuments Preservation Act. No part of the income from the temple lands, which is meagre, is set apart for the maintenance of the temple building.

(d)—In view of the answer to question No. 2 (c), this question does not arise.

RAI SAHIB PADMANATH GOHAIN BARUA asked :—

Names of
candidates
for appoint-
ment in the
Provincial
Civil Ser-
vice.

3. Will the Government be pleased to state—

- (a) The names of the candidates, stating against each his educational and other qualifications, respectability, family connection and antecedents, who appeared before the Board for nominating selected candidates for appointments in the Provincial Civil Service and Subordinate Executive Service, Assam, held on the 23rd November 1921, at Gauhati;
- (b) The names of the candidates nominated by the Board in order of their selection;
- (c) The name of those nominated candidates whose chances were overlooked, with reasons thereof;
- (d) The names of the successful candidates with the reasons of their getting preference over others, stating against their names each, both in nomination and appointment;
- (e) What communal consideration, if any, was given both in nomination and appointment;
- (f) What percentage was allowed to each of the caste and community of Ahom, Koch, Kayastha, Brahmins and others, in the above appointments in relation with the already existing percentage or number of appointments allotted to, or held by, each of the above communities?

Ahom can-
didates for
Provincial
Civil Ser-
vice.

4. Will the Government be pleased to state—

- (1) The names of the Ahom candidates, stating against each the educational qualifications, respectability of birth, family connection and other personal merit who appeared before the Board of Nomination held at Gauhati on the 23rd November 1921, for appointments in the Provincial Civil Service and Subordinate Executive Service, Assam;
- (2) The names of those among them who were nominated stating against each the serial number in order of nomination;
- (3) The names of those nominated candidates, if any, who superseded those in (2) above and the reason thereof?

Mr. A. W. BOTHAM replied :—

3. (a)—A statement showing the names of the candidates who appeared before the Assam Valley Selection Committee, with their educational qualifications and the community to which they belong, is laid on the table. Government are not prepared to express an opinion as to the respectability of the several candidates or to supply their family history.

(b) and (c)—Government do not propose to disclose the recommendations of the Committee. The Selection Committees are representative bodies and Government accept their recommendations except for very special reasons.

(d)—The successful candidates are shown as such in the statement.

(e)—In making the recent appointments to the Assam Civil Service the fact that Muhammadans and Khasis held less posts than they were entitled to on the basis of population was taken into account, all other communities were fully represented and no special consideration was accorded to them.

In the case of the Subordinate Executive Service, all communities were already fully represented, and communal claims were therefore not considered.

(f)—Ahoms are entitled on the basis of population to three posts in the Assam Civil Service and to two in the Subordinate Executive Service. Koches, Kayasthas and Brahmins are not treated as separate communities.

4. (1)—The Hon'ble Member will find the information in the reply given to his question No. 3.

(2) and (3)—The Hon'ble Member is referred to the reply given to his question No. 3(b) and (c).

List of candidates for appointment in the Assam Civil Service and the Subordinate Executive Service who appeared before the Selection Committee held at Gauhati on the 23rd November 1921.

No.	Name.	Educational qualifications.	Community.	Remarks.
1	3	3	4	5
ASSAM CIVIL SERVICE.				
		Ordinary Candidates.		
1	Srijut Narendra Nath Chakrabatti ...	B. A. ...	Assamese (other than Ahoms and Muhammadans).	
2	Maulavi Ikram Rasul ...	B. Sc. with honours in Physics.	Muhammadian.	
3	Srijut Kumud Chandra Bardalai ...	B. A. ...	Assamese (other than Ahoms and Muhammadans).	
4	Baba Saroj Kumar Das ...	B. A. with honours in Philosophy.	Bengali of Sylhet domiciled in the Assam Valley.	
5	Srijut Chandra Kamal Bhuyan ...	B. Sc., B. A. ...	Assamese (other than Ahoms and Muhammadans).	Appointed to the Assam Civil Service.
6	" Hari Prasanna Tamuli Phukan	B. A. with honours in History.	Assamese (other than Ahoms and Muhammadans).	
7	" Purnananda Goswami (same as No. 16 under S. E. S.).	B. A. with honours in Sanskrit.	Assamese (other than Ahoms and Muhammadans).	
8	" Nagendra Nath Phukan	B. A. with distinction, B. L.	Ditto	Appointed to the Assam Civil Service.
9	" Bishnu Chandra Goswami	B. A. ...	Ditto	
10	" Chandra Kanta Handiqui	B. A. ...	Ahom.	

Special candidates (practising pleaders).

1	Babu Sourindra Mohan Dutta	...	M. A., B. L.	...	Domiciled Assamese.
2	Srijut Mahendra Nath Gohain	...	M. A., B. L.	...	Ahom.
3	" Deveswar Sarma ...	...	B. L.	...	Assamese (other than Ahoms and Muhammadans).
4	" Birendra Nath Mahanta	...	B. L.	...	Ditto ditto.
5	" Uma Kanta Gohain	...	B. L.	...	Ahom.
<i>Subordinate Executive Service.</i>					
1	Srijut Harendra Nath Sarma	...	B. A.	...	Assamese (other than Ahoms and Muhammadans).
2	" Khagendra Nath Das	...	B. A.	...	Ditto ditto ...
3	" Garga Narayan Chaudhuri	...	B. A.	...	Ditto ditto.
4	" Keshab Ram Nath	...	B. Sc.	...	Ditto ditto.
5	" Kamakhya Nath Thakur	...	B. A.	...	Ditto ditto.
6	" Rudra Kanta Barua	...	B. A.	...	Ahom.
7	" Manik Chandra Barua	...	B. A.	...	Assamese (other than Ahoms and Muhammadans).
8	Maulavi Takiuddin Ahmed	...	B. A. (with honours in History).	...	Muhammadan.
9	" Nawab Raful Hussaia	...	B. A. (with honours in History).	...	Ditto.

Appointed to the Subordinate Executive Service.

No.	Name.	Educational qualifications.	Community.	Remarks.
1		3	4	5
10	Srijut Durga Charan Barua	... B. A., passed the preliminary B. L.	Assamese (other than Ahoms and Muhammadans).	
11	" Kamini Kanta Sarma	... B. Sc. ...	Ditto ditto.	
12	" Khageswar Sarma ...	... B. A. ...	Ditto ditto.	
13	Maulavi Faizur Rahman ...	... I. A. (read up to B. A.)	Muhammadan ...	Service (post-armistice) in Persia. Appointed to the Subordinate Executive Service.
14	" Quasi Majibuddin Ahmad	... I. A. (read up to B. A.)	Ditto ...	Service (post-armistice) in Mesopotamia.
15	" Zia-ud-din Yusuf	... B. A. ...	Ditto ...	Appointed to the Subordinate Executive Service.
16	Srijut Purnananda Goswami (same as No. 7 under A. C. S.).	... B. A. (with honours in Sanskrit).	Assamese (other than Ahoms and Muhammadans).	

RAI SAHIB PADMANATH GOHAIN BARUA asked :—

5. Will the Government be pleased to state—

- (1) The names of the persons, stating the terms and kind of imprisonment against each who were convicted in connection with the recent political unrest in the subdivision of North Lakhimpur up to date?
- (2) The section or sections under which each of the above persons was prosecuted and convicted?

6. Is the Government aware of a petition dated the 4th January 1922 submitted to the Deputy Commissioner, Sibsagar, by some prominent Indian gentlemen and anti-non-co-operationists at Jorhat protesting against the cruel, inhuman, and illegal act on the part of the police upon some eight peaceful young men while passing by the public road in front of the High School and Normal hostels in the evening of the 3rd January 1922, and requesting an immediate inquiry and for bringing the offender to justice? If so, will the Government be pleased to state what action, if any, is being taken in the matter and how the said petition has been disposed of?

THE HON'BLE MR. A. MAJID replied :—

5.—A statement showing the cases is laid on the table. The Hon'ble Member can see the names if he wishes to do so.

List of persons in the North Lakhimpur subdivision who were imprisoned in connection with the recent Political unrest.

Number of persons.	Section and Act.	Kinds and terms of imprisonment.
1	2	3
2 (two) ...	17 (1) of Act XIV of 1908.	One month's rigorous imprisonment.
2 (two) ...	Ditto ...	Simple imprisonment for one day.
1 (one) ...	Ditto ...	Three months' rigorous imprisonment and a fine of Rs. 16-8-6.
1 (one) ...	Ditto ...	Three months' rigorous imprisonment and a fine of Rs. 200, in default a further term of six weeks' rigorous imprisonment.
2 (two) ...	Ditto ...	One month rigorous imprisonment and a fine of Rs. 50, in default a further term of one month's rigorous imprisonment.
1 (one) ...	Ditto ...	Two months' rigorous imprisonment and a fine of Rs. 50, in default a further term of one month's rigorous imprisonment.

Number of persons.	Section and Act.	Kinds and terms of imprisonment.
1	2	3
1 (one) ...	17 (2) of Act XIV of 1908.	Six months' rigorous imprisonment and a fine of Rs. 50, in default a further term of two months' rigorous imprisonment.
4 (four) ...	Ditto ...	Three months' rigorous imprisonment and a fine of Rs. 50, in default a further term of two months' rigorous imprisonment.
1 (one) ...	Ditto ...	Simple imprisonment for six months and a fine of Rs. 200, in default a further term of two months' simple imprisonment.
1 (one) ...	188 (2nd part), Indian Penal Code.	Three months' rigorous imprisonment and a fine of Rs. 200, in default a further term of six weeks' rigorous imprisonment.

6.—Yes. Government are aware that a petition against the conduct of the police at Jorhat on the 3rd January was presented to the Deputy Commissioner of Sibsagar. It has been ascertained that no peaceful young men were assaulted by the police and there was no cruel, inhuman or illegal act on their part. A noisy procession of youths singing and shouting revolutionary songs was ordered to disperse and on refusal was very properly dispersed by the police after sufficient warning. It is understood that the Deputy Commissioner discussed the occurrence with the signatories to the petition at a meeting and that they agreed that action was necessary to check the disorderly conduct of these persons, and were unable to suggest any alternative action. The Government do not propose to take further action in the matter.

MAULAVI SAIYID NURUR RAHMAN asked :—

Irrigation
work in
Habiganj.

1. (a) Are the Government aware that no irrigation works were taken by the Local Board, Habiganj, since its creation up to date?

(b) Will the Government be pleased to allot a certain sum of money from the Provincial Fund to the Local Board, Habiganj, solely for the purpose of irrigation, clearing ancient *dighis* and *nalas*?

THE HON'BLE RAI BAHADUR GHANASYAM BARUA replied :—

1. (a)—Government have no information on the subject.

(b)—Government are not prepared to allot money for this purpose. It is open to the Local Board, if it thinks fit, to find money from its own resources.

BABU RAMANI MOHAN DAS asked :—

1. (a) Will the Government be pleased to state how many officers of the Assam Educational Service should have been promoted to the Indian Educational Service in accordance with the instructions of the Secretary of State? Assam Education-
al Service. ✓

(b) Will the Government be pleased to state how many officers of the Provincial Educational Service have been promoted to the Indian Educational Service in Bengal, Bihar, Central Provinces, and Assam during the last three years?

2. (a) Is it a fact that Sanitary Inspectors are recruited from the class of Sub-Assistant Surgeons by the Government and over and above they are required to pass the Sanitary Surveyorship Examination from Bombay? If so, will the Government be pleased to state the amount of the special rate of pay or allowance granted to them for their special qualification? Sanitary Inspectors.

(b) Is it a fact that the Sanitary Inspectors like Assistant Surgeons have to execute bonds and have to pass Departmental Examinations for promotion to a higher grade?

(c) If so, will the Government be pleased to state the reasons for not providing the Sanitary Inspectors with free quarters or house rent in lieu thereof, similar to those of the Sub-Assistant Surgeons?

(d) Is this a fact that the Sanitary Inspectors are debarred from practising medicine and surgery? If so, will the Government be pleased to state the amount of compensation added to their pay for the loss?

(e) Will the Government be pleased to consider the desirability of improving their status and increasing the scale of pay and conveyance allowances similar to those of the other Government Inspectors and Public Works Department Surveyors?

(f) Will the Government be pleased to state if there are any higher-ranked services reserved for the Sanitary Inspectors to occupy after their long and approved service similar to that of the Sub-Assistant Surgeons promoted to the rank of the Assistant Surgeons?

(g) Is it a fact that in the recent revision of the pay of Medical and Sanitary Department the Sub-Assistant Surgeons have been allowed to draw their increment from March 1921, whereas the Sanitary Inspectors were given increment with effect from July 1921 (4 months later)? Will the Government be pleased to state the reasons for such difference?

MR. A. R. EDWARDS replied :—

1. (a)—The Secretary of State has sanctioned the transfer of only two posts from the Assam Educational Service to the Indian Educational Service and these posts have been filled by promotion from the Assam Educational Service.

(b)—Government have no information on the subject.

2. (a)—The reply to first part of the question is in the affirmative.

The rates of pay of the two services were as below :—

Sub-Assistant Surgeons.		Health Officers.	
Rs.		Rs.	
Ordinary grade	70—3—130 ...	...	95—4—175.
Selection grade.	10 per cent. of total strength Rs. 135—3—150.	}	10 per cent. of the total strength Rs.
	3 per cent. of total strength Rs. 150—5—175.		180—5—200.

Further improvement was however made in the pay of Sub-Assistant Surgeons with effect from 1st March 1922 and the question of what, if any, change should be made in that of Sanitary Inspectors (now designated Health Officers) has lately come up for consideration.

(b)—Yes.

(c) and (d)—The facts of their being debarred from private practice and not receiving quarters or house rent were taken into account in fixing their pay.

(e)—As already stated the question of further revising the pay of Health Officers is engaging attention. Government see no reason for improving their status or increasing the conveyance allowance.

(f)—There are none.

(g)—Yes. The revision of the pay of Health Officers was carried out after that of Sub-Assistant Surgeons. Government saw no sufficient cause for giving retrospective effect to it.

MAULAVI RUKUNUDDIN AHMAD asked :—

Advertisement of vacancies in Deputy Commissioners' offices.

1. (a) Will the Government be pleased to state whether there is any standing provision for advertisement in local papers and publication in localities concerned of any vacancy occurring in the ministerial staff of the Deputy Commissioners' offices?

(b) If the reply to the above question is in the negative, will the Government be pleased to enforce such provisions for the best interest of the public?

MR. A. W. BOTHAM replied :—

1. (a)—Rule 489, Assam Executive Manual, requires vacancies, which are to be filled by outside candidates, to be published at the headquarters of the district and at the office in which the vacancy occurs. In the case of a vacancy in a clerkship carrying a salary of over Rs. 40 a month advertisement in the *Assam Gazette* and in a local

newspaper is also required. When it is desired to secure recruits from particular communities, information of vacancies is required to be given to Associations representing these communities.

(b)—In view of the reply given to (a) this part of the question does not arise.

SRJUT BISHNU CHARAN BORAH asked :—

1. (a) Will the Government please state whether the Government has finally come to the decision of constructing a permanent bridge over the Kollong river at the Sadr ghat within the Municipality of Nowgong ? Bridge over Kollong river.

(b) If not, will the Government please help the said Municipality by contributing a part of the necessary amount and lending the rest for the construction of the bridge ?

2. (a) Is it a fact that the posts of the Subdivisional Officers of Barpeta and Goalpara subdivisions are reserved for the members of the Assam Civil Service ? Post of Sub-divisional Officers of Barpeta and Goalpara.

(b) Will the Government please state why a departure from the long standing custom was very lately made in the case of the Barpeta subdivision ?

MR. A. W. BOTHAM replied :—

1. (a) and (b)—The Government is prepared to advance a loan to the Municipality for constructing this bridge.

The Hon'ble Member's attention is invited to the extract from the proceedings of the Communication Advisory Board a copy of which is laid on the table.

Extract from the proceedings of a meeting of the Assam Railway and Steamer Communication Advisory Board held on Friday, the 30th September 1921, at 11 A.M., at the Public Works Department Secretariat, Shillong.

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Item No. 7—Headway under the proposed bridge over the river Kullong at Nowgong. Mr. Allen informed the meeting that it would not be possible to finance the work if sufficient headway to allow steamers through were provided. Both Agents of the Steamer Companies objected to a low level bridge being constructed, as it would close the Kullong river to steamers for all time. They said that although this river was not used at present by their steamers below Nowgong, still, as it was a branch of the Brahmaputra, there was no knowing when the stream might develop sufficiently to allow their running steamers along the whole length of the river. They also drew attention to Government of India, Railway Department (Railway Board), memorandum No. 65P,—16, dated the 1st May 1920, on the subject of headways to be provided under bridges. Mr. Grayburn asked Mr. Allen whether he had consulted any of the planting community in the district regarding the question of headway, and, on being informed that no one but the Deputy Commissioner had been consulted, said that he would not agree to the proposal until he had consulted his Association whose interests it was his duty to safeguard.

Khan Bahadur Mahibuddin Ahmed explained that the Municipality could not afford to pay for any kind of a bridge and that it should be constructed as a public work out of general revenues. The Hon'ble Mr. Reid replied that they could take a loan from Government and repay the money by charging a toll on the bridge. The Khan Bahadur was understood to say that he objected to this proposal.

Mr. Allen then said that it was at present intended to put up a more or less temporary structure which would be within the financial resources of the Municipality and would not seriously interfere with the prospects of steamers using the river later, if conditions changed. Most of the members agreed that the construction of a temporary structure would mean nothing but a waste of public money and that there appeared to be no prospects of obtaining sufficient funds at present for a permanent type of bridge, with the headway desired by the Agents of the Steamer Companies.

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2. (a)—No.

(b)—The appointment referred to was made in the public interest.

MAULAVI ABDUL KHALIQUE CHAUDHURY asked :—

Bridge
over
Dholai
river.

1. Has any estimate of the approximate cost for the construction of a permanent bridge over the Dholai river at Chaitraghat in the South Sylhet subdivision been prepared?

If so, will Government be pleased to lay it on the table?

MR. A. W. BOTHAM replied :—

1.—As no funds are at present available for constructing this bridge the Government consider that no useful purpose would be served by preparing an estimate.

SRIJIT BEPIN CHANDRA GHOSE asked :—

Daily
steamer
service
between
Gauhati
and
Dhubri.

1. Has the attention of Government been drawn to the fact that passengers for Goalpara from Gauhati by the down-steamer and from Dhubri by the up-steamer are daily put to great inconvenience by the irregularities of the steamer service and that passengers in the Gauhati and Dhubri steamer stations have to wait very often from 4 to 5 days at a time without any steamer to carry them to their destination?

If so, will the Government be pleased to take immediate steps to remove these long-felt inconveniences by asking the Steamer Company to run without fail daily steamer service between Gauhati and Dhubri as in the case of the Tezpur Daily Mail Service?

MR. A. W. BOTHAM replied :—

1.—Government are aware that the irregularity of the present Steamer Services must cause inconvenience to passengers at Gauhati and Dhubri. The Companies are at present unable to establish a faster service but are trying to run the existing service more regularly.

The question will again be taken up with the Agents but it should be understood that the Companies get no subsidy for this service where- as the Tezpur service is subsidized.

SRIJIT BEPIN CHANDRA GHOSE :—

2. Will the Government be pleased to lay on the table statements showing year by year :—

(i) the amount of revenue realized by Government during the last 3 years (1918-19, 1919-20, 1920-21) from the tenants inhabiting the portion of the *khas char* lands bounded on the north by the Chawlkhowa, on the west by the Manas, on the south by the Brahmaputra and on the east by the Kholabanda steamer station in the Chenga Bahuri mauza of the Barpeta subdivision ?

(ii) the amount of grazing tax realized by Government during the last 3 years (1918-19, 1919-20, 1920-21) from the professional graziers in the same portion of the *khas char* lands in the same mauza of the same subdivision ?

THE HON'BLE MR. W. J. REID replied :—

2. (i) and (ii)—The information asked for is not readily available. If the Hon'ble Member desires to have information regarding any recognised revenue unit, such as a mauza or a cadastral village, Government will attempt to supply it ; but it is difficult to supply figures except for such recognised units.

MR. RAJENDRA NARAYAN CHAUDHURY asked :—

1. With reference to question No. 4B regarding weights and measures (asked by me at the September Session, 1921, of this Council) will the Government be pleased to state whether it has recommended to the Government of India to take any steps as provided under Act XXXI of 1871 for standardization of weights and measures for this Province ?

THE HON'BLE RAI BAHADUR GHANASYAM BARUA replied :—

1.—The Hon'ble Member's attention is invited to the Resolution which was published in the *Assam Gazette* of 1st February 1922 under Notification No. 127 L.S.-G. of 24th January 1922. From that Resolution it will be seen that, subject to certain restrictions, the matter has now been left largely in the hands of Local Governments. The whole subject is under consideration but it is a very large and important one and public opinion will have to be consulted before any decision is reached. Steps have already been taken for ascertaining public opinion.

Report of the Committee on Retrenchment in Assam.

THE HON'BLE MR. W. J. REID :—I beg, Sir, to lay on the table the Report* of the Committee on Retrenchment in Assam. Copies of this Report had been sent by post to all Hon'ble Members. I should only like to explain, Sir, in case we are accused of delaying, that we received an advance copy of this Report with a separate note by one member on the 20th January. We did not receive the Report with the note by the other member until the 20th February, and we circulated it on the 28th February. It was therefore clearly impossible for us to consider this Report, as we should have liked; to do, when we were framing the budget.

THE HON'BLE THE PRESIDENT :—The Council will now proceed to the general discussion of the budget. A time limit is imposed on speeches of 20 minutes.

General discussion of the Budget.

THE HON'BLE MR. W. J. REID :—If I may say one word, Sir, before the discussion begins, I told the Council in my budget speech that we had asked the Government of India to allow us for a period of three years exemption from our contribution of fifteen lakhs. We have since then been informed that the Government of India regret that owing to their financial position they are unable to accede to our request.

THE HON'BLE THE PRESIDENT :—The general discussion of the budget will now proceed.

RAI BAHADUR PROMODE CHANDRA DUTTA :—What is the order, Sir, for speeches? Last time I believe we followed the alphabetical order.

THE HON'BLE MR. W. J. REID :—I do not think there is any order, Sir, Hon'ble Members can speak as they please.

THE HON'BLE THE PRESIDENT :—The procedure of last year will not be followed. I think it is better that any members who wish to speak should do so.

RAI BAHADUR PROMODE CHANDRA DATTA :—Sir, last year I complained in Council that the time between the presentation of the budget and the commencement of the discussion thereof was all too short and that unless more time was given the members would find it difficult to study it with the care and attention it deserves. I further suggested that a committee might be appointed from among the council members to help in the preparation of the budget and that copies of the same might be circulated to the press and the public in time so that the members might have the advantage of knowing their views. I think, Sir, the Council will agree with me that with a responsiveness at once refreshing and commendable the Hon'ble Finance Member has met our wishes almost to the full. I am sure I voice the sense of the council when I say that we are extremely grateful to him for this.

Now that the money is scarce may I venture to suggest that instead of summoning the Council for the mere presentation of the budget copies of the same may be sent round in advance marked "provisional" so that while the members have the budget placed in their hands in advance the cost which runs into thousands of rupees of a session however short may be avoided? I am told something of this sort used to be done in the pre-Reforms Councils and I for one do not feel troubled by the horror with which the Chancellor of the Exchequer in England might regard a suggestion of this kind. For here representatives of the non-official members are invited to a committee to advise on the budget and the secrecy with which the budget is guarded there is not observed. I am not oblivious of the advantages of the members meeting as often as possible. But our financial limitations must not be overlooked.

I think the budget in the form in which it has been presented is intelligible enough and the Hon'ble Finance Member deserves congratulations for the same. But I would like to suggest for his consideration if it would not be possible to present it in two parts—one showing the inevitable charges and the other the new items of expenditure proposed for the coming year. This will enable the members to see at a glance what funds are available for the new items and how the deficiency, if any, is proposed to be met. Things should be made as easy for the members as possible and this I know is the one desire of the Hon'ble Finance Member.

Sir, the budget under discussion is the second budget of the reformed Government. If the first was disappointing the second is desperate. For the coming year the Hon'ble Finance Member has budgetted for a deficit of 12 lakhs 20 thousand rupees. I will ask the patience of the Council for a while on this. The estimated revenue for the current year was Rs. 2,41,14,000 and the estimated expenditure Rs. 2,56,78,000. There was thus an estimated excess of expenditure over the income of Rs. 15,64,000. This deficit was proposed to be met from the closing balance of the year 1920-21 which was estimated at Rs. 58,28,000. The Council need not be reminded that these were mere estimates. What has been the upshot? According to the revised estimate of the current year the revenue is expected to be Rs. 2,18,46,000 and the expenditure Rs. 2,54,13,000. There is thus an anticipated deficit of Rs. 35,87,000. Deduct this from the closing balance of the year 1920-21 which as I have said was estimated at Rs. 58,28,000 but actually turned out to be Rs. 48,23,000 or a little over 10 lakhs short.

The closing balance of the current year will therefore be Rs. 12,56,000 instead of Rs. 42,46,000 as estimated.

The next year's budget starts with this Rs. 12,56,000 as opening balance. Receipts are estimated at Rs. 2,21,38,000 and the expenditure at Rs. 2,36,58,000 thus showing an excess of expenditure over the receipts to the amount of Rs. 12,20,000. Deducting this amount from the opening balance of Rs. 12,56,000 there remains Rs. 36,000 only as the closing balance of the next year. The Hon'ble Members will notice how the balance has dwindled down. The year 1921-22 began with an opening balance of Rs. 58 lakhs 28 thousand and the year 1922-23 with an opening balance of 12 lakhs 56 thousand. But the year 1923-24 will have only Rs. 36,000 if at all to start with. This only shows that while the revenue is falling off,

the expenditure is keeping up its level pretty close, that the administration has been kept going by drawing on its reserve and that at the end of the year 1922-23 there will be practically no reserve to fall back upon. This has been possible because the rules which required a Local Government to maintain a certain minimum balance have been abrogated with the inauguration of the Reforms. Suppose in the coming year a flood or a drought occurs, crops fail, and famine makes its appearance. What will the Government of Assam do? It has a famine insurance fund of Rs. 10,000 only and an anticipated closing balance of Rs. 36,000. Not very long ago something like 20 lakhs of rupees had to be spent in famine relief in Sylhet alone. What will the Government do if the famine assumes that magnitude?

I should like to add that the estimated revenue for the next year includes one item of 3 lakhs expected to be realised as additional stamp revenue by amending the Court-fees and the Stamp Act. But for this fresh taxation the actual deficit would be 3 lakhs *plus* 12 lakhs 20 thousands, *i.e.*, 15 lakhs 20 thousands. The opening balance being Rs. 12 lakhs 56 thousands only would not therefore cover it. The budget has been just balanced by new taxation.

I will not deal with the reasonableness or otherwise of the forecasts made of the probable receipts for the coming year. It would be presumptuous on my part to do so. I will however remind the Council that the Hon'ble Finance Member himself considers it difficult if not impossible to make reasonably accurate forecasts for the coming year in view of the abnormal times we are passing through.

It is therefore just possible that the deficit may be yet higher. It will be noticed that the estimated receipts for 1922-23 exceeds the revised estimate for 1921-22 by about 6 lakhs.

It is difficult to withhold sympathy from a Finance Member when he is called upon to face a heavy deficit and I accord a full measure of it to the Hon'ble Finance Member in his present embarrassments.

But we look in vain in his budget for the enunciation of any policy which would avert a financial disaster and at the same time enable the Administration to provide for the progressive requirements of the people. He would not indeed have the Council to think that the position is hopeless or that the province is bankrupt, but has he given any valid grounds for the hope? With all respect to him I feel bound to say that I remain absolutely unconvinced. He refers to the prospects of the ultimate recovery of the greater part of rupees twenty lakhs outstanding advances in the Provincial Advance and Loan Account and further to the saving of over a lakh of rupees in the current year in the shape of interest as the result of our having taken over the Provincial Loan Account. And out of the outstanding advances he expects to get back Rs. 5,32,000 only in the coming year. Conceding therefore that things will go as he expects there will be at the end of the year 1922-23 a closing balance of Rs. 6,62,000 only. That does not alter the position very much. Then we are told that the Government of India have been asked to remit for the next three years our annual contribution of fifteen lakhs to the Central Government. We now know that this request has not been granted. Unless therefore our revenues expand to the extent of our requirements we are in for a succession of ever increasing deficits.

This leads me to an examination of the principal heads of our revenue. They are in order of their importance (1) V—Land Revenue, (2) VI—Excise, (3) VII—Stamps, and (4) VIII—Forests.

As to the land revenue the actual receipts from 1918-19 to 1920-21 have every year been ninety lakhs more or less. The Budget Estimate for 1921-22 was not very much more. But the revised figure for 1921-22 and the budget figure for 1922-23 has been put at ninety-eight lakhs, the increase being due to receipts from grazing fees which were formerly shown under the head VIII—Forests. The feeling against these fees is however so strong especially in the Assam Valley that I will not pin my faith to them. Whatever that may be it is clear that land revenue during the last four years has not shown signs of much expansion and cannot afford appreciable relief.

The really expanding source of revenue was Excise. In 1918-19 the total receipts under this head were about rupees sixty lakhs, in 1919-20 about rupees sixty-seven lakhs, in 1920-21 about rupees seventy-five lakhs, in other words, in the course of three years they increased by twenty-five per cent., and the budget figure for 1921-22 was not unjustly put at eight lakhs. I will not deal with the ethics of the revenue from this source but I am almost certain that it will not expand, even if it does not appreciably shrink. The Government themselves are looking forward to a time when it will cease to be a principal head.

The next item is the receipts from Stamps. The average for the three years from 1918-19 to 1920-21 is about sixteen lakhs, and this is the budget figure for the coming year. There has thus been very little expansion of revenue under this head. If the Court-fees Act and the Stamps Acts are amended by raising the stamp duties as proposed, an additional revenue of three lakhs is expected from this source. But it cannot expand much further.

The last of the principal heads is Forests. The average of the three years from 1918-19 to 1920-21 which includes receipts from grazing fees is about fifteen lakhs and that is the budget figure for 1922-23. This figure ought to have been less but for the re-imposition of royalty on lac which is estimated to yield Rs. 1,50,000. The expansion under this head is therefore also not appreciable. We have been hearing a good deal too much about the magnificent forests of Assam and their immense possibilities but we are so handicapped by the limitations of our purse that we cannot finance any adequate scheme for their development. We must therefore for some years to come exclude these possibilities from our consideration.

What then is the remedy? To me it seems that Assam must either mend or end herself. I am no prophet but I would venture to make one prophecy. As I read the situation it appears clear to me that the time is coming when the British Parliament will be forced to consider whether Assam can continue to exist as a separate province. Ever since her separation she has been a foster child to Bengal. That dependence still continues unabated. On top of it have come the Reforms and the burden has been almost crushing. Is Assam fit for the status of a major province? With a good many others I say—emphatically “No”. Her resources were not fully

explored when that status was accorded to her. Let me examine the position. Assam is the smallest of the eight major provinces into which India is divided for the purposes of the Reforms. Each of these units varies considerably in area, population and income. But none falls so far behind in every respect as Assam. The following table shows the number of districts, area, population (according to the census of 1911) and the revenue for the year 1917-18 for each of these provinces :—

Name of the province.	Number of districts.	Area in square miles.	Population.	Revenue.
1	2	3	4	5
				Rs.
Assam ...	13	52,959	6,713,636	1,71,00,000
Central Provinces and Berar.	22	236,738	12,115,127	4,12,00,000
Behar and Orissa ...	21	83,205	34,490,084	4,04,00,000
Bengal ...	28	123,064	19,672,642	7,54,00,000
Madras ...	24	141,726	41,405,404	13,31,00,000
United Provinces of Agra and Oudh.	48	107,164	47,182,044	1,22,00,000
Punjab ...	29	97,206	19,974,956	8,64,00,000

Of the 13 districts of Assam 5 are Hill districts which constitute about two-thirds of the province and are inhabited by simple tribes governed in patriarchal fashion. The administration of these hills has to be financed from the plains. The whole burden of the administration therefore falls on the eight plains districts. Now the population of each of these 8 districts according to the census of 1911 is as follows :—

			Area.	Population.
			Sq. m.	
Sylhet ...	...	...	5,413	2,472,671
Cachar ...	...	...	3,769	497,463
Goalpara ...	...	...	3,953	600,643
Kamrup ...	...	...	3,858	667,823
Darrang ...	...	...	3,418	377,314
Nowgong ...	...	...	3,260	303,506
Sibsagar ...	...	...	5,033	690,299
Lakhimpur ...	...	...	3,723	468,989
Total ...				6,083,713

Compare this population with the population of the Dacca Division of Bengal which consists of the four districts of Dacca, Mymensingh, Faridpur and Backergunge :—

				Area.	Population.
				Sq. m.	
Dacca	...	...	...	2,377	2,960,402
Mymensingh	...	...	...	6,332	4,526,422
Faridpur	...	...	...	2,267	2,121,914
Backergunge	...	...	...	3,649	2,428,911
Total				...	12,037,649

In other words the population of Assam (leaving out the Hill districts) is practically half of that of one of the five divisions which constitute Bengal. Is Assam anything more than a Bengal Division? The population is almost entirely agricultural. There is no industry worth the name except tea. Could such a population meet the huge cost of a Reformed Government? Even without them she had to depend on Bengal for some of her essential needs.

Take again the Provincial revenue.—I give below the figures for 1917-18 on which the proposals for Constitutional Reforms were made and those for 1921-22, the first year of the Reforms :—

				1917-18.	1921-22.
				Rs.	Rs.
Madras	...	...	...	13,31,00,000	16,70,00,000
United Provinces	...	...	...	11,22,00,000	13,50,37,000
Bombay	...	...	...	10,01,00,000	14,46,35,000
Punjab	...	...	...	8,64,00,000	11,27,56,000
Bengal	...	...	...	7,54,00,000	10,47,55,000
Behar and Orissa	...	...	...	4,04,00,000	4,96,97,000
Central Provinces	...	...	...	4,12,00,000	5,28,35,000
Assam	...	...	...	1,71,00,000	2,35,97,000

The budget estimate for the current year in Bengal is ten crores odd and that for the same period in Assam is two crores odd. In other words, the revenue of Assam is about one-fifth that of Bengal and if the revenue of Bengal is taken as contributed equally by her five divisions each division yields almost as much as the whole province of Assam and Bengal's deficit for the current year exceeds the gross revenue of Assam.

To this must be added the fact that owing to her position as North-Eastern Frontier Assam has to contribute annually about six lakhs for the maintenance of the Assam Rifles.

Can a province so circumstanced as this bear the burden of the Reforms under which even the most wealthy province is groaning? Even without them Assam was dependent on Bengal for some of her essential needs. The administration was already top-heavy. Could she afford to see her burden added to? But there are some whose love for Assam overshadows their judgment. Time is almost come for their disillusionment.

The administration must however be carried on until the conscience of the British Parliament awakens to the fact. How to do it? The only possible way seems to be to reduce the cost of administration which has reached a level at which the public feel scandalised. The most absorbing item is the salary charges which swallow up more than forty-five per cent. of the revenue. In 1919-20 they were Rs. 1,04,94,000, an increase of Rs. 30,87,000 in three years. Add to this the travelling allowance Rs. 8,89,506 and the other allowances Rs. 7,58,223 and the total comes to Rs. 1,21,41,729, or a matter of over fifty per cent. of the estimated revenue which again, as we know, has fallen short by about seventeen lakhs. The actual percentage is therefore considerably higher.

Taking the services separately the All-India Services cost Rs. 28,02,000, the Provincial Services Rs. 38,24,000, and the clerks and the menials together Rs. 23,32,000. Materials are not available to show the average cost of a member of each of these services.

This division of the services into All-India, Provincial and Subordinate has been fruitful of mischief. In my last budget speech I protested against the same and I repeat the protest this year too. I should further desire to emphasise the fact that if provincial autonomy is the ultimate goal the All-India Services are now an anachronism. Provincial autonomy lends itself naturally to a provincial organisation. Each province ought to be left free to choose its own servants instead of having to go in for a type which would suit all India. Richer provinces can offer better pay and are entitled to services of better stamp of men. If the poorer provinces are required to conform to their standard woe unto them. This consideration was present to the mind of the British Parliament when it fixed the salary of the Governor of Assam at about fifty per cent. of that of the Governor of Bengal and that of the Executive Councillors and the Ministers in Assam at seventy-five per cent. of those in Bengal.

If economy dictated the variation in the first-mentioned cases the same consideration holds good in the case of the All-India Services and the latter should take proportionately less. If provincial autonomy is intended to be real freedom from outside dictation is essential in regard to her internal affairs. The Provincial Government should have the power of determining the number of posts required for the province and the class of persons who should hold them. As it is the cadres of the All-India Services are laid down by the Secretary of State who also makes the appointments. And the Provincial Government have to entertain them as a matter of course. This constitutes a negation of autonomy. If Assam had the freedom she could find within her own borders enough recruits for the ordinary purposes of her administration. If and when the need arose she could recruit from outside at such salaries as might be reasonably demanded such men as she required. The services would then be essentially provincial and for the matter of that indigenous too. The idea of filling up the higher administrative posts by Europeans who practically monopolise the All-India Services owes its origin to political motives and so long as the Government of this country was in principle autocratic the necessity for so doing was very real. But now that self-Government has been definitely laid down as the goal to which India must be advanced that motive should cease to be the guide.

The All-India Services have been made so attractive that the provincial services which in many instances perform the same duty as they constantly clamour for higher salaries and for the leave and other rules. To this is due the fact that the salaries of the provincial services have been so abnormally increased. But the mischief does not end here. When Provincial Service officers are promoted to posts held by members of the All-India Services they are also allowed the same extravagant salaries as the latter. They make this claim not because their former salaries were inadequate but because they have been translated into a service where far fatter salaries rule. People have thus to pay much higher salaries where lower ones would suffice. The only way to remedy this mischief is to fix a salary for each post so that whoever is competent to hold it may get the same. To the European holder of it an allowance may be given in addition in consideration of his peculiar position. I do not suggest this as a permanent feature of the Indian Service but I do certainly think that for some years to come at least the presence of an European element would be welcome for more reasons than one, and so long as this necessity exists we must recognise their claim to special treatment.

THE HON'BLE THE PRESIDENT:—I must remind the Hon'ble Member that he is exceeding the time limit.

RAI BAHADUR PROMODE CHANDRA DATTA:—May I be given a few minutes more?

THE HON'BLE THE PRESIDENT:—Yes, if you will be very brief.

RAI BAHADUR PROMODE CHANDRA DATTA:—May I have 10 minutes more?

THE HON'BLE THE PRESIDENT:—No, I don't think I can allow you 10 minutes more.

RAI BAHADUR PROMODE CHANDRA DATTA:—Very well, Sir. The rest of my speech may be taken as it is.

RAI SAHIB PADMANATH GOHAIN BARUA:—Sir, as the Hon'ble Finance Member has frankly said, the Budget could not but be regarded as most unsatisfactory. I have, however, much pleasure to congratulate the Hon'ble Mr. Reid for the lucid manner in which he prepared it in face of the present financial stringency.

On the receipt side the most noticeable thing is the falling off in excise and stamp receipts. This was, however, nothing unanticipated. In the Budget discussion last year I said:—"The Government is perhaps aware that a very effective movement for abandoning grog shops is going on and promises well for the future. If it continues, as it is very likely, great reduction in the estimated revenue is inevitable. Again, there is also another movement of boycotting law courts and starting of village arbitration courts. This also seems to me to be fraught with immense possibilities. Its effects are already in evidence in some places in the Assam Valley."

Sir, I read with great pleasure the Hon'ble Finance Member's observation that in so far as the receipts in the one case have diminished because of an advance in temperance and in the other because the people are more and more settling petty disputes in the villages instead of taking them to court. The feelings of the Government are those of satisfaction only. Hon'ble

Members will bear me out that drunkenness particularly among the lower classes which has been a sad feature of most of our towns has largely disappeared, that many a confirmed opium-eater has given up the opium habit and that the disgraceful practice of offering ganja and opium at some social and religious gatherings in the villages has almost entirely ceased. Whether this has been due to Government's restrictive measures or to legitimate efforts of genuine temperance reformers or to less laudable activities as the Hon'ble Finance Member puts it, it is none the less welcome. I have therefore been much concerned to read later in the speech of the Hon'ble Member that in so far as the fall in the excise receipts which according to him was unexpectedly abrupt, was due to "intimidation" and "improper interference" Government was going to put a stop to such practices with "fixed determination." Sir, the words "intimidation" and "improper interference" are very elastic and capable of convenient interpretations by over-zealous subordinates. I am not a lawyer and do not know whether it is a breach of the law to supplicate a drunkard co-villager not to get drunk, or an opium-eater and a ganja-smoker to give up his suicidal habit. But if it is, I think there is no necessity to deal with such an "offender" harshly. I therefore hope that the Hon'ble Finance Member will make it clear that the Government is sincere in what he says about its feelings of satisfaction and that it is not intended to resort to prosecutions in such cases and that people will not be harassed by over-zealous officers for settling petty disputes in the villages. This request might appear unnecessary or superfluous, but I am sure that those who have carefully observed the present temper of the Government will not think so.

On the expenditure side the tale is one of "obligatory" and "inevitable" expenditure and of provisions for the revision of pay of the different services which latter was bound to follow the revisions already effected in the case of the superior and other similar services. Here, Sir, the right process was reversed and the beginning was made at the wrong end so that our mouths are now practically shut.

There is not a single bold project of public good and the excuse undoubtedly is financial stringency. Financial stringency has also necessitated the omission of the water-supply grants to the Local Boards and the reduction of the communication grants to those bodies by Rs. 1,50,000. It is also responsible for a substantial decrease in the provision under head "Public Health." The Hon'ble Finance Member has said that the Government of India has been asked to remit for the next three years the amount of contribution of Rs. 15,00,000 which we make to that Government, but in view of its own deficits it is very doubtful whether the request will be acceded to, in which case our financial position will be still worse. In spite, however, of this sad state of the finances there is a startling provision of Rs. 1,74,000 for the reorganization of the Armed Police Reserve entailing a recurring cost of Rs. 1,21,000 and non-recurring cost of Rs. 99,000. It is said that under the present condition of the Province there is a pressing need for increasing the strength of the Armed Police Reserve and hence this increase. What with quartering Punitive Police in so many villages noted so long for their lethargy, indolence, submissiveness and like qualities, appointing special constables in different places, arming European planters and others with police powers, and drafting Gurkhas for helping land revenue collections and "making impressions" one would have thought that the country has had too much of Police

attention, but apparently the Government thinks otherwise and that even in the face of the evident decline of the non-co-operation movement, a hopeful change in the programme of its activities, indefinite postponement of mass civil disobedience, and insistence on non-violence more than ever—when we have been thinking of asking the Government to stay its repressive hands and conciliate the people. Sir, I respectfully but most emphatically enter my protest against this item of ruinous expenditure. The Government proposes to add to the revenue by increasing stamp duties and the Hon'ble Finance Member intends to introduce Bills to amend the Court-fees Act and the Stamp Act by which he expects to get an addition of about Rs. 3,00,000 to the revenue. Whatever the necessity and justification for these Bills and however the counsel might receive on them I am, on principle, Sir, opposed to any new taxation for meeting the ordinary cost of the administration. The only way in which this top-heavy administration can carry on is by substantial retrenchment and rigid economy. The Report of the Retrenchment Committee has at last been published, and the Hon'ble Members will know before long what savings could be made by giving effect to such of its recommendations as are held practicable. I am glad to find that the Committee has recommended abolition of some posts which in last year's Budget discussion and on various previous occasions I laid stress on as "unnecessary links to the administration." I hope, however, that whatever the retrenchment decided on, the mistake made in the case of revision of pay of the services will not be repeated, *viz.*, that the beginning will not be made at the wrong end but from the posts carrying the highest salaries.

The Hon'ble Finance Member has addressed an appeal to all of us to use our utmost personal endeavours to counter the pernicious teachings of the non-co-operation movement. Sir, it is needless to say that we fundamentally differ from the non-co-operators in our political opinions, or we should not have been here and it is only meet and proper that we should try to impress our views on our constituents and others. But, Sir, may we also appeal to the Government to change its new policy more repressive and vindictive than ever and not to regard every non-co-operator as an outlaw and treat him as such? No one is sorry when a "badmash" masquerading as a non-co-operator gets his deserts. I would go further and say that when a non-co-operator breaks a law, whatever be his motive, let the law, so long as it is in force, have its course. But is it, Sir, honest and fair that when a man who for his political convictions and not for any selfish end boldly comes forward to suffer mutely, is it, I say, honest and fair that such a man should be subjected to all sorts of indignities, the law strained as far as possible against him and an unduly severe punishment imposed on him? I do not see, Sir, why the Government should not regard a true non-violent non-co-operator as an honourable political opponent and treat him fairly and justly. A Government which prided itself so long as the "Ma-Bap" of the people, what should be its duty when its children have gone astray? Should it at once turn into a proverbial step-mother and try to kill them, or adhere to win them back by such admonitions and chastisements only as are unavoidable? Sir, I am sorry to say that the wide-spread impression created by the recent activities of the Government is that this mightiest Government on the earth in the name of law and order, is out to crush the political aspirations of a disarmed and emasculated people, and put down the recent awakening with an iron hand and that the big talk of the reforms and the changed angle of vision were all a sham naturally driving the people to despair.

THE HON'BLE MR. MAJID :—Sir, I rise to a point of order. This is apart from the budget discussion.

THE HON'BLE THE PRESIDENT :—The Hon'ble Member is straying far away from the discussion on the budget.

RAI SAHIB PADMA NATH GOHAIN BARUA :—But Sir, I have to say my say in response to what the Hon'ble Finance Member addressed to all of us to use our personal endeavours to counter the pernicious teachings of the non-co-operation movement and thought it my duty as a representative of the people to speak out frankly. I would be doing a positive disservice both to my countrymen and to the Government if at this juncture I were to hesitate to tell the truth because it was unpleasant. That I have not drawn an exaggerated picture, those of my Hon'ble friends who are in touch with the people will bear me out. If I have spoken somewhat strongly it is because Sir, I feel strongly.

THE HON'BLE THE PRESIDENT :—What has all this got to do with the budget. We are discussing the budget now.

RAI SAHIB PADMA NATH GOHAIN BARUA :—I feel strongly because I have seen and heard things with my own eyes and ears.

THE HON'BLE MR. REID :—The President is standing.

RAI SAHIB PADMA NATH GOHAIN BARUA :—Yes, Sir, I have a word and I have done, *viz.*, I have heard and seen things under reference which a year ago I would not believe this Government to be capable of.

SARDAR BAHADUR ANJAB ALI KHAN spoke in Urdu about the necessity of increasing the Assam Rifles. He said that an increase was required because their services were being utilised in several places besides on the frontier and in Hill districts and they were the guardians of the public peace.

SERJUT DALIM CHANDRA BORAH :—I submit, Sir, I shall not be doing my duty if I do not join with the Hon'ble Members who preceded me in pronouncing my eulogy on the Finance Department for assiduous compilation of the budget figures and their faithful presentation before us a month in advance giving full opportunity to allay our thirst for information. But I certainly cannot join with them in lamenting over the sad plight of a budget which cannot even save itself from running into the verge of bankruptcy with a precarious hope of three lacs to be derived from the stamp traffic. Now what we have heard from the Hon'ble Finance Member all about the subject of loan due to the central Government, the avoidance of a state of bankruptcy is an act of impossibility. Even the suggested amalgamation of Assam with any other Indian provinces which themselves are in the slough of despondency cannot save us. Although we hailed with joy and ecstasy the advent of the Reformed Scheme, statesman and politicians could foresee what the state of the budget under such a scheme was bound to be. Thus there is nothing new or extraordinary for us to get disappointed or be despondent at the tottering state of the budget.

We know the difficulty of collecting figures from various districts and localities for basing the budget estimate of the next year with some degree of accuracy and we know the abnormality of time which we have to wade

through. The Finance Department, therefore, deserves credit instead of adverse criticism from the Hon'ble Members as the Hon'ble the Finance Member apprehends. If there is any defect or deficiency in the budget principle or procedure, the fault cannot be attributed to the Finance Department, but to the very system underlying that principle or procedure and our criticisms are accordingly levelled against that system and nothing else. We do not expect of the Finance Department any power in addition to what is vested in us by law or any inexhaustible stream of wealth to inundate us with never-ending resources and revenue. All that we expect of the Finance Department is the fair and equitable apportionment of public money in their control for common welfare of both the State and the subjects.

The Finance Department had this year the special advantages of the aid rendered them by the Advisory Committee, the financial ability of which could not be questioned. But it would be gratifying if the Committee had been elected by the Council instead of nominated by the Government. At any rate we need not be over-anxious in reaping any benefit from their valuable advice as their suggestions which in normal time would have otherwise been palatable, was not much heeded to in connection with paving of the way along which the budget proposals of the Government took their course. However, it is all the same whether the framing of the budget had the assent of the Advisory Committee or not. The budget is practically and substantially a finished thing and our invitation to join in its discussion is simply observance of a legal formality. The budget procedure, Sir, without prejudice and disparagement may happily be compared to the procedure of the Magistrate who in over confidence of the sense of infallibility of his judicial wisdom always uses to write the judgment first and then to make the farce of his judicial vagaries complete, amuses himself by calling on the counsels to argue the case. The control of the Council over the budget is too well known to the Hon'ble Members to be reiterated here. We are called here to vote for the demand of grants made by the members in charge of respective departments. We, however, can suggest certain omission or reduction of grant by way of moving resolutions and we are fully aware of the fate which generally awaits the motions of non-official elected members and adopted by the Council the Government members including the Hon'ble Ministers voting for the Government in season and out of season. Unless the representatives of the people have full control over the public purse the will of the nation can never be carried out, and our long discourses on budget matters is simply a crying in the wilderness. We regret, Sir, the Reformed Scheme which has made the Administration a cumbrous one by effecting many changes in other respects, has utterly failed in recognition of rights of the representatives of people over our nation's money.

We really do not understand our position and function in the field of economy of public money. The transferred subjects which are virtually the matters for the representatives of the people to be solely dealt with, are not entirely free from restrictions and limitations placed on them. There are innumerable items which are not subject to the vote of the Council, even in respect of votable items the acceptance of our resolutions omitting or reducing certain grants, is entirely dependent on the mercy of the executive. So, Sir, it is really beyond the power of our comprehension as to what really constitutes the distinction between the reserved and the transferred subjects in reference to our relative rights over them.

With these preliminaries I should like to dive into the subject that calls our immediate attention. We have got indication from the budget introductory speech of the Hon'ble Finance Member that the Government are at present beset with some financial embarrassments specially due to the activities of some political agitators. I admit along with him, Sir, that every law-abiding and peace-loving people must lend their aid in averting the blow aimed at the Government. The interests of the people and the Government are closely allied to each other though they are occasionally made to clash with each other by unskilful manipulation of wire-pullers. This occasionally gives rise to adverse public criticism which though made in good faith within due and legitimate bounds, is nevertheless considered by the authority as effervescence of hysteriac brain or exuberance of anarchical spirit. It should be remembered that a well-established and well-constituted Government—like ours—should be liberal and generous enough to overlook every sally of freak or frivolity of deluded mind acting under impulse or inducement.

To be definite and to come to the embarrassments referred to above, they are attributed primarily to the withholding of payment of revenue by some cultivators under inducement of political agitators and the falling off in excise and stamp revenues. It is certainly a heinous obstinacy on the part of the ryots to withhold payment of revenue and this must be discouraged at all costs. But I submit, Sir, very humbly that the entertainment of fear by the authority was simply abortive and sentimental. The silly remarks of few reckless desperadoes could not prevail upon the ryots as a whole to make them run headlong into the danger of losing that property which forms the sole means of sustenance. If our information is correct the people have been paying revenue as usual on demand in proper time and I think the apprehension of our closing balance in the current year being affected by short collection is past over.

Regarding falling off in Excise revenue I do not hesitate in saying that every civilised Government should think themselves fortunate in total extirpation of this revenue from a trade which tells on the growth of human society by causing physical and intellectual paralysis and moral turpitude. It may be said to the credit of this Council that if anybody is responsible for falling off in this particular revenue, it is this Council itself which has been strenuously struggling with this revenue for some years together. Credit is also due to the Government for insisting on the policy of temperance. The abrupt fall is ascribed to the activities of the political agitators. Well, Sir, whatever their motives in other respects might be, their activities in this direction cannot be condemned. If good cometh out of evil it is a good and nothing but good.

We can easily get over the impending difficulties for decline in Excise revenue if we sincerely follow the policy of retrenchment advocated by the Government and the people alike. One main feature of our budget procedure that strikes us most is, that under certain heads the expenditure is out of all proportion to and commensurate with our receipt. In this respect the budget procedure may be considered as a deviation from the fundamental principle of economy. While on the one hand there is no chance of expansion on the receipt side, the expenditure side on the other hand goes on steadily increasing in geometrical progression without limit. In the most flourishing time of the Excise revenue the services of whole battalion of Excise officers were scarcely deemed necessary as the amount of supervision exercised by them could have

safely been done by the officers of the Police Department. When the Government insisted on the policy of temperance and when the gradual though not abrupt fall in the Excise revenue could be prophesied, the Government should have adhered to the policy of gradual reduction of the establishment of that department. The exigencies of the present crisis demand abrupt reduction of expenditure under this head to keep pace with the abrupt fall in revenue and it shall be our duty to suggest in particular the means for curtailment of expenditure during the time of demand of grants. Again, coming to the Stamp revenue we find repetition of the same old tune—less receipt more expenditure. The decline in receipt under this head is attributed to settlement of petty differences by the people themselves. This is a good sign of amity and contentment prevailing among the people and the Government should be proud of such a state of peaceful affairs among their subject races. It appears that the number of cases instituted in the law courts is considerably reduced; and if this be the correct inference there is no justification in admitting a good number of members from year to year in the Imperial and Provincial Civil Service and in raising three lacs by increasing the value of the stamps to feed these members.

The Police Department is getting so conspicuous on account of absorption of major portion of revenues as it is made a target for attack by public everywhere. Among other things the lavish provision for strengthening the force of the Reserved Police to cope with the civil disturbances is a matter for serious consideration of the Council. The disturbances needs must be quelled down and peace and order must be maintained. But in view of the appointment of punitive police in disturbed localities, the Council will see if they will ever be justified in giving their assent to the allotment for increasing the strength of the reserve armed police.

In the matter of the transferred subjects which are tests for our ability to demand an advanced instalment of reformed Self-Government, we cannot be too sanguine of our success. The Hon'ble the Ministers have not given us indication of their adopting any definite policy for effecting improvement in the departments in their respective charges. We get entirely hopeless when we find in the budget procedure that they do not propose to advance a step beyond that old routine which was pursued for some decades of years past by the Heads of the Departments of Education, Medical, Local Self-Government and so on. From the budget allotment we find that there is no provision for water-supply in the next year—in the rural areas under the Local and the District Boards which used to get substantive aid on that account from the Government up to the current year. Again, the grant for Communications is reduced by about a lac-and-a-half. We really do not understand how to account for such a retrograde step in this particular direction. We have no information if during the last twelve months of their career they ever cared to keep themselves in perfect touch with the public and to acquaint themselves with their actual needs. No sufficient provision is made for relief of the distress-stricken people. The Departments of Industry and Agriculture which have direct concern with the development of resources of the country are little cared for. Some money, no doubt, is spent for this department, but without any benefit to the industrial and the agricultural classes. The opening of experimental farms, the maintenance of Agricultural Chemists and Botanists and such like officers are simply means waste of public money—the people having no opportunity to derive any benefit of the wide knowledge and experience of these specialists.

The Government have, however, contrived means to keep their budget solvent by having recourse to fresh taxation and retrenchment.

Regarding fresh taxation, the representatives of the people are morally bound to protest against such taxation. The people are groaning under heavy burden of existing taxes and any further addition is likely to cause more discontentment and unrest among the peace-loving people. There should be a definite principle for imposition of tax. Without any improvement in the material prosperity of the people the fresh taxation is a source of national ruin. Regarding enhancement of Stamp duty we do not see any rational ground on which it is based—we should remember the material circumstances of the people of Assam and other provinces are quite different. We wish rather this Reformed scheme be soon withdrawn and old system of administration be resorted to than to be party to unjust sources of taxation.

A word more on the policy of retrenchment and I have finished. It appears to us that the Government advocate the policy of retrenchment in theory and not in practice. We are all aware of the Report of the Retrenchment Committee and we have got clear hint what fate awaits this Report. The appointment of the Retrenchment Committee and invitation of their Report simply mean waste of public money and they are no better than a lullaby. Now it is high time for the councillors to act in accordance with the wishes and aspirations of the general public at the sacrifice of their personal interests or motives. We find almost under every head of expenditure a lump provision for entertainment of additional establishments or revision of salary of the existing ones. I am sure with few exceptions all these items are bound not to meet with the approbation of the councillors.

SRIJIT LOHIT CHANDRA NAYAK :—Sir, the budget for the year 1922-23 as presented by the Hon'ble the Finance Member is, in his own words, a "most unsatisfactory" one. The expected revenue for the coming year is estimated at Rs. 2,24,38,000 and it is proposed to spend Rs. 2,36,58,000. Therefore it is a budget resulting in a deficit of Rs. 12,20,000 and for this unsatisfactory character of the budget I am not inclined to lay any blame at the door of the Finance Member. It is the long expected and tantalising Montford Reforms beautifully granting us diarchical form of Government, multiplying and fattening various services which are solely responsible for this deficit. It is the Reforms which have placed the transferred departments of the Government under our popular Ministers who are however administrators without power over the purse and have therefore to depend on the mercy of the Finance Department for carrying on their part of the administration. A beautiful arrangement indeed! How sweetened it is with the flavour of responsible Government!

Deficit has been the order of the day in almost all the provinces of India including the staggering one in the Central Government, Assam however escaping, for the present, with a small share of this deficit. It is to be remembered, states the Resolution unanimously arrived at in the International Finance Conference held last year at Brussels in which 86 financial experts were present, "that the country which accepts the policy of budget deficits is nearing the slippery path which leads to general ruin, to escape from that path, no sacrifice is too great, that the close connection between the budget deficits and the cost of living which causes such suffering and unrest

throughout the world is far from being grasped. Nearly every Government is being pressed to incur fresh expenditure, largely on palliatives which aggravate the very evils against which they are directed. The first step is to bring public opinion in every country to realise the essential facts of the situation and particularly the need for re-establishing public finances on a sound basis." By accepting the policy of budget deficits here in our own country, let us ask what has been the result. Let me answer the question in the words of Goldsmith, which are as follows :—

"Ill fares the land, to hastening ills a prey."

To save the country from the further effects of the "hastening ills," sagacious statesmanship demands that the public finances be rehabilitated on a sound basis and to do which no sacrifices on the part of the Government should be considered too great. "What are the sacrifices", Government is to make is now the question of questions. They are, to my mind, not to incur fresh expenditure on palliative measures, to retrench expenditure in all departments and to give early effect to the recommendations of the Retrenchment Committee and to progressively Indianise the services. These sacrifices on the part of our Government will go a great way towards lowering the costliness of the top-heavy administration with its gradually growing demands and also towards re-establishing public finances on a sound footing; there will then be no necessity for fresh taxation which interferes with the cost of living of the peasants who constitute more than four-fifths of the population of India, who according to the Goldsmith are the "bold peasantry, the country's pride, when once destroyed can never be supplied." The close connection between the sound finances and cost of living is never to be lost sight of by any Government minding efficiency in administration which consists in removing the prohibitive prices of necessities of life. America has already done this by declining prices of all things. There the consumers now enjoy all necessities and many comforts at prices far lower than the residents of any other large country. The present unrest is more economical than political. It is some consolation to learn that the policy of Government is now one of retrenchment.

The Hon'ble Finance Member has stated that the falling off in Excise and Stamp receipts has affected the current year's revenue and must similarly affect that of the next year and that for this state of affairs he has asked the Council to be generous enough to make allowance for the abnormal times. Though I am quite prepared to sing hallelujahs for the candidness of his utterances in the speech introducing the budget, yet I cannot pass it over without remarking that he has misread or did not mind to read the signs of the times when he made his financial forecasts in respect of Excise and Stamp revenue. The figure in the budget for the current year was 80 lakhs on the head Excise while the revised was only 63 lakhs. Budgetting requires some imagination, calculation of all the forces that may operate on the rise and fall of revenues. The difference of so big a sum as 17 lakhs shows a lamentable lack of constructive imagination on the part of the framers of the budget. The fall down in those two heads is accounted for by the Finance Member as being due respectively to advance in temperance and settling of petty disputes among the villagers themselves. These two factors were conspicuously in evidence when the current year's budget was prepared, yet they were given the go-by, when the forecasts were made, and why? For the sake, I

believe, of inflation of receipts. These losses in receipts are regarded by the Finance Member with feelings of satisfaction though he regrets the abrupt fall. To my mind the falling off in revenue on these two heads shows the growth of the moral consciousness of the people and all round awakening of the activities that go to make a people a nation. I for one, am a total prohibitionist. It will be the proudest day in the financial history of Assam when the whole of the Excise revenue will be blotted out of our budget though it may be necessary to tap all other sources of revenue to make good the loss. I may allow all that, yet I don't like to be a party to a revenue which is derived at the expense of the physical deterioration, the moral ruination and intellectual stagnation of the people.

The budget does not show any signs of constructive programme for the improvement of the conditions of life. In fact the whole amount of the provincial receipts is proposed to be spent in providing for the needs of the Administration. The Hon'ble Finance Member informs us "with sorrow that development in almost every direction must be checked and that at a time when development is most urgently required." Without materialisation of the schemes for development of the national resources of the country and productive works of public utility how a nation can stand and have its existence I for one fail to see. Our fundamental problem consists in relieving the soil of overpressure of production by the development of industry and thereby of trade and commerce and thus attacking the appalling poverty and its foundation which is crushing our people. Such advance is possible only if illiteracy is banished from the country and education of practical and vocational character liberally provided. Such an advance in education will root out the social evils which obstruct well-ordered and all-round progress -- the pride and glory of western civilisation.

Coming to the details of the budget we find the receipts for the coming year include the estimate of three lakhs to be obtained by taxation bills and $1\frac{1}{2}$ lakhs being reimposed royalty on lac. Nobody knows if the expectations of the Hon'ble Finance Member will be fulfilled in respect of these $4\frac{1}{2}$ lakhs. Anything happening to the country will bring the closing balance of Rs. 36,000, which is nominal and illusionary, to be nowhere. Our province is therefore rushing headlong towards the depth of a financial abyss as the contribution of 15 lakhs will not be remitted by the Central Government.

As to the forecasts of Excise revenue the Hon'ble Finance Member having proved a false prophet in the current year is going to err again in his forecasts for the coming year by adding Rs. 85,000 to the revised figure of 63 lakhs. How this extra amount is to be realised there is no knowing as the influences leading to the reduction of receipts on this head have not yet disappeared. From such an inflation of income on the receipt side the inference is irresistible that it is done with a view to hide the extent of the deficit. The last remark also applies to my mind to the Stamp revenue though 3 lakhs are expected from taxation. There has also a falling off in receipts under the minor sources of revenue. The total falling off in the receipts is Rs. 22,68,000.

On the expenditure side the total reduction in the Transferred Subjects is Rs. 2,29,000, whereas in the Reserved part of the Government it is Rs. 36,000 only. From a study of the budget figures it appears that so far

as the Transferred Subjects are concerned the reduction of expenditure was mainly under the head of education. There are also small increases in expenditure in agriculture and industries due to transfer of costs from one head to another.

Reduction of expenditure did not affect the Reserved Departments so seriously as it has affected the Transferred ones. There is no provision in the budget for water-supply in rural areas.

In the Department of Land Revenue on the expenditure side an increase of Rs. 80,000 is estimated over the revised estimate for the current year which is Rs. 13,57,000. It appears from the explanatory memorandum that only a new item of Rs. 5,000 was added to it and how the balance of Rs. 75,000 is proposed to be spent there is no satisfactory explanation. There is an apprehension that the collection charges in respect of grazing fees have been calculated over again. There is recorded in the revised estimate a sum of Rs. 27,000 as commission on grazing dues, and what other collection there can possibly be? Why this amount of Rs. 75,000 is reserved here I for one could not make out.

The reductions of expenditure in the Transferred Departments has stood in the way of national development. Academic education imparted by our present day universities ceasing to be remunerative has given rise to sore discontent in the country. A need has therefore arisen for the establishment of agricultural, industrial and other vocational schools. The expenditure of Rs. 25,12,000 on the head of Education is not a high figure considering its importance in removing the illiteracy of the masses who are easily inflamed for their blissful ignorance. Though a larger grant for education cannot be expected in these days of financial stringency a loan for education can be floated which though unusual here has been an accomplished fact in Japan. That Government has not hesitated recently to float a loan for education though great educational progress has already been made there.

The amount of Rs. 5,04,000 provided for Agriculture in the budget is a low figure. With this amount the activities of the Department cannot be expanded to a desirable extent. The Department by opening seed depots, experimental farms, and imparting instruction to the farmers by demonstrations is doing its level best to popularise scientific methods of cultivation. The rayats should be taught how to carry on intensive method of cultivation which is always remunerative. It is by that method that Japan maintains a large population on a cultivated area of comparatively small acres; that is to say, one-third of an acre per head against India's five-sixths of an acre. The authorities therefore keep abreast of the achievements of scientific agriculture in the West. If knowledge be lacking the technique of modern cultivation will remain undeveloped. Cattle are part and parcel of agriculture and the mainstay of husbandry. Veterinary Assistants are always to be encouraged by improving their pay and prospects to look, *con amore* after the welfare of the animals.

A purely agricultural country like Assam which maintains itself by producing only raw materials or grain will always remain poor. Under present conditions agriculture gives a bare living, sometimes less than a living to those who pursue that calling. Without industry and trade in addition however it is impossible for Assam or for the matter of that for any province in India to keep money in circulation or credit easy and to maintain even an

average level of prosperity. Industrial activity is everywhere regarded as a higher species of employment than agriculture. The industries of a country reflect the productive capacity and executive ability of its inhabitants and form one of the chief assets of a nation's efficiency as trade is an index to national prosperity.

"Our Department of Industries though it is still in its infancy yet under the able management of the present Director—Rai Bahadur Kanak Lal Barua—has within its restricted area of scope of action and the limited means at its command made a progress and actual work which will not compare unfavourably with what has been accomplished in larger provinces. It appears however that no considered policy has been hitherto followed. It is a mere truism to say that without much spade work no large tangible results can be achieved. The Department has brought to light the fact that the indigo industry will be quite a success in Assam, that the conditions of its water and atmosphere are more suited for indigo cultivation compared with those of Bihar, and indigo manufactured in Assam contains 5 per cent. of indigotin which will therefore be very much prized by the dyers and colour manufacturers. This Department should have been largely provided.

However, without considerable increase of urban population in the near future it will be impossible for Assam to expand her industries, trade and commerce on a scale that will enable her to hold her own in these days of fierce struggle for existence. The smallness of the urban population has hitherto been one of her great drawbacks. Industries usually are started in towns. It is therefore necessary that the town population (which is very inadequate at present for the demands of its trade and industry) should be doubled in order to provide leaders, middlemen and labourers the country's work demands. In order to extend urban areas to encourage industries the Municipalities are to be liberally provided and the town of Berpeta, the position of which is no better than that of the slums of the western countries, should come in for a large share of the Government grant.

Our province of Assam is very thinly populated. It is in my opinion to be so reconstituted as to have a population of no less than a crore of persons. A smaller province is not likely to resist the pressure of the Central Government nor will it be able to command the resources to provide on a large scale institutions and associations such as a University High Court and Departments of Industries, Commerce, Agriculture and Co-operative Societies necessary for rapid development. I would suggest amalgamation of some districts of Bengal such as Rangpur, etc., which were part of Assam in pre-British days, with Assam to make it numerically respectable and financially sound.

By introducing the two Taxation Bills our Government has proposed to increase the Stamp duties following the example of Bengal on the ground that the courts of both the provinces work under the Calcutta High Court. With the people of Assam litigation is a necessity and not a luxury. Barring a few exceptions they do not know how to gamble in litigation. So it is not reasonable on the part of our Government to copy all the changes made by the Government of Bengal. The proverbially poor people of Assam will not be able to pay the enhanced rates of Stamp duties now proposed to be fixed for litigation as well as for commercial transactions. A few cases from Assam go to the Calcutta High Court. Uniformity will be best secured without anomalously by making the costs for appellate business the same for both the provinces leaving the costs for lower courts in Assam intact as they are now.

In winding up my earnest submission is that there should be a drastic cut of swollen expenditure to extricate the country from the grasp of bankruptcy generally and on the lines recommended by the Retrenchment Committee. With the dawning of calmer atmosphere some pruning may be made on police expenditure. To allay discontent early steps may be taken to withdraw the notifications applying repressive acts.

We have now the difficulties of trade depression and swollen expenditure to be met out of a falling revenue. Japan has exactly the same difficulties but she is wedded to the policy of ruthless retrenchment. True to the pact she signed at Washington she has in the single item of Navy made a cut of 110 million Yen in a single year out of a total budget of 1,450 million Yen.

THE HON'BLE THE PRESIDENT:—The Hon'ble Member is not in order in discussing the budget of a foreign power.

SRIJIT LOHIT CHANDRA NAYAK:—Sir, I have only one more line to say. Our Government must have a studied regard of financial needs of the country before they commit to extravagance in spending. With these few remarks I beg to resume my seat.

RAI BAHADUR NALINI KANTA RAI DASTIDAR:—Sir: I thank the Finance Member for his straight-forward statement that "the financial position of the province is most unsatisfactory." It is no use blinking facts. Badly off as we are, our condition is going to be much worse in view of the recently introduced Indian Budget with its huge deficit of about 82 crores. It is not for this House to discuss the various means by which the deficit is sought to be met but the blow which has been delivered at Delhi will travel far and wide and will touch even the poorest man living in the most out-of-the-way place of this out-lying province.

The Budget is a most optimistic forecast which I fear, event will not fully justify. The revised estimate for the current year shows a falling off of 17 lakhs in excise receipts and yet the receipts for the coming year have been estimated at Rs. 85,000 in excess of the revised estimate. The forces, whatever they may be, which are responsible for the decrease are not likely to languish in the coming year and we ought to provide against a further falling off. Similarly, under the head "Administration of justice", the revised estimate has fallen short of the Budget estimate by Rs. 11,000 and yet the Finance Member has felt justified in estimating the receipts for the coming year at Rs. 7,000 in excess of the revised estimate. These are I am afraid, Sir, clear instances of over estimate. Again under the head "Provincial Advance and Loan Account" at page 23 of the Budget, we find that the Budget estimate for the current year of the recovery of loans and advances was Rs. 6,60,000 while the revised estimate is Rs. 3,61,000. The Finance Member now budgets for a recovery of Rs. 5,32,000 in the coming year. Considering the hard time through which we are all passing and considering further how the poor cultivators will be very hard hit by the new taxes, how they will have to pay much more for their salt, their post cards, their kerosene lamps and their loin cloths they cannot already afford to wear anything more or better—the estimated recovery is again an over-estimate and I won't be surprised if in the revised estimate for the coming year there be found against net receipts under this head not any amount approaching the estimated Rs. 2,32,000 but some figure preceded by a minus sign, as is the case with the revised estimate for the current year. When the

budget was framed, nothing of course could be known of the Indian Budget but if the taxes are agreed to—and I think they will be — by the Assembly, readjustments will be necessary under the head in question.

While there are thus over-estimates on the receipts side of the Budget, there are under-estimates on the expenditure side. At page 18 of the Memorandum under the head "Public Health" we are told: "Should any further sum be required for the 'Kala Azar' campaign, this will have to be found later." So the Finance Member apprehends that more may be required than he has provided and in consideration of the growing character of the disease, the apprehension is but well justified. I only wish that he had made ampler provision for the fighting of the pest.

On the whole, Sir, I do not feel persuaded to give the Finance Department the credit claimed on its behalf by the Finance Member that it has "estimated with the utmost caution."

The bulk of our revenue is swallowed up by salary charges. It is nothing short of a tragedy that India, out of the poorest countries of the world, has got the costliest administration. There forms have rent a large hole in our purse but this one year has been sufficient to prove that the game is not worth the candle. True, we have got a few Ministers, but Sir, thousands of P. ters are being robbed to give thousands to a few Pauls; and the Pauls are yet to justify their existence. I speak of no particular Minister; I speak of no Province. I speak of Ministers as a class. I speak of the country as a whole.

Sir, I have a small estate of my own and my experience is that *amlas* often fatten themselves at the expense of the estate. I know further, Sir, it is very difficult to get rid of the traditional pomp and show. Many *zemin-dars* have been ruined by spending more than they can. Let not the Government commit the same blunder. Let it retrench its expenditure. Let it try its best to carry into effect the recommendations of the Retrenchment Committee to which body our thanks are due for their valuable suggestions. Let us all combine, officials and non-officials, to save the bark of the province from splitting upon the hard rock of bankruptcy and that we can do only by jettisoning in time all unnecessary and merely luxurious goods.

REVD. J. J. M. NICHOLS-ROY.—Sir, the first budget of the Reformed Government of Assam presented to the Council for 1921-22 was a deficit one, the closing balance of Rs. 12,56,000 which is the opening balance of this budget is only the balance of the previous year 1920-21. The present budget also is a deficit budget of Rs. 12,20,000 which will practically swallow up all the balance of the previous year. This is disappointing. It is stated though in the budget that Rs. 36,000 will be left as a closing balance of the coming year; but this is only the balance left from the balance of 1920-21, if it be left at all; and this calculation also is based on the probable estimated figures of the different heads of revenue. Some of these figures may fall very low at the time of the actual realization. In 1921-22 the estimated figures of Excise revenue were Rs. 80,00,000, but they fell to Rs. 63,00,000; and there was a loss of Rs. 17,00,000 from this source. The receipts from stamps were estimated at Rs. 18,25,000, but they fell to Rs. 15,46,000. There was also a decrease from the head, "Registration" to the amount of Rs. 15,000. Under head of "Civil Administration", out of the ten departments there was a decrease

in eight departments amounting to Rs. 77,000 while an increase in two departments namely, Jails and Convict Settlements, and Miscellaneous amounted to Rs. 17,000 only.

The department of Agriculture has in 1921-22 as a revised estimate Rs. 15,000 on the receipt side; but 4 lakhs and 82 thousand on the expenditure side as a revised estimate. And for 1922-23 the receipts are estimated at Rs. 18,000 and the expenditure at Rs. 5,04,000.

It seems to me that this department can make itself a little more paying. Though we do not expect much return for the experimental farms, yet I think this department can pursue a policy which will bring in some returns. Some of the experiments which have been found to be successful may be taken up on a large scale so as to bring in profit. For instance if this department has found by experiment that some kind of sugarcane is a successful plantation, let this specie of sugarcane be planted on a large scale and let the department show to the cultivators the balance of profit every year and thus also somewhat provide means for other experiments. Why carry on experiments for ever? With so many lakhs of rupees spent every year this department may be able to show a balance of receipts if it changes its policy from mere experimenting to a policy of bringing some profits also to the country.

Under head of "Buildings, Roads and Miscellaneous Public Improvements," there was an increase of Rs. 1,19,000, but under "Debts, Deposits and Advances" there was a decrease of Rs. 5,94,000. The total estimated figures of revenue of the budget of 1921-22 was Rs. 2,41,14,000 but the revised estimate was Rs. 2,18,46,000 a loss of Rs. 22,68,000. However it has been a wise course taken by the Hon'ble the Finance Member to have the estimated expenditure drop from Rs. 2,99,24,000 to Rs. 2,66,69,000. But it must be noticed that this expenditure has swallowed up a greater part of the balance of the previous year which was Rs. 48,23,000. And also it must be noticed that the revised estimate of receipts of 1921-22 is not the actual amount of receipts. The actual receipts may yet have quite a drop. In the year 1920-21 the revised estimate of revenue fell from Rs. 58,28,000 to Rs. 48,23,000, i.e., a loss of Rs. 10,05,000. This year there may yet be a fall in the actual receipts, so the Rs. 36,000 left as the closing balance of this budget will probably be all swallowed up.

Judging from the past year's budget and from the present budget, the financial condition of the province looks very gloomy. Every year the expenditure runs up higher and higher. No one knows what is going to happen next. Men with no great vision of the financial sources of the country are afraid that the Government will either become bankrupt or will levy heavy taxes. And they recoil at the thought of taxation and they begin either to lose faith in the Reformed Government or to wonder what will happen next.

The Hon'ble the Finance Member has stated in his speech at the presentation of the budget that a greater part of the amount outstanding as advances which is about Rs. 20,00,000 will ultimately be recovered. From this head under advances the expected amount to be recovered is Rs. 5,32,000 but when I look into the account of 1921-22 under this head, I am greatly in doubt whether the present budget in regard to this source of receipts will reach the mark estimate. In 1921-22 the estimated figures of receipts from this head are Rs. 5,17,000 while the revised estimate is minus Rs. 77,000, i.e., not a pie has been recovered from this head while the amount of Rs. 77,000 has been spent instead.

Another hope given by the Hon'ble the Finance Member is that the amount of Rs. 15,00,000 contributed by the Assam Government to the Central Government may be remitted for the next three years, but this hope is now gone. The Hon'ble Finance Member mentioned some means by which the Provincial balance may be built up, viz., (1) by making a retrenchment in expenditure and (2) by stopping to incur any fresh recurring expenditure and (3) by formulating schemes for building up the financial balance.

Now I will turn a few minutes to the means proposed for building up the provincial balance :—

(1) *Retrenchment*.—This has been the watchword of this Council from the very beginning. It is a matter of great regret that though the Hon'ble the Finance Member realised from the time the budget was under preparation that the only policy to be pursued was one of the retrenchment yet nothing on the line of retrenchment was visible. The Retrenchment Committee was formed and quite an amount of expenditure has been incurred, but it is to be regretted that its report and advice was not forthcoming in time. If the Government sees any possible retrenchment on any line suggested by the Retrenchment Committee, I think it may be possible to revise the budget. From the report of the Retrenchment Committee it seems that it was not a great success. Rai Bahadur Promode Chandra Dutta is not satisfied with the investigation made available for the Committee. It can be easily understood that it is almost useless to spend money and time to look into the financial condition of Government superficially. The examination of a few isolated post does not help much, though it has revealed to the public that some of the expensive existing post can be abolished without any loss to the province. If the Government of Bengal by a proper scrutiny can cut down their expenditure by 78 lakhs I am persuaded to believe that the Government of Assam can bring down the cost of administration within the limits of the revenue of the province.

Government can themselves do a great deal in this respect. And any initiative taken by Government on this line will create public confidence in Government.

But a few words more on retrenchment. The abolition of a few posts will not very materially improve the finance of the country, there must be retrenchment in the recurring expenditure, namely, in the salary of Officers. Instead of raising the scale of officers there ought to be retrenchment by a certain per cent. from top to bottom. This will at once bring the finance within proper limits. Human cravings for getting higher salaries can never be satisfied. Needs are easily created. If the Government will increase salaries there will be no end of clamouring. But one thing the Government ought to do and that is to see that the time-scale system does not do justice to one and leave others in the cold. Those who have studied this system have seen the incongruities therein. I think that several of the heads of departments if not at all, see the defects in this system, which has been somewhat an injustice to some officers. Henceforth there ought to be retrenchment on all lines. A few scales which abnormally are below what they ought to be, may be revised before a general retrenchment of a certain per cent. is given effect to. If the amount of one crore and more than four lakhs goes to the payment of salaries, and if the retrenchment of, say, 10 per cent. be made on all salaries, there will be a saving of about eleven lakhs and forty thousand. The retrenchment on salaries is very important for these two reasons :—

(a) The first reason is this.—The administration will gradually be Indianized. The costly administration is due to the British officers in the country who have to have a substantial salary in order to attract their ability and skill to serve this country. But with the Indianization of the administration I do not see the reasons why the administration should be so costly as it is now. The salaries of the Ministers also do not need to be so high. If the Council do not take steps now to make retrenchment on this line when the Reformed Government has just been tried for one year, it will be difficult to do this in future. And the result will be that the costly British Administration of India will hand over to the Indian administration a very costly legacy, just as the advent of the Lieutenant Governorship of Eastern Bengal and Assam, on its departure, has left Assam with the costly administration of Commissionership which did not exist before and which the province can very safely do without as revealed by the Retrenchment Committee.

With the reduction in the salaries there will be and there ought to be a reduction also in the travelling allowances. I am glad to see that Rai Bahadur Promode Chandra Datta, in his note of dissent from the General Report of the Retrenchment Committee, thinks that the revision of the salary charges should be undertaken forthwith. I hope his remarks are for retrenchment. I know that this step, if taken, will cause some discontent among the official members of the Government; but I think it is imperative if the country will attain to self-government which all Indians hope for. It would be impossible to reduce the salaries of officers at once then, when they have enjoyed them for a number of years. I think I foresee that the administration of future years will be sorry for the costly legacy handed over to the Indian administration by the British administration of India, when the country will then stand on its own feet and try to regulate the cost by the purse filled with difficulty from the sweat of the people who would then demand better attention in education, sanitation and in many other ways than they are getting now. And I think all officers ought to be generous enough to part with, say about 10 per cent. of their salaries toward the cause of the country, which amount will be used for the improvement of education, sanitation and many other necessary departments.

(b) The second reason for a retrenchment of salaries is this.—One of the reasons of the deficit budgets of the 8 provinces in India is the increase in the salaries of officers. The deficit budgets cause the Government of India to raise the duties on all goods and to raise taxation. This affects the prices of commodities, and thus increases the cost of living. And it must not be forgotten that it is the poor who suffer the most from high prices. It ought to be noticed also that the prices in other countries have gone down quite low, but in India we shall still have high prices which will be due to heavy duties. The only difficulty in the retrenchment of salaries that the Council will meet is the non-voted salaries. But some action must be taken to move the proper authorities to proportionately reduce all the non-voted salaries also. Retrenchment then must be from top to bottom.

(2) The second means proposed for the building up of the provincial balance is the stoppage of fresh recurring expenditure. This is necessary but not enough a general retrenchment ought to be made in the recurring expenditure as I have already said.

(3) We come to the 3rd means, *viz.*, *schemes of development*.—With the introduction of such schemes and with quick returns from them the finance of the province can be greatly increased. Assam is rich in forest and minerals, and if schemes of development be made in these departments, the province may have plenty of finance. One of the means for increasing the finance adopted by Government is the introduction of the Bill to raise stamp duties. I shall reserve my remarks regarding this for the present.

Now for a few minutes I will turn to the fall of excise revenue. The fall is indeed remarkable being 17 lakhs. To me personally this is gratifying.

I am praying and working that the fall in excise revenue should come, yea come very quickly, for I consider, it is a discredit to Government to run the province by the revenue derived from the vicious habits of the poor uninformed people. I am happy to see the remarks of the Hon'ble the Finance Member in this respect that the Government welcome the fall in the excise revenue for it shows the growing temperance of the people. Let the Government therefore be prepared for a sudden big fall from this source; and let schemes be formulated for the quick growth of receipts from other sources. We are living now in an age of lightning quickness, when organization of centuries crumble down in a few days and weeks, when time—immemorial honoured institutions are turned upside down in a few months. Alertness is very imperative in this wonderful age which is quite different from all the past ages. Everything moves fast. He who does not catch the spirit of the age will be left behind to bemoan his lethargy and short-sightedness. The Government in order to gain the confidence of the people ought not to be lethargic and slow in bringing the excise revenue to a zero or to an unavoidable minimum amount.

If any fresh taxation be undertaken under this head let the policy of the Government be—to *abolish the vices* and to *tax the luxuries*. Under the vices I will include Opium, bang, Ganja, liquor and such like, and under luxuries I will include tobacco, *pan*, jewelry and such like.

Turning to the Department of Forest we notice that for the year 1921-22 the revised estimate of revenue is 12 lakhs and twenty four thousand rupees, while the expenditure is 10 lakhs and 50 thousand. The estimated figures of receipts for 1922-23 from this head is 15 lakhs and 11 thousand, while the expenditure is 11 lakhs and 98 thousand and *i.e.*, there is a saving from this department of about 3 lakhs only. This ought to be the department which should bring in some money to finance the other departments.

When we look to the number of officers which make up this department one is inclined to think that the officers have hardly done justice to improve the condition of forests. There are 2 Conservators: 13 Deputy Conservators: 7 Assistant Conservators: 10 Extra Assistant Conservators: 3 Probationers: 26 Forest Rangers: 52 Deputy Rangers: 60 Foresters: 544 Forest Guards. This large array of superior officers and of lower officers can be justified only in case of real development work in the future. The past has somewhat proved that the existence of two Conservators when there are so many Deputy Conservators and Assistant Conservators is only a public waste.

In the note of dissent of Rai Bahadur Promode Chandra Dutta of the Retrenchment Committee we read: "In the opinion of the Conservators the plan of two Conservators has not been given a fair trial as the second post was sanctioned only in 1913; and in the following year most of the officers went off to war."

It means that since 1913 an officer on a monthly salary of Rs. 1,750—50—3,00 has been retained without there being any work for him; and there will be none unless and until a development scheme as suggested by the Conservators is taken in hand.

Now if it be true that a capital of about 60 lakhs as the said Rai Bahadur mentioned in his said note of dissent would be required in order to finance a scheme of development; and that unless such a large amount be forthcoming no material development can be made in the forests in Assam, then it is only reasonable, as the funds of the Province are so low, that for the present at least there should be only one Conservator, for there is no use of spending money now for a post, in view of future development. Let the time for real development schemes come first. It seems that one Conservator will do for the present as there are 13 Deputy Conservators and 7 Assistant Conservators. And some of these officers also are members of the Imperial Service.

However the Government should endeavour to get all the talent and skill of these experts in forest science so that the produce from this head of revenue may not be swallowed up by the salaries of officers working therein.

Turning to the Department of Police under head of Civil Administration, I notice that the receipt from this head is only Rs. 72,000; while the expenditure for 1921-22 is 20 lakhs and 41 thousand, and for 1922-23 it is 24 lakhs and 11 thousand, while the Assam Rifles for 1921-22 cost 19 lakhs and 93 thousand, and for 1922-23 they cost 20 lakhs and 62 thousand. Therefore in this standing army of police 44 lakhs and 73 thousand will be spent next year. This department eats up the finance of the Province. But in these troublous times one hardly fails to see the need of this class of people. Were it in peaceful times we would have asked Government to reduce the police force. However when I see the lump provision of Rs. 40,000 made in the budget for the revision of the pay of Inspectors; and Rs. 48,000 for good conduct under Assam Rifles (page 95) and when I find the department of education is somewhat neglected, I am made to think whether such a revision may not be deferred until the finance of the Province be in a better condition.

When we turn to the department of Public Works we find that this also is a spending department. On the side of receipts for 1921-22 we find a revised estimate of 3 lakhs and one thousand while on the expenditure side we find the same year a revised estimate expenditure of 39 lakhs and 78 thousand. And for 1922-23 we find on the revenue side only 2 lakhs and sixteen thousand while on the expenditure side we find 31 lakhs 79 thousand. I think a great deal of economy may be effected in this department, in road making, in building, etc. It is a popular belief that a great deal of money is unfairly swallowed up in this department which could have been saved if honest persons were in the management of affairs. It behoves the Government to be very vigilant in this matter.

Turning to the department of education we see that in 1921-22 on the receipt side 2 lakhs and one thousand, while on the expenditure side under Reserved Subjects we find 61 thousand, and under Transferred Subjects we find 20 lakhs and 2 thousand. And in 1922-23 we find on the revenue side 2 lakhs while on the expenditure side 25 lakhs and 12 thousand. I am glad for this increased amount for the cause of education. This department is worthy of a large amount of money. I wish it could have gotten more. But there are two things in this department which ought to have been provided for but no provision is found in the budget. These are:—

(1) *The teachers of the Subordinate Educational Service* ought to have a revision of pay. While the Inspectors of Police, the Inspector of Excise and the Assistants and Sub-Assistant Surgeons and the Sub-Registrars have lump provisions for increasing their pay, the teachers of the Subordinate Educational Service do not have anything. The Assistant and Sub-Assistant Surgeons' pay was revised last year also.

(2) *The need of the Shillong Government High School* for more accommodation ought to have been taken as matter of great urgency. But I am really disappointed to find no provision for this in the budget. Everyone who visited the school saw the urgent necessity of increasing the accommodation of the school. This need has been realised since 1919, Mr. Cunningham, the Director of Public Instruction, on the 3rd April 1921 remarked: "The needs of Shillong High School should be regarded as genuinely urgent, firstly on the ground that the school is more unsatisfactorily accommodated than any of the important Government High Schools in the Province, and secondly because it is situated at the headquarters of the Province and should be well provided for in every way."

And Sir Beatson-Bell on the 29th June 1919, remarked: "The problem of increased accommodation is most pressing and I shall give favourable consideration to any good scheme which is sent up."

Again Sir Beatson-Bell when he visited the school with Mr. Cunningham on the 16th October 1920 remarked: "The question of accommodation is becoming more and more acute."

The Minister of Education himself visited the school on the 12th September 1921. These are his remarks:—

"I visited the Government High School, Shillong, on the 12th September 1921. This is probably the most interesting of all schools I have hitherto visited, and probably the most neglected. It is a pity that such an useful institution in the headquarters of the Province should have received such scanty attention in the matter of accommodation

At present the school is accommodated in the following buildings:—The school building—In this there are ten class rooms and a school hall. These class rooms are too small for the bigger classes and seats meant for three boys have accommodate five. The hall should be free for examination purposes but now it accommodates class VII (40 boys) and one (sometimes two) optional classes. The Youngmen Christian Association Hall. A small building attached to the Fuller Industrial school. A small building beyond the Middle English School, Mawkhar—This building is just big enough for one class but it has to accommodate two. These buildings are widely scattered and so make effective supervision impossible.

"The teachers' common room and Headmaster's office are small. At changes of periods and during leisure hours of boys there is no shelter for them for a few minutes or hours. The need for early solution of this question has been realised from time to time to be pressing by all who visited the school and it is urgently necessary that if possible something should be done before the opening of the next session. The Director of Public Instruction is requested to be pleased to come to the rescue of this school with the least possible delay, and if he can find the money in his budget to begin to solve the problem at once. The urgency of the matter compelled me to deal with this case at some length."

These are the remarks of the Minister of Education in regard to the Shilong Government High School.

THE HON'BLE THE PRESIDENT :—The Hon'ble Member is exceeding the time limit.

REVD. J. J. M. NICHOLS-ROY :—I hope the Government will see their way to give the needed help. They can do so by transferring some amounts from other departments.

BABU KRISHNA SUNDAR DAM :—Sir, at a time when nothing seems to be a settled fact whether with the Government or with Mahatma Gandhi, it will not look well, I am sure, to blame the Hon'ble Finance Member for the sad variations of his financial calculations for the current year or even for worse failures that may be awaiting his forecast of the coming year. And for further comfort to the Hon'ble Finance Member I may assure him that we Orientals, besides firmly believing that Man proposes but God disposes, possess the special hereditary qualification of holding none else responsible except our own fate and misdeeds for all our troubles of body and soul, whether they are sufferings here for a financial deficit or our soul's worries elsewhere over a moral deficit.

Most of us will therefore readily offer their full sympathy to the Finance Member as desired by him in his present predicament and for such financial or political use as he may choose to make of our humble gifts according to his own leisure and convenience except for fresh taxation.

Verily, Sir, we must be profoundly sorry for the Finance Member to mark how his magnificent boast over the superior solvency of Assam has burst like a bubble almost as soon as uttered with appreciable injury to his reputation for a strong financial eye-sight—sorry, I repeat for his immediate need for fresh taxation—sorry for the absence of any progress in any direction,—sorry for the abrupt fall of the Excise and stamp revenue,—sorry for the fate and future of dyarchy and its unintelligible products, the Ministers; and sorry finally for the empty coffer and the begging bowl laid before the Central Government in the very second year of the Reforms—I shall be surprised indeed to be told that his economic conscience did not quiver within him or his robust optimism did not abandon him as he toiled over his forecast of the coming year making desperate attempts to make two ends meet in the light of his sad experiences of the current year. However, we wish him a happy new year.

But there is another important aspect of the financial review and forecast which we should not lose sight of. Like the cloud with its silver lining the reduced revenues and the budget deficit exhibited by the Finance Member are also not without their redeeming features. We rejoice to think how the embarrassing losses sustained and apprehended by the Finance Member reflect a growing spirit of self-reliance, self-purification and self-assertion on the part of our awakening countrymen and indicate a fixed determination in them to free themselves from the ruinous vices of liquor, litigation and opium eating.

Now, a brief word about our personal appreciation of the Finance Member. I think it will be doing injustice to our Finance Member to say that his exposition of the present financial situation in Assam is within its own limited compass any way worse than those of his compeers in the other autonomous province, as lacking in any information due to the public according to the spirit and purpose of the reforms. And then again we must also record our hearty appreciation of the spirit of candour and goodness with which he has absolved all others except his own self from all responsibilities for the financial arrangements in the dyarchy of Assam. This public confession of the Finance Member will, I hope, help to silence a good deal of the current ill-informed controversy about the adequacy or inadequacy of the reforms and about the real extent of the powers and responsibilities of the Ministers and their humbler colleagues, the Members of the Council.

THE HON'BLE MR. W. J. REID:—If I may make a personal explanation, Sir, I ask the Council whether this is a fair construction to put on my words. For myself I care nothing, but when in endeavouring to take responsibility on myself the word I used are thus twisted into an attack on the Hon'ble Ministers I feel bound to protest.

BABU KRISHNA SUNDAR DAM:—I am simply amplifying that responsibility.

THE HON'BLE MR. W. J. REID:—Perhaps it will be better if the Hon'ble Member continues with the speech that he has brought, but I feel bound to offer this word of explanation.

BABU KRISHNA SUNDAR DAM:—I understood from the opening speech that so far as the financial.....

THE HON'BLE THE PRESIDENT:—I did not hear what the Hon'ble Member said.

THE HON'BLE MR. W. J. REID:—I offered my explanation to the Council, Sir, not to the Hon'ble Member. It will be better if the Hon'ble Member goes on with his speech.

BABU KRISHNA SUNDAR DAM:—How our Ministers will now rejoice to think that their fellow-countrymen will no longer hesitate to declare a unanimous verdict of Not Guilty in their favour ever afterwards in future on every charge of alleged or suspected financial or political offence committed against the country in the name of efficient administration and progressive realisation of self-government—except perhaps in the matter of their own Himalayan salaries thrust into their pockets with little or nothing of the promised works in return. But ours is not to reason why, ours only to pay and equalise.

Coming now to the budget figures, we find the estimated receipts for the coming year from all sources to be Rs. 2,21,38,000 as against Rs. 2,18,46,000 of the revised estimate of the current year and Rs. 2,15,13,000 of the previous year. The forecast includes the sum of Rs. 3 lakhs expected to accrue from enhanced stamp duties and also a like sum to be obtained by the raising of grazing fees and the reimposition of duties on lac. Of the total receipts the principal heads of revenue are expected to supply as much as Rs. 1,97,84,000 as against Rs. 1,94,73,000 of the revised estimate and Rs. 1,97,51,000 of the previous year. The total estimated expenditure for the coming year amounts to Rs. 2,36,58,000 as against Rs. 2,54,13,000 of the revised estimate of the current year and Rs. 1,88,16,000 of the previous year. The allocation to Transferred subjects amounts to Rs. 57,81,000 during the coming year as against Rs. 54,65,000 of the revised estimate and Rs. 45,79,000 of the previous year and the rest of the revenues and more have been appropriated by the Reserved subjects of which the ordinary and the special police alone accounts for nearly 45 lakhs representing an increase of nearly 250 per cent. in course of the last ten years. From the figures quoted above it would appear how the public expenditure is increasing by leaps and bounds out of all proportion to the growth of what we should call our real revenue accruing under the principal heads. The Ministers' departments as might have been expected are left to suffer in the cold shade of neglect and shoulder all the consequences of economy necessitated by the refusal of their countrymen to drink wine and eat opium and litigate to the extent necessary in the interest of revenue. As for the estimated receipts in the forecast under different heads, the figures with which the Excise and Stamp revenues have been credited are open to objection as having been very much inflated. Under Excise the probable receipts are calculated to be Rs. 63,85,000 as against Rs. 63,00,000 and under Stamps Rs. 19,00,000 (including 3 lakhs from enhanced duties) as against Rs. 15,46,000 of the revised estimates. The causes which are responsible for the difference between the budget and the revised estimates of the current year, that is for reduction of 17 lakhs in one case and 3 lakhs in the other still continue to exist and it would have been better wisdom if the Finance Member had adopted for his future action the principle of estimating the Excise revenue in a descending series of figures so as to reach the irreducible minimum in a definite number of years and so as also to avert the necessity of fresh taxation by observing corresponding economy in expenditure. As matters stand, in spite of the disavowal in the Finance Member's opening speech there is the suspicion that the Government still casts a longing lingering look on a source of revenue which is discreditable alike to the giver and the taker, and we have heard with alarm the threats of the Finance Member for dealing damnation to those who have brought about an abrupt fall in the excise and stamp revenues, and Sir, I say with all the earnestness I can command that it is no pleasing spectacle to see the strength of the State concentrated in front of liquor shops and engaged in a misguided campaign against the activities of young men working for the uplift of fallen humanity. It is more than likely that the exigencies of a dwindling coffer have driven the Government to take an unduly one-sided view of this form of activities. As regards stamps even with the contemplated legislation for enhanced duties, one has good reasons to doubt that people's capacity and inclinations for legal and business operations will

be unfavourably affected for the purpose of the budgetted revenue by the increasing pressure of taxation by the Imperial Government combined with other social and economic factors.

In budgetting for Rs. 1,42,000 as against Rs. 1,27,000 of the revised estimate under registration, the Finance Member seems to imply by the tenor of his suljoined explanation that the people of the country will be less prosperous during the coming year with increasing necessity for borrowings, sales, mortgages and so on, and this circumstance with increased facilities for registration offered by the increased number of offices will make up the difference of Rs. 15,000—a very questionable line of reasoning indeed.

Under Head "VIII Forest" the forecast of Rs. 15,11,000 includes receipts from two new sources, namely, Rs. 1,50,000 from duties imposed on lac and a further sum from the elephant catching operations in the North Cachar Hills, I do not know how far the lac worms will be a reliable source of income for purposes of our recurring expenditure, but as to the latter I am tempted very much to say that the Government's agent, Mr. Milroy may awake one fine morning to find the trunked revenue suppliers of the forest absenting themselves from their assigned places of appearance and making away with several thousands of our budgetted revenues, thereby adding immensely to the worries of the Finance Member and the ill-fated taxpayers. For the future welfare of the White Elephant—the reform, it will be wiser policy to look to other better and steadier sources of revenue than the roaming Black Elephants of the forests or the reeling drunkards and dozing opium eaters.

The estimated land revenue collections are shown in the forecast as Rs. 98,00,000 as against Rs. 98,41,000 of the revised estimate including the receipts from grazing fees formerly shown under forests. But the excellent harvests to which the Finance Member refers in his explanatory notes are likely to have a two-fold consequence of tempting the revenue authorities on the one hand to undue severity in revenue collections and of diminishing the paying capacity of the people on the other hand by a fall in the market price of the produce. In this connection I should like to invite the attention of the Council and the Government to the recommendations of the Royal Commission on decentralization for fresh legislation with a view to fixing the proportion of the net profits from lands recoverable by the Government and increasing the periods of settlements, as also to their recommendation with regard to the cognate department of forest instead of leaving everything to the absolute discretion of the executive authorities. We all know how the existing executive rules of the Land Revenue and Forest Departments are largely responsible for a good deal of the present agrarian discontent noticeable outside the permanently-settled areas. Fresh legislation, as indicated above is all the more necessary in view of the enormous risk of the Government unduly increasing the pressure of taxation on agricultural and grazing lands as well as on the fuel and housing materials of the people. Lastly it is hoped that in the coming conference of the Provincial Finance Members our own Member will try to have our contribution to the Central Government fixed in a reasonable proportion to our land revenue which are our only reliable and steady source of revenue. The entry of Rs. 41,000 as the income of pleadership examination fees under Administration of Justice is rather puzzling in view of the fact that the High Court has discontinued the said examination unless of course it means the muktaship examination fees.

Coming now to the expenditure programme of the coming year, the salary charges pushed up by liberal provisions for the imperial and provincial service swallow up more than half the total revenues and the superior claims of mass education, sanitation, medical relief, industry and agriculture have been trampled over in the interest of the Police and in the name of efficient administration: and not only do we observe a regrettable reluctance on the part of the Government to give immediate or early effect to the recommendations of the Retrenchment Committee, but we notice the same spirit of continuous increase in public expenditure exhibited in the provisions for the following new items amongst others:—

For increasing the armed reserve Rs. 1,74,000; for revision of clerical establishment Rs. 45,000; for forest communication and timber and elephant business Rs. 59,000; for revision of the pay of Excise and Police Inspectors Rs. 68,000. For a new jail at Jorhat Rs. 50,000. And the result is that we stand confronted with the necessity for fresh taxation and a budget deficit of 12½ lakhs in appearance—but much more in reality. As to the first item, we may justly request the Finance Member to declare whether in spite of the present effective removal of Mahatma Gandhi and all his zealous followers from political activities by operation of law and notwithstanding the utter impossibility of mass civil disobedience in Assam, the Government will still continue to think increased and increasing police force necessary for peace and order in the country as a part of their permanent future policy of administration and whether it is proposed to use the force for the purpose of teaching people respect for authority and co operation in the particular process intimated to the public by the present District Magistrate of Sylhet. But perhaps the Government will do well to remember the wise saying that they can do everything with bayonets except setting on them.

As regards the items under "Forest" I repeat again what I suggested as a member of the Finance Committee that the Government should borrow the necessary money for forest development as capital investment and should also like to invite the Council's attention to the observations of Rai Bahadur P. C. Datta in the report of Retrenchment Committee. It will be indeed a highly objectionable financial policy to deplete the current revenues for profitable business by the Government at the expense of the transferred departments. The other items of additional expenditure also do not seem to be urgent enough and may be safely postponed to avert fresh taxation. But perhaps the Finance Member will be quite as resolute now as at the beginning in spite of all our lamentations at his door.

Nothing has been done or is proposed to be done in the near future for any progress in any of the Minister's departments, say for instance in giving effect to the recommendations of the Industrial Commission. And we are really at a loss to understand how our worthy Ministers will be utilised by the reform or the reform by the Ministers for the benefit of the tax-payers or reaching the goal of Swaraj promised by the British Parliament. And are we still to sing aloud the praise of the reform and hang all those who see no charm in the same and venture to strike a discordant note.

Sir, a brief word about the financial policy of the Government in its relation to, and as effected by, the present political unrest and I have done. The diminished and diminishing revenues under Excise and Stamps and the increasing expenditure for the ordinary and special police, indicate the differ-

ent directions in the activities of the Government and the people in the present conflict. The Government have openly declared themselves to be acting now at any financial risk in acceptance of a challenge said to be cast at them by a section of our fellow-countrymen and are busy flinging at them in the name of law and order, bomb-shells in the shape of Seditious Meetings Acts, the Criminal Law Amendment Act, the Press Act and the Police Act and numerous other Acts.

THE HON'BLE MR. A. MAJID:—Sir, are we discussing the budget or something else?

THE HON'BLE THE PRESIDENT:—I think the Hon'ble Member must confine his remarks to the financial aspect of the budget.

BABU KRISHNA SUNDAR DAM:—Sir, all this has a bearing on the subject. Is not the spending of several lakhs on extra armed police a financial question?

They are out to create an impression all round by means of Gurkha marches arrests, imprisonment and shootings of our helpless countrymen. I desire to warn the Government that they are going to pay too heavy a price for this policy of ruthless repression with all the expenditure, it means to Government and the people. They have already forfeited the confidence of the people. The reforms, which were to herald a new era stand condemned from financial as well as political standpoints. Those who still have a lingering faith in them, with Chandpur, Kanaighat, Kalagool, Tezpur, Gauhati and similar instances before their eyes, quiver to-day between their conscience and their political opinions. Where will the Government stand, I ask, when they will have lost the affections of the only class who still support them. Is it so difficult for the Government to realise that the movement which seems to have thrown them off their balance is not one of those surface movements which aim at achieving their objects by means of injury or insult to individuals or classes of individuals but that it is the loud protest of the agonised soul of India, speaking through Mahatma Gandhi against a soulless system of administration which is responsible by following an erroneous financial and political policy for our growing impoverishment for threatened loss of our ancient Civilisation and ideals of life and society, for denial to us of the rights of equal partnership within the Empire.....

THE HON'BLE THE PRESIDENT:—I think the Hon'ble Member is straying far away from the subject before us by introducing these political matters.

BABU KRISHNA SUNDAR DAM:—Sir, as I have explained before all this has a bearing on the subject.

THE HON'BLE MR. W. J. REID:—"Sir, the Hon'ble Member seems to forget where he is. It seems that he is addressing a meeting and not the Legislative Council of the Province. (Hear, Hear.)

BABU KRISHNA SUNDAR DAM:—Empire and responsible last of all from unholy motives of false prestige and selfish supremacy for the bloody incidents happening in quick succession, in different parts of the Empire from Jaintia to Jallinwallabagh and from Gauhati to Guntur. A state of continued conflict between the Government and the people will inevitably result in the long run in an exhaustion of the financial resources as well as of the nerves and intellect in both parties to the conflict. Let the Government yet approach the solution of the economic and

political problems presented before them in a spirit of courageous state-manship and remove the root cause of the discontent or else, like the Titanic in the Atlantic, moving majestically over the foaming waves in the proud security of her iron make and Scientific chart, the mighty vessel of the State careering fast under the hiling fog of repression, may suddenly collide against the rushing Iceberg of popular discontent with disastrous consequences to all on board the rulers and the ruled. Will the Government care to avoid a direct and deliberate opposition to the invincible natural force of this Iceberg which is only partially visible above the surface? I entreat them to realise the true significance of what the Great Poet of Bengal sang in his vision of the truth as it is :—

“ওদের বাঁধন যতই শক্ত হবে মোদের বাঁধন টুটবে।
ওদের আঁখি যতই রক্ত হবে, মোদের আঁখি ফুটবে।”

[As tighter their grip will grow on us,
Our bond to them will slacker grow ;
As bloodier eyes they make at us,
Vision of things would be clearer so.]

And to my Fellow countrymen, I have only to say this—
The old order must change as it has always changed.
Yielding place to new, under a Divine disposition.

Which nothing on earth can resist or undo. Let us not despair of our rulers and of their present financial policy nor of ourselves ; let us be striving “not for triumph but for truth” and victory will be ours : And believers amongst us in Bhagaban Srikrishna will do well to recollect for their soul's comfort His message in the Sacred Gita—

“যদা যদাহি ধর্মস্য গ্লানির্ভবতিভারত ।
অত্যাখানমধর্মস্য তদাত্মানং স্বকাম্যহং ॥”

[When right suffers and wrong sways.
Be sure, Arjuna I incarnate then myself.]

And so may the Divine light of Love for Truth and Humanity shine upon us all—the Rulers and the Ruled in this our hour of need, through the enveloping darkness of sinful designs and soulless diplomacy.

THE HON'BLE THE PRESIDENT.—The Council is adjourned till 2-30 P.M.

The Council re assembled at 2-30 P.M. after Lunch.

MAULAVI RUKUNUDDIN AHMED:—Sir. At the very outset I beg to offer my heartiest thanks to the Hon'ble Finance Member and his staff for preparing the Budget so ably for the year 1922-23. Though the Hon'ble Finance Member has prepared the Budget with ingenuous skill, yet we are faced with what is actually a deficit budget.

Sir, the opening balance of the current year was Rs. 48,28,000 which means the same thing that we closed the financial year 1920-21 with an amount of Rs. 48,00,000 to our credit. This year we hope to have a closing balance of Rs. 12,56,000. Though during our budget season we thought that we would have a closing balance of Rs. 42,64,000. However we open the next year with Rs. 12,00,000 ; but when we shall have to come to the close of the year we expect only to retain a paltry sum of Rs. 36,000. Even to prevent the realization of this modest hope, there may arise many unforeseen circumstances. Those unforeseen circumstances may not only swallow up this small balance but also may leave a very serious gap behind. As an illustration to this fact we may cite that in the beginning of the year we

expected to realise on the whole Rs. 2,41,14,000. Taking our opening balance into account we expected a revenue of Rs. 3,00,00,000. But now it appears that we can realise only Rs. 2,18,46,000. Thus our expectation of realisation falls short by Rs. 22,68,000.

Sir, in respect of expenditure we budgeted for Rs. 2,56,78,000. But we hope to complete the year with a total expenditure of Rs. 2,54,13,000. It means that while our revenue falls short by Rs. 22,68,000 our expenditure shows only a decrease of Rs. 2,65,000.

Sir, with regard to the saving in expenditure the Reserved Subjects are responsible for a saving of Rs. 36,000 while the Transferred Subjects show a saving of Rs. 2,29,000. Thus in every thousand rupees of expenditure budgeted for, the Reserved Subjects show a saving of less than Rs. 2 while in the case of Transferred Subjects the saving in the same amount is more than Rs. 40. These figures I hope need no comment. I shall only draw your attention, Sir, to another peculiar feature of this saving. Of the Rs. 2,29,000 saved in the Transferred Subjects, the Education Department alone is responsible for Rs. 3,58,000, while other departments show some minor increase or decrease.

It therefore brings me to the point that in the next year's budget also, we cannot be very hopeful that we will not be faced with a huge deficit. In my opinion it would therefore be the best thing to catch Old Time by his forelock and thus devise means to avoid such a contingency.

Sir, it is known to all of us that the budget of the Government of India as well as of some other Local Governments show huge deficit even now. There is no doubt we may have the distressful consolation that in comparison to those governments we are not so deep in debts. But, Sir, the Government of India and other Local Governments are rich bodies and have vast resources, and we cannot stand in comparison with them. However, we should try to profit by their example, so that in future we may not be helpless like them.

In my opinion it is incumbent upon us all to try to bring our finances to a solvent condition. This can be done I think by two ways: *viz.*—

(i) By increasing the income, (ii) by curtailing the expenditure. The two principal sources of our income are (i) Land Revenue and (ii) Excise. With regard to the increasing of the Land Revenue it is absolutely impossible as the condition of the poor people of Assam is very miserable. And to make the situation more complicated prices of articles are daily growing high.

(ii) Excise revenues are daily falling off and at the same time we cannot expect any better situation in this Department in future. Of course, Sir, there are other sources of income, for instance, Stamps and Forests. The increase of the value of stamps, I think would rather bring us, *i.e.*, to the Government less income than before; for experience shows that cases are likely to fall off in such a contingency.

There is, however, an immense possibility in the development of our Forests and consequent increase of income. But this is likely to take time for we have already a reasonably strong staff of Forest Officers, but the results have been not proportionately satisfactory. For example in 1920-21 and in the two previous years we got about 15 lakhs of rupees from our forest but in the current year it is expected to be only a little more than

12 lakhs. Even when we allow for the transfer of grazing fees to the Land Revenue still it will be seen that the receipts from this source have been, almost stationary. It is therefore not likely that the income from Forest will go up in the near future.

Thus having no other alternative, for the present, we must take recourse to curtail our expenditure: Sir, I have received a copy of the Report of the Committee on retrenchment in Assam and I thank the President and the Members of the Committee for the labours they have taken in preparing this report. I am very glad that in spite of the strenuous opposition of the Public Works Department the post and the office of the Superintending Engineer have been recommended for abolition. With regard to the recommendation of the Secretariat I fully agree with Rai Bahadur P. C. Dutta that Heads of Departments should be made Secretaries and Assistant Secretaries are to be appointed instead of Under-Secretaries to help them. The fear of Departmentalism is only a phrase. Similarly we may say that we have now "Secretariatism" instead of Departmentalism. Certainly, some economy would be made by abolishing the post of the Assistant Inspector of Schools and by creating the post of an Inspector of Schools of the Provincial grade. Some more economy we may make if we diminish the staff of the Inspector of Schools. There is no denying of the fact that if we carefully scrutinise these offices we shall have to come to the same conclusion that they are merely forwarding agents or post offices having no independent work of its own. It is a matter for congratulation that the Committee has recommended for the abolition of the posts of Deputy Superintendents of Police. But the point is now, Sir, whether all these would remain on paper as mere recommendations or they would be translated into facts. Taking the present financial condition into consideration I most respectfully appeal to the Government to try to carry all these recommendations into action as far as practicable. In the meantime I do not like to leave the opportunity of drawing the attention of the Government for careful consideration whether we require three officers in the Imperial Service and three more in the Assam Agricultural Service to supervise only two or three farms and possibly about four or five dozens of insignificant agricultural demonstrations.

Among minor items also there is much room for economy, for instance we may easily dispense with the post of the A. T. Inspector of the Jorhat Provincial Railway, and I daresay other departments will also afford such instances of *sine cure* posts. Now I proceed to make observations in some particular items of the budget. Once again allow me, Sir, to express my heartfelt thanks to the Hon'ble the Minister in charge of Education and the Director of Public Instruction for kindly lending me a sympathetic ear in respect of some of the proposals which I had the privilege of holding up to them regarding Educational matters of the community which I have the honour to present. I am grateful that the Muhammadan hostels of the High schools at Sibsagar, Golaghat and the Jorhat Normal school have been speedily granted. But while on this I cannot but press for a senior Madrassah in the Assam Valley to be established. It is a great need for our community and I trust the Hon'ble the Minister of Education is already aware of the urgent demands for such an institution. Another institution that is most absolutely needed is a Technical school at Jorhat. I understand, Sir, that for this purpose our great and generous countryman Mr. B. Barooah has already placed a donation of one lakh in the

hands of the Government. Besides I believe the income of the endowment left by that large hearted gentleman Mr. Williamson will be available towards this object. It will therefore require only comparatively small help from the Government to start this very desirable institution.

There are many items in the budget which we may do without, for a few years to come at least till our finance improve. One such item is the establishment of a paddy farm at Titabar. This is perhaps desirable, and the Hon'ble Minister in charge of this Department will try to convince us explaining the utility of such a farm. Nevertheless we might as well postpone it for years to come.

The Hydro-Electric Survey.—This is in fact a white elephant of the Government. If something tangible happens in some future date out of so much money spent now the benefit in my opinion will be confined to the rich merchants and the land-owner classes. But what is that to the poor ryot who is starving and whose child is going without education.

The Hyacinth operation.—We are spending this year Rs. 10,000 on this operation. But yet I am in the dark to what benefit. If however something is to be done out of the necessity let the same amount stand, why double it?

Similarly with the provision of Rs. 50,000 for a Central Jail at Jorhat. Possibly this also might wait for the emergence of better times.

Police.—Sir, for the next year we estimate Rs. 24,11,000. Add to this Rs. 20,62,000 this Government will have to spend for Assam Rifles against 14 lakhs received from the Government of India for this purpose. It will therefore appear that we are going to spend nearly 31 lakhs in police alone out of a total revenue of Rs. 2,00,10,000 excluding the contribution from the Imperial Government for Assam Rifles, *i.e.*, we are going to spend more than one-seventh of our income in Police. In 1920-21 we spend Rs. 16,87,000 for Police. This year the expenditure will be Rs. 20,41,000 or Rs. 3,54,000 more. In the next year the estimate is Rs. 24,11,000, *i.e.*, Rs. 3,70,000 more than last year and Rs. 7,24,000 more than the preceding year. In other words within two years we have increased on police budget by nearly 43 per cent. If we go on at this rate time may come we shall have nothing left to manage other than our Police Department in its various branches. In the Police Budget there are some items which can be safely omitted or reduced. As I am going to move for reduction in respect of one or two of these items I should not take any more time of the Council by their commendation.

But before I conclude I beg to draw the attention of the Government to the fact that we have provided Rs. 1,74,000 for increasing the Armed Police Reserve, as it is said that the Governor in Council is not willing to make use of the Assam Rifles in respect of what has been styled "Civil disturbances." Take it for granted that this strengthening of the Armed Force is necessary. In that case we have no use for Assam Rifles for our own become purposes, and they in my opinion in full sense an Imperial concern. If it happens to be actually so, I do not see any reason why the Provincial Exchequer specially in its present depleted condition should provide Rs. 6,62,000 for the Assam Rifles over and above the subsidy of Rs. 14,00,000 we get from the Imperial Government.

Sir, I have concluded my remarks, but before I take my seat, I beg to thank you and the Members of the Council for lending me a patient hearing.

BABU BEPIN CHANDRA GHOSH :—Sir, I regret to mention that the budget for the year 1922-23 starts with a deficit. It is rather strange that the budget for every year of the Reformed Government of Assam should start invariably with a deficit. The budget of a Government is the mirror on which its policy is reflected. It puts to full view the exact image of the heart of the Government.

Now let us see what provisions have been made in it for the benefit of the tax-payers of the province. In the budget I find that the total revenue receipts of the province are estimated at Rs. 2,24,38,000. This amount together with the current year's closing balance of Rs. 12,56,000 amounts to Rs. 2,36,94,000 which represents the total estimated resources of the province. But I think we should not take into account the opening balance of the budgetted year. Strictly speaking, we are not to fall back at the very beginning upon the opening balance which should always be kept apart for emergency. So leaving aside the opening balance the total receipts will amount to Rs. 2,24,38,000 and the estimated expenditure has been shown in the budget to be Rs. 2,36,58,000 which means exhausting practically the whole of the opening balance without leaving a margin for cases of emergency. The Hon'ble Finance Member remarks the same thing in his learned speech given on the date of presentation of the budget to the Council in February last. In his speech the Hon'ble Finance Member remarked that if the estimated expenditure is accepted practically "the whole of the Provincial balance will be absorbed." In other words if the total estimated expenditure is allowed to stand as it is shown in the budget, the Government of Assam will be a bankrupt one.

Then Sir, it is strange enough to note that out of the total estimated income of the province about one-fourth only has been set apart for the whole of the population in Assam and the remaining three-fourth has been provided for the Reserved subjects. To my mind the budgetted proportion does not appear to be fair, just and equitable.

When there is any deficit in the budget, I think the Government should at any rate curtail its expenditure to make the two-ends meet instead of starting at once to find out means for considerable expansion on the revenue side. I understand that in order to make up the deficit caused, the Government are in favour of expansion on the revenue side by imposing new and increased taxes on the poor people of the province. I should condemn the Government's policy of taking resort to this sort of taxation. Our people are already over taxed, and it is not fair that the Government should go on adding extra burdens on their shoulders that are already overburdened. In doing so we should always take into account the economic condition of the people and their taxable capacities. The test always should be whether they can afford to pay. It should never be our principle that they must pay irrespective of their capacity to do so. It is not a question of 'must' but one of 'capacity.' We have not come here, or rather we have not been sent here, to devise means in order to suck the lifeblood of the people. It is our duty to look to their welfare and safeguard their interests to the best of our ability. So it is my duty to state that this House should not readily assent to fresh and increased taxations in order to meet the deficit brought about by a top-heavy administration absolutely unsuited to the financial conditions of the province.

A careful study of the budget will show that it is a budget in which there are more provisions for establishment than for work. In order to make the Reformed Government a success and in order to improve the financial condition of the Assam Government, we must do away with certain establishment charges which I think might easily be done if we seriously insist on retrenchments. We have received the other day a copy of the valuable and learned report of the Retrenchment Committee. The present deficit problem may be easily solved if we unhesitatingly accept the valuable suggestions made in their report by the Hon'ble Members of the said Committee. I quite agree with the views of the majority of them and am of opinion that the following items of expenditure are unnecessary and can be omitted with advantage :—

- (I) *Commissioners of Divisions with their establishments.*—The two Divisional Commissionerships are to be abolished as these offices are nothing but forwarding offices and the duties of a Commissioner could be disposed of as shown in paragraphs 10 to 24 of the report. The duties of the two posts Commissionerships may very safely and profitably be entrusted to the capable and deserving hands of the District Officers. It is of urgent necessity that these District Officers, who have always to come in contact with the people of the districts, should directly address the Government or the Heads of Departments whom the matter concerns and I am sure this will tend to efficiency and economy.
- (II) *Assistant Inspectors and Assistant Inspectress of Schools and their offices.* These assistants are more helping officers to the Inspectors in their office works and sometimes in inspection. But the Inspectors have got their competent head clerks to help them in their office works and also there are Deputy and Sub-Inspectors of Schools who are always assisting them in their inspection works. These officers who are subordinate to the Inspectors have much time at their disposal to do these works faithfully and satisfactorily. We do not get any substantial help from these assistants whereas we have to spend much for them. So I do not think there is any necessity in retaining these offices.
- (III) *Deputy Superintendent of Police.*—I do not understand why this post is necessary and why it has so long been retained although a Superintendent of Police of a district "where the police work is the heaviest in the province" boldly and frankly states that he can do it himself and that he does not want a Deputy Superintendent of Police? There are subdivisions where there are no Deputy Superintendent of Police and yet works are being smoothly carried on in those places with no practical difficulty. Inspectors of Police are in no way less qualified than these Deputy Superintendents in the discharge of their departmental duties. I think the Inspectors might safely be entrusted with the duties of the Deputy Superintendent of Police.

(IV) *The Superintending Engineer and his office.*—From the report it is clear that Assam had no Superintending Engineer before April 1912. Since the creation of the post he could not have been of much use to the department but on the other hand the expenditure has since then greatly increased. Why should we be prepared to incur such unnecessary expenditure when we can abolish the post without causing any inconvenience to the public?

(V) *One of the Conservators of Forests.*—Before 1913 there was only one Conservator of Forests in the province of Assam. The other post is of recent creation only. The report proves by facts and figures that the other Conservator has been retained for nothing on a large monthly salary and that there is absolutely no work for a second Conservator. The one Conservator will get too many assistants to help him. Poor and a small province like Assam cannot well afford the services of two Conservators at a time. The post of one Conservator must be abolished as the exigency of the situation demands such abolition.

I must view with satisfaction the abrupt fall in Excise and Stamp receipts within such a small space of time. Although this fall is one of the causes of the present financial difficulty it is a good sign and promises well for the future. The loss of revenue under this head is the measure of the gain in moral strength and any civilised Government ought to be ashamed of this head of ill-gotten revenue. The sooner it falls off the better. The lump provision of Rs. 28,000 for the revision of the pay of Excise Inspectors is encouraging. It is amusing to think that the grievances of the Excise Inspectors are after all remedied.

The large increases under heads 8—Forests and all 22—General Administration are very striking and deserve attention. Whereas, there is a considerable reduction of grant under head 41—Civil Works. A very miserable amount,—almost half of what was granted last year—has been set apart under this head although they are of primary concern to the people of the province. I do not think it fair and equitable to reduce such a grant by half, only because of the financial stringency. Whenever, due to the financial stringency, any reduction becomes an unavoidable necessity it should fairly be done under all the heads of expenditure as far as possible. May I ask why no such reduction in the grants under heads 8—Forests and 22—General Administration has been made although the question of financial difficulty remains all the same? I hope the Council will consider without fail about reduction of certain grants under these two heads. In this connection it may be mentioned that the Ministers' pay may be reduced to a certain extent—thus saving something to add to our poor revenue.

It is a matter of great regret that no provision has been made in the budget for the improvement of rural water-supply. Supply of good drinking water is a crying need and it is a well known fact that the poor villagers very keenly feel the scarcity of good drinking water. Most of the villagers do not get pure water to drink and the muddy poisonous water which they take kill a large number of them every year. It pains me very much to think that the non-recurring grant that was made to local bodies before for the

improvement of rural water-supply has altogether been omitted from the next year's budget. Thus our poor brothers and sisters are deprived of their legitimate claim for pure drinking water although it is their hard-earned money that forms the major portion of the revenue of the province. Besides this, provision for all other items of expenditure has been made in the budget at the cost of the lives of these poor and helpless people.

Under head 33—Public Health Rs. 5,04,000 has been estimated for the next year. But the budgetted grant for the current year under this head was Rs. 5,29,000. Thus we get Rs. 25,000 less than what we got in 1921-1922. Surely, it is a department which is of primary concern to the people of Assam. I am of opinion that under this head more expenditure is necessary.

Education. [Grant No. 13.—31—Education (European and Eurasian schools) and (Reserved), page 103 of the detailed budget]. I beg to draw the attention of the Council to the provision that has been made in the budget of Rs. 71,000 for the secondary Education of a handful of European and Eurasian children most of whom have no permanent interest here. Whereas Rs. 25,12,000 only has been allotted for all sorts of education of the children of the whole province. I do not think that these two allotments bear a fair and equitable proportion. The estimated figure in the current year's budget under the head—Education (European) is Rs. 63,000 and in the next year's budget under the same head of expenditure we find a provision of Rs. 71,000. This means an excess grant of Rs. 8,000, an amount that could have been profitably allotted elsewhere.

The lump provision of Rs. 3,00,000 under head 31—Education, for the improvement of the pay of the teachers under Local Bodies is very satisfactory, and is quite welcome. None requires more relief in these hard days than these ill-paid teachers under Local Bodies. I hope this amount will fairly and evenly be distributed to all Local Bodies of the Province. But I regret to remark that the Government has paid less attention to Primary Education in the budget for the coming year. The grant for Primary Education in 1921-22 was Rs. 7,11,940 whereas we get Rs. 6,57,324 only in the next year. This clearly shows that this head has received less than what it got this year. Again out of Rs. 7,11,940 Government could spend only Rs. 4,99,000 leaving an unspent balance of nearly Rs. 2,13,000—an amount more than one-third of the total grant as if we have got no field to spend the balance on Primary Education—a department that should never be neglected by the Government.

Another striking feature under this head is that the educational budgetted figure of Rs. 25,12,000 includes five extra provisions of which 2 are general and the remaining three are meant for Surma Valley alone. To do justice and to be impartial at least one extra provision ought to have been made in next year's budget for the Assam Valley also. It is not likely that all the wants and requirements of a particular valley would be satisfied first to the dissatisfaction and disappointment of the people of the other valley.

Police.—The only other head of expenditure that requires comment is 26—Police including Assam Rifles. Both the items together have taken about $\frac{1}{4}$ th of the resources of the province. It is preposterous that $\frac{1}{4}$ th of

the revenue should go towards the maintenance of the police alone. Under this head the budgetted figure shows that the Government propose to spend for the coming year about 4½ lakhs more than the revised estimated figure for the year 1921-22. From the detailed accounts it is clear that about $\frac{2}{3}$ ths of this excess amount of 4½ lakhs will be spent for increasing the strength of the armed force. I do not think it advisable and I am not in the least satisfied that in these hard days of financial difficulties the Government would spend so much money for increasing the strength of the armed force. Is it necessary to increase the armed force for the restoration of peace and order in the province? I do not think so. These forces instead of restoring peace and order in the country create unnecessary disturbances giving lots of troubles to the peaceful inhabitants of the country by their voluntary conduct and whimsical acts. Wherever the armed police reserve has been posted very unfavourable reports of their atrocious acts and movements have been forthcoming. The police forces unnecessarily harass the poor innocent people. For example, I am sure * * *

THE HON'BLE THE PRESIDENT:—The Hon'ble Member has been allowed considerable latitude in a general discussion of the budget. But I do not think that he should take advantage of that to make a political speech.

SRIJUT BEPIN CHANDRA GHOSE:—I cannot but sincerely thank the Hon'ble Finance Member for the great pains he has taken in preparing and placing before the Council the budget for 1922-23 which by no means is a very easy task. I beg to submit that the budget as presented has brought no hope to the people but a mere disappointment. It is for the House to consider whether suitable provisions have been made in the budget to give the people, who are so often asked to pay, their return dues. There is acute economic distress and unrest in the country and it is our duty to look to the interests of the tax-payers whom we represent.

SRIJUT BISHNU CHARAN BORAH:—Sir, the deficit Budget for the year 1922-23 has not come upon us all as a surprise as it was anticipated to follow the present top-heavy administration combined with an advance in temperance whether spontaneous or induced. A deficit of Rs. 12,20 considering our small resources cannot but be regarded as too heavy for this province. The total expenditure on the reserved subjects for the next year shows a decrease of Rs. 20,73 from the reserved estimate of the current year which includes the extraordinary expenditure of Rs. 20,66 paid to the Central Government for our debts in addition to the fixed annual contribution of 15 lacs. Now a comparison of the ordinary expenditure on the reserved subjects as shown in the revised estimate of the current year with that budgetted for the next year manifests that the actual figure of curtailment in view of the deficit on the reserved subjects for the next year comes only to Rs. 7,000 which may altogether be left out of account. In a year of a heavy deficit the need for rigorous retrenchment in every direction should have been fully realised. Although the Hon'ble the Finance Member appears to have made a good attempt to enforce economy by curtailing Rs. 7,99 from the head 41—Civil Works under Public Works Department, I do not think the attempt has been successful. He has deprived this department only to overfeed some other departments with a like amount, mainly the Police and the Forest amongst them. By following a strict policy of retrenchment

either the deficit could have been greatly reduced or something could have been saved to be spent after the transferred subjects for the improvement of which no anxieties have been shewn. I regret to say that no serious attempt has been made in making retrenchments and checking the temptation to increase expenditure which was given by the surpluses of the preceding years.

Sir, I now wish to say a few words on some items of the budget which should not go without notice. Provision has been made in the budget for a sum of Rs. 1,74 to increase the armed police reserve to maintain order in case of emergency. The recurring cost of this project amounts to Rs. 1,21. The disturbances mentioned being occasional and short lived and not being so serious, frequent and widespread throughout the province as has been regarded by the Government, it is quite unfair that we should embark on a policy of reorganisation on a big scale absorbing a recurring expenditure as this. I also venture to say from my experience of my own district that the activities of the non-co-operators alone are not responsible for these disturbances for the creation of some of which the activities of the Government agents are also partly responsible. I strongly object to this because once the strength is increased Government cannot afterwards bring into their mind the idea of diminishing the increased strength for the sake of efficiency. Besides this provision for reorganisation, the expenditure on police both civil and military has been considerably increased in spite of our repeated protests.

The expenditure under Excise shows an increase of Rs. 41 for the next year over the revised figure of the current year. Now deducting from it Rs. 28 provided in the memorandum for the revision of the pay of the Inspectors I find the expenditure for this department has been increased by another Rs. 13. It is the same thing with the expenditure under the head Forest making allowances for the increase of Rs. 1,32 provided for all the new items entered in the memorandum. An additional expenditure of Rs. 54 has been budgetted for the next year under head 46—Stationery and Printing. It appears that a large part of this sum has been proposed to be spent after a temporary establishment and not a word has been added to explain the need for this increase. The estimate under the head 25—Jails and Convict Settlements provides Rs. 50 for making a beginning with the establishment of a central jail at Jorhat. In view of the Central Government, we understand, having agreed to continue to maintain the existing convict settlement at the Andamans for a few years more we can put off this large project at least for a year and utilise the sum for more urgent works. Sir, admitting that there is need for increase of expenditure on all these, the question now is, should they have been so increased? The means for curtailment in various directions may be found if only the will on the part of the Government is there.

The sword of retrenchment which is not perceptible in the reserved subjects has not so cruelly fallen on any other item than on that for the improvement of water-supply in rural areas. Needless to say that people are dying from want of supply of good water and yet the pressing need for it has been completely ignored. The grant for that purpose should not have been altogether omitted. The resources at the disposal of Local Boards being hardly sufficient to keep things going on what is needed is large recurring grants regularly provided out of the budget to assist local bodies to carry out projects of water-supply until such time as may remove to some extent this

pressing need in such areas which need it most. It is what I strongly urged upon the attention of the Government last year during the discussion of the budget. Now I am in great despair to find the reverse of it. Again, I take this opportunity to say that no expenditure for the peasantry can prove a greater blessing than that for the supply of good water.

The deficit includes a provision of a sum of 2 lacs for the Jorhat Provincial Railway. It is not a justifiable course to employ the proceeds of taxation for purposes of investment. We are told that henceforth all schemes of development will be financed out of borrowed capital consistently with the sound policy of finance. If this is strictly followed in good and bad years in respect of all large schemes of development entailing non-recurring expenditure we shall find some money to be spent on useful objects for the moral and material advancement of the people. As we have outstanding advances a sum of over 20 lacs the Hon'ble Finance Member would not have the Council to think that the position is hopeless or that the province is bankrupt. This consolation does not give us any comfort as we have been called upon to face and lend our support to two Bills for amending the Court-fees and the Stamp Acts to increase the revenues of the province. I think our position is not far removed from bankruptcy. Yet we have been given to understand by the Hon'ble the Finance Member that the Government is unwilling to carry out some of the recommendations of the Retrenchment Committee in respect of the abolition of certain posts. The reasons advanced by him in his budget speech are not at all convincing. The refusal by the Government of India of the proposal for the remission of the fixed annual contribution for the ensuing three years which has been just now communicated to us has aggravated the anxieties of the situation more than before. In view of the present stringent financial condition of the province these posts cannot be retained without detriment to the best interests of the people.

RAI SAHIB BEPIN CHANDRA DEB LASKAR:—Sir, I beg to stand to make a few remarks on the budget as a whole. The budget is unsatisfactory. Because it provides for expenditure without caring or at least without giving due consideration to the income of the Government. I may suggest some of the curtailment but all these may not be pleasing to the Government and may not be accepted by the Government. Hence, I think, the best thing will be if the Government suggest some possible curtailments that will bring our expenditure within our income. However, I am going to make some suggestion of curtailment after making some general remark on the budget as a whole and also on some broad head of expenditure.

GENERAL.

1. Exchange on transaction with London has been shown to have cost our Government 2,25,000 rupees more than what the Government could foresee last year. This is beyond what I can fairly understand. We have what is called a gold standard money that is to say gold value of our rupee is fixed by our Secretary of States for India in consultation with India Government. This shows that gold value or exchange value of our rupee is within the control of India Government. How can there be a difference between market rate and official rate of exchange? I may say that India Government is responsible for this loss. May I, therefore request this Government to ask India Government to help us by giving up 2½ lacs from its demand on our provincial revenue.

2. *Education (other than European).*—Under this head 3,58,000 rupees has not been utilized in improving the pay of our teachers. Public have been all alone crying to increase our expenditure on education but it is sad to find money provided for education has not been utilized. If this method of showing a large sum under the head of education and then of appropriating a big portion of the sum in some other works, be adopted to show the interest of the Government for education, I feel no doubt that public will think it a huge fraud on their intellect and food for their further vilification of the fair intention of the Government. The constant deferring and postponement of revising the pay of our teachers have already become a black spot that cannot be whitewashed.

3. *The opening balance.*—The opening balance of our provincial revenue has gone down from 58 lacs to 12 lacs in course of two years. This shows that next year we shall have to meet a huge deficit of 46 lacs. How that deficit will be met? We shall then find ourselves in a state of things for which we shall have to lower our heads to the public. Worth of the Finance Member consists in managing the expenditure within the means. But to make the expenditure side fixed and to allow the receipt side to run a fancied space to meet the expenditure is a kind of budget estimate which is beyond our poor intellect to understand. I am afraid this kind of budget will lead us to bankruptcy. Moreover, the Finance Member has shown great optimism in calculating the receipt side for example:—

- (1) *Excise.*—Excise revenue fell from 80 lacs to 63 lacs last year and our Finance Members hope to get more than 63 lacs in the coming year which is impossible.
- (2) *Stamp.*—Stamp revenue fell from 18 lacs to 15 lacs and he hopes to get 16 lacs next year excluding the increase of 3 lacs for increased rate of court-fees which has been shown separately.
- (3) *Forest.*—Forest revenue fell from 15 lacs to 12 lacs and he hopes to get more than 15 lacs next year.

These state of things show that the whole budget is unsatisfactory. It is tending towards bankruptcy. Small curtailments here and there will not save the situation. If the Government wants to avert bankruptcy, and I yet believe, it wants so to do, it must begin drastic curtailment.—

E.G., 1. Stopping of Commissioners' office.

2. Abolition of the posts of—

- (a) Inspectors and Assistant Inspectors of Schools.
- (b) Deputy Superintendents of Police.
- (c) Excise Superintendents.
- (d) Deputy Sanitary Commissioner.
- (e) One Conservator of Forests instead of two.

3. Total abolition of Veterinary Department and Agricultural Department.

The report of the Retrenchment Committee is a very good one and I hope the Government will kindly accept the same as early as possible.

MR. W. E. H. GREYBURN:—Sir, The Hon'ble Finance Member must have all our sympathies for the second time in presenting a deficit budget to the Council. I know that he has had many difficulties to contend with but I think that when twice running a deficit budget has been put up that rather more attention should be paid to reducing expenditure than has been done. I frankly admit that I have not had the time to go right through the budget estimate, but there are a few things that I did notice which I thought might be reduced. I was under the impression that the subsidy to the Chapermukh Railway had been stopped. I see it is shown in the 1921-22 budget and estimated again for this year. Another item I notice is an estimate of half a lakh this year for running railways. I do not know what railways it refers to but it seems to me a matter for further attention. It would also be interesting to know what the official rate of exchange is.

THE HON'BLE MR. W. J. REID:—Sir, if the Hon'ble Member could answer that question he would be the most popular man in India.

MR. W. E. H. GREYBURN:—The market rates are known. There is an item also of Rs. 30,000 for the Hydro-Electric Scheme, and I believe this is said to be the last year in which it will be needed. To my mind however it is a tremendous luxury to devote Rs. 30,000 to this scheme. It would be better to divert this amount to some other item of expenditure that needs increasing. It is to be regretted that communications have had a drastic cut, and in this connection it would be rather interesting to know whether the Local Boards are going to take over trunk roads or not.

As regards the new revenue I believe last year some Hon'ble Member mentioned that Assam's undeveloped minerals might bring in more money. It would be interesting to know whether anything has been done in this connection as regards oil concessions. I also notice that about three-quarters of a lakh, has been put down for railway construction, but no details are given where it is. Another item where there might be some reduction of expenditure is stationery. I have noticed that the question of small letters in very large envelopes was brought up elsewhere.

Under Land Revenue I notice a very large sum put down for process serving, Rs. 1,42,000 I think, but I do not know whether there are any credits against it. The Hon'ble the Finance Member, I think has been very optimistic in his revenue estimate and I only hope that his figures will prove to be true at the end of the year. Excise revenue in its present condition rather looks to me as though there is going to be a further reduction for the coming year, and also I am not at all certain if the Stamp Act and the Court-fees Act will bring in the revenue estimated for.

MR. A. J. G. CRESSWELL:—Sir, from a perusal of the budget I rise to express the opinion that the Hon'ble the Finance Member has generally "Made Good," and so his new budget is entitled to receive the generous support of this Council. Looking back at last year's figures, if the position be viewed with an open mind I feel it must be fully recognised that the whole world has equally passed through a period of Deficit, brought about by causes quite uncontrollable. Many of my fellow Councillors have and now had the satisfaction of knowing that they have fully supported the rights of their constituents to complain. Naturally there will be points shortly under debate upon which we are not likely to all see alike. But I trust that we may one and all cheerfully extend our sympathies to the Hon'ble Finance Member who is to day faced with such serious difficulties.

MR. E. S. ROFFEY :—Sir, I should like to add my congratulations to the Hon'ble Finance Member on drafting this budget, which I do not think could have been a pleasurable task. I should also like to add my sincere thanks for the explanatory memorandum without which I think the budget could not have been studied.

Now, Sir, I must say the explanatory memorandum is a very depressing document. The Finance Member in introducing the budget made this remark. "It must be said with sorrow that development in almost every direction must be checked and that at a time when development is most urgently required." If I may use a military term, this statement rather cramps the style of this House. We have to face a very large deficit and we must get out of it as best we can. I ask the House to consider (1) what are the reasons for the position, and (2) what are the remedies. Now, so far as my study of the budget has gone it appears the deficit is mainly due to two items, the Excise decrease of 17 lakhs and the Stamp decrease of about 2½ lakhs, making nearly a total of 20 lakhs. Every member in this House has very rightly, and the Government included, expressed pleasure at the decrease in the receipts from Excise. I have listened very patiently to-day to the different speeches and I have not yet heard anything suggested in the way of making good this decrease. I put it in this way, Sir, if you kill the goose which is laying the golden egg I think the best thing you can do is to hatch out another goose in its place. As far as I remember all Members have expressed pleasure at the dying goose. I think one member said that it would soon be quite dead, and then would be the time to consider fresh revenue. What I suggest to the House is that owing to the decrease they should now consider fresh revenue, but not a single Member has suggested a source of fresh revenue. The only suggestions before the House have been either retrenchment or new taxation. Great exception is taken to new taxation and if new taxation is refused heavy retrenchment will be imperative. Does the House consider that they can retrench to the extent of 80 lakhs? If we are going to lose all receipts from Excise it comes to a decrease of 80 lakhs. Even now it is 17 lakhs and I suggest that it is absolutely impossible to retrench even to the extent of 17 lakhs. If this be so, what is left? Nothing but taxation I submit. Now, Sir, naturally I agree with all Members that retrenchment should be taken up first. I have not gone through the whole of the Report of the Retrenchment Committee in detail, but have noted the Committee recommend the abolition amongst others of the posts of the two Commissioners and one Conservator of Forests, and I am inclined to think that as far as these posts at least are concerned they might be abolished. I am aware the Finance Member has stated this is not possible at present but I ask that, as these three officers are senior members of the Services, and their terms of office will soon expire no successors should be appointed. In then abolishing these posts the Local Government will at least have the satisfaction of knowing that they are adopting the suggestion of some Members of this House by commencing retrenchment at the right end. Now, Sir, the other loss of revenue was from Stamps. Being a lawyer I have some diffidence in referring to this as it relates to litigation. I am glad to hear Mr. Nayak state to-day that litigation is a necessity with the people of Assam, and I fancy some other legal members of the House will be of the same opinion. In any case I cannot be expected to go into raptures at any decrease in litigation. The decrease must however be made good somehow or other and the

only way in which it can be done in my opinion is first of all by retrenchment and then afterwards, if this be not sufficient, by taxation. I do not wish to go into the details of the budget except in the case of "Communications" and with regard to this item I express my very great regret that the grant of 5½ lakhs which it was stated last year the Government hoped would be a recurring figure, has been reduced by one and a half lakhs. Now, Sir, I submit that every resident in this province has waited patiently for the betterment of communications for many years. I have been a resident of this Valley for upwards of 20 years and know every district and most subdivisions. Large sums have within that period been expended on communications, but with the exception of municipal areas I say there is very little to show for the money so expended. What happens is that roads are thrown up or repaired in the cold weather and are then practicably impassable and later in the rains are in the same condition. They are thrown up in the cold weather and thrown down in the rains. I must emphasize the fact that one of the urgent needs in this province is proper communications, and it is with very much regret that so far as I can see from the deficit in the budget we are not likely to have them.

In conclusion, Sir, I must say that I disagree with the remarks made by one of the Members to-day that the discussion on this budget was a matter of form and that the House had little control over it. I submit that this House has a very great responsibility during this sitting, and I would ask all the Members present here to work together for the good of the whole province with a view to retrieving the unsatisfactory condition which is now disclosed by the present budget.

THE HON'BLE THE PRESIDENT:—If no other Member of the House is going to speak, perhaps the Hon'ble Finance Member would like to reply?

SRIJUT NILMONI PHUKAN:—Sir, we mean to speak to-morrow as we are not prepared to-day.

THE HON'BLE THE PRESIDENT:—I have considered that point, but it is now only half past three and I do not see why the debate should be adjourned. Surely every Member has come prepared with any arguments and criticisms that he might have to offer on the subject.

SRIJUT NILMONI PHUKAN:—Seeing that two days have been allotted for the general discussion of the budget we have not come prepared for to-day.

THE HON'BLE MR. W. J. REID:—I think, Sir, that while two days are allowed for discussion the second day is given in case the discussion is not completed on the first day. It seems to me a little unreasonable that we should adjourn before our fixed hour.

SRIJUT NILMONI PHUKAN:—We were under the impression that we would be able to speak on the second day, so we have not come prepared to-day.

THE HON'BLE MR. W. J. REID:—I can only say, Sir, speaking for myself—and I think also for the other Members of Government that we have so much to do at the present moment with the Council in session and with other duties that we cannot readily agree to give up this hour and a half of Council time which is still left to-day and have it taken from our working day to-morrow.

THE HON'BLE THE PRESIDENT:—I should like to know if the two Hon'ble Members who signified their intention of speaking to-morrow are the only members who wish to speak to-morrow?

MR. A. J. G. CRESSWELL:—Sir, I rise to point out that it is not in the interests of the House that we should always be adjourning. Many of us have to get on with our work and if the Hon'ble Finance Member is in a position to reply to-day I think it is our duty to remain here; I ask for a ruling.

SRIJUT NILMONI PHUKAN:—Another gentleman would like to speak to-morrow—Mr. Munawwar Ali.

THE HON'BLE THE PRESIDENT:—At the commencement of the proceedings to-day I announced that I was not going to follow the procedure adopted last, that is to say, we are not going to call on Members by name to speak or to ask Members whether they were not going to speak to-day or to-morrow, and I don't think I should be justified in adjourning the House to enable one or two Members who are not prepared to speak to-day to speak to-morrow.

MAULAVI RASID ALI LASHKAR:—I also intend to speak to-morrow.

SRIJUT NILMONI PHUKAN:—There will be six or seven Members who will be prepared to speak to-morrow. Of course we did not know or else we should have come prepared for to-day. We shall however, bow to the President's decision, but we only wish to say that we were not prepared for to-day.

THE HON'BLE MR. W. J. REID:—I would suggest Sir on the question of preparation that Hon'ble Members have had the budget in their hands for nearly six weeks and ought to have come prepared with their ideas. They have not like us unfortunates to reply without preparation to arguments put forward. We are all perfectly willing to reply or to try to reply now to any of the speeches made, and surely the position of private Members of the House is an easier one than ours is.

THE HON'BLE THE PRESIDENT:—Is the Hon'ble Finance Member ready to reply?

THE HON'BLE MR. W. J. REID:—I will endeavour to do so, Sir, I think my colleague will also have a word or two to say.

THE HON'BLE THE PRESIDENT:—In that case if no other Member is prepared to speak I shall call on the Hon'ble Finance Member to reply.

On re-consideration I allow Hon'ble Members to speak to-morrow as there has been some misunderstanding, but in future if Members are not prepared to speak on any particular day the Council cannot be adjourned at 3 or 4 o'clock simply to enable them to speak on the following day.

THE HON'BLE MR. W. J. REID:—May I ask, Sir, if this ruling will apply to resolutions? We put our resolutions down in lump, and we sit from eleven o'clock till five o'clock. Unless there is this ruling that we sit till 5 o'clock Hon'ble Members may say they are not prepared to speak on any day and want to speak on the next day. I ask this in the interests of the Council because the only way we can get through our business is by sitting regularly.

THE HON'BLE THE PRESIDENT:—I think last year a decision was come to that if a Member was not prepared to go on with his resolution it lapsed, but in the case of speeches on the Budget as two days have been allotted and there has been some misunderstanding I think it would be fair on this occasion only to allow Members to speak to-morrow.

THE HON'BLE MR. W. J. REID:—I note with satisfaction, Sir, that you say "on this occasion only."

THE HON'BLE THE PRESIDENT:—It is only because I think there has been some misunderstanding.

As regards resolutions the ballot will be held now by the Secretary to decide their priority.

The Council was then adjourned to Wednesday the 15th March 1922 at 11 A.M.

A. MELLOR,

*Secretary to the Legislative
Council, Assam.*

SHILLONG,

The 23rd March 1922.

APPENDIX A.

REPORT OF THE RETRENCHMENT COMMITTEE.

1. This Committee was constituted to advise Government as to the economies possible in connection with the appointments of (1) Commissioners of Divisions, (2) Secretaries and Under-Secretaries to Government, (3) Inspectors and Assistant Inspectors of the Education Department, (4) Assistant and Deputy Superintendents of Police, (5) Conservators of Forests and (6) Superintending Engineer.

2. The Committee entered on their duties by obtaining and studying papers connected with the creation of the appointments in question. They are much indebted to the Secretaries to Government and the Heads of Departments, who kindly gave them papers and memoranda on these subjects. They next visited Silchar where they went into the work done by the Commissioner of the Division and by the Inspector and Assistant Inspector of Schools. They then visited Karimganj in order to look into the work done by a Deputy Superintendent of Police in charge of a subdivision, and from there proceeded to Sylhet where they discussed with the Superintendent of Police and other members of the force the utility of Assistant and Deputy Superintendents of Police. They also invited members of the Bar and other gentlemen to appear before them and give evidence or to send them suggestions in writing. The Committee resumed their sittings in Shillong during the September session of the Legislative Council and examined several official and non-official witnesses. From Shillong they went to Gauhati where they went into the question of the work done by the Commissioner of the Assam Valley Districts and took the evidence of Mr. Allen. From there they proceeded to Jorhat where they looked into the work of the Inspector of Schools and the Superintending Engineer and took some more evidence.

3. The Committee do not think that any useful purpose will be served by publishing the evidence given before them but append to their report as Appendix A a brief abstract of the views of the several witnesses. They reproduce, however, as Appendix B a note by Mr. O. H. Desenne which contains a scheme for the reorganisation of the Public Works Department.

4. On the formation of the Province of Assam in the year 1874 the Chief Commissioner undertook to supervise the work of his district officers without the intervention of Commissioners. This system continued for six

years, when Sir Steuart Bayley found that a Commissioner was badly wanted for the Assam Valley Districts. In a letter of the 18th October 1879 he wrote as follows :—

“He (the Chief Commissioner) has endeavoured hitherto with the assistance of the Secretary to do the work of the Commissioner himself in revenue matters, but he is conscious that the control and supervision thus exercised is defective. It should be more minute, more frequent and more continuous. The result is that the Deputy Commissioners are not kept up to their work as they should be; there is much laxity; incorrect systems grow up and continue for years until some startling decision brings them to light; and there is a want of that co-ordinating power which keeps before all officers a higher standard of efficiency in some or all departments than they have themselves attained. For these reasons, he recommended that the District Judge of the Assam Valley should be appointed also a Commissioner for the Assam Valley Districts, having no jurisdiction in the hills other than appellate and revising powers over the purely judicial work of the Deputy Commissioner, Khasi and Jaintia Hills, and no control at all in political matters. Sir Steuart Bayley was then of opinion that a Commissionership for the Surma Valley was not an immediate necessity but an expensive luxury which the Administration could do without.” These proposals were accepted by the Government of India and the arrangement continued until 1901, when it was found that the appointment of Judge and Commissioner of the Assam Valley was an unduly heavy charge and that the duties of neither office were thoroughly and satisfactorily performed. It was, therefore, decided to separate the office of Commissioner from that of Judge and to make the Commissioner undertake also the duties of Commissioner of Excise within his division. The Chief Commissioner continued to discharge the duties of Commissioner, including those of Commissioner of Excise, in the Surma Valley until the partition of 1905, when a separate Commissioner was appointed for the Surma Valley and Hill Districts. This Commissioner, while he was given control in executive matters in the hill districts and certain appellate and revisional powers in respect of those districts, was in political matters merely the adviser of Government and the District Officers. On the redistribution of provincial boundaries in 1912 the two Commissioners were retained in Assam with no material change of functions or jurisdiction.

5. Most of the non-official witnesses and a few of the officials hold that Commissioners are unnecessary and should be abolished. The general grounds for this opinion appear to be that the strengthening of the several special departments under departmental heads

has deprived the Commissioner of many of his former functions while the increase in the number of persons who form the Local Government has made it more possible for the Members of the Government to undertake the Commissioner's duties. On the other hand most of the experienced official witnesses hold that the functions of the Commissioner cannot be undertaken by the Members of the Executive Council and the Ministers without a serious loss of efficiency and some of them say that so far from Commissioners being less necessary than formerly, the advice of a senior officer in touch with local opinion is more needed than ever by both Government and District Officers owing to the growing complexity of the problems of administration, while the multiplication of special departments and the allotment of different portfolios to different Members of the Government has increased the importance of the Commissioner as the single co-ordinating authority outside all departmental bias. These views correspond with those expressed by the Royal Commission on Decentralisation who after full consideration of the systems of administration in all parts of India held that the Commissioner was required as a local co-ordinating authority, that he was very useful as an inspecting and advisory officer, and that he could beneficially exercise many executive functions thus relieving headquarters authorities and contributing to the more expeditious despatch of public business. Consequently they advocated the retention of the Divisional Commissioner. Even in province where there was a Board of Revenue or a Financial Commissioner we cannot but attach great weight to their conclusions which are in accordance with the previous experience of this province where the experiment of direct administration without the intervention of a Commissioner has been tried and proved a failure. With much of what is said in the Decentralisation Commission's report we are in complete agreement, and if the form of Government remained as it was in 1908, and if the Commissioner now held the position that the Royal Commission contemplated, we should have hesitated to advise going against past experience and such weighty opinion, but the position has materially altered.

The Commission found that the general status of the Commissioners had deteriorated and needed raising, and recommended extension of his functions. Since their report something has been done in the direction of decentralisation, but even before the late reform of the system of Government the powers of the Commissioner fell a good way short of those recommended by the Royal Commission, especially in respect of finance, and financial decentralisation appears impossible under present conditions. Actually

the small allotments placed at the disposal of Commissioner for expenditure on minor public works have been withdrawn, and without funds Commissioners cannot exercise the extensive powers with which they are vested.

6. We reject emphatically the suggestion that Commissioners are mere post offices whose intervention only adds to correspondence and increases delays. We are satisfied that they save Secretaries and Government a great deal of work by scrutinizing and focussing proposals that come up from the districts; their advice is of much use both to Government and to District Officers, their inspections increase office efficiency and prevent deviations from rule, their co-ordination checks the fissiparous tendency of departmentalism, and they dispose finally of many matters which, if there were no Commissioner, would have to come up to Government and increase the burden of the Secretariat. How much they save Government may be judged from the fact that out of 14,738 letters received by the Commissioner, Assam Valley Division, in 1920 only 2,857 were from Government, and out of 16,563 letters issued only 2,079 were addressed to Government.

At the same time we feel that with restricted financial powers, with the greater independence of local bodies, and with the increase of special departments, the functions of the Commissioner are more limited than formerly; while the five members of the present Government must have more time for inspection and personal control than the single officer who administered the whole province under the former regime.

That they will tour and inspect was shown by this year's experience when some outlying subdivisions enjoyed successive visits from a Member of Council and two Ministers as well as the Commissioner. It is not to be expected that the control by Ministers and Members of Council will be as close and detailed as that of the Commissioner, but, as one official witness has said, efficiency is only a matter of approximation and we have to judge the point at which the additional approximation ceases to be worth the cost. Another witness lays stress on the effect of control and inspection in deadening enterprise and originality, and in a period of rapid change and development it is a mistake to bind executive officers too tightly in red tape.

7. On the whole we are not satisfied that it is worth while paying one and a half lakhs a year for the services that the Commissioners and their offices render, and we advise that the Commissionerships be abolished, the work now done by the Commissioners and their offices being divided between Government and District Officers. In the paragraphs 10 to 24 of our report we

have indicated the manner in which the main items of a Commissioner's work could be disposed of.

Where no suggestions are made the functions of the Commissioner will have to be discharged by Government. Possibly these suggestions go beyond the terms of our reference, but we feel bound to make them to explain how it is possible to do without Commissioners.

8. Some witnesses lay stress upon the point that the present juncture, when an entirely novel system of administration is on its trial, when there is every prospect of a rapid succession of administrative adjustments and when a hostile propaganda is adding to the inevitable difficulties of the situation, is not the time to deprive either the district officials or the members of the Government of the help and advice that they may expect from an officer in the position of Commissioner.

The Committee recognize the force of this contention and would not advise that any change should be made until conditions return more nearly to the normal.

They have considered the possibility of interposing a stage in which for the two Commissioners there should be one exercising only restricted powers in the plains districts of the two Valleys. He would have appellate and revisional powers in revenue matters as at present, and would inspect and advise in all other departments, but he would have no concern with the hill districts and would not be a necessary channel of communication between Government and the District Officer in matters outside his special department. The Committee however doubt whether an officer in this position could accomplish anything more than could be done by the Members of Council and Ministers, and advise that as soon as the political situation improves and the new form of administration is in full working order both the Commissionerships be abolished.

9. If, as seems possible, the trial of criminals is in future entrusted to Magistrates who are not subordinate to the Commissioner or the Deputy Commissioner, the case for the abolition of Commissionerships will be much stronger. Not only will there be less for the Commissioner to control and inspect, but the Deputy Commissioners being relieved of this branch of their duties will be able to give more time to purely executive and revenue work.

10. The most important function of the Commissioner is to advise; he advises Government, District Officers, Local Authorities, and departmental officers. His advice is based partly on past experience, partly on the information he gets from officials and non-officials whom he meets during his tours and partly on what he discovers by observation and inspection.

If the Commissioners are abolished Government will have to rely on the advice given direct by District Officers, Heads of Departments and non-officials. The multiplication of the Members of Government and their greater opportunities for obtaining information will do much to counterbalance the inconvenience of not having opinions checked and focussed by a senior and experienced officer.

District Officers will have to look to Government or to Heads of Departments for advice, and we suggest that they might be encouraged to write demi-officially to the Members of Government or the Ministers whom the matter concerns, or in personal and confidential matters to the Private Secretary to His Excellency the Governor. This will save secretariat correspondence.

As to inspections the Deputy Commissioners even now inspect all offices that the Commissioner inspects, only when a Commissioner has inspected thoroughly the Deputy Commissioner need do little more than see that the Commissioner's remarks have received attention. We do not anticipate that the Members of Government and Ministers will inspect in as much detail as Commissioners do, and there will be more necessity in future for the thorough inspection of all offices by the Deputy Commissioner. We suggest that he might work by the Judge (some Judges make a practice of inspecting the work of Magistrates as well as Munsifs) and the officers of the Comptroller's Department might inspect Account and Treasury offices more than they now do.

11. The number of revenue appeals disposed of by the two Commissioners in 1920 was 177.

Revenue appeals from orders of the Deputy Commissioner will have to be heard by the Member of Council in charge of Revenue, but some of the 177 appeals were not really from orders of the Deputy Commissioner himself but from orders passed by one of his officers, *e.g.*, sale and partition appeals from subdivisions and similar appeals from district headquarters when the sale had been held or the partition made by an officer other than the Deputy Commissioner. We advise that in such cases the Subdivisional

Officer or other officer of the district staff who really does the work should be given full power to pass final orders and that the appeal from his order should lie to the Deputy Commissioner. This is in accordance with the recommendation in paragraph 566 of the report of the Decentralisation Commission and its adoption will materially reduce the number of appeals to be heard, especially from the Surma Valley.

Some witnesses object to sale appeals being heard by the Deputy Commissioner on the ground that as the Collector of revenue he cannot be expected to take a wholly impartial view, but we consider that he is not much more interested in the collection of revenue than the Commissioner and may be trusted to do justice. We regard it as important that the position of the Deputy Commissioner as the chief local revenue and executive officer should be emphasised, and that the people should be encouraged to look to him for final orders. We have considered whether appeals from the order of the Deputy Commissioner could not go direct to the Civil Court. There are however strong objections to asking Civil Courts to adjudicate on materials compiled by revenue officers and based on revenue records of which they may not know the value. It would also be undesirable to allow an officer of lower rank, such as a Munsif, to override on the same material the decision of an officer of higher standing such as the Deputy Commissioner, and the Judge could not be expected to hear all the appeals himself. A dissatisfied party can in most cases bring a regular suit in the Civil Court instead of appealing to a higher revenue authority, and this affords ample protection against any bias on the part of the revenue authority.

Appeals from the orders of Settlement Officers may either lie to Government direct, or in the case of petty settlements may lie in the first instance to the Deputy Commissioner and in major settlements to the Director of Land Records. There would have to be a second appeal to Government, as there is now from the decision of the Commissioner, but if Government make a practice of refusing to admit second appeals on mere questions of fact the number of such appeals should not be enough to cause serious embarrassment.

It has been said that if appeals which now lie first to the Commissioner and from his orders to Government, go to Government in the first instance, the number of appeals will be reduced and that this will be regarded as a grievance; one witness indeed went so far as to suggest that a second appeal should be allowed to His Excellency the Governor from the decision of the Member or Minister.

We admit that in some quarters there may be dissatisfaction on the source of the reduction in the number of possible appeals, but it will not be very serious and various palliatives may be devised, which are not mentioned here as we are not of one mind on this subject.

12. The Commissioners hear civil and criminal appeals from the hill districts and exercise also revisional powers. The Commissioner, Surma Valley and Hill Division, exercises the powers of a Sessions Judge in the station of Shillong and hears appeals from the orders of the Deputy Commissioner of the Khasi Hills in cases in which the Siems of Khasi States or their subjects are concerned.

The number of appeals coming before the Commissioner, Surma Valley and Hill Division, in 1920 was :—

Civil.	Criminal.	Political.
1	11	4

The returns from the Assam Valley group such appeals with miscellaneous appeals. The appeals are mostly simple but a good many of those from the Khasi Hills and occasionally those from the Garo Hills are complicated and take time to understand and decide.

Appeals from sentences of death or transportation or imprisonment for over seven years lie to Government, and a second appeal to Government is common in the more complicated civil and political cases.

If Commissionerships are abolished all appeals must go to Government, *i.e.*, to the Member in charge or to His Excellency the Governor in Council, unless some other officer is invested with appellate powers. Possibly the Legal Remembrancer might be made the Civil and Sessions Judge for the station of Shillong. The other appeals would be on all fours with those from the North-East Frontier districts, which come direct to Government.

Besides regular revenue, civil, criminal and political appeals, there are a few miscellaneous appeals, chiefly against executive orders of the Deputy Commissioner. These may go to Government. For the most part they don't give much trouble.

13. Possibly the Commissioner of Excise could take charge of income-tax ; but as under the new income-tax assessments is likely to be altered we make no definite proposals.

Income-tax.

14. Deputy Commissioners may hear appeals from the orders of the Subdivisional Officers or special Extra Assistant Commissioners engaged on revaluation.

Local rates.

Appeals from the orders of a Deputy Commissioner may go to Government or to a special officer appointed for the purpose.

15. The powers of Commissioners in respect of refunds of the value of spoiled stamps may be delegated to Deputy Commissioners.

Stamps.

16. The Deputy Commissioners' powers of sanctioning remission of outstanding sums and of extending the time for repayment may be enhanced.

Agricultural and land improvement loans.

17. The Committee are in favour of giving to Deputy Commissioners the fullest authority compatible with the safeguarding of the interests of the public and of Government. They would give the Deputy Commissioner power to attach defaulting temporarily-settled estates under section 69A(1) of the Land and Revenue Regulation ; and to annul settlements under section 90(1)A (see paragraph 562 of the Decentralisation Commission's Report).

Miscellaneous powers under the revenue law.

The Deputy Commissioner may also exercise the power reserved to the Commissioner by rule 29 of the settlement rules of giving immediate possession to the purchaser of a waste land lease ; by rule 28 of cancelling or exchanging a right-of-way ; by rule 74 of confirming settlement of waste land in towns ; by rule 90 of confirming proceedings taken for the reservation of grazing lands, by rule 105 of exempting from payment of the cost of demarcation (in major settlements this power might be left to the Director of the Department of Land Records or Settlement Officer).

The Committee are divided in opinion as to the expediency of allowing Deputy Commissioners to confirm settlements of waste lands under rules 24 and 44 of the settlement rules, and to cancel the reservation of lands for grazing.

The control of Mauzadars now exercised by the Commissioner may be left to the Deputy Commissioner. The Deputy Commissioner might have power to grant remission of revenue in the case of private calamities (executive instruction 119, Land Revenue Manual, and paragraph 609 of the Decentralisation Commission's

Report) and possibly might be allowed to remit up to, say, Rs. 5,000 in respect of a mere general calamity (executive instruction 118 of the Land Revenue Manual).

18. The Deputy Commissioner may have power to sanction the acquisition of land by private bargain up to, say, Rs. 5,000.
Land acquisition.

We doubt whether the submission of draft awards of under Rs. 25,000 to Government really serves any useful purpose.

19. The Deputy Commissioner may pass final orders on the annual sales (Rule 159, Part V of the Land Revenue Manual, 3rd edition) and may add to or alter the register of fisheries (Rule 161, Part V of the Land Revenue Manual).
Fisheries.

20. The Deputy Commissioner may have power to transfer Sub-Deputy Collectors within the district and give leave up to one month to Extra Assistant Commissioners and Sub-Deputy Collectors.
Leave and transfer of officers.

He should appoint sheristadars and head clerks in the district offices subject to the general control of Government (Rule 488 of the Assam Executive Manual).

He may sanction the admission to Government service of officers over 25 years of age appointed by him (paragraph 95 of the Assam Treasury Manual) and extend the joining time of non-gazetted subordinates (Article 180, Civil Service Regulations).

21. (a) The Commissioner countersigns detailed contingent bills (paragraphs 145 and 146 of the Assam Treasury Manual) and certain bills for counter-signed contingent charges (paragraph 148 of the Assam Treasury Manual). We suggest that this countersignature may be dispensed with.
Finance.

(b) Budget estimates which under article 251 of the Assam Treasury Manual come through the Commissioner may go direct to the Comptroller.

(c) The Deputy Commissioner should have the power of re-appropriation within his own budget which is reserved to the Commissioner by article 268(4) of the Assam Treasury Manual.

(d) The Deputy Commissioner may purchase typewriters, etc., subject to budget provision [article 199(c), Assam Treasury Manual].

(e) The Deputy Commissioner may have power to sanction temporary ministerial and menial appointments subject to budget provision (Rule 13 of the Sylhet Tahsil Hand Book and Appendix N to the Assam Treasury Manual) and appropriate funds for record room charges (article 644, Treasury Manual).

(f) The Deputy Commissioner may sanction house-building advances up to the limit of his allotment (article 136 of Civil Account Code).

(g) Generally, subject to budget provision, the Deputy Commissioner should sanction all expenditure the control of which Government does not consider it necessary to retain.

22. In Bombay and the Central Provinces the Commissioner is the Court of Wards. In Assam Government is the Court of Wards, but the Commissioner has considerable power of final sanction in all but the largest estates. We think that, though Government must pass orders for the taking of all estates under the Court and for action incidental to such taking charge and must sanction the scheme of management, most of the powers now reserved to Commissioner in respect of all classes of estates could be entrusted to the Deputy Commissioner.

23. Most of the powers given to the Commissioner by the Civil Suit Rules. civil suit rules may be exercised by the Deputy Commissioner provided that in the matters dealt with in rules 6, 26 and 31 his action is in accordance with the opinion given by the Government Pleader.

24. We are of opinion that Deputy Commissioners should have no greater power of control over Local bodies. Boards and Municipalities than is given by existing Acts and rules. They may inspect and advise, but the statutory powers now entrusted to Commissioners must devolve on Government. We think that possibly in some direction local bodies might have more independence than they now enjoy but consider it beyond the terms of our reference to advise as to the precise nature of the relaxation of control that can safely be allowed.

25. Up to 1905 the organisation of the Assam Civil Secretariat was one Secretary (Indian Civil Service), one Under-Secretary (Indian Civil Service) and one permanent Assistant Secretary. The province of Eastern Bengal and Assam started with three Secretaries (Indian Civil Service), two Under-Secretaries (Indian Civil Service) and an Assistant Secretary, but a little later a third Under-Secretary was substituted for the Assistant Secretary and three Registrars were appointed for the better control of the office.

The present organisation is two Secretaries, two Under-Secretaries, and one Registrar.

Though the posts of Under-Secretaries are intended for junior civilians they have at different times been held by members of the Provincial Civil Service or by officers promoted from the Secretariat establishment.

The post of Registrar is always held by an officer taken from among the Secretariat clerks.

The Secretaries usually are selected senior District Officers and hold office for three years or more, when they return to district work ; Under-Secretaries are officers of four to eight years' service and normally hold office for from two to three years.

26. There is a considerable volume of unofficial opinion in favour of substituting a lower paid agency for the Secretaries and Under-Secretaries of the Indian Civil Service while other witnesses favour the plan of making Heads of Departments Secretaries to Government in their own departments. It has been suggested to the Committee that the Members of Council and Ministers have more time to deal with the questions that come before them than the single Chief Commissioner had, and therefore do not need so much assistance from their Secretaries. Some witnesses go further and suggest that the advice of a senior Secretary may have undue influence on a Minister and prevent his free exercise of his own judgment.

Some recommend that the present Under-Secretaries should be replaced by Assistant Secretaries, who would usually be officers of the Assam Civil Service placed on deputation in the Secretariat for fairly long periods, say for eight or ten years, or might be promoted Head Assistants of the Secretariat. Most witnesses agree that one Secretary at least of the standing of the present Chief Secretary must be retained to deal with important cases, and to prevent his being overwhelmed with work it has been suggested that cases might go direct from the Assistant Secretaries to the Members of Council or Minister in charge of the department who would send to the Chief Secretary for advice or for draft only cases in which he desired the Chief Secretary's assistance. Most however of the witnesses with intimate knowledge of the work of the Secretariat are opposed to any change which would deprive the Members of the Government of the assistance they now receive from their Secretaries. They think that while selected officers of the Provincial Civil Service may be fully competent to do the work of an Under-Secretary they will not as a rule be able to advise a Minister as well as a more senior officer of the Indian Civil Service who has held charge of districts. As regards Under-Secretaryships also it is pointed out that a couple of years spent in the position of Under-Secre-

tary is a valuable part of the training of an officer who is to hold charge of a district or become a Secretary to Government and that for this reason it is desirable that the posts shall ordinarily be held by members of the service who will furnish District Officers and Secretaries. Further, while admitting the excellence of the work done by permanent Secretariat officers who have been appointed to be Under-Secretaries, the experienced witnesses generally express a preference for officers who come up fresh from the districts and are more in touch with district work.

27. There is much attraction in the suggestion that Heads of Departments should be Secretaries to Government in their own Department. This is already the case in the Public Works Department and the Committee understand that the Director of Public Instruction in Bengal is also Secretary to Government in the Education Department. *Primâ facie* the adoption of this system should tend to economy and despatch but some of us are impressed by the difficulty of requiring a departmental officer whose primary duty is to control his department and to tour and inspect offices, to be constantly in attendance on the Member of Council or Minister in charge of the department. We recognise that a Secretary to Government should look at every question with less departmental bias than is to be expected of the head of a department and that to give the departmental head the position and responsibility of a Secretary can hardly fail to take away some of his independence and interfere with his initiative. In the Public Works Department it has been found necessary to appoint a senior Engineer to assist the Secretary to Government and Chief Engineer, and it is likely that if the head of another department were made a Secretary to Government he might require an Under-Secretary or Personal Assistant of a higher status than he now has. It is also represented that it is a great addition to the responsibilities of Government to have to deal with departmental proposals without the intervention of an independent Secretariat. Some witnesses would take the line that it is wasteful to employ an expert on Secretariat work and would take away from the Chief Engineer his position of Secretary to Government, but we do not think this change would make for economy.

28. The Royal Commission on Decentralisation held strong views on the necessity of district experience in Secretaries and the value of such experience as a safeguard against departmentalism (paragraph 45¹ of their report) and the Local Government lately considered and rejected the suggestion for making Heads of Departments Secretaries. Having regard to their opinions and the evidence before us, the majority of us are not prepared to recom-

mend any radical change in the present system. We are satisfied that the present Secretaries and Under-Secretaries are fully employed, and that it is impossible to replace the Secretaries by a lower paid agency.

One of us recommends that in the interests of economy one of the posts of Under-Secretary should always be given to an officer of the Assam Civil Service and the other to an officer of the Indian Civil Service. The other considers that members of the Indian Civil Service and of the Assam Civil Service should both be eligible for appointment but that usually at least one post should be held by an officer of the Indian Civil Service. In the interests of economy one post should be given to a member of the Assam Civil Service when a suitable junior officer is available.

29. In the preceding paragraphs the Committee have dealt with the question of the staff of Secretaries and Under-Secretaries on the supposition that Commissioners of Divisions will be retained. If the Commissionerships are abolished the clerical work, such as checking of returns and compilation of reports in the Secretariat, will be considerably increased and proposals coming direct from District Officers will need more careful scrutiny than they do in the present conditions when they have been examined by the Commissioner. It will certainly be necessary to increase the clerical establishment in the Secretariat and one of us is convinced that it will be necessary to increase also the number of Secretaries or Under-Secretaries or add Assistant Secretaries.

30. One of us recommends that all Heads of Departments should be Secretaries to Government, and that the Secretariat staff should be reduced to one Indian Civil Service Secretary for Political, Finance, and matters outside departments, and one Assistant Secretary recruited from the Assam Civil Service to assist him. His views are embodied in a separate minute.

We have dealt with this proposal above, but feel bound to say that the dangers and disadvantages of making Heads of Departments Secretaries in their own departments will be greatly increased by the abolition of Commissionerships.

The system may be worth trial in present conditions, but would be a very dangerous experiment, if there were no Commissioners to help the Government to withstand departmentalism.

31. Excluding girls' schools, there are in the province nine training schools, 39 high schools, 127 middle English schools, 132 middle vernacular schools and 4,018 primary schools, besides 273 other educational institutions.

Inspectors and
Assistant Inspectors
of the Education De-
partment.

The present organisation of the directorate and inspecting staff of the Education Department is a Director of Public Instruction for the whole province, one Inspector and one Assistant Inspector in either valley, with an Assistant Inspector for Muhammadan education for the whole province. There is a Deputy Inspector of schools for each subdivision and under him Sub-Inspectors of schools each with a hundred schools more or less to inspect.

The Inspector of schools inspects high schools and training schools, and is in administrative control under the Director of Public Instruction of secondary and primary education. He inspects a few middle and primary schools in order to test the work of the subordinate agency and direct and assist them. The Assistant Inspector helps him by inspecting all classes of schools, other than Government high schools, and by looking after the office work. The extent to which the Inspectors relieve the Director of Public Instruction may be judged of from the fact that of 39,888 letters issued by the Inspectors of schools in 1920-21 only 2,395 were addressed to the Director of Public Instruction and of 15,098 receipts in the Assam Valley office only 1,532 were from the Director of Public Instruction.

A good many witnesses hold that the inspecting staff is excessive considering the number of schools to be inspected and think that it would be well to reduce the expenditure on education and use the money to improve the position of the teachers. Some of them suggest doing away with both Inspectors and Assistant Inspectors, placing the inspection of high schools and general administration in the hands of the Director of Public Instruction and leaving the Deputy Inspector and Sub-Inspector to inspect and control middle and primary education. Others, while admitting that it is impossible for the Director of Public Instruction without assistance to administer the whole of the Education Department and inspect the high schools, consider it possible to do away with the Divisional Inspectors and Assistant Inspectors and their offices and substitute a single Inspector, who according to most of them should be an officer of the Assam Educational Service, to assist the Director of Public Instruction in the inspection of high schools. Others again recommend the retention of Inspectors and the abolition of Assistant Inspectors; while yet others recommend the abolition of Inspectors and the retention of the Assistant Inspectors, *i.e.*, practically the substitution of one officer of the Assam Educational Service for the two officers, one of the Imperial and one of the Provincial Service normally posted in each division. On the other hand the Director of Public Instruc-

tion and most of the educational officers consulted have advised us that so far from any economy in the inspecting staff being possible the Inspectors are overworked and that possibly the division of the Assam Valley into two Inspectors' Circles may be necessary. Many of the witnesses recommending abolition of the Inspectors appear to have been impressed by the great difference between the inspecting staff of to-day and that entertained before 1905 under the old Assam Administration. In old Assam there was but one officer of the Imperial Educational Service and one Sub-Inspector of Schools or each subdivision with a Deputy Inspector for each division to control them. Shortly after the formation of the province of Eastern Bengal and Assam there was a great increase in the inspecting staff both in Eastern Bengal and Assam. There has been little increase since then in the sanctioned strength of the staff, but the Director of Public Instruction who formerly had to control a large province, now can confine his energies to a comparatively small department in Assam. Some of the witnesses also maintain that the Minister for Education can now relieve the Director of Public Instruction of much of his work and responsibility. Mr. Cunningham has pointed out to us that since 1905 the number of pupils in the schools of Assam has increased between two and three fold, the provincial expenditure on education over six fold, and the number of pupils matriculating over eight fold. He is further of opinion that the good results obtained by the high schools of Assam in recent matriculation examinations reflect a real improvement which is due largely to the inspection and supervision that the schools receive, and he holds that the middle schools have been bettered by regular inspection. So far from the recent changes in the form of Government having lightened his labours he thinks that his work has been increased owing to the greater interest taken in, and the larger number of questions raised concerning education. Dr. Thomson, Principal of the Gauhati Cotton College, has drawn an interesting comparison between the strength of the Educational Directorate in Scotland and that in Assam. He has shown how much stronger the staff of Inspectors is in Scotland in comparison with its area and population and has suggested that if Scotland finds it pay to have a strong inspecting staff this province may equally find it worthwhile. We note that in 1904-1905 Assam spent on direction and inspection 24.3 per cent. of its total provincial expenditure on education, whereas in 1919-20 the proportion was only 14.5 per cent. In the Punjab, the Central Provinces, and the United Provinces, the number of Inspectors and Assistant Inspectors is much larger than in Assam.

32. We know that the Director of Public Instruction has little time to spare for inspections and that it is essential that he should be relieved as much as possible of the minor and routine details of administration. Some of us think that the present staff is unnecessarily expensive and that the department is overburdened with inspections. They dissent also from the official view that every grade of inspecting officer needs in turn to be inspected and controlled and think that the present Deputy Inspectors and Sub-Inspectors may be trusted to do their work with far less inspection than they receive now from superior officers.

Sub-Inspectors and Deputy Inspectors of schools have been promoted to their present position. Their Assistant Inspectors were men of the same class, and we have no reason to think that they do not do their work satisfactorily. One of three officiating Inspectors said that if he only inspected enough middle and primary schools to enable him to judge and control his Deputy Inspectors, and if he had help in his work on the Text-book Committee and were relieved of a little of that in connection with reports, he could manage without an Assistant Inspector. It is suggested also that the Inspector could be relieved by local auditors of the duty of examining high school accounts.

33. The views of the majority of the Committee are explained in the separate minute by Rai Bahadur Pramod Chandra Datta. They are of opinion that the control of primary education should be left to the Deputy Inspectors and Sub-Inspectors and the local authorities for whom they work and that if the Inspectors confine themselves to high and training schools and only do enough inspection of other schools to judge of and direct the work of the Deputy Inspectors in regard to middle and primary education one Inspector for either division will be able to manage the work and that an officer of the Assam Educational Service is best suited for the post of Inspector. Accordingly in the interests of economy we recommend that the post of Assistant Inspector of schools be abolished, and that the Inspectors be taken from the Assam Educational Service instead of the Indian Educational Service. This would mean a substantial saving. The pay and allowances of the present permanent Inspectors of the two divisions come to Rs. 2,650 a month against Rs. 500 for the two officiating officers of the Assam Educational Service, and the two officiating Assistant Inspectors get between them Rs. 640 a month. The saving suggested, taking into account travelling allowance, would be about Rs. 2,500 a month.

34. The President of the Committee dissents from this recommendation on the grounds:—

- (1) that the superior inspection and control of middle and primary education is even now inadequate to secure reasonable efficiency;
- (2) that if there is to be any advance beyond the present mediocre standard it is desirable that the control of secondary education should be in the hands of officers who have been themselves educated in schools and colleges that have a higher standard;
- (3) that in times of change and development Government and the Director of Public Instruction as well as the teachers and the subordinate inspecting agency want the very best advice and assistance possible; and
- (4) that it is not worth while imperilling our educational future for the sake of a saving of little more than 1 per cent. of the provincial expenditure on education.

35. Assistant Superintendents of Police are primarily Superintendents in training and their number is fixed on a purely actuarial basis so as to provide enough recruits to the Imperial Police Service to give the requisite number of trained officers to hold the posts tenable by Superintendents of Police. In Assam on this basis twelve Assistant Superintendents of Police are required. It is assumed that of these five are available to hold inferior appointments tenable by gazetted police officers, the rest being under training or acting in leave and other vacancies. Up to 1912 there were fifteen such inferior appointments, *viz.*, eight of Assistants to the Superintendent of Police at district headquarters, one for the constables' training school, five political posts in the hills, and one for the charge of a subdivision. These posts being tenable indifferently by an Assistant Superintendent of Police or a Deputy Superintendent of Police and only five Assistant Superintendents of Police being available, the province required ten Deputy Superintendents of Police. Since then two superior and four inferior posts have been created on the North-East Frontier, and only one superior post has been added to the cadre, so that there are not now enough Assistant Superintendents of Police and Deputy Superintendents of Police to fill all the posts, political and police, tenable by police officers. We have not concerned ourselves with the question of how the political posts should be filled, by Police, or Indian Civil Service, or Provincial Civil Service Officers, but have concentrated on the utility of Deputy Superintendents and Assistant Superintendents in charge of subdivisions or at district headquarters.

Assistant and Deputy Superintendent of Police.

36. The bulk of the evidence, official as well as unofficial, is to the effect that Deputy Superintendents of Police in charge of subdivisions are a failure, whether they are promoted Inspectors or have been appointed direct. It is said that the Inspector is still the backbone of Police administration; that the Deputy Superintendent of Police does not materially relieve the Inspector of his work or responsibility, and that his intervention detracts from the status of the Inspector and is apt to cause delay.

It appears also that the presence of a Deputy Superintendent in a subdivision does not greatly lighten the work or responsibility of the Superintendent of Police, as his powers are not much more than can be exercised by an Inspector.

On the other hand some witnesses lay stress on the advantages of having a Police officer of gazetted rank in charge of a subdivision, especially where there are tea planters or much political work and say that the Deputy Superintendent of Police can make enquiries which could not be entrusted to an Inspector.

37. For the reasons given *in extenso* in Rai Bahadur Pramod Chandra Datta's minute the majority of the Committee consider that the post of Deputy Superintendent of Police should be abolished.

38. As to the saving that will result, the immediate effect of the abolition will be that the pay of the officers in charge of subdivisions will be saved, while those in headquarters offices or on special duty will be replaced by Inspectors, except that probably a Superintendent of Police would be required for the Police Training School. Omitting the officer in charge of this school, who is drawing Rs. 750, and the officers officiating as Superintendents or Additional Superintendents of Police, there were on the 1st October last four officers in charge of subdivisions on pay aggregating Rs. 1,365.

There were also six at headquarters or on special duty and one on leave. Their aggregate pay and allowances were Rs. 2,500. Assuming that six Inspectors on an average pay and allowances of Rs. 250 a month are required to relieve them, the saving will be Rs. 1,000 which adding the Rs. 1,365 above, gives a total saving of Rs. 2,365 a month, exclusive of pensionary charges.

39. We do not feel that it is within our province to recommend a change in the general constitution of the Imperial Police Service, and while it stands the recruitment of Assistant Superintendents must continue as now.

40. Most of the witnesses consulted have expressed the opinion that in this Province two Conservators are not required. On the other hand both the Conservators inform us that twelve Divisions, which is the number in this Province, are more than one Conservator can control; that forestry in Assam is still in a very backward condition; and that if a forward policy is to be adopted and proper measures taken to conserve and develop the forests it is absolutely necessary to have two Conservators. The majority of the Committee are not satisfied that two Conservators are necessary, and for the reason given in the separate minute of Rai Bahadur Pramod Chandra Datta recommend that the post of one Conservator be abolished.

41. The President of the Committee dissents. He understands that it is likely that the Council will be asked to provide funds for opening up the important forests and he thinks that it would be false economy to make any reduction of staff which might result in the money voted not being spent to the best possible advantage. The estimated gross receipts this year from forests are about fifteen lakhs while the expenditure is about ten lakhs. The saving from the abolition of one of the posts of Conservators would be only Rs. 25,000 a year or about five per cent. of the anticipated net revenue derived from forests. If Government intend to adopt a forward policy we would not in the face of the expert opinion of the Conservators advise any reduction in the directing staff. If, on the other hand, owing to want of funds or other reasons, it be impossible to undertake measures for the development of the forests, so that the energies of local forest officers will be confined to merely carrying on in the old way, we do not think that a great deal of inspection and direction will be necessary and in that case it may be possible to dispense with one of the two Conservators.

42. We have considered these three posts together as it is clear that the only possible way to effect economy is to redistribute duties between them. We need not set out in detail the functions of the different grades of officers of the Public Works Department which are clearly stated in the Public Works Code. Briefly the Chief Engineer is responsible for the policy of the department and for really large schemes; the Superintending Engineer is the principal administrative officer, and subject to the control of Government and the Chief Engineer is practically the head of his department in his circle, the Executive Engineer and the Subdivisional Officer are

Secretary and Under-Secretary to Government in the Public Works Department and the Superintending Engineer.

responsible for the execution of all works. In this province, the Chief Engineer is also Secretary to Government and discharges the functions of a Superintending Engineer in respect of two out of the eight Public Works Divisions in the Province. The other six divisions are in charge of a Superintending Engineer with his head office at Jorhat. In his capacity of Secretary to Government, and we understand also to some extent in that of Superintending Engineer, the Chief Engineer is assisted by an Under-Secretary, who is a selected Executive Engineer and checks from a professional standpoint cases that are to be submitted to the Chief Engineer. We are assured that the Superintending Engineer is overworked and finds it almost impossible to do the amount of supervision and inspection required of him. The general view of laymen is that the amount of check and supervision in the Public Works Department is excessive and that there would be no serious loss of efficiency if Executive Engineers and their Subdivisional Officers were given larger powers and subjected to less check. We are however advised that this is a mistaken idea and that to give more powers of technical sanction to Executive Engineers and Subdivisional Officers would have the effect of increasing their office work and taking them away from their proper executive duties.

43. For reasons given in the separate minute by Rai Bahadur Pramod Chandra Datta the majority of the Committee are of opinion that the post of the Superintending Engineer should be abolished, his duties being divided between the Chief Engineer and the Executive Engineers. They are unable to suggest any economies in the Public Works Department Secretariat.

The President of the Committee does not agree and has recorded a separate Note.

J. E. WEBSTER, *President.*

PRAMOD CHANDRA DATTA } *Members.*
MUHIBUDDIN AHMAD }

*Note by Rai Bahadur PRAMOD CHANDRA DATTA,
Member of the Assam Retrenchment Committee.*

I think I should record a separate minute.

The posts we have been asked to consider with a view to possible economy are those of :—

- (1) Commissioners of Divisions.
- (2) Secretaries and Under-Secretaries of the Civil and the Public Works Secretariat.
- (3) Superintending Engineer.
- (4) Inspectors and Assistant Inspectors of School.
- (5) Assistant and Deputy Superintendents of Police.
- (6) Conservators of Forests.

I propose to take up these posts in the order in which they have been enumerated above.

The suggestion that a Commissioner is a mere post office Commissioners of Divisions. is hardly worthy of serious consideration. Those who look upon him as such have but very imperfect knowledge as to his functions. He does a lot of things more or less important and forms a distinct link in the chain of administration. Whether he can be done away with, without impairing administrative efficiency is another matter.

I have considered the arguments advanced for and against him and I have been led to the conclusion that, though useful, he is by no means essential. Those who assert the contrary, ignore the realities of his position and the altered conditions introduced by the Reforms. His primary duties as disclosed in evidence may be classified as follows :—namely, (i) inspecting, (ii) appellate, (iii) advisory and (iv) initiatory.

As to (i), the fact may be noted that there is no office which he inspects, but is not inspected by the Deputy Commissioner or the Heads of Departments or some other authority. There is thus a good deal of over-lapping which means so much waste of public time. But then, it is said that as an experienced and selected officer that he ordinarily is, his inspections are expected to be more valuable. This may be conceded, but it would be going too far to say that things would be much the worse without them.

A great point has been sought to be made that if you abolish the Commissioners you abolish the control over local bodies. I do not think that need cause us much anxiety. Local Self-Government is a transferred subject and the declared policy of the Parliament is to give them the utmost freedom in the management of their own affairs. "The accepted policy," write the joint authors of the Montagu-Chelmsford Report, "is to allow the Boards to profit by their own mistakes and to interfere only in cases of grave mismanagement." Besides, the control exercised by the Commissioner through the Budget is very limited and may be safely left to the Deputy Commissioner. Lastly, there is the Minister in charge of Local Self-Government and all the control that is needed should come from him. Being new to the charge he may possibly make mistakes, but the responsibility is primarily his and he should be allowed freedom to formulate and develop his own policy.

As an appellate authority the Commissioner exercises certain statutory functions; but in the Assam Valley all the non-official witnesses, who have been examined—and most of them are practising lawyers—are prepared to forego the right of appeal to the Commissioner, especially as the decisions of the revenue authorities are not final and recourse has frequently to be taken to the Civil Courts. In the Surma Valley the opinion is pretty much the same.

The Commissioner's advisory duties consist in advising the District Officers on the one hand and the Government on the other. I am far from under-rating its value. But it seems to me that to ensure smooth and quick working of the administrative machinery, there should be direct relations between the Government and those who carry on the actual day-to-day administration of the district. The District Officer is the pivot of the administration and nothing should be done to lessen his sense of responsibility. In fact, there are those who think that the interposition of an officer between the District administration and the Provincial Government only tends to create friction and hinders the quick and efficient despatch of business.

The next function of the Commissioner is said to be initiation of policy. I confess I am unable to exactly follow the evidence on this point, which comes exclusively from the official side. From what we have been told it strikes me as if it consists in his suggesting general lines of action with respect to matters touching the administration of his charge. But cannot, or as a matter of fact, do not the District Officers as well do the same with respect to their respective charges? Only they may not

possess his experience; but then there is the Government to supply the necessary corrective and if any co-ordination is necessary there is the Secretariat to do it. After all it is the Government that have to formulate the policy whether the suggestion emanates from the Commissioner or the District Officer.

Another duty incidental to the office of the Commissioner is that of forwarding papers to Government from the District administration. There is hardly any meaning or sense in this except that it would be awkward to permit over his head direct relations between the Government and the District Officer.

The Commissioner also performs certain duties in connection with estates under the court of wards. But they are by no means exacting or sufficiently important. They may be safely left to the Deputy Commissioners who actually administer these estates, the Government retaining a general control over their actions. Moreover, only two districts in Assam are permanently settled and big estates are very few. As a matter of fact before the end of the current financial year many estates are expected to be released from the control of the court of wards.

One or two witnesses—and they are officials—are of opinion that the abolition of the Commissioner will lead to excessive centralisation in the Secretariat. The Royal Commission on Decentralisation have also expressed the same fear. The Commission reported in 1909 and this view will now have to be considered in the light of the altered circumstances brought about by the Reforms.

In the first place, is there much of decentralisation even as matters stand at present? There are very few matters in which the Commissioner is the final authority. He intercepts some—only a few minor ones—for the rest he is subject to Secretariat control.

In the next place, the evils of centralisation in the Secretariat have been much minimised by the introduction of the council form of Government. When the executive government consists of one man, *e.g.*, a Chief Commissioner or a Lieutenant-Governor, he "cannot attend to all the work which is supposed to fall upon him, and must delegate to his Secretaries, who are often relatively junior officers, the settlement of a variety of matters which, in the case of council Government would claim the attention of members of Government. In so far as this state of things exists the Secretaries are in the undesirable position of exercising power without responsibility." Where such is the case, centralisation of powers in the Secretariat is to be deprecated, but where, as in this province now, the burden has to be shared by as many as five persons

who constitute the executive Government the abolition of the two Commissioners will make very little difference, provided no round man is put in a square hole and all the members honestly endeavour to earn their salaries.

Another safeguard against possible risks of increased centralisation may be secured by the observance of certain salutary rules touching the selection and the tenure of office of the Secretaries. "We have received evidence," write the Decentralisation Commission, "as to the tendency to keep an officer who has shown himself useful in Secretariat work upon this kind of duty with the result that the Secretariats are not in sufficient touch with the difficulties of District Officers and the needs of the districts and tend to develop a paper government marked by undesirable uniformity and rigidity It seems clear that steps should be taken to prevent an officer however useful he may be in that capacity from spending too much of his time in Secretariat or headquarters service, and the Bombay Government, for example, have proposed that no less than three years should elapse between the same officer's tenure of different Secretariat appointments and that no officer should be made a Secretary unless he has done ten years' executive service of which five have been spent in district work." This is a counsel of perfection and if followed will ensure the presence at the Secretariat of officers with requisite district experience and the "undesirable uniformity and rigidity" will practically disappear.

Some official witnesses have urged that in view of the critical times we are passing through, it would be impolitic to free the District Officers from the restraining influence of the Commissioners. This contention is not without force, but need not be pushed too far. Very much depends on the personal element. One not unoften comes across a Commissioner who finds himself embarrassed by his past training; on the other hand there are young and enthusiastic District Officers who are far more responsive to public opinion and therefore less likely to create trouble. It is difficult to say on which side the balance of advantage lies. Besides, if the present political movement develops more troublesome aspects Government themselves will have to assume the direction of affairs in their own hands. But I am not so hopeless of the District Officers. In fact it is they who run the districts and that very much as they like. Opportunities of intervention by Commissioners are extremely few. I would rather rely on the vigilance of the press and the council to furnish the necessary check.

It is practically conceded by an official witness that if we could have sufficiently senior officers, *e.g.*, of 18 to 20 years' standing, to appoint to district charges, we might possibly do without the Commissioners. Eighteen to 20 years would seem to be a bit too long. An officer who is not fit for district charges after a service of 15 years will, I am afraid, never be so, and by judicious arrangement it should not be impossible with the officers available to satisfy this condition.

Another argument that should be noticed is that if the Commissioners are abolished the burden of the members of Government and the District Officers will be enormously increased. "Enormously," I hope, is an unconscious exaggeration. That there would be some increase is undoubted, but no member of Government, not even the hardest worked among them, professes to be over-worked. Even the United Provinces which have a population of nearly five crores, a revenue of nearly fourteen crores and a territory of about 100,000 square miles are getting on well enough with two Executive Councillors and two Ministers. As for the District Officer he has got in the members of the Provincial Civil Service a body of men who by reason of their abilities and integrity are fully fitted to share his responsibilities. If their services were more fully utilised by giving them more responsible work and greater independence of action any increased work resulting from the abolition of the Commissioner would not matter much. The policy of "Native hands to be directed by European heads" is greatly responsible for the burden of the District Officer. Every Extra Assistant Commissioner is a potential Deputy Commissioner—bring out the latent in him—the needed relief will be forthcoming.

Quite a literature has grown up around the Commissioners. They were established in Bengal in 1829. But strangely enough a reaction set in soon after. It was felt that the office was an anomaly—costly and obstructive—making for red-tape instead of quick and responsible despatch of business. Two well-known Civil servants—the Hon'ble Frederick John Shore and Mr. Henry St. George Tucker—both of whom rose to be Commissioners themselves—advocated, the former in his notes on Indian Affairs and the latter in his memoirs of Indian Government, the abolition of the very post they held. Responsible Indian public opinion is practically unanimous that it should be abolished and in all the reformed councils the same demand has been insistently repeated time after time. The Decentralisation Commission refer to the "scant esteem" in which the office is held and to the description by witnesses before them of Commissioners as "kings whose

subjects are unconscious of their existence" and as "wielding some influence but no control." His Highness the Aga Khan in his "India in transition" calls them "expensive go-betweens." All the non-official witnesses examined by us have with two exceptions expressed similar views and they are supported by two senior members of the Civil Service now holding important district charges.

The fact of the matter seems to be that the Commissioner was a very big person at the start. "The original intention was to vest Commissioners with very large powers on revenue matters and as he had police and judicial jurisdiction also all local matters with which the administration was at that time concerned were practically within their purview." But although "their subsequent dissociation from judicial functions, the constitution and the growth of specialised departments, the development of post and telegraph system, the tendency to codify into Acts, rules or standing orders matters which would in old times have been left to the direction of individual officers, the growing tendency to appeal to headquarters against local decision and the fact that legislation has often left Commissioners' power undetermined, have all to a large extent inevitably diminished the powers and the position of these officers" traditions have kept alive the memory of their former glory and official minds cling to them with fond affection. To the people, however, they are as "kings whose subjects are unconscious of their existence" and they fail to see the propriety and justification of maintaining them at such a heavy cost. A Commissioner and his office cost nearly Rs. 75,000 a year.

Since Assam was constituted into a separate Province in 1874 the Hill Districts and the districts of Sylhet and Cachar had all along been under the direct control of the Chief Commissioner, the Deputy Commissioners having been allowed to correspond direct with the Secretariat. With the formation in 1905 of the Province of Eastern Bengal and Assam these districts were placed under a Commissioner. The new Province, however, was dissolved a few years later and Assam again became a separate Province. But the Commissionership like some other high offices stuck to us. There was then no public demand for it; on the contrary the feeling as now was strongly against its continuance.

The history of the Commissionership in the Assam Valley is somewhat different. That Valley also had no Commissioner for a few years from the start. But in 1880, the Judge of the Assam Valley Districts was vested with the powers of a Commissioner. This arrangement continued until quite recently when in 1903 the office of Commissioner was separated from that of the Judge. To

find work for him the excise duties which had till then been performed by the Inspector General of Police, Jails, etc., were transferred to him. With the formation of the Province of Eastern Bengal and Assam, however, a separate Excise Commissioner was appointed for the Province and the Commissioner relieved of his excise duties. The Commissioner is therefore now doing only the revenue work besides being responsible for the working of all the departments in his division.

It is clear from the above summary which is made from the official notes supplied to us that the Commissioner of the Assam Valley Districts had never enough to do and that besides discharging certain functions principally as an intermediate revenue authority he has no clearly defined duties to perform. Even his excise duties have not been transferred back to him there being an Excise Commissioner for the Province. It is no wonder that the non-official opinion is unanimous and emphatic against his retention.

It is a matter of genuine satisfaction that the Committee are unanimous in their recommendation that the two Commissionerships should be abolished. One of us did indeed propose one Commissioner for the whole Province. But the majority of the Committee doubted whether an officer in this position would accomplish anything very useful.

I regret I cannot agree to the suggestion that the posts of the Commissioners should be retained till the political atmosphere has cleared a bit. I do not expect that the present unrest will subside in a year or two and to wait till it does so is to wait for an indefinite period. I should rather think that immediate action is necessary in order to create confidence in the reformed Government and re-assure the public mind. Nor can I agree to the suggestion that it is necessary to offer some compensation to the Indian Civil Service for the loss of these posts. I am on principle opposed to the reservation of any posts for any service whatsoever. If it was necessary at any time to do so to attract the right stamp of men from outside, that necessity has spent itself with the progress of education in this country.

The Civil Secretariat consists of two Secretaries, two Under-Secretaries, a Registrar and six Head Assistants in charge of the six branches into which the Secretariat office is divided with a number of Assistants. All papers are received by the Registrar who distributes them to the branches concerned. An Assistant deals with the case in the first instance and with relevant references puts it up to the Head Assistant. The latter notes

Secretaries and Under-Secretaries of the Civil Secretariat.

on it and passes it on to the Under-Secretary. The latter if he agrees with the office notes signs his name below them. If he disagrees or desires to add anything he notes accordingly and the case then goes to the Secretary who acts in the same way and then submits it to the Member in charge.

Secretaries and Under-Secretaries may dispose of petty cases of routine character on their own responsibility.

The two Secretaries have the various departments divided between them and have an Under-Secretary each.

The history of the Secretaryships and the Under-Secretaryships in Assam appears to be as follows:—

When Assam was constituted into a new province under a Chief Commissioner in 1874, his Secretariat was composed of only one Secretary and one covenanted Assistant Secretary on a pay not exceeding Rs. 700 per month. It was, however, subsequently found that a covenanted Assistant Secretary was unsuitable *owing to frequent transfers* to which he was liable and it was decided that a permanent Assistant Secretary should be appointed *to ensure continuity of method*. Accordingly in 1883 an uncovenanted Assistant Secretary was sanctioned on a pay of Rs. 500 rising to Rs. 700. This arrangement was also not considered satisfactory because it was thought that an Assistant Secretary without a knowledge of the Revenue Administration of the District was unable to render adequate assistance to the Secretary and in 1899 an Under-Secretary was sanctioned on a pay not exceeding Rs. 1,000 in addition to an Assistant Secretary. Thus in 1905 the old Assam Administration had one Secretary, one Under-Secretary and one Assistant Secretary. Then Assam for some years formed part of Eastern Bengal and Assam. On the dissolution of that Government Assam was re-formed into a separate administration with two Secretaries and two Under-Secretaries. The grounds given for the appointments of two Secretaries were (1) that the general standard of administration had undoubtedly considerably risen and (2) the consequent necessity which would probably be felt by the Chief Commissioner of having with him a Secretary in course of his tours.

The Secretaries and the Under-Secretaries are at present members of the Indian Civil Service.

The first point that suggests itself is—cannot some economy be effected by substituting for the Indian Civil Service Under-Secretaries men of the Provincial Civil Service or selected office hands from the Secretariat itself? The two Under-Secretaries between them drew Rs. 2,250 per mensem. Selected men from

the Provincial Civil Service or from the Secretariat on the other and may be had on a pay of Rs. 500 rising to Rs. 800. The question was put to some of the official witnesses ; one of them is against the change apparently on the ground that an Indian Civil Service man is *ipso facto* superior to a Provincial Civil Service man or an office hand. That need not be disputed, but can it be denied that there are duties which a selected officer from the Provincial Civil Service or a selected office hand is able to do quite as well as an Indian Civil Service officer ? In fact some official witnesses have conceded that selected Provincial Civil Service men will do. As to the office hand we have the experience of present Registrar acting as an Under-Secretary for over a year and a half and it has not been suggested that he proved otherwise than successful.

Another argument in favour of the Indian Civil Service man is that he possesses district experience. An Under-Secretary is generally an officer of four or five years' standing and his district experience cannot ordinarily count for much. At any rate a Provincial Civil Service man of, say, 8 years' standing has as much of it as he. An Indian member of the Provincial Civil Service knows more of his country and its administration than an European member of the Indian Civil Service who has spent only four or five years in this country ; and Provincial Civil Service officers are ordinarily Indians while those in the Indian Civil Service have hitherto almost invariably been Europeans.

A third argument in favour of the Indian Civil Service man is that an Under-Secretaryship gives him a training in secretariat work which would fit him for a secretaryship in future. In answer to this I need only point to the two present Secretaries none of whom has ever been an Under-Secretary and one of them is admittedly an ideal Secretary.

On the contrary there seem to be certain disadvantages in having Indian Civil Service officers as Under-Secretaries. In the first place being very junior members of the service, they cannot expect to have the same knowledge of the people of the country as men of the Provincial Civil Service of equal standing, unless they happen to be Indians. Secondly they are appointed for two years or so and "the continuity of method" which in early seventies led to their replacement by an uncovenanted officer cannot be "ensured." And lastly almost by the time they get an insight into the working of the Secretariat they are shoved out. No doubt they "pick up quickly" as an official witness has said, but the more the experience the better, and a Provincial Civil Service officer or office hand with the salary I have suggested can be kept on for quite a number of years and will for that reason be the more efficient of the two.

It may be stated here that in Bengal Khan Bahadur Syed Abdul Latif, B.L., a member of the Provincial Civil Service, has

been appointed an Under-Secretary to the Member in charge of Land Revenue and that two non-Indian Civil Service officers occupy in the departments of two Ministers positions analogous to those of Under-Secretaries.

I am of opinion therefore that if the two Under-Secretaries are to be retained they might with advantage be recruited from the Provincial Civil Service, or if possible from the Secretariat. I may mention that I questioned an official witness whether the Under-Secretaries could be dispensed with and the Head Assistants placed in direct relation with the Secretaries. His reply was in the negative, but he thought that if all the Head Assistants were of the proper stamp and he mentioned one name as an instance—this might be possible. I mention this as showing that suitable office hands might not be altogether unavailable.

As to the two Secretaries, they cannot be replaced by Provincial Civil Service officers as under the Government of India Act Secretaryships are reserved for the Indian Civil Service. I will not go into the justice or otherwise of this reservation beyond saying that it perpetuates an invidious distinction. But appreciable saving may be effected by giving these appointments to comparatively junior officers, say, of 12 to 15 years' standing. A further retrenchment is possible if one of the two Secretaries is replaced by Deputy Secretary; for to this post there is nothing to prevent a Provincial Civil Service officer being appointed and admittedly there are officers in the Provincial Civil Service whom the Government consider fit for promotion to the Indian Civil Service rank.

These suggestions if accepted will have the additional advantages of setting free senior officers for appointment to district charges.

It has been strongly urged that the members of the Government, especially the Ministers, are entitled to the *best possible advice*. That they are entitled to all reasonable help from the Secretariat is obvious, but to insist on giving them the *best possible* advice is to push the theory beyond reasonable limits. The influence of Secretaries on their chiefs has been the theme of endless criticisms in the press and on the platform and one cannot unhappily avoid the suspicion that the *best possible* advice is not always an unmixed blessing. Especially is it so in the case of Ministers who lack administrative experience.

Again those who insist on providing *best possible* advisers ignore the very great assistance which the permanent staff in the Secretariat render. They are the repositories of the Secretariat lore—they alone can give references and cite precedents, and their long experience entitles them to offer suggestions. The

Secretaries and Under-Secretaries who are short-term officers would be helpless without them. With such help ready to hand it should not be difficult for an Indian Civil Service officer of the suggested standing to offer the advice that the Ministers or other Members might legitimately claim.

I am not unmindful of the great help which the Secretaries render to the Ministers, but expert advice, like expert evidence, is often enough embarrassing to the person to whom it is tendered. I am anxious that the popular Ministers should cultivate the habit of thinking out things for themselves. They are the pivots round which the Reforms move. If they fail, the whole scheme falls. It is up to them to rise to the height of the occasion.

All that has hitherto been said has been said on the supposition that two Secretaries and two Under-Secretaries must be retained. I venture to think however that the question of making the Heads of Departments Secretaries in their respective departments should be revised and considered in the light of the constitutional changes which have been introduced.

"Originally Collectors and their subordinates were responsible for almost all the administrative work of their districts subject to the superintendence of the Commissioners and the Boards of Revenue. During the last 50 years, however, separate administrative departments have been gradually evolved," the most important of which as far as Assam is concerned are those dealing with Public Works, Education, Police, Forests, Medical Administration and Prison, Sanitation, Excise and Registration, Agriculture and Land Records, Co-operative Societies and Industries. These departments have their own staffs and heads, *viz.* :—

Chief Engineer.

Director of Public Instruction.

Inspector General of Police.

Conservators of Forests.

Inspector General of Civil Hospitals and Prisons.

Sanitary Commissioner.

Director of Land Records and Agriculture.

Commissioner of Excise and Inspector General of Registration.

Of these heads the Chief Engineer is already Secretary to the Government in the Public Works Department and in Bengal the Director of Public Instruction has been made Secretary to the Minister in charge of Education.

It will appear that with the exception of the financial, political, and a few other matters (which are of minor importance) all the rest are dealt with by the Departmental Heads who are experts in their own line. Direct relations between them and the Government should therefore be of immense advantage to the latter. But strong exception has been taken to this course on the ground of what is called departmentalism, *i.e.*, the tendency which the departments are supposed to have of pressing their own ideas and departmental interests without reference or in opposition to the interests of any but themselves.

I am afraid the evils of departmentalism have been very much exaggerated. Heads of Departments are officers of experience and although they may have a natural bias in favour of their own departments, they cannot be oblivious of the general interests of the Province. But whatever might have been the case in the past, with the introduction of the Reforms, the days of departmentalism have gone. Any Head of Department showing undue zeal now will in the first instance be checked by the Member in charge. A further check will be provided by the joint deliberations on the part of the Members of Government, on which the authors of the Reforms lay so much stress. Then every proposal will be examined by the Financial Department which has to formulate demands for the vote of the Council; and lastly the final authority for voting the supply rests with the Council. With so many checks in operation, departmentalism can have no chance.

It has been further urged that the primary duty of the Departmental Head being to control his department and to tour and inspect offices he will hardly have time to attend on the Members of Government as often as he should. But the Departmental Heads spend a considerable part of the year in the headquarters and I should really consider the position to be hopeless if the Members could not get on without the personal attendance of a Secretary even for a time. Should it however be necessary while he may be on tour, he may be called back for a day or two.

Another argument is that if the Head of a Department is assigned the position of a Secretary, he will suffer in independence and initiative. It is not easy to see why it should necessarily be so. Very much will depend on the personal element. You are what you deserve to be.

If the Departmental Heads are made Secretaries, one Secretary assisted by an Under-Secretary will be able to deal with the subjects outside departments and also to advise Members if and when specially called upon. It will be possible to effect further

economy by a readjustment of the Secretariat and the departmental staffs. The savings so made may be applied to provide for such additional help as may be required to meet the extra work that the abolition of the Commissionerships will throw on the Secretariat. It has been suggested by an official witness who now holds a district charge and has some experience of the Secretariat that an Assistant Secretary may be sufficient for the purpose.

The Chief Engineer who is the head of the Public Works Department is Secretary to the Governor who holds charge of the Public Works Department portfolio. He has an Under-Secretary who is himself a senior and selected Executive Engineer, and gets a duty allowance of Rs. 250 per mensem. Below him is a Registrar and below him is the clerical staff.

The Province is divided into eight Public Works Divisions, of which two are in charge of the Chief Engineer and the remaining six in that of the Superintending Engineer.

Each Division has its own Executive Engineer who is ordinarily an officer of over ten years' standing.

Each Executive Engineer has under him three or four Subdivisional Officers who are promoted Upper Subordinates except one or two who are Assistant Executive Engineers. An Assistant Engineer is either Sibpur passed or has English qualifications and is supposed to be qualified for Executive Engineership in his 11th year of service. Below the Subdivisional Officers there are the sectional officers mostly qualified as Lower Subordinates.

The Under-Secretary is the professional assistant to the Chief Engineer and on his own authority can dispose of routine and other cases.

The Superintending Engineer has his office in Jorhat of which the establishment cost including his pay is about Rs. 30,000 a year.

The Superintending Engineer is not now an Inspector of Local Works. His main functions are those of Inspector of Public Works in his Divisions. He also examines projects and estimates made by the Executive Engineers under him and involving a cost of Rs. 2,500 to Rs. 50,000.

The only witness we have examined as regards the post of Superintending Engineer is Mr. Mullick who held it at the time of our visit to his office. We have also been furnished with some notes by the Chief Engineer.

I do not think that as matters stand at present, we are in a position to suggest any economy as regards the posts of the Secretary and the Under-Secretary. But I am not convinced that a Superintending Engineer is essential.

Mr. Mullick considers that "it would not be right that Executive Engineer should pass designs and estimates, accept tenders and then execute the work." He should in his opinion be subject to one check at least.

It is obvious that a check is useful—two checks would be doubly so and if an attempt were made to reach an ideal standard of efficiency much more than mere checks of the kind now insisted on would probably be called for. But we must not forget the limitations of our purse and must distinguish between the essential and the non-essential. Efficiency is only an approximation. All other considerations, however weighty, must not be sacrificed at its altar.

Before April, 1912, Assam had no Superintending Engineer. It has been said that the expenditure has since then greatly increased. The Public Works Department is a spending department and the fact that its expenditure is on an ascending scale need cause no surprise. The question really is—is the present staff insufficient or inefficient for the purpose? I am not convinced that the evidence makes out a case for an additional but costly checking officer. It may be pointed out that if the expenditure has increased the number of Public Works Divisions which before re-partition was six has been raised to eight. This means additions to the ranks of Executive Engineers and Subdivisional Officers.

Since his appointment the Superintending Engineer could not have much very useful to do. The war came on in 1914—within two years of his appointment. Since when all original works have been suspended. It appears that in 1920, he had examined nearly 300 projects but up to the time of our visit none of them had actually been undertaken. Of these 300 projects again only about 20 per cent. involved a cost of over Rs. 10,000.

The Executive Engineers are all experts in their own line and have at least experience of ten years at their back. They could surely be trusted to prepare projects costing up to Rs. 10,000. The Chief Engineer with the assistance of his Under-Secretary could revise the more costly ones. As a matter of fact all projects of over Rs. 50,000 go to him, the Superintending Engineer notwithstanding. It must not be forgotten that the Subdivisional Officers are also competent men and that the Executive Engineers get material assistance from them in the preparation of their

projects and estimates. In fact every project and estimate ordinarily receives careful consideration of two experts.

The theory that finds special favour with the official witnesses is that where you have a number of officers working you must have a proper supervising staff. It is possible to push the theory too far. The Executive Engineer has all the sense of a District Officer's responsibility and such control as may be needed may be exercised by the Chief Engineer.

Reference has been made to the large volume of correspondence in the office of the Superintending Engineer as demonstrating his usefulness. If you multiply offices, you multiply correspondence. This does not necessarily indicate that those offices are essential.

I recommend that the post of Superintending Engineer be abolished.

Assistant Superintendents are Superintendents in training and so long as the latter continue to be recruited from the Imperial Police Service, the former must be retained. The number of Assistant Superintendents also must be so fixed as to

Assistant and Deputy Superintendent of Police.

provide for the requisite number of Superintendents. On this basis we are told that the number of Assistant Superintendents is not adequate at present and I do not propose to recommend any reduction in their number. Whether the Superintendents should continue to be recruited from the Imperial Police Service is a matter which the Committee are not called upon to decide.

As to the Deputy Superintendents of Police, the bulk of the evidence official as well as non-official is that they serve no useful purpose. I shall only quote extracts from the evidence which we have recorded:—"Deputy Superintendents of Police do not relieve Inspectors of any work. Usually they make a second check in an investigation already supervised by an Inspector."

"I do not want Deputy Superintendents of Police," says Mr. Ballantine, Superintendent of Police, Sylhet, where the Police work is the heaviest in the province, "to supervise the Inspectors. I can do it myself. In the subdivisions where there is no Deputy Superintendent of Police there is no difficulty. The question is one of amount of work to be done. A Deputy Superintendent of Police has no office. He is a mere post office. He is a sort of glorified Inspector with a roving commission."

"The Deputy Superintendent of Police has," says Khan, Sahib Khiznur Ali, himself a Deputy Superintendent of Police, "powers of punishment which the Inspector has not got, though under recent rule such powers may be given to selected Inspectors."

This is the *only* thing that distinguishes the powers of a Deputy Superintendent of Police from those of an Inspector."

On the contrary there is evidence showing that a Deputy Superintendent of Police is sometimes a handicap. Mr. Ballantine has received complaints that the Deputy Superintendent of Police unnecessarily interfere with the Inspectors in the direction of investigations. "One inconvenience of the present system," says an officiating Deputy Superintendent of Police, "is that where there is a Deputy Superintendent of Police the Inspector is out of touch with confidential work." "Sometimes delay is occasioned," says an Inspector, "by the presence of a Deputy Superintendent of Police in charge of a subdivision as papers have to go through him. The removal of the Deputy Superintendent of Police would not add much to the work of the Divisional Inspectors."

Of the two grades of officers, *viz.*, the Deputy Superintendent of Police and the Inspector, Mr. Ballantine considers the Inspector by far the more important. The Inspector is the backbone of the service.

Mr. Dundas, Inspector General of Police, is of opinion that the functions of Deputy Superintendents of Police and Inspectors overlap in many cases and does not consider both the ranks necessary. There is no need, he adds, for an intermediate rank between the Superintendent (including those in the making, *i.e.*, Assistant Superintendents) and the Inspector. Khan Bahadur Muhammad Ahmed, a Superintendent of Police, thinks the rank of the Deputy Superintendent of Police should be abolished.

Mr. Rivett Carnac who retired as Deputy Inspector General of Police in 1912 considers the Deputy Superintendents of Police as superfluous.

Non-official opinion is yet more emphatic.

In the face of such testimony I do not think there is any case for the retention of the Deputy Superintendents of Police. There is indeed some official testimony the other way also but it lacks volume and strength.

As the Committee are unanimous that the posts of Deputy Superintendents of Police should be abolished I do not think there is any use going into the matter in further detail.

I will however quote from the notes of Khan Bahadur Muhammad Ahmed who traces the history of this rank and in a few well-chosen words shows how it affects the position and prospects of the Indians in the police service. One other witness—a directly recruited Deputy Superintendent of Police—also emphasises this latter aspects.

The post of Deputy Superintendent of Police came into being for the first time in the history of the Police service in India about a decade and a half ago on the report of the Police Service Commission of 1902-03. From their own report it is clear that the Commission recommended this new service for no other reason but "on the analogy of other Provincial Services." This was a mistake in my humble opinion. The police service has very little in common with other services. Here one class of work is done and merit and efficiency alone is the passport for promotion to the highest rank. The creation of Provincial service to which only 5 per cent. of the Superintendships was thrown open practically acted as a closed door to higher appointments. It also acted as bar to the promotion of deserving Inspectors to the rank of Assistant Superintendents. The Inspector also finds that a higher class of officers is set up between him and the Assistant Superintendent and this naturally detracted from his former status. To the Deputy Superintendent himself the service is not very attractive. He finds that in spite of the talk of "equal status" and though he does practically the same work as the Assistant Superintendent he is treated hardly better than the Inspectors, *e.g.*, 2nd class travelling allowances, ineligibility to occupy the circuit houses, etc. By the public in general the service is looked upon with grave suspicion. They think that the creation of the Provincial service was a clever dodge to keep the natives of India out from higher appointments and man them exclusively by Europeans. A service which was started in such bad auspices cannot hope to be a success.

I do not think the Deputy Superintendents of Police should be retained any longer. What to do with them is a matter with which the Committee have no concern.

The majority of the Committee are of opinion that the post of Assistant Inspectors should be abolished and that the Inspectors should be recruited from the Provincial Educational Service.

Inspectors and Assistant Inspectors of schools.

Almost all the non-official witnesses have strongly urged that the posts of Inspectors should also be done away with. Considering the nature and the amount of work the Inspectors have got to do as also the great assistance they receive from the Deputy Inspectors and Sub-Inspectors, it is quite possible to do away with them for the present if an Assistant is attached to the office of the Director of Public Instruction to help him in inspecting the high schools. Taking Bengal as the standard the inspecting staff in Assam would seem to be in excess of the

requirements. But Mr. Cunningham thinks that inspection is not as efficient in Bengal as here and to this he attributes the fact that our high schools show better results in the Matriculation examination than those in Bengal. With all respect to the high authority that attaches to his opinion in educational matters I am not convinced that the credit is due to the Inspectors instead of to the teachers. At least he could not adduce any reasons for his statement beyond saying that close inspection is essential to ensure efficient teaching. The fact remains that the teachers are nowadays far better trained and the quality of their teaching much improved.

I have, however, agreed to the continuance of these posts because we are looking forward to increase educational activities in the immediate future which will call for an increase in the superior Inspecting staff.

In so far as I have recommended that the Inspectors should be recruited from the Provincial Educational Service, I have been supported even by some official testimony. The instance of Mr. Barkataki, who has acted as Inspector of Schools in the Assam Valley continuously for five years and a half, apparently to the satisfaction of all concerned, furnishes a complete answer to those who hold the contrary view and insist on training in foreign Universities as a *sine qua non*. He began his career as a Sub-Inspector of Schools and has never been to any foreign country. In Bengal Inspectors are as a rule Provincial Educational Service officers and do not have any foreign training.

As regards the Assistant Inspector of schools, his duty is to help the Inspector in his office work and also in inspection whenever required. I do not think the Inspectors have got enough to do and the non-official witnesses are almost all of the same opinion. The principal duty of the Inspectors is to inspect the high schools which number 40 and the training schools which number only 9. This can hardly give sufficient work for two Inspectors.

As to the middle and the primary schools their inspection is entrusted to Deputy Inspectors and Sub-Inspectors respectively. These officers are with very few exceptions B. T.'s and L. T.'s and quite competent to direct and control the teaching of those schools. Besides for every subdivision there is now a Deputy Inspector while only a few years ago there used to be only one for a whole district and some times more than one district. The number of Sub-Inspectors has also been increased considerably. Consequently they are now in a position to devote closer attention than before.

The Inspectors need only exercise general control over them. Mr. Barkataki is of opinion that an Assistant Inspector is not essential and that he himself could get on without one.

There are 9 training schools and 40 high schools, 127 middle English schools, 132 middle vernacular schools and 4,018 primary schools in the Province. The two Inspectors between them have to inspect the high schools and the training schools, altogether 49 schools. There are 21 Deputy Inspectors whose primary duty is to inspect the middle English and middle vernacular schools which together number 259 and a few primary schools of which they are in direct charge. The number of Sub-Inspectors is 41 who have got to inspect 4,018 primary schools (*minus* those in direct charge of Deputy Inspectors).

In a year on an average therefore each Inspector has to inspect 25 schools, each Deputy Inspector 13 schools excluding the primary schools if any in his direct charge and each Sub-Inspector 100 schools. The Inspectors and Deputy Inspectors can therefore have sufficient time for such control of their respective subordinates as may be reasonably necessary.

Before 1905, Assam had no Inspector of schools. There was the Director with a Deputy Inspector for each district and a few Sub-Inspectors. With the formation of the Province of Eastern Bengal and Assam, each Valley was placed under an inspector and each subdivision came to have a Deputy Inspector. Assam became a separate Province a few years later. But the posts of Inspectors and Deputy Inspectors were kept on all the same. They are among the costly legacies which our temporary connection with wealthy Bengal has bequeathed to us.

The complaint of excessive inspection comes not only from the public but to an appreciable extent from the teachers themselves. This is significant, for if they did really benefit by it to the extent claimed, they would rather welcome it. We have been told that it would be ignoring human nature to think so—a road contractor does not welcome the visit of the overseer. The analogy is not only wrong but also unjust to the teaching profession.

Reference has been made to the large volume of correspondence in the offices of the Inspectors and it has been urged that Assistant Inspectors are required to assist the former in the office work. But large number of letters are merely of a formal nature and may be disposed of by the office. As to those which merit the personal attention of the Inspectors there is no difficulty when

they happen to be in headquarters. During their absence on tour, the head clerk may be authorised to sign for them as in practice is done in many other offices. At any rate, this alone cannot justify the retention of the Assistant Inspectors.

Conservators of Forests. There are two Conservators now. The second Conservator was appointed in 1913.

The whole province is divided into two Forest Circles, *i.e.*, the Western Circle comprising seven divisions and the Eastern Circle comprising five divisions.

One of the two Conservators is in charge of the Western Circle and the other in that of the Eastern Circle.

Each Forest Division ordinarily corresponds to a Civil district and is in charge of a member either of the Imperial or the Provincial Forest Service.

For the seven divisions in the Western Circle there are at present four Deputy Conservators and one Assistant Conservator—all members of the Imperial Service—and six Extra Assistant Conservators who are members of the Provincial Service.

For the five divisions in the Eastern Circle, there are five Deputy Conservators and three Extra Assistant Conservators.

The Subordinate Forest Service employed under a Divisional Forest Officer comprises :—

- (1) Rangers,
- (2) Deputy Rangers,
- (3) Foresters, and
- (4) Forest Guards.

Each division is divided into a number of executive charges called "Ranges" which are held by Rangers or Deputy Rangers. Each "Range" again is subdivided into a number of charges called "Beats" which are held by Foresters or Forest Guards. There are 26 Rangers, 52 Deputy Rangers, 61 Foresters and 544 Forest-Guards.

The gross revenue last year was Rs. 15 lakhs, out of which 3½ lakhs was received from the grazing fees which are now credited to Revenue. Some revenue was also obtained from elephants.

Major forest produce, *i.e.*, timber, accounted for about nine lakhs and the balance was received from such minor produce as bamboos, fire-woods, etc., etc.

Exploitation of timber, it should be noted here, has been leased to private companies.

The expenditure last year was about Rs. 10 lakhs.

Analysed in the light of the facts given above, the present position seems to be this :—

Grazing fees have ceased to be a concern of the Forest Department. No knowledge of forestry is necessary to be able to catch elephants. Timber is extracted through lessees. The minor produce and stray timber are controlled by the subordinate staff.

The actual work of the superior staff would therefore seem to be to carry on inspecting and exercising general supervision. In fact this much is practically admitted by the Conservators themselves.

They, however, think that Assam is the most backward province in India as regards forest development, and that if money to the tune of about 60 lakhs could be provided a development scheme might be taken in hand and that such expenditure would be remunerative. It is, however, admitted that there are no schemes ready in hand.

In the opinion of the Conservators the plan of two Conservators has not been given a fair trial as the second post was sanctioned only in 1913, and in the following year most of the officers went off to war.

It means that since 1913 an officer on a monthly salary of Rs. 1,750—50—2,000 has been retained without there being any work for him ; and there will be none unless and until a development scheme as suggested by the Conservators is taken in hand. Conceding therefore that two Conservators would be necessary in the event of the necessary funds forthcoming for the purpose, one of them may be safely dispensed with for the present. For the financial condition of the province is at present moment so deplorable that no funds adequate for the purpose can be provided for some years to come.

It does not, however, appear that more than one Conservator would be necessary in any case. There are already as many as ten Deputy and Assistant Conservators. Their qualifications are the same as those of the Conservators, and most of them have at least eight years' experience. With such materials one Conservator ought to be able to give all the advice and supervision that efficiency may reasonably demand.

But then there is the favourite official theory that where you have so many Divisional Forest Officers working there must be some co-ordinating control, otherwise they would be competing against one another. As I have said elsewhere it is possible to exaggerate its importance. Very much depends on the qualifications and character of the men employed. Men in the Imperial

Services holding high qualifications ought ordinarily to have a proper sense of responsibility and such control as one Conservator may have time to exercise ought to be enough in their case. The popular idea is that there are far more officers in the superior cadre than necessary.

Great stress has been laid on the fact that the Conservator must do a lot of touring to get into touch with the local conditions and the local officers, and that the Province is much too large for one. This may be an ideal condition to reach but has never in practice been accomplished in any department. The chief has often—rather more often than not—to rely on his assistants; only he has to see that they are fit for the duties entrusted to them. And the Conservator has got too many assistants possessing his own qualifications.

Mr. Trafford informed the Committee that Bengal where there are eight Forest divisions now propose to have a second Conservator. We do not know the conditions there nor the reasons which have led to the proposal being made. Bengal is, however, not noted for her spirit of economy and ought not to influence our decision.

I recommend that the post of one Conservator be abolished.

Before concluding I should like to observe that in making the recommendations I have done, I have been principally guided by considerations of economy. The Central Government as also the Provincial Governments are all bankrupt. This had been foreseen by the late Dadabhai Naoroji and other Indian politicians. Some of our countrymen lay the blame at the door of the Reforms, but the Reforms alone could not bring about this financial crisis. They have only brought to light the rottenness of our finance. The causes are many, so are the remedies. But I did not, as indeed I could not, move for a committee to go into them all. What I asked for was the appointment of Committee to consider what retrenchments could be effected in the cost of administration. Such a committee would take up all the various departments one by one and find out what retrenchments are possible. That retrenchments are possible is apparent from the report of our Committee as also the fact that the Government of Bengal has by a close scrutiny of its expenditure been able to reduce it by about 87 lakhs.

I regret therefore that such a Committee was refused by the Government of Assam in spite of the Council resolutions. We have only been given power to look into certain isolated posts. This has placed us at a disadvantage in that we have to determine

the feasibility or otherwise of doing away with one link in a chain made up of several links each of which performs a special function. I yet hope the matter will receive a reconsideration at the hands of the Government.

The current year's budget shows that our estimated income is Rs. 2 crores 41 lakhs. Out of this Rs. 1 crore 4 lakhs odd is swallowed up by salary charges alone. This works out to nearly 42 per cent. of the estimated income. Add to this the travelling allowances which amount to several lakhs and the fact that the estimated income will not be reached owing to an abnormal fall in the excise revenue and the percentage will rise yet higher. New appointments have since been made, revised scales of pay and allowances announced. Heaven knows where the percentage now stands. The Government of Sir Beatson Bell in a fit of reckless generosity increased the salary-charges by nearly 30 lakhs within 3 years. Initiation of time-scale is itself a great improvement—introduction of higher scales on top of it is intolerable. It is imperative if the country is to be saved that revision of the salary charges should be undertaken forthwith. If a mistake has been made, it is statesmanship to recognise it and recognizing try and mend it. I fervently hope the Government will take up the matter on its own initiative. If the people are to be reconciled to the Reforms something substantial must be done for them. Mere promises to be fulfilled "when funds permit" will not do. Every body exists for the tax-payer from His Excellency downwards. If he, the tax-payer, cannot pay his agents at their own value, he has only to ask them to accept his rate or vacate. There is nothing else for it. Efficiency is a relative term—we deserve only what we can pay for.

PRAMOD CHANDRA DATTA.

The 29th November 1921.

Note by Khan Bahadur MUHIBUDDIN AHMAD.

1. Although we could not be unanimous as to the palliatives to be devised for the curtailment of the number of possible revenue appeals in case the Commissionerships are abolished, I think it right to indicate my view. The first palliative I would suggest is that proper facilities should be given for the presentation and prosecution of appeals to Government and arrangements should

be made for their disposal in suitable centres whenever possible. The second palliative should be that an Assistant or Extra Assistant Commissioner at sadar should be invested with all the revenue powers with which a Subdivisional Officer is usually invested and that he should dispose of the revenue cases in the first instance. This will leave only a very few original cases which the Deputy Commissioner will have to decide himself. Lastly, I would suggest that in the case of the very small number of appeals against the original decisions of the Deputy Commissioner the first appeal may be made to lie to the Director of Land Records and the second appeal to Government.

2. As regards the Civil Secretariat, the majority of us do not propose any change in the number of the Secretaries and are also agreed that the posts of the two Under-Secretaries should be retained. The only difference among us is that while one of us should have one Under-Secretary invariably recruited from the Assam Civil Service, the other would give this appointment to a member of that service only when a suitable officer is available. I am, however, of opinion that a suitable officer to hold the post of an Under-Secretary can always be found among the members of the Assam Civil Service and that when such an officer can do the work as effectively as an Indian Civil Service officer, and at a less cost, there is no reason why we should saddle our recommendation with a condition. Besides, the chief reason why one Under-Secretaryship has been reserved for the Indian Civil Service is that the junior members of the Indian Civil Service should have the benefit of Secretariat training, so as to make them fit to hold charge of a district or become Secretaries to Government afterwards. But the same reason applies to the members of the Assam Civil Service also, as under the declared policy of Government, a certain percentage of them will be promoted to the I. C. S. and will be eligible for holding charge of districts and other administrative posts including Secretaryships to Government. I think, therefore, that, in the interest of economy as well as of the efficiency of the two services, one Under-Secretaryship should be reserved for the Indian Civil Service and the other for the Assam Civil Service.

3. As regards the posts of Deputy Superintendents of Police, personally I am inclined to accept the view that Deputy Superintendents are required for subdivisions with heavy criminal work and that they should hold the same position in respect of the police work in the subdivision as the Subdivisional Magistrate holds in regard to the district work, and that in order to command confidence of the public they should be recruited direct,

but the bulk of the evidence before us, both official and non-official, goes to show that the directly recruited Deputy Superintendents of Police who were placed in charge of the subdivisions did not fulfil expectations. This being so, I think I have no alternative but to agree to the abolition of these posts. I do not agree with the view that Deputy Superintendents are required as *sadr* for helping the Superintendents of Police in office work. I think this work can be very efficiently done by an Inspector of Police. I do not, however, advocate that the existing posts of the Deputy Superintendents of Police should be abolished all at once. All I recommend is that there should be no more appointments to the rank of Deputy Superintendents of Police and that the existing Deputy Superintendents of Police should be utilised as best as they could be.

4. As regards the posts of the Inspectors of Schools, I admit that efficiency will be lowered a bit if the Indian Educational Service officers are replaced by members of the Provincial Educational Service, but if the posts are given to the picked men of the latter service, I do not think that the loss of efficiency would be appreciable. In Bengal, several Inspectorships are held by men of the Provincial Educational Service, who have been promoted to the Indian Educational Service. I understand that it is the declared policy of Government that a fixed percentage of the Provincial Educational Service officers will be promoted to the Indian Educational Service and that the present percentage will be gradually increased. Up to now only two members of the Assam Provincial Educational Service have been promoted to the Indian Educational Service, but they have been both chosen from the teaching line. I see no reason why the promotion should always be confined to the teaching line alone. If promising young officers of the Provincial Educational Service are appointed as Inspectors and they do good work they should also be eligible for promotion to the Indian Educational Service.

5. In regard to the other appointments under reference, I agree with Rai Bahadur P. C. Datta in the recommendations we have made in the report and I accept the main reasons given by him in his separate notes. I would only add that with reference to the posts of the Conservators of Forests, the present arrangement is faulty not only from the point of view of economy, but also from the point of view of efficiency, as there is no expert co-ordinating authority to control the two Conservators who work independently of each other.

Camp Dacca,

MUhibuddin AHMAD.

The 15th February 1922.

Note by Mr. J. E. WEBSTER, C.I.E., I.C.S., President of the Assam Retrenchment Committee.

1. While I accept the view that the Commissionerships may be abolished, I feel bound to place on record certain considerations which have been omitted from the report in deference to the opinion of my colleagues that they fall outside the scope of our reference.

2. If Commissionerships are abolished the work of the Secretariat will be greatly increased and I am convinced that the staff will have to be strengthened. Probably some reorganisation will be expedient on the following lines :—

A Chief Secretary for Political, Appointment, and Police.

A Second Secretary for Revenue, Municipal and General.

Two Under-Secretaries for these two officers.

A Deputy Secretary, permanent, for the Finance Department on, say, Rs. 600— $\frac{50}{2}$ —1,000.

The increase in clerks will probably cost not less than Rs. 1,200 a month ; so that the increased charge in the Secretariat will be about Rs. 25,000 a year.

3. The abolition of Commissionerships will take away from the Indian Civil Service the highest posts which the rank and file can hope to attain, and will injure the prospects of the service as a whole. The Indian Civil Service has already suffered more than any other service in status and prospects by reason of the change in the system of Government ; it has benefited less than other services by the recent revision of pay and pensions ; there are signs already that it no longer attracts the best students of the English Universities ; and further impairing of its prospects may seriously increase the difficulty of obtaining the right stamp of recruit.

4. These considerations may compel Government to offer the service some compensation for the loss of the Commissionerships. This may take the form of allowances for the charge of the heavier districts, or of a new grade of Deputy Commissioner on higher pay.

It is no part of my business to suggest such compensation, but I feel bound to record a warning that the provincial finances may not benefit by the abolition of Commissionerships to the full extent of the present expenditure on their salaries and offices.

5. As regards the Deputy Superintendents of Police, I accept the view that in present conditions a Deputy Superintendent of Police in charge of a subdivision is not very useful and may even be a clog on the administration, but I am by no means satisfied that an Inspector should be left in charge of the heavier subdivisions. The Police are the bedrock of administration, and the more control in other Departments weakens, the more necessary a strong and efficient Police force becomes for the maintenance of law and order. I believe that we must decentralise everywhere and the Police too must be decentralised. The Deputy Superintendent of Police in charge of a subdivision should be in all respects the parallel of the Subdivisional Magistrate, with powers to initiate and to dispose generally of all but the most important cases subject only to the general control of the Superintendent of Police, and the Magistrate, and with an office of his own.

He should relieve the Inspector of certain parts of his duties and allow the Inspector, in simple matters to deal directly with the Magistrate and Superintendent of Police. He should undertake the detailed inspection of thanas, which is now done by the Inspector, should supervise the investigation of dacoities and serious crime, which the Superintendent is now required to supervise in person, and when the Inspector is busy elsewhere take over direct charge of important investigations. In this way he will relieve both the Superintendent of Police and the Inspector and greatly strengthen the Police administration.

6. Some witnesses consider that Inspectors would do as well as Deputy Superintendents for assistants to the Superintendent of Police at headquarters. I do not accept this opinion. Few Inspectors have the necessary standard of education, and the weight of expert opinion is against direct recruitment to the rank of Inspector. I know that the educational standard of Sub-Inspectors has risen greatly of recent years, but I still prefer a service with a leaven of direct recruitment for headquarters work.

7. It is important to observe that the Police witnesses who recommend abolition of the post of Deputy Superintendent couple this recommendation with a demand for improvement of the pay of the Inspector.

Mr. Dundas recommends a pay of Rs. 200—500 for an Inspector with a selection grade of Rs. 600.

Mr. Ballantine advocates amalgamating Deputy Superintendents of Police with Inspectors in a new cadre of Inspectors on Rs. 200—600 with selection grades up to Rs. 900.

Clearly such a revision of pay would cost far more than the possible saving on Deputy Superintendents and cannot be considered by us, but neither can we take these witnesses to mean that the posts of Deputy Superintendents may be abolished without improving the prospects of the Inspectors who now look forward to promotion as the reward of good service.

8. It is clear also that some witnesses object to the cadre of Deputy Superintendents because they regard it as a bye-alley into which Indians with legitimate aspirations to become Superintendents of Police are side tracked. Probably if there are no Deputy Superintendents there will be a demand for more posts of Superintendents for the training school, for Shillong, for additional Superintendent in heavy districts, and the result will be increased expenditure instead of saving.

9. The Police cadre contains twelve posts tenable by Assistant and Deputy Superintendents of Police, *viz.*, eight for Assistant to the Superintendent of Police at headquarters and four for charge of subdivisions. Only two Assistant Superintendents are available and the cadre of ten Deputy Superintendents may be taken to compare seven posts at headquarters and three in subdivisions.

Possibly this number may be reduced, indeed only four districts have had a Deputy Superintendent at headquarters most of this year. I suggest that saving be effected by reducing the posts of Deputy Superintendent to eight and not giving officiating promotion to Inspectors unless they actually hold posts intended for Deputy Superintendents.

10. As regards the post of Superintending Engineer and of Secretary and Under-Secretary to the Public Works Department, I feel that it is presumption on the part of laymen to reject a system which was approved by the Decentralisation Commission and the recent Committee on the reorganisation of the Public Works Department. To me, like my colleagues, it appears that there is too much subordination and control in the Public Works Department and that if officers of the standing of Executive Engineers and Subdivisional Officers were given more powers and a freer hand a great saving of time and staff would be possible. But this seems to me to involve revision of the Public Works Code. I am satisfied that under the existing system the Chief Engineer could not dispose of all the work that comes up from the districts and also do his secretariat, inspection, and administrative work.

11. Mr. Desenne, Superintending Engineer, Assam Circle, whose opinion was invited on the question whether the professional Under-Secretary in the Public Works Department could

be dispensed with if the offices of the Superintending Engineer were brought to Shillong and amalgamated with that of the Chief Engineer, has given a decided opinion that even so the Superintending Engineer would have too much work to be able to give the Chief Engineer all the help that he should have.

12. He has put forward an alternative scheme (Appendix B to the report) for the appointment of two Superintending Engineers with offices amalgamated with that of the Chief Engineer. He thinks that these two Engineers could between them take charge of the whole eight divisions of the Province and also give the Chief Engineer enough help to enable him to do without the professional Secretary. On the assumption that no Executive Engineer will be required to replace the one promoted to be Superintending Engineer this scheme would give a small saving. But the real effect would be that the Secretary in the Public Works Department would be replaced by a Superintending Engineer, with a small addition to the cost. We cannot therefore consider this proposal however much it might conduce to efficiency.

I therefore hold that we are not justified in advocating the abolition of any of the posts in question.

J. E. WEBSTER,

The 16th January 1922.

President, Retrenchment Committee, Assam.

Appendix A.

Abstract of notes and evidence received by the Retrenchment Committee.

1. Note dated the 11th May 1921 by the Chief Engineer, Assam.

A.—An Under-Secretary in the Public Works Department is necessary to help the Chief Engineer in his professional work.

B.—The Superintending Engineer's charge so far from being a sinecure is unduly heavy.

2. Evidence of Rai Sahib Sarada Charan Chakravarty, Officiating Inspector of Schools; with the Assistant Inspector and the Deputy Inspector of Schools, Silchar.

The Inspector and Assistant Inspector of Schools inspect and control high, middle, and primary schools. They are necessary to the efficient working of the schools. More rather than less inspection is wanted.

3. Evidence of Babu Janaki Nath Sen, Head Master, Raja Girish Chandra High School.

Inspections are useful but better pay for the teaching staff is yet more important. Would abolish Inspectors and have one Assistant to the Director of Public Instruction for inspection.

4. Second Secretary's letter No. 2821F., dated the 5th August 1921, and notes by the Conservators.

Two Conservators are absolutely essential.

5. Evidence of Mr. Ballantine.

The "Inspector" is the keystone of police administration. Deputy Superintendents of Police are of no great use and the functions of the two overlap. It would be better to pay Inspectors well and place them in charge of subdivisions. The two ranks might be amalgamated on pay of Rs. 200—600 with selection grade up to Rs. 900.

6. Babu Surendra Nath Sen, Deputy Superintendent of Police.

An Inspector did not get much help from his Deputy Superintendent of Police, who does not do any work that could not be done by an Inspector.

7. Inspector Biraja Mohan Deb.

As Inspector is now doing the same work as a Deputy Superintendent of Police in charge of a subdivision, the removal of the Deputy Superintendent of Police would not add much to the work of the Inspector.

8. Rai Bahadur P. G. Mukherjee, Subdivisional Officer, Karimganj.

A.—Commissioner is necessary for control and efficiency.

B.—Commissioner might be relieved of control of Local Boards and Municipality.

Inspectors of Schools need inspect only high schools. They are wanted to check Deputy Inspectors. Assistant Inspectors may be done away with.

9. Khan Sahib Khiznur Ali, Deputy Superintendent of Police, Karimganj.

The Deputy Superintendent of Police is responsible for discipline in the force also for the political work. His presence saves the Superintendent of Police much work. A gazetted police officer is required in planting district.

10. Rai Bahadur Ramesh Chandra Battacharjee, Zamin-dar, Honorary Magistrate, Sarpanch and Member of Local Board.

A.—Members of Council and Ministers may take over the advisory functions of Commissioner, who may be abolished.

B.—Under-Secretaries may be replaced by Assistant Secretaries, who would be taken from the Provincial Civil Service on Rs. 400 to Rs. 500.

C.—Inspectors and Assistant Inspectors of Schools are necessary, Assistant Inspectress and Muhammadan Assistant Inspector may be abolished.

D.—Deputy Superintendents of Police are not necessary.

E.—Only one Conservator of Forests is necessary.

F.—A Superintending Engineer is not necessary.

11. Mr. A. T. Halliday, Special Superintendent of Police
—D. O. 4010.

A good Deputy Superintendent of Police can relieve the Superintendent of Police of much work. If reduction is to be made, it would be better to let the Inspector go.

12. Sylhet Bar Library.

Secretaries, Under-Secretaries, Commissioners, Superintending Engineer, Inspectors and Assistant Inspectors of schools, Assistant and Deputy Superintendents of Police may all go without affecting the administration.

13. Bubu Suresh Chandra Bhattacharya, Master, Middle English School, Sylhet (two notes).

There is too much inspection now-a-days. The Educational Inspecting staff may be reduced to—

One Chief Inspector for high and training and special schools.

One Deputy Inspector for every 40-50 middle English schools.

One Deputy Inspector for primary schools in each division.

14. Mr. Lainé, I.C.S., Deputy Commissioner, Darrang.

A.—Considers the administration top-heavy and that too close control damp initiative. Would abolish Commissioners and increase powers of Deputy Commissioners.

B.—Thinks one Conservator sufficient for Assam.

15. Dr. Thomson, Principal, Cotton College, Gauhati.

No reduction of Educational Inspectorate is possible. Scotland with a higher level of education has a much stronger directorate. If this pays in Scotland it should pay in Assam.

16. Babu Krishna
Sundar Dam, M.L.C.,
and Pleader.

Recommends—

A.—Alteration of the Secretariat staff to 1 Secretary, Indian Civil Service, 1 Secretary, Provincial Civil Service, 3 Assistant Secretaries, Assam Civil Service, 1 Assistant Secretary, Assam Civil Service, for Public Works Department.

B.—Would abolish Commissioner. Deputy Commissioner can take over some of his work: Members of Government and Heads of Departments can do the rest.

C.—Would abolish both Inspectors and Assistant Inspectors and give Director of Public Instruction one Provincial Educational Service Officer to help him.

D.—Does not want Deputy Superintendents.

E.—Thinks one Conservator enough.

F.—No Superintending Engineer necessary.

17. Rai Sahib
Bipin Chandra Deb
Laskar, M.L.C., Honorary
Magistrate and
Mauzadar.

A. —Would abolish Commissioners.

B.—Would abolish either the Deputy Superintendent of Police or the Assistant Superintendent of Police. Would recruit Superintendents from Deputy Superintendent of Police.

C.—Would abolish Inspectors and Assistant Inspectors of Schools: improve status of Deputy Inspector and give Director of Public Instruction one Assistant from Provincial Educational Service.

D.—Only one Conservator.

E.—No Superintending Engineer is required.

18. Maulavi Syed
Nurur Rahman,
M.L.C.

A.—One Secretary and no Under-Secretary would do for the Civil Secretariat.

B.—No Commissioner is necessary.

C.—No Inspector and Assistant Inspector of Schools, Director of Public Instruction to have one Assistant for inspection.

D.—No Deputy Superintendent.

E.—No Superintending Engineer nor Under-Secretary, Public Works Department.

19. Khan Sahib
Alauddin Chaudhuri.

F.—Only one Conservator.

A.—Under-Secretaries may be of Assam Civil Service.

B.—Commissioners should remain. Doubts if Members of Council and Ministers with the help of Heads of Departments could replace them.

C.—One Inspector of Schools with two Assistant Inspectors would suffice for the whole Province.

D.—Deputy Superintendent of Police may be abolished.

E.—One Conservator would do.

F.—No Superintending Engineer is required.

20. Mr. Rivett Carnac, retired Deputy Inspector General of Police.

Deputy Superintendents of Police do not relieve the Inspectors. They can be abolished. A certain number of Assistant Superintendents are required for training to have charge of districts.

21. Maulavi Safur Rahman, M.L.C., formerly was Forester and Deputy Ranger.

A.—Commissioners are unnecessary. Members of Council and Ministers could do their work.

B.—Deputy Superintendents of Police are superfluous.

C.—One Conservator is enough for the Province.

D.—Inspectors may be abolished. An Assistant Inspector, a man appointed direct from the Provincial Educational Service, in either valley can do the work.

E.—Chief Engineer can take over all the duties of the Superintending Engineer.

22. Srijut Lohit
Chandra Nayak,
M.L.C., and Pleader.

A.--Commissioners are all unnecessary surplusage. Their duties can be undertaken by Government : witness does not favour increasing the Deputy Commissioner's powers.

B.--Deputy Superintendents of Police are unnecessary, Inspectors can do the work.

C.--Neither Inspectors nor Assistant Inspectors of Schools are necessary. The Director of Public Instruction can look after the high schools and the Deputy Inspectors do the rest of the work now done by Inspectors and Assistant Inspectors. Work in the Education Department is lighter than it was.

23. Rai Bahadur
Mahendra Kumar
Gupta, Registrar,
Assam Secretariat.

The staff should be increased by appointing Assistant Secretaries. It may consist of one Chief Secretary, Indian Civil Service, one Deputy Secretary, Indian Civil Service (junior scale), three Assistant Secretaries on Rs. 600—1,000.

The latter might between them do the Registrar's work. The abolition of Commissionerships would necessitate strengthening the Secretariat by another Assistant Secretary and 16 to 18 clerks.

24. A. W. Botham,
Esq., C.I.E., Chief
Secretary to the
Government.

Consider reduction impossible in the Secretariat. Does not favor substituting any other class of officer for the Under-Secretaries drawn from the Indian Civil Service.

2. Considers that the administration would suffer by the abolition of Commissionerships. Their advice is very necessary for junior officers and useful to Government.

25. Maulavi Rashid Ali Laskar, M.L.C.

A.—Doubts if Secretariat work has increased since 1905 in the ratio of the staff. If number cannot be reduced one Secretary should be a member of the Provincial Civil Service.

B.—Would retain Commissioner, as their check is necessary over Deputy Commissioners and Local Bodies. If they are retained junior officers will do as Secretaries.

C.—Inspector of Schools must remain, but Assistant Inspectors are unnecessary.

D.—Does not think the Deputy Superintendent of Police necessary.

E.—Objects to two Conservators as the dual head of a single department.

26. W. C. M. Dundas, Esq., C.I.E., Inspector General of Police.

There is no need for a rank intermediate between Superintendent of Police and Inspector. The Inspector should have gazetted rank and pay from Rs. 200 to Rs. 500 with selection grade of Rs. 600.

27. Ahmed Muhammad, Esq., Superintendent of Police, Goalpara.

Would do away with the rank of Deputy Superintendent of Police, which has detracted from the Inspector's status. The pay and prospects of Inspectors should be improved and some of them promoted to the Assistant Superintendent of Police.

28. S. O. Monies, Esq., Superintendent of Police, Lakhimpur.

The Deputy Superintendent of Police is the right hand man of the Superintendent of Police. He can carry out enquiries which could not be entrusted to the Inspector. It would not pay to substitute qualified Inspectors for Deputy Superintendent of Police.

29. R. A. Sahib Ananda Chandra Agarwala, Officiating Superintendent of Police, Kamrup.

Thinks that both the Deputy Superintendent of Police and the Assistant Superintendent of Police should be retained and their powers when in charge of a subdivision increased. If 25 per cent. of the posts of the Assistant Superintendent of Police be filled by the promotion of selected Inspectors the post of the Deputy Superintendent of Police could be abolished.

30. F. Trafford,
Esq., F. H. Todd,
Esq., Conservators of
Forests.

There are twelve Forest Divisions which are too much for one Conservator. Forestry in Assam is very backward and if the forests are to be developed, there must be two Conservators.

31. J. R. Cunningham,
Esq., C.I.E., Director of Public Instruction.

The Director of Public Instruction has little time for inspection. The Inspectors relieve him of a mass of routine and minor or administrative work, and it would lamentably be insufficient to replace them by one Provincial Educational Service officer to assist the Director of Public Instruction in inspection. Inspection has improved the middle schools and accounts for the good results from the high schools of Assam. In the Assam Division the Inspector is over-worked and no economy is possible.

32. B. C. Allen,
Esq., I.C. S., Commissioner, Assam Valley.
Formerly Chief Secretary.

A.—Commissioners are necessary because—

(1) Inspection is essential to keep officers up to the mark and prevent mistakes.

(2) Revision and check of district reports and proposals are required. The Commissioner strengthens local officers' views by co-ordinating and focussing them.

(3) He can initiate schemes of improvement and extend desirable practices from one district to another.

(4) He co-ordinates the divers departmental energies, and protects the people against departmentalism.

(5) His control of local bodies is necessary.

B.—No reduction of the staff of Secretaries and Under-Secretaries is possible. It is not desirable to make Heads of Departments Secretaries to Government.

C.—The abolition of the Commissioner would entail the appointment of another Secretary.

33. A. Phillipson, Esq., I.C.S., Deputy Commissioner, Sibsagar.

A.—Commissioner may be dispensed with, giving larger powers to the Deputy Commissioner. There may be some loss of efficiency but efficiency is only a matter of approximation.

B.—Does not think that Ministers could do without Secretaries or that Provincial Civil Service officers should be substituted for Indian Civil Service officers as Secretaries. They might do as Under-Secretaries. Expresses no definite opinion as to making the Director of Public Instruction Secretary to the Education Department.

C.—There should be a Deputy Superintendent of Police over the Sub-Inspectors in the heavier subdivisions. We cannot get better Inspectors without improving the class of Sub-Inspector.

34. Rai Bahadur A. P. Mullick, Superintending Engineer, Assam.

The charge of the Superintending Engineer, Assam, is one of the heaviest in India. The work is very heavy. More powers cannot be delegated to the Executive Engineers or the Subdivisional Officers without taking them away from their proper duties. It is undesirable in a spending department that the officer who has to execute, or supervise the execution of the work should both sanction estimates and accept contracts without external check.

35. Rai Sahib Durga Dhar Barkataki, Officiating Inspector of Schools, Assam Valley.

The Inspector could manage without an Assistant Inspector if the Superintendent of the Normal Schools were made Secretary to the Text-Book Committee, and the submission to headquarters of all Deputy Inspector's and district reports were dispensed with.

2. A Provincial Educational Service officer can be made Inspector.

36. Maulavi Rukun-
uddin Ahmad, B.L.,
M.L.C.

A.—Would abolish Assistant Superintendent of Police and fill the cadre of Superintendents of Police by promoting Deputy Superintendents of Police.

B.—One Conservator of Forests is enough.

C.—Assistant Inspector of Schools may be done away with and Provincial Educational Service officers appointed as Inspectors.

37. J. Hezlett, Esq.,
I.C.S., Commissioner
of Excise.

A.—The Commissioner is a necessary link in the chain of the administration especially in the present stage of transition.

B.—No use in tinkering with the Education Department—a radical change of policy is wanted.

C.—Possibly Deputy Superintendent of Police might be abolished and selected Inspectors promoted to be Assistant Superintendents.

D.—Unless a forward policy is to be pursued in forest matters, one Conservator should be sufficient.

E.—The Chief Engineer might cease to be a Secretary to Government and take over the work of the Superintending Engineer.

Witness is strongly opposed to Departmentalism and employing expert on clerical or Secretariat duties.

38. Srijut Devendra Nath Bezbarua, B.L., Pleader and proprietor of Bezbarua High School and two Middle English Schools.

A.—Inspectors of Schools are not wanted. A member of the Assam Educational Service may be, if necessary, appointed additional Director of Public Instruction to help the Director of Public Instruction in inspection. Deputy Inspectors of Schools may be given larger powers.

B.—Commissioners are unnecessary. Members of Government may inspect the Deputy Commissioner's office.

C.—Deputy Superintendents of Police should be absorbed into the rank of Assistant Superintendents of Police, and further recruitment being stopped until they are absorbed.

D.—Superintending Engineers may be abolished the powers of sanction of Executive Engineers being increased up to Rs. 10,000.

39. Maulavi Kera-mat Ali, Pleader.

A.—Agrees with Mr. Bezbarua, but considers that an Assistant Director would be indispensable if Inspectors of Schools are abolished.

B.—One of the Under-Secretaries to Government should be taken from the Assam Civil Service.

40. Srijut Debeswar Sarma, B.L.

A.—Agrees with all that has been said by Mr. Bezbarua.

B.—One Conservator of Forests is enough.

41. Babu Manmath Nath Ghosh, M.A., Deputy Superintendent of Police.

Assistant Superintendent of Police and Deputy Superintendent of Police should be amalgamated (i.e., get the same pay.)

Appendix B.

No. 5725G., dated Shillong, the 20th October 1921.

From—Mr. O. H. DES NNE, Superintending Engineer, on special duty,

To—The President, Assam Retrenchment Committee (through the Chief Engineer, Assam).

I have the honour to acknowledge receipt of your letter No. 862T. of the 7th October 1921, in which replies are sought to certain specific questions and in which I am also asked to state whether, in my opinion, any possible economies in respect of certain appointments can be effected.

The gearing of any modern administrative machinery is so complicated that it may, I think, be postulated that any particular appointment can no more be abolished than can a cogged wheel be removed from any machine without introducing radical modifications in the design.

I propose in the first place to answer the questions "seriatim" giving reasons for the opinions which will be expressed and afterwards to submit to the consideration of your Committee a scheme which, while it will only show a small paper saving, will in reality, owing to its greater efficiency over the existing system and the more rapid disposal of business, result in a very much larger saving than that shown.

Would it be advisable to enlarge the powers of Executive Engineers?

The reply is *no*. The power of these officers have been considerably enlarged from time to time and an Executive Engineer is now empowered to grant administrative sanction up to a limit of Rs. 500. to accord technical sanction to estimates up to Rs. 2,500, to sanction all repairs works without any limit so long as the estimate is within the budget figure, to sanction estimates for tools and plant up to 500 rupees, to sanction estimates for contribution works up to Rs. 500, and in the case of selected officers, to accept tenders up to Rs. 30,000.

True it is that these limits were laid down when the purchasing power of a rupee was much greater than what it is now, but most of our officers have been engaged in either fighting or in doing war work during the years ordinarily spent in acquiring departmental experience and will only be fitted for increased powers in another four or five years.

If so, could this be done to such an extent that it would be possible for the Chief Engineer to undertake all the remaining duties of the Superintending Engineer?

This question does not really arise in view of the reply given to the first question, but I would further explain that in any case it would be materially impossible for the Chief Engineer to cope with the three distinct duties of Secretary to Government, Chief Engineer and Superintending Engineer of the Assam Circle. The Chief Engineer already undertakes more in this than in any other province as he has to relieve the Superintending Engineer of the supervision of two divisions. The amount of work which even then falls on the shoulders of Superintending Engineer is much greater than in any other part of India and has already resulted in the breakdown of two successive incumbents. Proposals for the creation of a second circle which would, while allowing the Chief Engineer to devote all his attention to his more legitimate duties, also reduce the excessive burden placed on the Superintending Engineer have, for the last few years, been under consideration and the necessity for a second circle has been accepted by Sir Nicholas Beatson Bell.

Would any economy be possible by abolishing the separate office of the Superintending Engineer and placing the Superintending Engineer in the Shillong office with the position of the Deputy Secretary and Deputy Chief Engineer?

The reply is again in the negative, the reason being that it would be materially impossible for the Superintending Engineer to undertake the duties of Under-Secretary in addition to his own, even if the appellation of the post was altered to Deputy Secretary.

If so, would it be possible to abolish the present post of Under-Secretary, Public Works Department, or substitute a Provincial Service Officer for the present Under-Secretary?

This question does not arise in view of the reply given to the last question. The Chief Engineer must always have some body with the necessary professional qualifications to assist him in the discharge of his duties as Chief Engineer and Secretary to Government, and an officer from the Provincial Service as now constituted would not answer.

After these destructive criticisms I will now proceed to lay before your Committee the constructive proposal to which I have referred in the earlier portion of this letter and which is in my humble opinion not only workable but also more efficient and economical than the existing system and which has the further advantage of being applicable without involving any alteration of the Public Works Department Code.

The scheme briefly is this :—

- (a) Amalgamation of the Chief Engineer and Superintending Engineer's offices.
- (b) Abolition of the post of Under-Secretary.
- (c) Abolition of the post of Registrar.
- (d) Creation of a second Superintending Engineer's post.
- (e) Creation of an Assistant Secretary's post.

I foresee the strong temptation that this scheme will offer to your Committee of accepting the recommendations in so far as these relate to abolition while resisting those relating to the creation of new posts and can only refer you to what has previously been said on the subject.

Under this scheme the Chief Engineer will be entirely relieved of the work which in every other province falls to the share of Superintending Engineers.

The work of each Superintending Engineer will be well up to the standard adopted in other provinces and he will, instead of writing long letters and sending innumerable telegrams, either have five minutes' conversation with the Chief Engineer or put up the office file to him for orders. There will of course be no separate files dealing with the same subject as is now the case with separate offices and a considerable reduction in correspondence and in existing delays should be the result. What this means can only be appreciated by those who are familiar with the existing system.

The Superintending Engineers will not of course issue any letters from the Government, nor will they deal with questions which are not included in their existing duties. Since, however, they will be in a position to note on any technical or other question which arises within their respective circles, the need for a professional Under-Secretary will disappear and an Assistant Secretary will be sufficient to assist Secretary in dealing with all other and especially with establishment cases which take up such a considerable portion of the Chief Engineer's time.

The post of Registrar may also be abolished at any rate as a tentative measure and minor economies can also be effected in the drawing branch, in the dufftries, menials, etc.

The comparative statement herewith attached shows that a direct saving of Rs. 16,500 a year may be expected and if the saving resulting from increased efficiency and also from speedy disposal of cases be taken into account as well as other "imponderabilia" such as stationery, stamps, telegrams, etc.

Comparative statement showing the present and proposed cost.

Existing.			Proposed.			Cost.	
No.	Details.	Cost.	No.	Details.	Cost.	Increase.	Decrease.
1	2	3	4	5	6	7	8
CHIEF ENGINEER AND HIS OFFICE.							
1	Chief Engineer	Rs. 3,250	1	Chief Engineer	Rs. 3,250	...	...
1	Under-Secretary	1,475	...	...	...	...	1,475
1	Registrar	469	1	Assistant Secretary	722	253	...
2	Head Assistants	755	2	Head Assistants	755	...	...
24	Assistants	2,811	24	Assistants	2,811	...	...
5	Drawing Assistants	694	4	Drawing Assistants	469	...	225
3	Typists	203	3	Typists	203	...	...
2	Duftries	52	2	Duftries	52	...	...
1	Jemadar Peon	23	1	Jemadar Peon	23	...	...
19	Menials	295	19	Menials	295	...	...
	Total	10,027		Total	8,580	253	1,700

