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Government of Mysore

REVIEWS AND REPORTS

ON THE

FINANCES AND ACCOUNTS

OF THE

MYSORE STATE

BY

K. L. DATTA, M.A., F.S.S., F.R.E.S.
Special Officer

VOL. II

BANGALORE:
PRINTED AT THE GOVERNMENT PRESS
1917

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CONFIDENTIAL.

D. O. No. 80.

OFFICE OF THE SPECIAL OFFICER,
Bangalore, 22nd January 1917

DEAR SIR VISVESVARAYA,

I enclose a note giving a rough outline of my ideas about "Decentralization of Finance and the safeguards which are necessary" I have made the note as brief as possible in order to give you an idea of the lines on which such decentralization should in my opinion be carried out. I have a good deal more to say on the subject Before elaborating my proposals, I wish to have an opportunity of discussing the matter with you so as to be able to find out whether the general outlines meet with your approval.

I hope therefore you will be able to give me an interview before you leave Bangalore An hour will be quite enough for me to give the further explanations which I consider are necessary The elaboration of a practical working scheme will involve a good deal of trouble and if the general principles do not meet with your approval, it will be useless waste of time to undertake it. As I have said in the note, the figures and percentages are only very rough and will probably undergo some alteration when I examine them in detail

Kindly therefore let me know when I can come over to you

Yours sincerely,
K. L. DATTA

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No. 25.

DECENTRALIZATION OF GENERAL FINANCE AND THE SAFEGUARDS NECESSARY

A system of Financial Settlement for each Department of Administration.

The defects of the present financial system are

1 The allotments for expenditure to be met out of revenue are made each year with reference to the total estimates of revenue of the year and a surplus in the aggregate is always insisted upon The estimates are framed with caution and the actual result always turns out to be a large surplus. As it is not the practice at present to budget for a deficit in any year, the practical result is to save a considerable share of the current resources of the State and either to hoard the savings or to apply them to Capital Expenditure. The surplus is thus lost for purposes of development in matters the expenditure on which is chargeable to revenue, and instead of benefiting the present generation, is invested for the benefit of posterity However carefully the estimates may be prepared there will always be lapses on the total grant for expenditure and the estimates of revenue will also be generally exceeded by the actuals, so that the defect pointed out above is not a defect only in the methods of preparing the estimates but one in the present financial system

The present practice under which savings on grants and excesses of actuals under revenue lapse at the end of the year is a defect in financial system

2. Schemes involving additional expenditure are considered individually and are sanctioned on their merits if funds are available to meet the additional expenditure involved The effect is very often to stop other equally useful measures for want of funds All departments and all schemes do not and cannot under the existing system receive equal and proper attention. Some departments get all that is required to keep them in an efficient condition, while others are neglected or even starved.

Under present system all departments cannot receive equal attention

3 It is not possible for Government to take into consideration at the same time and collectively the claims of all departments and allot funds for improving the efficiency of each with reference to the importance of its needs in as much as schemes are not ready at the same time and even if ready, are not put forward with equal clearness, zeal and earnestness It thus becomes a scramble by the different departments for additional funds and those who are more insistent, get more than those who are less insistent.

Those who are more insistant now get more than others

4. There is no special incentive to departmental officers and even to members in charge of the different departments to improve the revenue in their charge, as they have no definite idea that an increase in their revenue will be applied to any extent however small, to improving their respective departments.

No incentive at present to departmental officers to improve revenue.

5. The absence of any idea of the extent to which funds are available for improving the efficiency of the departments in charge of the members of Government, acts as a deterrent to them from taking that active interest in improving the efficiency of the departments in their respective charge which they would take if they had a definite idea of the resources available for the improvement of their departments. There is no incentive to them to discriminate between different proposals affecting even the same departments and all proposals are pushed indescriminately in the hope that as many as possible may be sanctioned. If definite sums were at their

Proposals are not put forward according to their importance.

disposal they would be in a better position to put forward schemes according to their importance and there would be less scramble.

Desirable schemes are now sometimes shelved.

6. When a large amount of additional expenditure is sanctioned for one or two large and very desirable schemes, a natural timidity arises about the financial equilibrium of the State and there is a tendency to shelve other less important schemes however useful, for fear of endangering the financial stability of the State.

A scheme proposed, main features of which will remove the above defects.

7. These defects may be removed by the following scheme which would stimulate departmental officers to improve the efficiency of their departments, enable proper attention to be paid to all departments, would prevent actual surpluses from lapsing for purposes of revenue expenditure, would provide for all necessary reserves including Famine Relief, interest on Capital Expenditure during construction of the works and the losses for some years after their completion, would provide for the ultimate repayment of all loans incurred for construction of productive works and would provide for a normal surplus to meet unforeseen contingencies.

Standards of revenue and expenditure to be determined with reference to actuals of past year or revised estimates of current year.

(*a*) The present standard of revenue and expenditure under each head may be calculated with reference either to the actuals of the past year or the revised estimates of the current year, all special items peculiar to the year and not likely to recur being excluded, from both the revenue and the expenditure sides.

Surplus to be distributed among the different departments after providing for certain reserve funds.

(*b*) The result will undoubtedly be a large surplus of revenue over expenditure. The actual surplus after providing for the usual Famine Reserve, Sinking fund payment, Depreciation of the Cauvery Power Works and for a Capitalization Fund for the mining revenue was about 40 lakhs in 1915-16. This surplus should be distributed among the different departments according to the importance of each and for forming certain reserves which are not at present provided for namely:—(1) Providing for interest on Capital Expenditure during construction of the works and for the losses for the first few years after their completion, during which they cannot be expected to yield the return expected ultimately, (2) a Sinking Fund for the repayment of the debt incurred for the construction of productive works and (3) a reserve for meeting expenditure which does not recur regularly but is sure to come at irregular intervals. Provision will of course be made for the reserves which have been already decided by the State as necessary, such as the Famine Reserve, payment for Sinking Fund for the existing loan of 20 lakhs, Depreciation Fund for the Cauvery Power Works and the Capitalization Fund for the mining revenue.

A standard estimate to be prepared.

(*c*) Any surplus that may be left after providing for all the reserves mentioned above, may be distributed among the different departments of administration according to the importance of each, the largest share being of course given to those, which come under Moral and Material Development. A standard estimate may thus be prepared showing the total revenue together with its distribution under the different heads and the extent to which expenditure can be incurred under each head so as to work up to the total revenue taken as the standard leaving a small normal surplus.

Definite shares of the future growth of revenue to be allotted to different departments.

(*d*) The next thing to do would be to allot definite shares of the future growth of revenue among the different departments according to the importance of each and the growth of its expenditure in the past. The growth in each year is to be measured by comparison with the standard estimate referred to above, an excess being taken as a growth and a deficiency as a falling off. The "Principal heads of revenue" namely, Land Revenue, Forest, Excise, etc., may be allotted definite shares of the growth of revenue under them, for the improvement of the administration of the different revenues, so that each of the departments may be induced to take an active interest in improving the revenue and thus secure funds for improving the efficiency of their administration. After setting aside these shares, the rest of the growth of the revenue under these heads as well as the growth under all other heads

may be distributed among the other departments by allotting definite percentage of the total increase, thus —45 per cent may be allotted for Economic and Moral Development under which would come Industries and Commerce, Agriculture, Education, Sanitation and Economic Conference, 15 per cent may be allotted to the departments which come under Civil Administration, 10 per cent to Public Works including tank restoration works, 5 per cent to the Army, 5 per cent to the Palace, the balance being available either for non-recurring special expenditure or addition to the reserves When there is an actual decrease under any head, the deficiency will be required to be met by the departments concerned at the rates of the same percentages A *pro forma* account will be kept for each department or group of departments under the charge of a Member of Council which should be credited with the share of the revenue to which it is entitled under the above scheme and will be debited with the actual expenditure incurred and the balance will be carried forward from year to year so that schemes for additional expenditure may be considered with reference to the resources available for the department concerned Each department would then be in a position to know to what extent additional expenditure can be incurred to improve its efficiency and schemes sanctioned for one department will not interfere with schemes for other departments There is no reason why a percentage of the future growth of revenue should not also be allotted to the Palace Under the scheme, it will also be necessary to charge off the revenue account, the allotments made to the different departments, even though they might not be actually spent during the year This will have the effect of reducing the revenue surplus of the particular years in which the allotments are not wholly spent Similarly when expenditure is incurred from past accumulations of a department, the excess over the allotment for the year will be deducted from the total expenditure of the year and charged to the accumulated balances so as not to affect the revenue surplus or deficit of the year concerned This is the device adopted by the Government of India to prevent the surpluses or deficits of Provincial Governments from affecting the surpluses or deficits of the Imperial Government In British India, the adjustment is made under a head called 'Provincial surpluses or deficits' In Mysore the name of the head may be 'Departmental surpluses or deficits'

8 This is a bare outline of the system which I propose The percentages which I have mentioned above are only rough, and if the Dewan accepts the general principles, I shall work out a practical working scheme suggesting definite percentages based on a detailed examination of the revenue and expenditure under each head. The principal advantage of the scheme will be that a surplus actually obtained each year will not lapse at the end of the year and so far as it has been allotted to a particular department or group of departments, will not appear as a surplus in the accounts It will be available for expenditure in future years and when spent will not produce a deficit in the general accounts of the year in which the expenditure is incurred Thus, if the shares of revenue allotted for the development of Education or Industries and Commerce or for ordinary Public Works could not be spent in the year, such amounts will still be available for expenditure in a future year It will prevent schemes being hurriedly got through, in order to prevent the grants from lapsing at the end of the year As the amounts thus allotted to the various departments have been actually obtained, their expenditure in a future year will not disturb the financial stability of the State, but will simply mean expenditure of sums already realised If any unforeseen calamity occurs in any year the expenditure will be first met from the reserves and after they have been exhausted, it will still be possible to draw upon the unspent balances of the funds at the disposal of the different departments Such occasions will however necessarily be very rare Every department or rather group of departments will thus have its due share of the benefits arising from the prosperity of the State as well as be responsible for its due share of the adversity of the State Some part of the expenditure of every department is necessarily of an optional character and when adverse circumstances arise, it will always be possible for the department to cut its coat according to its cloth by cutting down it optional expenditure

If the general principle are accepted details will be worked out separately.

9 I should mention here that all the above arrangements will not have anything to do with the "Ways and Means" of the State as the balances at the disposal of the different departments will neither be kept in cash nor in the shape of investments. In fact, they will be merely account balances

The proposed arrangement will not affect Ways and Means

The question of 'Ways and Means' will be determined each year with reference to the estimates of revenue and expenditure of the year The deficit in any particular year on account of expenditure from past accumulated balances of different departments cannot be large enough to affect the 'Ways and Means' of the year concerned The expenditure in each year for each department will of course be restricted to the amount provided in the budget as at present, even if it may have a large balance at its credit This balance will enable both the department concerned and Government to have an idea of the extent to which funds are available for improving its efficiency. But provision will be, however, made for schemes already sanctioned or which Government think have a very good chance of being sanctioned in time for expenditure to be incurred on them during the course of the year.

The arrangement to be introduced for a period of 5 years subject to certain conditions

10 The arrangement may be introduced for the present for a period of five years subject to the following special conditions

(*a*) If any adverse circumstances arise, the allotments to all departments might be curtailed

(*b*) If any special revenue is derived from any new works or any special source, such revenue will not be allotted according to the fixed percentages but will be utilized in the best interests of the State after special consideration

Statements appended to illustrate the scheme

11. I submit a statement showing the actual revenue and expenditure of the year 1915-16 and another statement showing the standards of revenue and expenditure under each head based upon these actuals and the distribution of the surplus actually obtained I have fixed these standards very roughly without any detailed examination The percentages allotted are also very rough I submit the statement not with the object of making any definite proposals in detail but simply to illustrate my scheme by a practical example

Large savings from revenue in the past invested in securities instead of being applied towards improving the material condition of the people and alleviating their distress

12. The statement of actuals shows that out of the total revenues amounting to Rs 263 lakhs in the year, Rs 209,62,000 was contributed by the people, Rs 34,01,000 was received from the investment of savings made in past years, Rs 18,27,000 from the mines and Rs 1,10,000 from the assigned tracts The large amount received from investments clearly indicates the magnitude of the amount which has been saved in the past and which might have been applied to improve the material condition of the people and to alleviate their distress

The allotments may be by groups further sub-divided

13 As I have said already, if the general principles are accepted, I shall examine the heads of revenue and expenditure in detail and will propose definite standards for adoption and definite percentages for allotment under the heads The allotments may be by groups except in cases where a particular group may be in charge of two or more Members of Council, where the group should be sub-divided according to the number of Members in charge or in the case of Moral and Material development where some of the heads under the group are sufficiently important to have separate percentages allotted to them to allow of their development independently of the others

K. L DATTA
22-1-17.

5

Statement of Actual Revenue and Expenditure for 1915-16.
(In thousands of rupees)

Revenue	Rs	Expenditure	Rs
A. Principal Heads of Revenue		**A. Direct Demands on Revenue**	
I Land Revenue	1,01,74	1 Land Revenue	19,81
II Forest	32,73	2 Forest	9,20
III Exerse	56,16	3 Excise	3,37
IV Miscellaneous Taxes	2,90	4 Stamps	11
V Stamps	11,00	5 Registration	92
VI Registration	2,09		
Total	**2,09,62**	**Total**	**33,71**
B. VII. Surplus Revenue of Assigned Tracts	**1,10**		
C. VIII. Mining Revenue	**18,27**	**C. Mining Revenue**	
		6 Contribution to Capitalization Fund	**9,00**
D IX. Interest (Net)	**19,89**	**D. 7 Sinking Fund**	**1,33**
		E. 8 Palace	**23,50**
		F. Civil Administration (Net)	
		9 General Administration	8,35
		10 Law & Justice Courts of Law	8,21
		11 Law and Justice Jails	9,0
		12 Police	10,09
		13 Muzzai & Charitable Insts	3,59
		14 Medical	5,10
		15 Sanitation and Vaccination	80
		15A Scientific and other Miscellaneous Departments	60
		16 Superannuation Allns & Pensions	7,62
		17 Stationery and Printing	2,60
		18 Miscellaneous	1,21
		Total	**49,25**
		G. Public Works (Net)	
		19 Minor Irrigation Works	5,90
		20 Civil Works (Net)	20,42
		Total	**26,32**
		H. Moral and Material Development (Net)	
		21 Economic Conference ..	2 31
		22 Education	15,07
		23 Agriculture ...	2,55
		24 Industries and Commerce	1,21
		25 Grants for Public Improvements	6,07
		Total	**27,21**
		I. Army and Defence (Net)	
		26 Army	12 52
		27 Subsidy to British Government	35,00
		Total	**47,52**
		J. Famine Relief and Insurance	
		28 Famine Relief	
		29 Do Insurance	2,00
		Total	**2,00**
K. Railways Revenue Account		**K. Railways–**	
X Net Profit on Railways Revenue Account	**2,99**	30 Net loss on Revenue Accounts	
L. XI. Productive Irrigation Works Revenue Account (Net Profit)		**L. 31. Productive Irrigation Works Revenue Account (Net loss)**	**3,62**
M. XII. Cauvery Power Works (Net Profit)	**10,71**	**Total**	**2,23,46**
N. Other Capital Works (Net)		**Surplus**	**39,54**
XIII K G F Water Works (Net)	**42**		
Grand Total .	**2,63,00**	**Grand Total**	**2,63,00**
		Capital Outlay–	
		Railways and Tramways ...	15,83
		Irrigation Works .	26,97
		Cauvery Power Works ..	3,96
		Total ..	**46,76**

Standards for Revenue under the Principal Heads of Revenue.

In thousands of rupees.

		Rs	Percentage to be allotted
I	Land Revenue	1,03,00	20
II	Forest	32,70	30
III	Excise	56,10	6
IV	Miscellaneous taxes		
V	Stamps	11,00	12
VI	Registration	2,10	50
	Total	2,04,90	

Statement showing the Standards of Revenue and Expenditure under the different heads, the comparison of the Standards of Expenditure with the Budget Estimates of the current year and the percentages of the future growth of the revenues to be allotted to each group of departments

In thousands of rupees

	Revenue	Expenditure				
	Present standard	Present standard of expenditure	Distribution of surplus	Standard of total expenditure	Percentage to be allowed in future	Budget for 1916-17
	Rs	Rs	Rs	Rs		Rs
Principal Heads of Revenue	2,01,90	34,50	30	34,80	Percentage shown above	34,77
Surplus Revenue of Assigned Tracts	1,10					
Mining Revenue	18,20	9,00		9,00		9,00
Interest .	20,00	1,33		1,33		1,33
Palace . .		23,50	1,50	25,00	5	23,50
Civil Administration .		19,25	5,00	54,25	15	51,21
Public Works . .		26,32	2,98	29,30	10	29,14
Moral and Material development		27,21	13,09	10,30	15	39,03
Army and Defence		17,52	2,48	50,00	5	51,19
Famine Relief and Insurance .		2,00	.	2,00		2,00
Railways . .	3,00					27
Productive Irrigation Works	7,00	...	.			3,73
Cauvery Power Scheme . .						
Other Capital Works . ..	10					.
Reserves						
Interest during construction			3,00	3,00	. .	.
Loss on Capital Works			2,00	2,00		
Sinking Fund .			2,00	2,00		
Normal Reserve ...	.		1,62	1,62	20	.
	2,54,60	2,20,63	33,97	2,54,60	100	2,48,17
Surplus . . .	33,97					
Net ...	2,20,63					

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BUDGET ESTIMATES FOR 1917-18.

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No. 31.

BUDGET ESTIMATE FOR 1917-18.

(The figures in this note are in thousands of rupees.)

Results of the first edition of the Budget Estimates

The first edition of the Budget Estimates gives the following results —

	Budget, 1917-18	Revised, 1916-17	Budget, 1916-17	Accounts, 1915-16
	Rs	Rs	Rs	Rs
Total Revenue . .	3,10,10	2,86,70	2,56,99	2,68,15
Total Expenditure . .	2,42,15	2,51,02	2,43,79	2,19,45
Surplus ...	67,95	35,68	13,20	18,70

Alterations sanctioned by Government

2. Some alterations have been sanctioned by Government in the Budget Estimates for 1917-18 and they are as follows —

Revenue	Decreases	Expenditure	Increases
	Rs		Rs.
Forest Revenue .	5,00	Forest .	1
Excise	2,14	Registration ...	12
Railway Revenue Account .	16	General Administration	37
		Courts of Law .	—1
		Jails	7
		Medical .	11
		Sanitation and Vaccination .	5
		Scientific and Miscellaneous Departments .	2
		Army	34
Total ...	7,30	Total .	1,08

Net profits from the Sandal Oil Factory to be reduced

3. The estimate of the net profits from the Sandal Oil Factory has also to be reduced by 7,66 to provide for a part of the sale proceeds remaining unrealised at the end of the year, for a decrease in the price of the oil from Rs 30 to Rs. 25 per lb. and for payment of insurance charges to a fund to be created in the State for the purpose.

Changes rendered necessary by transfer of Mohatarfa taxes to Local Bodies and raising of rate of interest on Savings Bank deposits.

4. Provision should also be made for the surrender to local bodies of the mohatarfa taxes for which 2,68 has been included in the budget. The provision of 3,00 under grants for Miscellaneous Public Improvements, for Village Improvements and sinking wells in villages should also for the same reason be omitted. If the Government want to make any special grants for these special purposes to local bodies, they may be provided for separately as explained later on But the amount should not be so large as has already been provided for in the budget and which is now proposed to be struck out. The net receipts under 'Interest' should also be reduced by 1,25 to provide for the additional charges for interest on Savings Banks deposits which will be involved in consequence of the higher rates of interest decided upon.

5 The alterations will then be as follows —

	Revenue	Expenditure
	Rs	Rs
As in para 2	7,30	108
Do 3	-7,66	..
Do 4	2,68	-3,00
Do	-1,25	
Total	-18,89	-1,92
Total Budget Estimates for 1917-18 as corrected above	2,91,21	2,40,23

Provision for reserves

6 In my note on the "Decentralisation" scheme, I have suggested the provision of the following reserves

	Budget, 1917-18		Revised, 1916-17	
	Revenue	Expenditure	Revenue	Expenditure
	Rs	Rs	Rs	Rs
Famine Relief and Insurance in addition to the present reserve of 2,00		3,00		4,00
Capitalisation Fund		11,17		11,18
Interest on the balances of the above two funds	1,75		1,00	
Reserve for interest and sinking fund for capital expenditure		11,00		11,00
	1,75	25,17	1 00	25,18
A special non-recurring grant of 2,00 has to be made under Army and 50 under Stationery in Budget to provide for the special expenditure connected with the war and the rise in price of paper respectively		2,50		
Decrease in estimate of net profits in current year of Sandal Oil Factory for reasons explained in para 3			2,24	
	1,75	27,67	- 3,24	25,18
With these alterations the figures will stand as follows —				
As calculated in para 5	2,91,21	2,40,23	2,86,70	2,51,02
Alterations above in this para	1,75	27,67	3,24	25,18
As corrected	2,89,46	2,67,90	2,83,16	2,76,20
Surplus as corrected		21,56		7,26

Allotments to Departments

7. In my note on decentralisation, I have suggested that allotments to the departments should be made aggregating 11,00 If Government accepts the scheme and the amounts proposed, the *pro forma* accounts of the departments will stand as shown in the statement annexed The balances at credit of the different spending departments will be as follows —

Direct Demands on the Revenue ..	1,68
Palace	74
Administration . .	69
Protection	3,48
Public Works	2,36
Local Self-Government	60
Moral and Material Development	7,60
Capital Expenditure on Irrigation	2,25
Total ...	19,40

8 The above are the funds available to the different departments for meeting additional expenditure which may be sanctioned by Government for their reorganisation and development. The above figures are subject to modification with reference to any alterations which may be made in the second edition of the estimates but these modifications will be small if schemes of development and reorganisation are excluded. It is now for Government to decide what are the schemes of development and reorganisation which the Government are prepared to undertake and which can be matured in time to be given effect to in the next year and what are the probable amounts which are likely to be spent on them in 1917-18. Such amounts should be provided under the different heads and the difference between the aggregate of these amounts and the aggregate balance at their credit, will be charged under the head "Unspent allotments added to departmental balances," so that the total addition to be made to the Budget Estimate of expenditure is 19,10, calculated in para 7, which will reduce the surplus in the budget to 2,16 only.

Amounts not likely to be spent by departments to be charged to the head "Unspent allotments added to departmental balances"

9 I had originally thought that, following the practice in British India, it might be necessary to start the departments with a working balance which would have reduced the surplus in the Revised. But considering the balances at credit of the several departments, it does not appear to me necessary to do so except in the case of Local Self-Government which may be given an allotment of 2,00 in the Revised so as to raise the balance at credit of the head shown above to 2,60. This will have the effect of reducing the surplus in the Revised to 5,26.

Local Self Government may be given an allotment of 2 lakhs

10 The balances shown above will enable Government to determine the additional expenditure under the different heads to be provided. I would make the following observations.

Addition Expenditure to be provided under different heads

Direct Demands on Revenue

Reorganisation of Land Revenue establishments. Provision may be made to the extent of 50

Registration is already provided for by a provision of 12.

Provision for Forest and Excise if any scheme can be matured soon.

Administration

Nothing appears necessary immediately.

Protection

Courts of Law. A provision may be made for separation of Judicial from Executive functions 50

Police. A provision may be made for reorganisation to the extent of . 1,00

Medical. A provision may be made for reorganisation to the extent of . 50

Army. Nothing is perhaps necessary till the war is over and the troops come back from field service ... . .

Public Works

Provision may be made for the extension of communications and sanitary works to the extent of 1,00

Self-Government

Nothing is perhaps necessary in addition to the provision of 6,93 in the Budget Estimates.

If any special grants are in contemplation, it may of course be provided for from the balance of 2,60 ...

Moral and Material Development

Economic Conference. The Secretary has proposed a large addition and it is for Government to decide how much should be added. I would suggest an addition of 91 which will raise the Budget to 3,00 91

Education. A substantial addition will be necessary which may be roughly estimated at 3,00 pending receipt of proposals from the Inspector General 3,00

Agriculture, Industries and Commerce and Co-operative Societies. I am unable to make any suggestions as I am not aware what new schemes are in contemplation. The total will not probably exceed 50

Total 7,91

11 In any case, whatever additional provision is decided upon, the surplus in the Revised and Budget will be 5,26 and 2,16, while the surplus in the accounts of 1915-16 is 18,69. The accounts of the year have been closed and it is not possible to alter the surplus now.

Surplus in the Revised and Budget Estimates

B. L. DATTA,
25-3-1917.

Pro forma Account of Departments for 1917-18

Name of Account	Initial allotment	Lump allotment	Special allotments	Share of growth of revenue	Total credits	Estimated expenditure	Balance
Principal Heads of Revenue	35,03	1,50		39	36,14	34,46	1,68
Palace . .	27,04	.	. .	2	27,06	26,32	74
Administration .	25,95	50	(a) 50	2	26,97	26,28	69
Protection	39,63	1,00	(b) 2,00	4	45,67	42,19	3,48
Public Works . .	28,22	1,00	.	5	29,27	26,91	2,36
Local Self-Government . .	7,00	50	. .	3	7,53	6,93	60
Moral and Material Development	34,44	3,50	.	16	38,10	30,50	7,60
Reserve for Interest and Sinking Fund on Capital Expenditure .	12,33	...	. .		12,33	12,33	.
Allotment for Capital Expenditure on Irrigation Works . .	7,50		..	...	7,50	5,25	2,25
Total ..	2,17,14	11,00	2,50	-7	2,30,57	2,11,17	19,40

(a) For Stationery to provide for rise in prices
(b) For Army to provide for additional expenditure due to war

W D 1301—GPB—150—26-9-17.

1

Draft Government Order laying down instructions for the guidance of Heads of Departments and the several Administrative Departments of the Secretariat in regard to the Financial Settlement.

No. Fl. - G. F. , DATED OCTOBER 1917.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

READ—

Note by Mr K L. Datta, Special Officer, suggesting the adoption of a Scheme of Departmental or Financial Settlement for Mysore

Order No. Fl. -G. F. , dated October 1917.

The subject of devising a scheme of Financial Settlement for regulating the growth of expenditure in the various departments of the State so as to check extravagance while securing the utilisation of the resources of the State for purposes of progress and advancement in all directions, has been under consideration for some time In March 1917, Mr K L Datta, Special Officer, submitted a note on the subject after a careful study of the growth of revenue and expenditure for some years past and the prospects and necessities of the future Government have been pleased to accept the scheme formulated by Mr Datta and the Budget Estimates for the current year have been framed in accordance with that scheme

2. The scheme is based on the principle that after providing for certain reserves in order to meet future contingencies and to permanently safeguard the Financial stability of the State and after providing funds required to meet its obligatory expenditure, the resources of the State should be utilised in a systematic manner for development in all directions Under normal conditions and careful administration, the revenue of the State will continue to grow and it is essential that this growth of revenue should be applied in definite proportions, for developing different branches of the administration simultaneously in accordance with their importance, in such a way as not only to ensure the expenditure of the revenue mainly in the directions most needed for continuous progress and advancement but also that the needs of none of the Administrative Departments may be neglected

3. As all departments will have a share in the growth of the revenue under their administration if any, the scheme is further expected to stimulate departmental officers to take effective measures for developing their revenue as they will be able thereby to add to their resources. If their revenues decline, the means available to them for improving the efficiency of their departments, will be less At the same time, the fact, that only a definite sum will be available to each group for carrying out schemes of improvement or development appertaining to it, will act as a restrictive against extravagance

4. The scheme will be actually worked in practice in the manner explained below The present normal standard of the annual revenue of the State as well as the present normal standard of expenditure under the different heads have been determined and after providing for the reserves which are necessary for safeguarding the financial stability of the State, the balance of the revenue has been allotted to the different departments to meet their present scale of expenditure and to provide for improving their efficiency These allotments will be further supplemented year by year by definite shares of the future growth of revenue of the State.

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5. For purposes of determining the revenue and its growth and making allotments to departments, the whole administration has been divided into the following 4 groups of revenue-producing departments and 8 groups of spending departments and the reserves The standard of revenue under each group and the assignments made to the several groups of spending departments are also shown against each.

REVENUE.

Revenue-producing departments	Standards of Revenue	Estimated annual growth
	Rs	Rs
I The Principal Heads of Revenue	2,22,18,000	5,00,000
II. Revenue of the Assigned Tracts	1,50,000	. ...
III Mining revenue (Net) .. . (After deducting contribution to Capitalisation Fund)	5,49,000	20,000
IV Interest (Net Receipts) and Productive Works— Revenue Account (Net) ... ... (Including net profits on Railways, Cauvery Power Scheme, Krishnarajasagar Works, Kolar Gold Fields Water-supply and Industrial Works.)	38,33,000	2,00,000
Total ...	2,67,50,000	7,20,000

EXPENDITURE.

No	Spending departments		Assignments for expenditure: Fixed	Annual growth of revenue: Percentage	Annual growth of revenue: Estimated share
			Rs.		Rs.
1	Direct Demands on Revenue		36,90,000	14	70,000
2	Palace (see para 9 below) . . .		27,00,000	5	32,000
3	Administration		26,16,000	7	45,000
4	Protection and Army		41,24,000	15	98,000
5	Political, *i e*, Subsidy to British Government ...		35,00,000	...	. ....
6	Public Works		27,80,000	13	85,000
7	Local Self-Government, *i e*, grants for Public Improvements		10,25,000	. .	... ..
8	Moral and Material Development, excluding grants for Miscellaneous Improvements		41,17,000	50	3,25,000
9	Reserves—				
	Reserve for Interest and Sinking Fund on Capital Expenditure ...	12,33,000			
	Reserve for Famine Relief and Insurance	5,00,000			
	Reserve for Capital Expenditure on Irrigation Works ...	5,00,000			
	Reserve for non-recurring Expenditure	3,50,000	21,98,000	10	65,000
	Loss on Productive Works to be deducted from total expenditure of year	—4,00,000			
	Net Surplus	15,000			
	Total ...		2,67,50,000	100	6,50,000

6 The present standard of the net revenue of the State has thus been taken at Rs 2,67,50,000 and after providing out of it for all the reserves which are considered necessary for safeguarding financial stability, the whole of the balance, except a sum of Rs 15,000 has been distributed among the several groups of departments to enable them not only to meet their present standard of normal expenditure but also to provide for development as far as it is possible within the resources immediately available It is also estimated that the annual growth of revenue will amount for the present to Rs 7,20,000 of which Rs 5,00,000 will be under principal heads of revenue and 14 per cent of this or Rs 70,000 will be allotted to the group Direct Demands on Revenue Of the balance of Rs 6,50,000, 90 per cent will be distributed among the other groups year by year at the rates shown in the table and 10 per cent will be kept as a reserve for unforeseen contingencies The fixed annual assignment shown against each group will be allotted to it every year and this allotment will be supplemented year by year by the fixed percentage of the growth of revenue in that year over the present standard as shown in the table These allotments should enable all the departments not only to meet their current expenditure but also to have sufficient funds for developing their respective charges and improving their efficiency

7. The groups "Civil Administration," Protection and Army," "Public Works" and 'Moral and Material Development," will also be allowed to spend the whole of the receipts appertaining to their own departments Each department will thus have a direct incentive to improve its own revenues

8. Every group will be required to keep its expenditure within the total funds thus allotted to it and no group will be allowed to exceed its grants under any circumstances If there is an actual decrease in the revenue in any year, the deficiency will have to be met by the departments at the rates at which the growth of revenue is allotted to them, either by a reduction of their expenditure in different directions or from their accumulated balances.

9 The grant under "Palace" includes the Civil List, Pensions to the Ruling Family, Staff and Household of His Highness the Maharaja, Palace Military and Palace Civil Works All the above will not be shown in the accounts under the group "Palace" but will be classified under different heads as at present For the purposes of the *Pro-forma* account, however, they will be taken together, so as to ascertain the funds available for expenditure on the purposes mentioned

10 It should be remembered that in assigning the amounts allotted to each group for actual expenditure, the requirements of all the departments included in it, should be taken into consideration and should be met one after another by turns in accordance with their urgency and importance as funds become available. Attempts to push vigorously in the same year, schemes of development in all the departments included in a group, should therefore be avoided as far as possible

11. In order to carry out this idea in actual practice, the administrative departments in charge of the different groups of spending departments, should determine at once, the schemes of improvement which they consider it desirable to carry out during the next two years and then arrange for a distribution of the total funds which may be available in the two years, in accordance with the estimates shown in para 5 among the different schemes after a consideration of their urgency and importance In the case of groups like "Protection and Army" and "Moral and Material Development," which are under the control of more than one administrative department, the distribution of the funds among the different objects will be made by the several administrative departments concerned after consultation with each other In order to enable Heads of Departments to submit, after careful consideration, detailed proposals for carrying out the scheme in a manner practicable with reference to the funds available, the amounts which it will be possible to spend on each scheme according to the distribution of funds suggested above, should be communicated to them, so that they may know the financial limits to which they must restrict their proposals. This will facilitate to a great extent the consideration by Government of the various schemes which may be submitted to it for consideration and sanction.

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12. The reserves provided for are as follows :—

(*a*) The creation of a larger famine reserve by setting aside Rs. 5 lakhs in lieu of two lakhs per annum as at present This fund will also be credited every year with interest on the balance of the fund at five per cent per annum.

(*b*) A reserve of Rs 9 lakhs per annum to meet the interest on capital expenditure during the construction of the works and the losses inevitable during the first few years after their completion The annual loss on the productive works during the period of their construction and for first three years after their completion will be calculated at 4 per cent on the amount spent on them and will be charged to the deposit account of the reserve fund to which the annual contribution will be credited The fixed sum will be charged under the head 'Interest' on debt by per contra credit to a deposit head for the reserve fund. The total annual loss will be deducted from the grand total expenditure of the year by per contra debit as a charge against the reserve fund.

(*c*) A sinking fund payment of Rs 2 lakhs per annum for capital expenditure met either from past savings or from borrowed funds. This is in addition to the sum of Rs. 1,33,000 which is charged at present as a payment to the sinking fund on account of the loan of 20 lakhs raised in the year 1906.

(*d*) A reserve of Rs 5 lakhs for meeting a part of the capital expenditure on Protective Irrigation Works which may not be productive at all or which even if productive will usually take a longer time than Railways and Industrial Works to yield a paying return.

(*e*) A reserve of Rs. 3½ lakhs per annum to meet special charges, which though not recurring annually, have to be incurred at periodical intervals This is intended to meet non-recurring expenditure of an exceptional nature, for which the allotments made to the different departments are not intended to provide. Such items when less than Rs. 10,000 in amount should be met from the savings from the ordinary allotment of the different departments When, however, they exceed Rs. 10,000 in amount and are quite of an exceptional character, sanction of Government should be obtained to special allotments for meeting them out of the reserve. In the current year's budget, some comparatively small items of expenditure which strictly speaking should have been met out of the allotments of the respective departments, were allowed to be charged to the special reserve. These items were as follows

Direct Demands on Revenue

			Rs.
Forest —			
Inspector-General's visit	...	...	2,500
Stamps—			
Cost of Water-marked paper	...	...	12,500

Civil Administration.

General Administration—			
Purchase of tents	...	..	10,000
Purchase of horses	...	...	3,000
Collapsible gates to Government House		...	2,000
Muzrai—			
Printing quit-rent register	...	..	6,000
Stationery and Printing—			
Kannada Punches and Matrices	..	..	25,000
Machinery for the Press	...	...	24,000
Types for Budget Notes	...	...	5,000

None of these items of expenditure were of an exceptional nature and most of them were also comparatively small in amount. Still they were allowed to be met out of the special reserve as the settlement came into force only this year and the departments concerned had no balances to draw upon. In future all departments will be required to meet such items of expenditure from their own funds.

When, however, grants are allotted from the special reserve to meet exceptional items of expenditure the grants will be ear-marked for the purpose for which they are sanctioned and any unspent portion will lapse to the credit of the special reserve

13 It should be noted that the special reserve of Rs 3,50,000 for non-recurring expenditure is not intended to meet unusually heavy expenditure of an exceptional character which cannot be expected to be met from the current revenues of the State, such as large special contributions to the Government of India for war or other purposes or exceptionally heavy expenditure on the construction of new additions to the Palace, etc , or other exceptionally large contributions to institutions outside Mysore Such expenditure will be treated as extraordinary expenditure outside the revenue account and will be treated as a set off against the past savings of the State Rupees 2,00,000 is fixed for the present as the maximum limit of each item of special expenditure which should be met out of the special reserve

14. Similarly all extraordinary revenue of a special character will not be treated as part of the ordinary revenues of the State and will not be available for division among the different departments Such revenue will generally be shown in the accounts as extraordinary revenue outside the ordinary revenue account In exceptional cases if they are recurring and of a nature usually classified under revenue, they may be shown as part of the general revenues but they will still not be available for distribution among the different departments for meeting their ordinary expenditure

15. Besides the above there is another reserve in the form of a capitalisation fund for the Mining Revenue. The revenue from the Gold Mines being more or less adventitious, it is considered desirable to set aside 60 per cent of the net revenues derived from them and to form a capitalisation fund which accumulating at compound interest will in a comparatively short period, amount to a sum sufficient to yield a revenue equal to that now obtained from the Mines; so that when the Mines are ultimately exhausted, the State will have in their place another source of revenue yielding the same amount as the Mines

The contribution to the capitalisation fund calculated at 60 per cent of the net revenue from the Mines will be charged to the head 'Charges against Mining Revenue' by *per contra* credit to a special reserve fund and will be deducted from the net Mining Revenue before calculating the amount of it available for distribution among the several groups of spending departments The fund will also be credited every year with interest at 5 per cent on its balance by *per contra* debit as a charge under the head 'Interest.'

16 The initial assignments for the groups of Departments and their shares in the annual growth of revenue now sanctioned will have effect for three years beginning from the current year and will be subject to reconsideration and revision at the end of that period.

17 In consequence of the adoption of the Financial settlement scheme, it is considered necessary to issue the following instructions for the guidance of all the Heads of Departments and the administrative Departments of Government in regard to the submission of proposals for fresh items of expenditure

18. Under the scheme, expenditure in respect of the several groups of departments will be strictly limited to the respective amounts allotted to them in the annual budgets which again must always be limited to the amounts available to them, *viz.*, the balance at their credit at the commencement of the year plus their annual assignments as also their respective shares of the excess of the estimated net revenue for the year over the normal standard The balance at their credit cannot be overdrawn under any circumstances nor can additional expenditure be proposed during the currency of any year to be met from the estimated closing balance at their credit except in extraordinary circumstances

19. Particular groups should sometimes find it necessary to accumulate funds with a view to provide in future years for specially large items of expenditure for departments under them.

20. The Comptroller will maintain a *pro forma* account for each group of departments which will be credited with its initial assignments for expenditure and its share of the growth of revenue of the year, to which it is entitled under the scheme, and will be debited

with the actual expenditure incurred, and the balance will be carried forward from year to year, so that schemes for additional expenditure may be considered with reference to the resources available for the group concerned. These resources will consist of the closing balance at its credit at the close of the previous year, its fixed assignment for the year and its fixed share of the estimated growth of revenue during the same. It will thus be known to what extent additional expenditure can be incurred under each group to improve the efficiency of the departments included in it and schemes sanctioned for one group will not intrefere with schemes for other groups.

21. The allotments made to the different departments, which are not actually spent during the year, will not lapse at the end of the year and will not go to swell the surplus of the year, as hitherto, but will be charged off the revenue account of each year under a special head 'Unspent allotments added to departmental balances' by *per contra* credit to a deposit account They will thus be available for expenditure in future years and when any portion of them is actually spent, the expenditure incurred from the balance at the credit of the department, *i e*, the excess of the total expenditure over the allotments for the year, will be deducted from the total expenditure of the year under the head "Expenditure met from departmental balances" by *per contra* debit to the deposit account mentioned above. The unspent allotments or expenditure met from past allotments will not thus affect the revenue surplus or deficit of the year concerned. The *pro forma* account will be published in the Finance and Revenue Accounts as also in the budget estimates of every year Heads of Departments and the Administrative Departments of Government will keep themselves informed of the state of the balances of the groups concerned.

22 Save for exceptional reasons, expenditure, for which no provision has been made in the estimates of the year current, should not be proposed, and cannot be sanctioned In the absence of special grounds, the Government will assume that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the Budget Estimate of the year; and if not, whether it cannot be met from savings on the existing grants

23 Whenever, therefore, a proposition is made for expenditure during the current year the fact that provision has not been made for the desired expenditure in the estimates, should be prominently set forth, as well as the particular reason why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred and should not be postponed to the next financial year. Explanation should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates.

24 Expenditure which cannot be met from the grants made at the beginning of the year for the service of the department to which it appertains, requires *ipso facto* and apart from all other rules, the sanction of Government. Every application for such sanction must be made in time to have orders passed on it before the end of the year and must be accompanied by a re-appropriation statement showing how the expenditure is proposed to be met. A copy of this statement will be forwarded by Government together with the order of sanction, to the Comptroller, who should accept no sanction unless covered by a specific re-appropriation Where re-appropriation has been made from an existing grant, the audit should be conducted against the reduced grant.

25 Heads of Departments and Administrative Departments of Government should not therefore in future propose any expenditure for which provision has not already been made in the budget, unless the amount required can be met by a reappropriation of the grants made in the budget.

26. The powers delegated, under existing orders, to Heads of Departments to make re-appropriation of grants allotted to them in the budget, without sanction of Government, will continue as heretofore.

27. All proposals for increase of establishment charges and for other expenditure which cannot be met from the grant sanctioned in the budget and which require, under standing orders, the sanction of Government, should be sent through the Comptroller.

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28. Every application for such sanction should indicate clearly whether the expenditure is proposed to be incurred in the current year and whether provision for it exists in the Budget Estimate of the year or whether it is intended to be met by re-appropriation If the expenditure proposed is for the next year, it should be clearly explained by a reference to the *pro forma* account as to how the expenditure is proposed to be met, *i e*, whether from the balance at credit of the group in the *pro forma* account or from its share of the next year's growth of revenue.

29. The Comptroller is requested to issue necessary amendments to the Mysore Treasury Manual.

Financial Secretary to Government.

A SCHEME OF DEPARTMENTAL SETTLEMENT FOR MYSORE.

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No. 32.

A SCHEME OF DEPARTMENTAL SETTLEMENT FOR MYSORE

(The figures in this note are in thousands of Rupees)

The scheme to have effect for three years beginning from 1917-18 and to be subject to reconsideration and revision at the end of the term

General principles of the scheme

In my preliminary note on the "Decentralization of general finance and the safeguards necessary to maintain the financial equilibrium of the State," I submitted the following general principles for adoption by Government for regulating the financial administration of the State in future

1 To prepare a standard of the normal revenue and expenditure of the State under each head and to determine the normal surplus of the revenue over the expenditure

2 To provide for certain reserves which are necessary for safeguarding the financial stability of the State

3 To allot specific amounts from this surplus to the different departments for improving their efficiency and for providing for the moral and material prosperity of the people, thus raising the standard of expenditure fixed with reference to the present scale

4 To calculate the growth which may be safely expected annually in the revenues of the State and to allot definite shares of it to the different departments, to provide for the normal growth of their expenditure necessitated by the growing needs of the administration If there is an actual decrease in the revenue in any year, the deficiency will have to be met by the departments at the rates of the percentages of growth of revenue allotted to them, by a reduction of their expenditure. This should not be difficult as a part of the expenditure of each is of an optional character and is consequently capable of curtailment

The departments will thus have at their disposal every year the standards fixed above, *i e*, the present scale plus the lump addition made to it to provide for reorganisation and development and in addition to this a share of the growth of revenue every year during the term of this settlement and they will have to restrict their expenditure to the sum thus placed at their disposal While giving a free scope for development, it will also act as a restrictive against extravagance

5. To provide for a normal surplus of revenue over expenditure, in order to meet expenditure which though not recurring annually has to be incurred by the State at periodical intervals and to meet unforeseen contingencies

6 A *pro forma* account to be kept for each group of departments which should be credited with its initial assignment for expenditure and its share of the growth of revenue to which it is entitled under the above scheme, and should be debited with the actual expenditure incurred, and the balance to be carried forward from year to year so that schemes for additional expenditure may be considered with reference to the resources available for the department concerned Each department would then be in a position to know to what extent additional expenditure can be incurred to improve its efficiency and schemes sanctioned for one department will not interfere with schemes for other departments

7 To charge off the revenue account of each year under a special head "Unspent allotments added to Departmental balances," the allotments made to the different departments, which are not actually spent during the year This will have the effect of reducing the revenue surplus of the particular years in which the allotments are not wholly spent Similarly when expenditure is incurred from past accumulations of a department, the excess over the allotment for the year will be deducted from the total expenditure of the year under the head "Expenditure met from Departmental balances" and charged off to the accumulated

balances, so that unspent allotments or expenditure met from past balances will not affect the revenue surplus or deficit of the year concerned

8 The scheme to have effect for the present for three years beginning from 1917-18 subject to the following special conditions :-

(*a*) If any adverse circumstances arise, the allotments to all departments will be liable to curtailment

(*b*) If any special revenue is derived from any new works or any special source, such revenue will not be allotted according to the fixed percentages, but will be utilised in the best interests of the State after special consideration

2 The above scheme would stimulate departmental officers to improve the efficiency of their departments and would at the same time act as a restrictive against extravagance It would enable proper attention to be paid by Government to all departments, would prevent actual surpluses from lapsing for purposes of revenue expenditure, would provide for all necessary reserves including Famine Relief, Interest on Capital Expenditure during constructions of the works and the losses for some years after their completion, would provide for the ultimate repayment of all loans incurred for construction of productive works and would provide the means for meeting unforeseen contingencies Under the scheme, a surplus actually obtained in any year will not lapse at the end of the year and so far as it has been allotted to a particular group of departments, will not appear as a surplus in the accounts It will be available for expenditure in future years and when spent will not produce a deficit in the general accounts of the year in which the expenditure is incurred It will prevent schemes being hurriedly got through in order to prevent the grants from lapsing at the end of the year As the amounts thus allotted to the various departments have been actually obtained, their expenditure in a future year will not disturb the financial stability of the State, but will simply mean expenditure of sums already realised If any unforeseen calamity occurs in any year, so as to involve loss of revenue or additional expenditure, the loss will be first met from the reserves and after they have been exhausted, it will still be possible to draw upon the unspent balances at the disposal of the different departments Such occasions will, however, necessarily be very rare. Every group of departments will thus have its due share of the benefits arising from the prosperity of the State, as well as be responsible for its due share of the adversity of the State. Some part of the expenditure of every department is necessarily of an optional character and when adverse circumstances arise, it should always be possible for the department to meet the exigencies of the situation by cutting down its optional expenditure

It advantages

3 The above arrangements will not have anything to do with the "Ways and Means" of the State as the balances at the disposal of the different departments will neither be kept in cash nor in the shape of investments In fact, they will be merely account balances The question of "Ways and Means" will be determined each year with reference to the estimates of revenue and expenditure of the year The deficit in any particular year on account of expenditure from past accumulated balances of different departments cannot be large enough to affect the "Ways and Means" of the year concerned The expenditure in each year for each department will of course be restricted to the amount provided in the budget as at present, even if it may have a large balance at its credit This balance will enable the department and Government to have an idea of the extent to which funds are available for improving its efficiency but provision will be made only for schemes already sanctioned or which Government think have a very good chance of being sanctioned in time for expenditure to be incurred on them during the course of the year

Balances of department will be merely account balances and will not affect "Ways and Means"

4 Changes in the classification have been made in the past from time to time and some further changes have also been adopted now in accordance with my suggestions The actuals of past years as recorded in the accounts of Government do not therefore present a clear view of the growth of revenue and expenditure under individual heads and also vitiate comparison between two years In order to make this comparison easier and thereby enable standards of revenue and expenditure to be fixed with reference to the actuals of past years, I have had the accounts of the past ten years, *i.e.*, from 1906-07 to 1915-16, reclassified in accordance with the system now adopted. The Revised Estimates of the current year and

Accounts of past ten years have been recast so as to show the growth of revenue and expenditure

the budget estimates of the next year have also been cast in accordance with the new classification A statement is appended (Appendix B) showing these figures under the various major heads side by side for the twelve years from 1906-07 to 1917-18

Normal growth of revenue and expenditure

5. I have examined the actuals of revenue and expenditure under each head and have determined, with reference to the actuals of past years and the budget estimates of 1917-18, the normal amount of revenue which may be safely expected under each head and the normal expenditure which is required under each head according to the present scale of expenditure based on sanctions of Government The results of this examination are explained in detail in the statements attached to Appendix A annexed to this note which show the revenue and expenditure under each major head divided by minor heads I have also explained in detail the facts and grounds on which I have based the standards under the different heads

Classification of the Administration into groups for making allotments

6 For purposes of determining the revenue and of making allotments to departments, I have divided the whole administration into the following 12 groups

I The principal heads of revenue including Land Revenue, Forest, Excise, Stamps, Registration, Miscellaneous Taxes and Revenue of the Assigned Tracts

II Interest

III Mining Revenue

IV Palace including the Civil List, Pensions to the Ruling Family, Staff and Household of His Highness the Maharaja, Palace Military and Palace Civil Works All the above will not be shown in the accounts under the head "Palace" but will be classified under different heads as at present For the purposes of the *pro forma* account, however, they will be taken together, so as to ascertain the funds available for expenditure on the purposes mentioned

V Political, *i e*, Subsidy to the British Government

VI Administration including General Administration, Muzrai, Scientific and Miscellaneous Departments, Pensions and Allowances, Stationery and Printing, and Miscellaneous

VII Protection including Courts of Law, Jails, Police, Medical, Sanitation and Vaccination, and Army and Military Works

VIII Famine Relief and Insurance

IX Public Works including Irrigation and Civil Works

X Local Self-Government, *i e*, grants to Local Bodies for public improvements, etc

XI Moral and Material Development including Economic Conference, Education, Agriculture, Co-operative Societies, and Industries and Commerce

XII Productive Public Works Revenue Account including the net profits or losses on Railways, the Cauvery Power Scheme, Krishnaraj Sagar Works, other Irrigation Works, Kolar Gold Fields Water Supply and Industrial Works

Allotments to spending departments should be net

7 In the case of all spending departments of the administration, it is necessary to allot to them the receipts incidental to the administration of the respective departments I have therefore in all these cases taken the expenditure net I have, of course, estimated the standards separately for the receipts and expenditure, but the allotments made must be net as the respective departments must be held responsible for any decrease in the revenue appertaining to their administration, while they will get the benefit of any increase in the receipts which they can secure and which in some cases is the direct result of additional expenditure incurred

Statement of standard revenue and expenditure

8 I append a statement (Appendix A) showing the standards under all these heads and the normal growth of the revenue and expenditure and the net expenditure under each and their comparison with the average actuals of the first three years of the decennial period taken by me, the average of the three years ending 1916-17 and the budget estimates for 1917-18

Abstract of Appendix A

9 The following is a brief abstract of these figures :—

	Average three years ending 1908-09	Average three years ending 1916-17	Budget 1917-18	Standard in 1917-18	Normal growth	Allotment of percentage of growth of revenue	Distribution of surplus to provide for reorganisation and development
Revenue							
I Principal Heads of Revenue	169,60	208,66	231,36	224,31	4,50		
Deduct Expenditure	30,65	34,16	34,33	35,03	66	14	1,50
Net Revenue	138,95	174,50	197,03	189,28	3,84		
II Interest Net Receipts	8,92	21,68	27,93	24,30	60		
III Mining Revenue Net	15,55	18,81	18,62	18,85	30		
Deduct Capitalisation Fund							
VII Productive Public Works Revenue Account Net	10,01	9,55	22,55	17,29	1,26		
Total Revenue	173,43	224,54	266,13	249,72	6,00		
Expenditure							
IV Palace	24,45	27,36	26,31	27,04	30	5	
V Subsidy to British Government	35,00	35,00	35,00	35,00			
VI Administration Net	19,62	23,15	25,89	25,95	11	7	50
VII Protection Net	35,80	38,61	41,61	39,63	75	12	1 00
VIII Famine Relief and Insurance	2,29	2,00	2,00	2,00			
IX Public Works (Net)	23,13	24,69	26,91	28,32	74	13	1,00
X Local Self Government	2,83	5,99	9,93	7,00	50	8	50
XI Moral and Material Development	10,74	25 10	30,50	31,11	2,70	15	3,50
Total Expenditure	153 86	181,90	198,18	199,38	5,43	99	11,00
Net Surplus	19,57	12,61	67,95	50,34	57	10	
Grand Total	173 43	224,54	266,13	249,72	6,00	1,00	

Important provisions made in estimating standard

10 In estimating the standards of revenue and expenditure, the following important provisions have been made In view of the Government resolution of November last regarding the development of Local Self-Government, no credit has been taken in the revenue estimates for the Mohatarfa Tax. Provision has also been made for the expenditure hitherto met from the Local Fund General for Public Works, for the Dasara Exhibition and for Industrial Schools, etc No provision has been made, however, for the contributions for Public Work , Village Improvement and for Sinking of Wells hitherto made from the State Funds, as with the increased resources placed at the disposal of Local Bodies, it should be possible for them to meet the expenditure on the works mentioned above Provision has been made for the Famine Reserve, the Sinking Fund of the loan of 20 lakhs and for Cauvery Power Scheme depreciation in accordance with existing orders

Provision for reserve

11 The total net revenue, estimated as the standard amounts to 249,72 and the net expenditure to 199,38 giving a surplus of 50,34 The question for consideration is —how should this surplus be applied? The most important requirement is to provide for the necessary reserves These are —

(1) Famine Reserve

(2) A Reserve to meet the interest on capital expenditure during construction of the works and the losses that will be inevitable during the first few years after their completion, and

(3) A Capitalisation Fund for the Mining Revenue

Famine Reserve

12 As regards the Famine Reserve, the present provision of 2,00 per annum is too low After 11 years of existence, the balance at credit of the fund will amount at the end of the current year to 22,00 As a matter of fact the amount set aside annually has been invested but the interest has been treated as part of the current revenues, so that the amount which is being contributed is decreasing year by year as the interest on the accumulated balance is increasing and the total balance is now only a little over one lakh of rupees per annum At this rate it will take a long time to create a proper reserve to meet the exigencies of famine I would therefore suggest that the annual contribution to this Reserve should be raised to 5,00 and that the Fund should be credited with compound interest at 5 per cent As the additions to this Fund will have to be actually invested by transferring to it the securities now held by the State and as these securities now actually yield more than 5 per cent, the rate of interest assumed for this fund is not high If this is done with effect from 1916 17, the payment to the Fund will amount to 6,00 in 1916-17 and to 6,30 in 1917-18 and the balance at credit of the Fund will amount in four years from now, *viz*, on 30th June 1921 to more than 53,00 and should Mysore be fortunate enough to escape a famine for another six years after that year, *viz*, for ten years from now, the balance at credit of the Fund will amount to 9 0 17 or nearly a crore It will be time enough to consider then whether further payments to the Fund should continue or not Should, however, Mysore have the misfortune to be visited by a famine, the payment will have to continue but it will not take a long time to build up the reserve to a suitable figure again The interest will be charged under 'Interest' and will set off the credit actually obtained under that head and the capital sum of 5,60 will be charged under the head "Famine Relief and Insurance

Interest on capital expenditure

13 As regards the interest on capital expenditure, I have taken the future annual capital expenditure on Railways at 25,00 and have shown that it will be possible to meet the interest on this expenditure by the annual growth of the net earnings of the Railways which are already open or will be opened very soon This calculation is based on the assumption that the Railways which have been constructed by the State during the last few years will begin to yield a net return of 4 per cent after the next 7 years, and that the net receipts of the Mysore State Railways worked by the Madras and Southern Mahratta Railway Company will continue to grow in future somewhat similarly as in the past These assumptions do not appear to me to be based on expectations which can be called sanguine

Interest on Capital Expenditure on C P S and Railways to be met from growth of revenue of existing works

14 I have taken the annual capital expenditure on the Cauvery Power Scheme at 6,00 and I have made provision for interest on this capital expenditure from the growth of the net receipts of the works The interest on the capital expenditure of 31,00 on Railways and the Cauvery Power works will thus be provided for from the growth of the revenues of the existing works

Extent of capital expenditure provided for

15 The other capital expenditure to be provided for annually in future will be 25,00 on the Krishnaraj Sagar Works and any expenditure which may be required for a Port and Industrial and other works I have taken the aggregate expenditure on these at 44,00, so that the total capital expenditure provided for is as follows

Railways	25,00
Cauvery Power Scheme	6,00
Krishnaraj Sagar Works	25,00
Industrial and other works	44,00
Total	100,00

Interest on capital expenditure to be calculated at 5½ per cent.

16 Out of this total of 100,00, as mentioned above, the interest on 31,00 will be provided for from the normal growth of the net revenue from Railways and the Cauvery Power Scheme About 9,00 will be provided for from the normal annual surplus and other receipts on which the State has to pay no interest It is therefore necessary to provide for the interest on an annual expenditure of 60,00 As most of this will have to be found either by selling investments of the State or by actual borrowing, I think we should calculate interest on it at 5½ per cent

17 The charge in the first year at this rate will be 3,30, in the second year 6,60, in the third year 9,90 and in the fourth year 13,20 but if capital expenditure continues at the rate estimated above, it is likely that the expenditure on account of interest, minus the earnings of the works will not be larger thereafter as some of the works completed in the meantime will undoubtedly yield some return and check the growth of the loss on the State At the above rate, the total loss in five years will amount to 46,20 The annual average amount to be provided therefore amounts to 9,24 or 9 lakhs in round figures I would therefore provide for a reserve of 9,00

Reserve on account of interest to be fixed at 9 lakhs

18 As regards 1917-18, it will not be necessary for the State to borrow anything from outside or to sell any of its securities in order to meet the capital expenditure provided for in the Budget, namely 70,00 During 1918-19 and 1919-20 also, it will not be necessary to borrow anything from outside to meet the capital expenditure provided for, though it will be necessary to realise the surplus investments now held by the State, after retaining an amount equal in value to 100 lakhs as a reserve to meet its liabilities on account of the Famine Reserve, Savings Banks Deposits, etc It will therefore be quite sufficient to provide a sum of 2,00 per annum as a Sinking Fund for the discharge of any loans which might have to be raised by the State for its capital expenditure The annual payment of 1,33, already provided for in the standard estimates, for a Sinking Fund for the existing loan of 20,00, will be set free in 1920, when the loan will attain maturity The total annual payment will then amount to 3,33 Such an annual payment will amount in 20 years to nearly 100 lakhs and in 30 years to about 200 lakhs An annual provision of 200 in addition to the 1,33 already provided for, seems, therefore, to be sufficient to meet all future contingencies for the present

An additional provision of 2 lakhs under Sinking Fund will meet all future contingencies

19 As regards a Capitalisation Fund for the Mines, the revenue obtained from them has been considered by the State in the past as adventitious and therefore as not available for the current expenditure of the State It has, however, spent out of its surplus revenues on the construction of capital works which are yielding a good return, a sum incomparably larger than that derived from the Gold Mines The State has thus built up permanent assets which are producing an annual revenue larger than what the State has obtained from the Gold Mines, so that, even if the Gold Mines are exhausted, the State will have in its place other revenue-producing assets which will be equally, if not more, valuable

Capitalisation Fund for the Mines

20 Further, the Mines have been yielding a substantial revenue to the State for the last 20 years and there are no signs yet of a diminution of the revenue On the other hand, the Mining Companies from their recent borings anticipate that their out-turn will be still higher as their excavations go down further and that they will be able to make further excavations at least 1,000 feet deeper There is therefore no chance of the Mines being exhausted for another 30 years, even though there may be a decline in the out-turn towards the end, so that it seems safe to assume that the Mines will last till 1946, but to be perfectly safe, I shall assume that they will last 5 years less, that is only till 1941

21. I therefore propose that a Capitalisation Fund be created for the Mining Revenue which will yield after 1941 an annual income equal to the average income derived from the Mines

22 I calculate that if 60 per cent of the net revenue from the Gold Mines be set aside annually, and credited to a fund, it will amount in 25 years with interest at 4 per cent to an amount which at 4 per cent will yield an annual revenue equal to the revenue derived by the State from the Gold Mines. It would have been perfectly justifiable to have aimed at accumulating only such a sum as would yield a revenue, not equal to the whole revenue now derived from the Mines but that portion of it which is actually utilised by the State for its current purposes, *i e*, excluding the portion set aside for the Capitalisation Fund This aim could be realised by setting aside only 24 per cent of the revenue annually In view, however, of the extremely flourishing condition of the finances of the State, I would aim at obtaining 25 years hence, *i e*, from 1941, a revenue equal to the total amount now obtained by the State from its gold Mines and would therefore set aside 60 per cent of the net revenue credited under the head "Mining Revenue" year by year. The debenture loan raised for the

Sixty per cent of net revenue from Gold Mines to be credited to this Fund

Mysore Railway will be discharged in 1938, and when this is done, the payment of 7,20 now made annually on account of guaranteed interest on the loan will cease and this coupled with the revenue from the Capitalisation Fund and the relief obtained from the cessation of contributions to the Capitalisation Fund, will make a considerable addition to the resources of the State amounting roughly to 25 lakhs of rupees even if the gold mines are exhausted by then.

Effect of the above proposal

23 If effect is given to the above scheme from 1916-17, the amount to be charged in that year will amount to 11,18 and in 1917-18 to 11,62

Total amount to be set aside as reserves

24 The total amounts to be set aside in the two years on account of the above three reserves will then be as follow

	1916-17	1917-18.
Famine Reserve (less the 2,00 included in the standard)	1,00	1,30
Interest on capital expenditure and Sinking Fund	11,00	11,00
Capitalisation Fund	11,18	11,62
Total	26,18	26,92

Defects in administration calling for remedy

25 If the above 26,92 for the three reserves is deducted from the standard surplus of 50,34 calculated by me, there will still be a surplus of 23,42 We have to make allotments from this for the reorganisation and growth of the different departments I propose the allotments which are shown in the statement given in para 9 above I would first of all bring to notice the following special points connected with the administration which appear to me to call for remedy

The grant of allowances to be restricted to exceptional cases

(*a*) Attention appears to have been bestowed in the past mainly to raising the pay of the superior officers whose pay has not only been raised in recent years by classes, but the emoluments of many individual officers have been supplemented by the grant of additional allowances which are designated by various names such as, Local Allowance, Special Allowance, Personal Allowance, Deputation Allowance, Conveyance Allowance, etc The whole system of administration is based on that followed in British India But in regard to this matter of supplementing the emoluments of superior officers, the British Indian model appears to me to have been seriously departed from and these allowances appear to me to have been given in Mysore far more readily than would have been the case in British India No definite principles appear to have been followed in granting them In my opinion they should not be granted save in very exceptional cases One of the serious evil effects of granting such allowance is that it creates discontent among other officers of the same class and status who are not given such allowances It encourages many of them to approach Government with applications for such allowances and if they are rejected, it leads to greater discontent and loss of efficiency on the part of the applicants I would therefore suggest that the question of these allowances may be gone into and they should be readjusted at least in regard to future incumbents on some definite principles like those laid down by the Secretary of State for the Government of India and that as small a portion of the additional grants now given as possible, may be spent in raising the pay of the superior officers of Government

Uniformity in pay and prospects of clerical and lower executive service in different departments necessary

(*b*) The next point which has struck me is that though steps have been taken to revise the pay of the clerical and lower executive staff from time to time in different departments, it has been done by each department on independent lines and not on a uniform plan as a general question of policy in all departments The effect is that service in different departments requiring the same amount of education and general efficiency is not paid for at the same rate It does not begin with the same amount of minimum pay and does not secure to the employees similar average prospects One of the most important duties of the Finance Department of the Government of India and of Local Governments is to exercise an effective check in this respect over the proposals for revision of pay submitted by the different administrative departments and I would suggest that it should be impressed on the Finance Department of Mysore also I do not mean to imply that the scale of pay in British India should be adopted as a model, but considering the very flourishing financial condition of Mysore,

some steps should be taken on definite lines to ameliorate the condition of the subordinate and ministerial establishments of the State Considering the immense rise in the prices in recent years, this seems to be a measure of bare justice to the low paid officials with whom the question as to how to make both ends meet, is always a grave affair The object in making these remarks is to suggest that a considerable portion of the additional grants now proposed to be given to the various departments should be spent chiefly in ameliorating the condition of the low paid employees of the State and carrying out works of general benefit to the people

Pay of menial to be improved by reducing their number

(c) The next point which I should bring prominently to notice is the enormous number of menials on the poorest possible pay attached to many of the offices of the State As an outsider, it seems to me to have been possible for the State to have got such a large number of men on such poor pay, only because the work allotted to each, owing to the enormous number of men employed, is extremely light Its main effect is to create a class of men who lead a most idle life and eke out a most miserable existence I am of opinion that the minimum pay of these men should be fixed at Rs 8 or even Rs 9 and that a considerable part of the extra cost which would be involved by this measure should be met by reducing the number of men employed Such an increase would improve the general condition of the country by improving the material condition of this section of the people and making them earn a more decent living by more honest work

Principle to be observed in utilising the allotted grants

26 To sum up, the following main principles should be laid down for general observance in utilising the grants now allotted to the different departments

(a) In drawing up schemes of reorganisation, increases of pay of Superior Officers should be avoided as far as possible unless any particular classes of such officers are considered to be specially underpaid, and special efforts should be made to meet the extra cost involved by the appointment of additional officers, as far as possible, by abolishing the special allowances given to the officers in the same department

(b) The pay of the clerical and subordinate executive staff should be improved in all departments on a uniform plan in view of the great rise in recent years in the prices of all the necessaries of life, and a considerable part of the additional grants now allotted to the different departments should be spent for this purpose

(c) The pay of the menial staff should be substantially raised, every effort being made to meet a share of the extra expenditure which will be involved, by reducing the number of men employed

The allotments proposed for the different departments

27 The grants which I propose to be allotted to the different departments are as follow —

I	Direct Demands on the Revenue	1,50
IV	Palace ...	
VI	Administration	50
VII	Protection	1,00
IX	Public Works	1,00
X	Self-Government	50
XI	Moral and Material Development	3,50
	Total .	11,00

Grant for direct demands on the revenue

28 Under (I), I propose a fairly large grant because this section contains many departments where the pay of the lower officials is especially low As I have provided for a normal annual growth of the expenditure of the section to the extent of 66, it does not appear to me necessary to increase the recurring lump grant any further. During the last 7 years, the total growth of the expenditure in the section has been 3,51 Under the arrangements proposed by me, the growth during the next 3 years will be 3,48. As I have provided for a very moderate growth of the revenue, the total amount available for development of the section during the next three years will very probably be larger

29 Under 'Palace,' my standard estimate is 73 higher than the budget estimate of the next year and I have also provided that 5 per cent of the annual growth of the revenues should be allotted to this section I have taken this as amounting to 30, but I have no doubt that the actual share will be much larger The result is that the amount actually available for expenditure under this section next year, will be 73 higher than the budget estimate of that year and in the year after that by 1,06 and it will go on increasing year by year by 30 I have not therefore provided for a further lump addition to the initial allotment

Grant for "Palace"

30. Under (VI) Administration, it is not perhaps necessary to make a larger lump addition than 50, as the only departments comprised in the section which might require to be reorganised are General Administration, Scientific and other departments and Stationery and Printing The employees under the first head are comparatively better paid than those in other departments, and as I have provided for a substantial annual growth, namely to the extent of 7 per cent of the annual growth of the total revenues which is expected to amount to 12, I do not think it is necessary to make any addition to the initial standard larger than 50 The additional amount available in 1918-19 will be 50 + 12 or 92

Grant for "Administration"

31. (VII) Protection This is the group which in my opinion requires the largest amount of lump recurring grant It consists of Police which requires to be reorganised and the additional cost will probably be 2,00, of Courts of Law whose establishments are not very well paid and which necessarily has to bear 28 per cent of the growth of the charges of District Administration included under Land Revenue Government has also committed itself to the policy of separating Judicial from Executive functions, which will involve more than 1,00 of additional expenditure. The Medical Department is not very well paid considering the fact that there does not appear to be much scope for private practice in the State and the need for giving medical relief to rural areas and for the development of hospitals and dispensaries is very great It may also be necessary to raise the pay of the sepoys and others in the Army, if the scale of pay of low paid officials in other departments is raised I have therefore provided 4,00 for this section as also an annual growth of 72 or 12 per cent of the total annual growth of revenue. I have of course taken it for granted that the reorganisations of the several departments comprised in the section, will have to be spread over a number of years and that the initial lump grant plus the annual additions will enable the desirable reforms to be carried into effect in 3 or 4 years.

Grant for "Protection"

32 (IX). Under Public Works, the standard taken by me is 1,31 larger than the budget estimate of the current year and the share of the annual growth proposed to be allotted is 13 per cent or at about 78, in view of the large amount intended to be spent on the restoration of old tanks. In addition to providing for a rapid growth of expenditure on tank restoration works, I think it is necessary to make some provision for a more vigorous prosecution of Communications and Sanitary Works, when the State can afford funds for the purpose I have therefore provided for an addition of 50 to the initial allotment

Grant for "Public Works."

33. (X) Self-Government. The surrender of the Mohatarfa tax and the revenue of the Local Fund General to Local Bodies ought to enable them to make rapid strides in the way of development and meeting local needs. In order, however, to enable Government to meet special and real cases of necessity in the case of individual bodies and individual works, I have provided for a lump addition of 1,00 to the initial allotment as well as an annual growth of 50 It is in contemplation to make over to Local Bodies the management of Primary Education, but this will not involve any more additional expenditure than is being incurred while it is under the control and management of Government. When the transfer is made, the funds provided under 'Education' for Primary Education and the receipts of the Village School Fund will have to be transferred to Local Bodies, either as lump grants in proportion to the expenditure incurred by Government within the jurisdiction of each or in proportion to the amount raised by each or upon a joint consideration of both the criteria It is not necessary to make any special provision for this in this settlement

Grant for "Self-Government"

34. I have seen the Secretariat file about the transfer of the Mohatarfa tax and the receipts of the Local Fund General and should record here that I do not agree with the

views expressed in the file by the Finance Department. As explained above, the question of transferring the Village School Fund and the management of Primary Education appears to me to have no connection with the transfer of the Mohatarfa tax and the Local Fund General The object with which the latter scheme has been sanctioned by Government is quite distinct namely, to enable Local Bodies to meet local needs in other directions more effectively and if the transfer of the additional resources is coupled with the transfer of additional expenditure now borne by Government from State Funds, the object declared by Government in its resolution in unequivocal terms will be entirely frustrated Of course, any special grants which are now given by Government from State Funds for extension of local communications, Village Improvements and for other similar purposes which fall legitimately within the scope of Local Self-Government as at present constituted, should be withdrawn and I have provided for this in fixing the standards under the different heads The amounts actually spent from State Funds for these purposes in the past have been very small, less than 20 to 30 per cent of the additional income now assigned to them, so that even after the withdrawal of the grants hitherto given, the additional resources now placed at the disposal of the Local Bodies should be ample to meet their requirements

Grant for 'Moral and Material Development'

35 (XI) Moral and Material Development The budget estimate under Economic Conference will have to be raised possibly by 91 and the grant under the head fixed at 3,00 The standard which I have taken for the whole section will be higher than the budget estimate for 1917-18 by 3,03 even after the latter has been raised by 91 as just mentioned and I have provided for the allotment of 15 per cent of the annual growth of the total revenues, amounting to 2,70 per annum The budget estimate for 1917-18 is low compared with the standard because it provides for a large decrease in the grant to the University, as it has a large balance at its credit owing to its inability to spend the grant allotted this year, while the standard provides for its full normal expenditure The budget estimate, also provides practically for the present scale of expenditure under other heads of Education, and the department will certainly require a considerable additional amount to meet the expenses of further development I have provided in the standard 3,00 for the Economic Conference, 1,50 for Industries and Commerce, and I have also made suitable provision for the University, but other branches of Education as well as Agriculture and Industries and Commerce require a lump addition to the initial allotment I have therefore provided 3,50 for this purpose The grant under 'Education' should, I think, be as large as possible, being limited only to accord with the capacity of the department to spend it usefully without involving waste The allotments which I have provided will enable the department to spend about 31 lakhs in 1918-19 if it can mature useful schemes in the meantime

Normal surplus to meet unforeseen expenditure

36 The total amount thus allotted in the shape of lump recurring grants amounts to 11,00 and leaves 12,42 still unallotted out of the surplus From this, the normal surplus required to meet periodical and unforeseen expenditure should be provided But I think it need not be larger than 4,92 in view of the fact that 10 per cent of the annual growth of revenue has been reserved as a recurring annual addition to the normal surplus and this annual recurring addition is estimated to amount to 60 which will raise the surplus in three years to 6,72. If therefore 4,92 is provided for the normal surplus, an unallotted balance of 7,50 will be still left for disposal out of the total estimated surplus as shown below –

Total standard of net revenue		2,49,72
Total standard of expenditure		1,99,38
Standard surplus		50,34
Deduct –		
Additional Famine Reserve	1,30	
Reserve for interest and Sinking Fund on capital expenditure	11,00	
Contribution to Capitalisation Fund	11,62	
Additional allotments for reorganisation and development	11,00	
Provision for normal surplus	4,92	
		42,84
Net unallotted surplus		7,50

37 A comparison of the estimates of revenue which I have taken as the standards, with the actuals of 1915-16 and the Revised Estimates for 1916-17 will show that they are very moderate The estimates of expenditure adopted by me, are on the other hand, very liberal Provision has also been made on a liberal scale for all the reserves necessary for the financial stability of the State and for all expenditure which might be necessary for the reorganisation of all the departments of the administration and for their progressive growth, for a continuous and progressive development of Education and Industries and Commerce, for the Improvement of Sanitation and Communications, for granting Medical Relief on a larger scale, for the development of Local Self Government, for Interest and Sinking Fund on capital expenditure required for the construction of a liberal programme of Railways, Irrigation Works and Industrial undertakings and for a substantial normal surplus to meet unforeseen contingencies

Provision for all reserves made on a liberal scale

38 After meeting all these requirements, there will still be a surplus of 7½ lakhs per annum and the question arises, how should this surplus be disposed of? After excluding 60 per cent of the Mining Revenue which will not be utilised for the current expenses of the State but will be set aside as a Capitalisation Fund for the benefit of posterity and also 11 lakhs of the net profits from the Productive Works which will be set aside to meet the charges for interest and Sinking Fund on further capital expenditure, the net revenue of the State amounts to about 2,27 lakhs. Of this 68 per cent is contributed by the people after deducting the charges of their collection and those of District Administration, 16 per cent is obtained from Forests, about 70 per cent of it being obtained from the sandalwood monopoly of the State, 10 per cent is obtained from interest on savings effected by the State from its current revenues in the past, 3 per cent from the Gold Mines and 3 per cent as net profits from its Productive Works after deducting all charges on account of interest and sinking fund The contribution by the people, at first sight, may not thus appear to be very large, but if it is remembered that besides contributing the above sum for the expenses of the State, they contribute a large sum to the British Indian Exchequer in the shape of the Salt and Customs duties, it will be seen that the contribution of the people is not small and that a considerable part of the benefits which they are deriving from the revenue obtained from the sandalwood monopoly of the State, from its Gold Mines, from its past savings and from its Productive works is being counterbalanced by the amount which they have to contribute to the British Indian Exchequer 35 lakhs are paid to the British Government for charges of defence and 14 lakhs are incurred within the State for the same purpose Taking the two together, the charges for defence borne by the people are, in proportion to their number, quite as large as those borne by the people of British India The Salt and Customs duties may thus be fairly considered as additional imposts on the people Including these imposts, the revenue per head of population from taxation in Mysore is much larger than that in British India, the amounts in 1914-15 having been, including revenue from Forests, Rs 3 95 in Mysore and Rs 2 96 in British India, and excluding revenue from Forests Rs 3 7 in Mysore and Rs 2 8 in British India

Disposal of the surplus till left

Taxation *per capita* heavier in Mysore than in British India

39 The above considerations irresistibly lead to the conclusion that the people of Mysore are not taxed more lightly than those of British India Then again, in British India more than 1 2 per cent of the revenue was obtained in the pre-war days from the Income tax It is now much more and this is contributed wholly by the wealthier section of the community In Mysore, however, there is no Income tax and the wealthier section of the community does not contribute per head of population even a fraction of an anna more than what is contributed by the poorest section. As I have pointed out in several other notes, this appears to me to be most inequitable Over and above this, the British Government have recently substantially raised the salt and Customs duties and the rates for third class passenger fares on railways and so far as can be judged, there is every chance of these increases being made permanent At least they are not likely to be withdrawn for one generation

In Mysore wealthier section does not contribute more than the poorer class

40 In these circumstances, it appears to me to be the duty of the State to take measures as soon as possible after the termination of the war to relieve the poorer section of the people of Mysore of a part of their present burdens by transferring a part to the wealthier section and applying the unallotted surplus of 7½ lakhs to meet the balance

Poorer section to be relieved by transferring a portion of the burden of taxation to the wealthier section

41 The two main heads of revenue contributed by the people are Land Revenue and Excise. The revenue under the other heads is not very large and there is not much room for any reduction under them The question as to how the poorer section is to be relieved is a complicated one and requires considerable detailed investigation. It, however, appears to me to be quite possible to give some relief to the Agriculturist and the labouring and Artisan classes and to make good the revenue which will be sacrificed in this way partly by imposing an income tax on the wealthier section of the people and partly from the unallotted surplus of 7½ lakhs.

Question of remission of taxation to be taken up now though effect may be given to it after the war

42. I am fully aware that for political reasons and in view of the uncertainty as to the extent to which it may be necessary for the State to make further sacrifices to help the Imperial Government in their present calamity, the present is a very inopportune time to grant any remission of taxation, but the proposals will require the very serious consideration of Government and the elaboration of the details will take considerable time. I would therefore suggest that the Government may accept the general principle now and begin to work out the details so that they may be ready to give effect to the proposals as soon as the war comes to an end and peace is restored Signs are not wanting now that the war is not likely to last much longer Even if the question be taken up now, it is hardly likely that the details will be settled in time for the measures to be introduced as soon as the war comes to an end.

Five lakhs to be set apart for capital expenditure on irrigation works.

43. As mentioned above, the foregoing proposals cannot be given effect to for a year and possibly two yet. In the meantime, 5,00 of the standard surplus of 7,50 may be charged as an allotment for capital expenditure on Irrigation Works made from revenue on the ground that such works are likely to take a longer time than other works before they can be expected to yield a return equal to the interest on their capital expenditure and it is therefore desirable to have a separate reserve for meeting a share of the capital expenditure on them. As Irrigation Works are works which will benefit the agriculturist most, the application of the surplus for the construction of Irrigation Works will be in the interests of the very community which requires relief most. The remaining 2,50 may be kept as a general reserve to meet charges of an exceptional character.

K. L. DATTA.
28-3-27

APPENDIX A

Receipts	Reference to detailed statement	Average of 3 years ending 1903-04	Average of 3 years ending 1916-17	Budget Estimate 1917-18	Standard as 1917-18	Normal growth	Percentage of growth of Revenue allotted	Lump addition to standard
1. Principal Heads of Revenue								
Land Revenue ...	1	91,12	*101,73	103,93	103,70	60		
Forest	2	19,97	33,63	18,33	15,33	110		
Excise	3	41,53	50,51	60,66	60,50	200		
Stamps	4	7,80	10,96	11,85	11,81	13		
Registration	5	1,91	2,09	2,21	2,21	7		
Miscellaneous taxes including Sayer Customs	6	1,31	2,85	2,85	20			
Assigned tracts Revenue	7		57	1,50	50			
Total		**169,60**	**208,66**	**231,36**	**224,31**	**450**		
Deduct Direct Demands on the Revenues								
Land Revenue	1	19,21	19,38	20,21	20,15	15		
Forest	2	6,95	9,98	9,13	9,11	10		
Excise	3	3,30	3,36	3,10	3,53	5		
Stamps	4	30	51	61	62	3		
Registration	5	81	90	95	99	3		
Miscellaneous taxes	6	5						
Total Expenditure		**30,65**	**34,16**	**34,33**	**35,03**	**66**	**14**	**150**
Net Revenue		**139,95**	**174,50**	**197,03**	**189,28**	**384**	**86**	
2. Interest								
Net receipts	8	**3,92**	**21,68**	**27,93**	**24,30**	**60**		
3. Mining Revenue								
Mining Revenue (Net)	9	**15,55**	**18,81**	**18,62**	**18,85**	**30**		
Deduct Capitalisation Fund								
12. Productive Public Works Revenue Account								
Railways (Net)	33	28	3,11	2,57	2,50			
Cauvery Power Scheme (Net)	34	9,11	7,31	10,11	9,10	36		
Irrigation (Net)—								
Krishnaraja Sagar Works	35		91	55	55	10		
Other Irrigation Works ..	36	60	68	50	50			
Other Works —								
Kolar Gold Fields Water supply	37	1,76	15	21	27			
Sandal Oil Factory	38		1,17	11,70	7,50	50		
Total		11,52	11,81	21 51	19,32	126		
Deduct								
Railways- Miscellaneous Railway Expenditure	39	18	93	66	70			
Reserve for net loss and Sinking Fund	40	1,33	1,33	1 33	1,33	..		
Total Expenditure		1,51	2 26	1 99	2,03			
Net Revenue		**10,01**	**9,55**	**22,55**	**17,29**	**126**		
GRAND TOTAL		**173,43**	**224,54**	**266,13**	**249,72**	**600**		

APPENDIX A.

EXPENDITURE	Reference to detailed statement	Average of 3 years ending 1908-09	Average of 3 years ending 1916-17	Budget Estimate 1917-18	Standard 1917-18	Normal growth	Allotment of percentage of growth of revenue	Distribution of surplus for reorganisation and development
4. Palace								
Civil List		16,00	20,00	20,00	20,00			
Pensions to Ruling Family		3,10	3,12	3 50	3,50			
Staff and Household		91	1,27	1,13	1,10	.	..	
Palace Military		1,00	1,11	1,13	1,11			
Civil Works		3,14	1,53	55	1,00			
Total	10	**24,45**	**27,36**	**26,31**	**27,04**	**30**	**5**	
5. Political								
Subsidy	11	**35,00**	**35,00**	**35,00**	**35,00**		.	
6. Administration (Net)								
Administration	12	6,52	7,58	8,38	8,17	11		
Mutrat	13	3,57	3,55	3,53	3,55			
Scientific and Miscellaneous Departments	14	91	1,00	1,11	1,09	3		
Pensions and Allowances	15	6,92	8,50	8,56	8,83	20		
Stationery and Printing	16	1,95	2,92	1,71	1,25	10		
Miscellaneous	17	25	10	40	21			
Total		**19,62**	**23,15**	**25,89**	**25,95**	**44**	**7**	**50**
7. Protection (Net)								
Courts of Law	18	7,13	8,28	8,60	8,65	20		100
Jails	19	1,01	98	1,01	1,06	3		
Police	20	9,13	10,80	10,86	10,97	20		125
Medical	21	1,71	5,19	5,70	5,70	15		100
Sanitation and Vaccination	22	1,14	90	99	99	2		
Army and Military Works	23	11,95	12,16	14,15	12,26	15		75
Total		**35,80**	**38,61**	**41,64**	**39,63**	**75**	**12**	**400**
8. Famine Relief and Insurance	24	**2,29**	**2,00**	**2,00**	**2,00**			
9. Public Works								
Irrigation	25	8,12	6,68	8,80	8,02	50		
Civil Works	26	15,01	19,01	18,11	20,30	24		
Total		**23,13**	**24,69**	**26,91**	**28,32**	**74**	**13**	**100**
10. Self-Government Grants Public Improvements	27	**2,83**	**5,99**	**9,93**	**7,00**	**50**	**8**	**50**
11. Moral and Material Development								
Economic Conference	28		1,76	2,09	3,00			
Education	29	9,25	18,21	23,29	25,84	230		300
Agriculture	30	1,35	3,09	3,06	3,20	20		25
Co operative Societies	31	14	65	90	90	10		
Industries and Commerce	32		1,39	1,16	1,50	10		25
Total		**10,74**	**25,10**	**30,50**	**34,44**	**270**	**45**	**350**
Total Expenditure		**153,86**	**181,90**	**198,18**	**199,38**	**543**	**90**	
NET SURPLUS		**19,57**	**42,64**	**67,95**	**50,34**	**57**	**10**	
GRAND TOTAL		**173,43**	**224,54**	**266,13**	**249,72**	**600**	**100**	

Statement 1.

Revenue, Demand Collection and Balance, and Expenditure	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	Revised Estimate 1916-17	Budget Estimate 1917-18	Standard	Annual growth
Revenue.														
1 Assessment on Lands	91,89	94,88	82,07	96,12	97,28	96,89	95,93	95,93	92,96	96,72	97,28	97,50		
2 Quit rent of Minor Inam Villages	5,28	5,38	4,45	5,06	5,42	5,71	5,21	5,38	4,71	5,07	5,26	5,19		
3 Miscellaneous, including fees for Revenue Survey charges	3,15	3,55	2,64	3,86	4,10	3,90	4,17	4,08	4,14	4,59	4,67	4,62		
Total	1,00,32	1,03,81	89,16	1,05,04	1,06,80	1,06,50	1,05,01	1,05,39	1,01,84	1,06,38	1,07,21	1,07,31	1,06,00	60
Deduct														
(i) Drawbacks and Assignments	1,76	1,72	1,69	1,76	1,71	1,68	1,73	1,64	1,59	1,62	1,57	1,58	1,50	
(ii) Land Revenue due to Productive Irrigation Works	1,50	1,68	1,67	1,62	1,93	1,86	1,97	1,89	1,88	1,78	1,80	1,80	1,80	
Land Revenue Net	**97,06**	**1,00,41**	**85,80**	**1,01,66**	**1,03,16**	**1,02,96**	**1,01,31**	**1,01,86**	**98,37**	**1,02,98**	**1,03,84**	**1,03,93**	**1,02,50**	**60**
Demand, Collection and Balance														
Opening balance	19,09	18,73	15,66	24,65	20,78	15,87	13,13	13,26	13,45	17,35				
Net demand (excluding write-off)	99,15	1,00,73	98,15	1,01,16	1,01,88	1,03,71	1,05,13	1,05,56	1,05,72	1,06,00				
Total	1,19,04	1,19,46	1,13,81	1,25,81	1,22,66	1,19,61	1,18,26	1,18,82	1,19,17	1,23,35				
Collections	1,00,31	1,03,80	89,16	1,05,03	1,06,79	1,06,48	1,05,00	1,05,37	1,01,82	1,06,37				
Closing balance	18,73	15,66	24,65	20,78	15,87	13,13	13,26	13,45	17,35	16,98				
Expenditure.														
Survey and Settlement	1,89	1,63	1,63	1,57	1,60	1,53	1,51	1,41	1,24	1,28	1,33	1,67	1,70	
Shanbhogs and Patels	8,12	8,13	7,26	7,62	8,59	8,15	7,38	8,51	7,10	8,31	8,00	8,00	8,00	5
Other charges														
Salaries and Establishment	8,42	8,37	8,56	8,37	8,15	8,17	8,06	8,17	8,63	8,74	10,15	10,57	10,25	10
Other charges	1,16	1,21	1,30	1,22	1,31	1,33	1,27	1,13	1,35	1,39				
Total	**19,59**	**19,37**	**18,75**	**18,78**	**19,65**	**19,18**	**18,22**	**19,52**	**18,62**	**19,75**	**19,78**	**20,24**	**19,95**	**15**

REVENUE

The collections depend mainly on the agricultural seasons and partly also on the activity of the collecting agency, and therefore fluctuate largely from year to year. The figures shown as "net demand" represent the total amount realisable in each year, *i.e.*, the demand less remissions under rules and irrecoverable arrears written off. Except in the years in which the irrecoverable arrears were heavy the demand has been steadily rising. The increase during the last ten years has been 6·55 and during the last five years 4·12, the average annual increase in the two periods has been thus 66 and 82 respectively. The Superintendent of Surveys estimates the increase due solely to re-settlements roughly at 1·2. In addition to this there is always some increase due to extension of cultivation. On the whole the annual increase may safely be taken at 60 and the standard at 1,06,00, *i.e.*, the actual demand for 1915-16. Refunds and assignments may be taken at 1,70 and Land Revenue due to Irrigation at 1,80. The standard in 1917-18, would taken be 103,70.

EXPENDITURE

Survey and Settlement. There has been a steady decrease in the charges under this head but as a programme appears to have been sanctioned under which about 40 taluks are proposed to be surveyed and settled during the next ten years, the standard may be fixed at 1,70 for the next few years. Though the Superintendent of the Department estimates the cost of his department at about 1,84 it is not likely that such a large provision will be required. There have always been large savings on the estimates of this department. The charges are expected to remain stationary for some years and then go down from 1922-1923.

Shanbhogs and Patels. These charges depend on the collection of Land Revenue but as the claims are not settled in the year in which the collections are made, they fluctuate largely from year to year in accordance with the promptitude with which claims are settled. The actuals of 1915-16 include larger arrears than usual on account of the previous year. The standard of expenditure under this head may be taken at 8·00 which is the average of the actuals for the last five years. The charges being about 8 per cent of the Land Revenue collections, the annual growth may be taken at 5.

Other charges. Owing to the revision of Taluk and Village Establishment the charges under this head have steadily grown during the last few years. The total charges also depend to some extent on the seniority of the Assistant Commissioners who are actually posted to the Revenue Department. On the whole the standard of the expenditure under this head may be taken at 10,25, the actuals for 1915-16 having been 10·13 and the annual growth at 10. The standard in 1917-18 would then be 10,45. It is however necessary to make some provision for the reorganization and improvement of the pay of the lower grades of the service, but this may be provided for by a lump addition to the initial grant from the existing surplus.

The standard of the total expenditure under this head in 1917-18 and the annual growth will then be as follows:

	Standard	Annual growth	Annual growth of Land Revenue collection	Percentage of growth of Revenue to be allotted
Survey and Settlement	1,70			
Shanbhogs and Patels	8,00	5		
Other charges				
Salaries and Establishment	10,15	10		
Other charges				
Total	20,15	15	60	25

Statement 2.

Revenue and Expenditure	06-07	07 08	08-09	09-10	10-11	11-12	12-13	13 14	14-15	15 16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Revenue.															
Sandalwood ..	12,57	11,21	9,24	9,32	11,75	12,49	22,88	20,62	3,15	17 8?	32,08	3? 00	32,00	100	
Other Forest Revenue .	6,60	8,56	8 79	9 27	9,21	9,56	10,06	13,36	19,53	14 93	13 05	13,36	13 36	40	
Deduct Refunds .	1	1	2	1	1	1	1	2	7	2	2	3	3		
Total Net	**19,13**	**22,76**	**18,01**	**18,58**	**20,92**	**22,04**	**32,93**	**33,96**	**22,61**	**32 73**	**45,61**	**48,33**	**45,33**	**140**	
Expenditure.															
Live and Dead Stock	18	9	31	31	12	19	28	26	16	12	15	11	20		
Communication and Buildings	31	11	55	50	56	15	19	68	57	36	62	7?	50	20	
Demarcations, Impts , etc	81	83	1,03	89	79	76	83	80	71	79	85	85	80		
Establishments .	3,01	2,92	3,00	3,02	3,11	3,06	3,05	3,50	3,53	3,59	3,91	4,03	3,90	5	
Sandalwood	57	48	75	53	61	77	67	71	51	26	80	90	90	7	
Khedda operations				81				1,10	12	1					
Other charges	1,65	1,88	1,98	1,63	1,71	1,91	1,64	2,02	6,19	1,07	2 57	2 60	2 60	10	
Total	**6,59**	**6,64**	**7,62**	**7,72**	**6,93**	**7,14**	**6,96**	**9,07**	**11,79**	**9 20**	**8,96**	**9,13**	**8,90**	**42**	

Revenue

The year 1914 15 was an exceptional one The war affected the sandalwood market and the receipts from its sale were only 3,15 against an average of 18,66 for the preceding 3 years There was however a marked revival in 1915-16 in the sale of the wood and the proceeds amounted to 17,82 In view of the demand for the wood for the Sandal Oil Factories and the large increase in the price, the standard may be taken at 32,00, *i e*, for the sale of 2,000 tons at Rs 1,600 per ton and the annual increase at 1,00, *i e*, an increase in the sales at the rate of 60 tons per annum The sales in the past have generally been much larger than 2,000 tons and the requirements of the two sandal factories will create a considerable additional demand The net profits of the factories have been calculated after allowing for a price of Rs 1,600 per ton. In calculating the profits, I have allowed for a fall in the price of the oil by about Rs 5 per lb, *i e*, to Rs 25 per lb, which leaves a sufficient margin It is not therefore necessary to provide for a fall in the price of the wood as any such fall will increase the profits of the factories and the total receipts of Government will practically remain unaffected

In the case of timber, etc , the receipts in 1914-15 were 19,39 against an average of 9,31 during the years 1908 09 to 1912 13 This large increase was due to a sum of 8,83 realised from the sale of sleepers supplied to the Railway Department Excluding the value of sleepers supplied to the Railway Department in 1913-14, 1914 15 and 1915-16 there has been a steady growth of revenue under this head The standard may be taken at 13,36 the budget estimate for 1917-18 and the annual growth at 40

Expenditure

First 3 heads The expenditure has fluctuated largely in the past and the standard may be taken at the average expenditure of the last 5 years, *i e*, 1, 90 or 23 more than the actual expenditure of 1915 16 Twenty may be taken for the annual growth of these charges

Sandalwood Owing to the serious decline in the sales in 1914 15, the operations were restricted in 1915-16 and the expenditure was very low The recent large increase in the demand will necessitate an increase in the operations and the standard may be taken at 90 and the annual increase at 7

Establishments The reorganisation of the scale of Gazetted Officers, the executive and protective staffs and the other establishments in 1913-14 has involved an extra expenditure of about 75 and there has been an increase in other charges of about 15 in the last 10 years The whole of the increased establishment not having been entertained yet, the charges have not yet amounted to the normal scale The standard may be taken at 3,90 or 31 more than the actuals of 1915-16 and the annual growth at 5

Other charges —These depend on the operations of the Department The proportionate cost of extracting timber departmentally has been as follows :—

Year	Revenue	Cost	Percentage
1913-14	4,87	1,77	36%
1914-15	12,90	5,93	46%
1915-16	8,13	3,72	46%

In all the three years, the charges were high owing to the supply of sleepers to the Railway Department The standard of expenditure may be taken at 2,60 or about 40 per cent of the revenue The total annual growth of revenue has been taken at 1,40 and the normal growth of the ordinary expenditure excluding demarcation, communication, etc , at 22 Some additional expenditure is also necessary to develop the resources of the Department On the whole, about 30 per cent of the growth including that from sandalwood may be taken as the amount required to meet the growth of the expenditure.

Statement 3.

Revenue and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13 14	14-15	15-16	Revised Estimate for 16 17	Budget Estimate 17-18	Standard	Annual growth
Revenue.														
Arrack	19,96	21,71	21,80	21,05	20,53	21,11	23,73	25,63	25,07	24,02	27,29	28 77		
Toddy	18,66	18,86	20,12	20,03	19,23	19,92	22,26	21,92	27,32	27,61	28,50	28,93		
Fines and confiscations and other receipts	1,12	1,21	1,11	96	2,16	1 78	2,11	2,34	2,91	1,58	3,84	3,98		.
Deduct Refunds and Assignments	26	27	7	11	20	1 31	65	58	1	1,15	1,01	1,02	.	
Total	**39,48**	**41,54**	**43 56**	**41,63**	**41,72**	**41,47**	**47,45**	**51,61**	**54,85**	**56,06**	**58,62**	**60,66**	**58,50**	**2,00**
Expenditure.														
Superintendence	35	33	37	35	10	39	31	29	12	13	11	12	13	
District Executive Establishment	2,79	2,95	3,01	2,84	2,94	2,91	2,97	3,05	3,03	2,89	2,87	2,96	2,97	5
Distillery Establishment	2	1	0	2	1	5	3	2	2	2	2	2	3	.
Miscellaneous	1		.		1			..		...				..
Total	**3,17**	**3,29**	**3,43**	**3,17**	**3,31**	**3,38**	**3,31**	**3,36**	**3,48**	**3,30**	**3,30**	**3,40**	**3,43**	**5**

Remarks

REVENUE

The revenue has increased from 39,18 to 56,06 in ten years, the rate of growth showing a tendency to decline during the past few years This is mainly due to restrictive measures adopted by Government to check consumption as far as possible, namely, increase in the rate of duty on arrack and tree-tax, and reduction in the number of shops and the consequent reduction in consumption Consumption is on the increase again and competition is again raising the shop rents The actuals of 1915-16 include special arrears amounting to 85 Excluding this the revenue of the year was 55,21 and the Revised Estimate for the current year is 58,62 The standard for 1916-17 may be taken at 58,50 and the annual growth at 2,00, the average increase in the last five years, notwithstanding restriction measures, having been 2,87.

EXPENDITURE

1 The actuals of 1915-16 include about 1 for cost of Detective Establishment

2 During the last 10 years, the increase has been only 10 The fluctuations have occurred chiefly in the charges for remuneration to contractors which amount to about 2½ per cent on the receipts from arrack On the whole, the standard may be fixed at the average of the last five years (1911-12 -1915 16) and the actual growth at 5

The annual growth of revenue may be taken at 2,00 and the annual growth of expenditure at 5 or 2½ per cent of the growth of the revenue A recurring lump sum may also be allowed as in all other cases for the improvement of the department from the existing surplus

Statement 4.

Revenue.														
Judicial	1,32	1,51	1,67	1,11	1,55	5,12	5,10	5,87	6,01	6,13	6,63	6 83	6,10	25
Non Judicial	3 26	3,11	3,81	3,72	3,70	1 03	1 31	1,79	1,79	5 02	5,26	5,16	5,02	20
Deduct Refunds	21	22	21	28	28	31	37	38	17	16	11	11	11	2
Total	**7,37**	**7,76**	**8,27**	**7,88**	**7,97**	**8,84**	**9,04**	**10,28**	**10,43**	**10,99**	**11,45**	**11,85**	**10,98**	**43**
Expenditure.														
Discount	19	20	21	21	21	23	24	27	28	29	31	31	30	1
Cost of paper		...	7	9	10	2	10	10	12	3	30	22	15	2
Machinery	1	...	1	1	1	1	20	3	1		2	2	3	
Other charges	6	7	7	7	6	7	7	8	8	8	8	6	8	
Total	**26**	**27**	**36**	**38**	**38**	**33**	**61**	**48**	**41**	**40**	**71**	**61**	**56**	**3**

Remarks

REVENUE

The receipts under the first head have grown much more rapidly in the last four or five years than in the earlier years of the decennial period Stamp papers for copies were introduced in 1912-13 and in that year they fetched 13, while in 1915-16 they brought in 16 Making allowance for the special growth of these receipts, the annual average growth of the revenue has been 17 during the last 10 years and 30 in the last four or five years 25 may be taken as the future growth

The annual growth under (2) in the past 10 years has been 18 and that in the last four years 20 The actuals for 1915-16 may be taken as the standard and the annual growth may be taken at 20

Under head (3), the charges in 1915-16 were abnormally high The standard may be taken at 11 and the annual growth at 2 mainly under court fees and under non-judicial stamps

EXPENDITURE

The standard for cost of paper may be taken at 15 and the annual growth at 2

Three may be allowed for the renewal of machinery, this having been the average expenditure for the last 10 years, a sufficient provision for wear and tear and renewals 8 may be taken as the standard for other charges For discount we may take 30 as the standard and 1 for annual growth In this connection I would note that it seems to me desirable to reduce the rate of discount at present allowed on the sale of stamps and the number of licensed vendors In Bangalore alone there are at present 13 licensed vendors of whom 6 carry on their business in the District Offices alone The number is *prima-facie* unnecessarily large and might well be substantially reduced with a reduction in the rate of discount which is very large specially for plain paper

The total provision necessary for annual growth of expenditure is 3 and the growth of revenue is estimated at 13 Seven per cent of the growth may therefore be set aside to meet the growth of expenditure

Statement 5.

Revenue and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Revenue.															
Registration and other fees	1 41	1,47	1 72	1,61	1,62	1,85	1 81	2,06	2,01	2 10	2,16	2,21	2,09		REVENUE The average rate of growth of revenue under this head during the last 10 years has been about 7 When the agricultural season is unfavourable, there is an abnormal increase in the revenue and with the return of normal conditions there is a fall, but excluding these fluctuations due to abnormal agricultural conditions, there has been a steady increase in the past The standard may be taken at 2,10 and the annual growth at 7
Fees for registration of companies	2	2			1		2	1	1		1	1	1		
Deduct Refund			1	1	1	1	1			1	1	1			
Total	**1,43**	**1,49**	**1,71**	**1,60**	**1,62**	**1,84**	**1,79**	**2 07**	**2,02**	**2,09**	**2,16**	**2,21**	**2,10**	**7**	
Expenditure.															
Superintendence	7	6	6	6	6	6	6	6	6	7	7	7			EXPENDITURE The charges under this head which were about 58 per cent of the revenue have gone down to 13 per cent and the standard may be taken at 93 Except for the slight decrease in the charges consequent on the abolition of Special Sub Registration offices in 1907 08 the growth of the expenditure has been steady The future growth may be fixed at 3 per annum representing 40 per cent of the annual growth A separate Inspector General of Registration should not be required for sometime to come but Registrars for groups of districts might be required soon The funds required for this and other administrative improvements should be found by making a recurring allotment from the existing surplus as in all other similar cases
District charges	76	74	75	75	76	75	76	73	82	83	86	88			
Total	**83**	**80**	**81**	**81**	**81**	**81**	**82**	**85**	**88**	**90**	**93**	**95**	**93**	**3**	

Statement 6.

MISCELLANEOUS TAXES AND SAYER CUSTOMS.

Revenue and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Revenue.															
Mohatarfa in rural tracts	2 71	2,57	1,77	2,00	1,99	1,84	1,69	1,72	1,68	1,65	1,68	1,68			REVENUE The revenue under this head has been going down owing to the establishment of Local Boards and Unions to which the bulk of the taxes is assigned The revenue has to be transferred to District Boards under Government Order No 3005-55 MI 132-16-1, dated 16th November 1916 When effect is given to this order, the revenue will consist only of the Excise duty on cotton manufactures The standard for this may be taken at 20 The annual growth is negligible
Assessment on vacant sites	59	59	67	89	87	94	97	93	92	1,03	99	1,00			
Excise duty on Cotton Manufacture	13	16	14	13	20	20	22	26	19	18	23	20	20		
Deduct Refunds							1	...	...						
Total	**3,43**	**3,32**	**2,58**	**3,02**	**3,06**	**2,98**	**2,87**	**2,91**	**2,79**	**2,86**	**2,90**	**2,88**	**20**		
Expenditure															
Sayer Customs	**3,67**	**2**	**1**							..	..	...	..		
Sayer customs ..	**14**	**2**		..	..	..		...	..	..	...	...	...	...	

SURPLUS REVENUE OF ASSIGNED TRACTS.

Receipts	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual Growth
Surplus Revenue of Assigned Tracts		.	**30,00**	**9,23**	**1,10**	**1,50**	**1,50**	**50**	.

INTEREST.

Receipts	06-07	07-08	08-09	09-10	10-11	11-12	12 13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual Growth
Receipts.														
Interest on loans	70	1,42	92	1,41	1,12	84	3,82	1 26	1,06	1,06	85	78	80	
, arrears of Revenue	30	35	23	36	39	36	32	34	31	40	17	36	10	
, Investments	2,63	5 30	4,53	1,56	6,48	1 41	7,71	13 37	14,20	9,11	6,48	11 39	8 90	
, Capital Expenditure .	6,83	7,19	6,91	7,93	7,92	8,11	8,98	10 22	12,82	15,53	17,51	20,26	20 00	.
Total	10,16	14,26	12,62	11 26	15,91	14,02	20 83	25,19	28,39	26,10	25,31	32,79	30 10	60
Deduct Interest on ordinary debt .	21	65	69	59	71	66	1,11	79	84	1 68	1 00	97	80	
Other obligations	2,98	2,94	3,12	3,03	3,15	3,08	3 24	3 48	3,61	3 59	3,95	3 89	5,00	
Total deductions	3,19	3,59	3,81	3 62	3,86	3 71	4,35	4,27	4,45	5 27	4,95	4,86	5,80	
Total Net	**7,27**	**10,67**	**8,81**	**10,64**	**12,05**	**10,81**	**16,48**	**20,92**	**23,94**	**20,83**	**20,36**	**27,93**	**24,30**	**60**

Statement 7.

The present arrangement for the administration of the revenues of the Assigned Tracts appears to me to be very unfair to the State The expenditure of the revenues is entirely in the hands of the British Government and if any surplus is left after meeting all expenditure considered necessary by the Government of India, it has to be made over to Mysore Under such an arrangement, it is not at all likely that Mysore will ever get any substantial share of the growth of the revenues These latter consist mainly of Excise Revenue and I think Mysore ought to try and get a definite share of this revenue allotted to it as its share of the revenues of the Assigned Tracts, the remainder being left to the British Government to meet the expenditure For the present, 50 appears to be the maximum figure which can be taken as the standard without any chance of any growth in the immediate future

Statement 8.

INTEREST.

Remarks
RECEIPTS
The receipts of 1912 13 included arrears of interest on the loans of 12 lakhs to the Bikanir State and of 3 00 to the Mysore Spinning and Manufacturing Company The actuals of the past 3 years up to 1915 16 included receipts on account of interest on the two loans of 12 lakhs and 3 lakhs respectively The first has been repaid in 1915-16 and there will be no more receipts on account of it in future
80 may be taken as the standard under the first head, 10 under the second head and 8,90 under the third head
For interest on capital expenditure 20,00 may be taken as the standard, as this is the amount which has been deducted from the expenditure under the respective heads, in calculating the standards of net profit or loss on the works concerned
Interest on ordinary debt The actuals of 1915 16 include a special item of 90 on account of a temporary loan of 25 lakhs from the Madras Bank and another Rs 6½ lakhs from the Mysore Bank The only permanent debt of the State is the one of 20 lakhs, the annual interest on which amounts to 80, which may be taken as the standard It is not necessary to provide for interest on any other temporary or permanent loans because if such a loan is raised, it will only be for capital works and the interest will be both debited and credited to this head
Interest on other obligations The budget estimate for 1917-18 plus 111 on account of the additional amount which will be payable on account of increased rate of interest on Savings Banks deposits decided upon may be taken as the standard It is not necessary to provide for any growth of the charges under this head as the accretions to the deposits will be used for Capital Expenditure and the additional interest payable will be transferred to the Revenue Account of the respective works and the net charge under this head will remain unaffected
Total - Future sums which will be available annually for investment on capital works and on which no interest is payable by the State may be calculated as follows Sinking Fund of 1% loan . 133 Cauvery Power Scheme Depreciation Fund 350 Deposits . 500 Balance of local and other funds . 100 Normal Reserve ... . . 517 Total . 1,600
The annual growth of the interest receipts may therefore be taken roundly at 60
I have excluded the Famine Reserve and the contributions to the capitalization Fund, as I propose that these should accumulate with compound interest and the interest accruing on the balances of the funds will therefore have to be credited to the respective funds and not under this head

Statement 9.

Receipts and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate, 16-17	Budget Estimate, 17-18	Standard	Annual Growth	Remarks
Receipts															
Royalty	16,02	15,13	15,65	16,10	18 06	19,08	19,26	18,98	18,81	19,91	19,30	19,20			RECEIPTS
Other receipts	15	70	31	12	8	11	10	5	3	7	9	10			The receipts fluctuate largely as the Royalty is paid by the Companies in England at irregular intervals according to their convenience The receipts of 1915-16 included some arrears on account of the previous year and were therefore specially high The average of the last three years was 18,90
Total	16,17	15,83	15,96	16,52	18,11	19,19	19,36	19,03	18,84	20,01	19,39	19 30	18 90	30	18,90 may be taken as the standard The average annual increase in the last 5 years has been 37 and during the last 10 years, 45 30 may be taken as the annual increase for the next few years There are no signs yet of falling off in the revenue On the other hand, the mining companies in their latest reports speak of brighter prospects in future
Deduct Supervision charges															
Moiety of salary of Director	11	11	11	11	11	11	11	11	11	12	11	12			
Inspection	24	30	28	31	22	29	27	32	35	37	37	41	65		65 may be taken as the standard of expenditure
Refunds	15	14	15	12	15	17	15	14	9	1	28	15			
Total deductions	50	55	54	81	48	57	53	57	55	50	76	68	65		
Total	**15,97**	**15,28**	**15,42**	**15,68**	**17,66**	**18,62**	**18,83**	**18,46**	**18,29**	**19,51**	**18,63**	**18,62**	**18,25**	**30**	60 per cent of the net revenue may be set aside annually for the Capitalisation Fund as explained in my general note Such an amount if accumulated at 4 per cent compound interest will in 25 years, *i.e.*, in 19,41 give a sum which at 4 per cent will yield an income equal to the net average revenue annually obtained under this head
Expenditure.															
Capitalization Fund											...				

s.d.s.

Statement 10.

Expenditure	09-10	10-11	11-12	12—13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Palace Civil List	16,00	20,00	20,00	20,00	20,00	20,00	20,00	20,00	20,00	20 00		Only the fixed amounts drawn by His Highness the Maharaja and the allowances drawn by the other members of the Royal Family are shown under this head But besides these, there are various other items of expenditure which are incurred on account of His Highness and which fluctuate largely from year to year I think there should be a consolidated grant for the whole expenditure and that a percentage of the total growth of revenue should be allotted to meet the growth of such expenditure These items of expenditure may be continued to be shown under the respective heads as at present, but a separate *pro forma* account may be kept by the Comptroller to show the amounts available for expenditure from year to year This account will be credited with the consolidated grant and the annual increase and will be debited with the actual expenditure incurred in the year, the balance being carried forward from year to year The items of expenditure which should be included in the consolidated grant should in my opinion be those included in this statement
Pensions to Ruling Family	3,40	3,40	3,22	3,92	2,93	3,27	3 50	3 50	3,50	3 50		
Total	**19,40**	**23,40**	**23,22**	**23,22**	**22,93**	**23,27**	**23,50**	**23,50**	**23 50**	**23 50**		
Maintenance of Saloon	2	2	23	15	31	6	5	3	3	3		
Staff and Household	82	80	81	1,18	1,17	1,38	1 18	1,11	1,10	1 37		Under Staff and Household the actual charges have been as follows 1907 08 . 78 1909 10 81 1910 11 82 1911-12 1,04 1912-13 1,63 1913-11 1,48 1914-15 . 1,44 1915-16 . . 1,23 1916 17 Revised 1,14 1917 18 Budget 1,13
Palace Military	1,00	1 00	1,00	1,00	1,11	1 11	1,14	1,14	1 14	1,14		
Civil Works	2,58	1 11	82	1,09	60	1,21	97	2,18	55	1 00		The actuals of 1911-12, 1912-13, and 1913 14 included special charges of 22, 15 and 31 on account of saloon carriages and those of 1914 15 11 on account of special lighting charges The charges for 1916-17 and 1917-18 will be low partly on account of the reversion to British Service of the Durbar Physician and partly on account of the transfer of the charges for the Military Secretary and his establishment to Army The latter may be taken as a permanent measure Even if a Military Secretary is appointed hereafter his charges should continue to be debited to Army As regards the Durbar Physician his place may be considered to be vacant only temporarily and it is necessary to provide for the charges in the standard This standard may therefore be taken at the Revised Estimate for the current year plus 26 for the Durbar Physician or 1,37
Total	4,42	3,26	2,86	3,72	3,22	3,79	3,28	1,76	2,82	3,51		The actual expenditure under Civil works was high in 1909-10 and 1910-11 as the construction of the Palace was not quite complete till then The Revised Estimate of the current year also includes a special expenditure of 90 for guilding the throne The average annual expenditure in the five years ending 1915-16, amounted to 92, and 100 may be taken as the standard
GRAND TOTAL	**23,82**	**26,66**	**26,08**	**26 94**	**26,15**	**27,06**	**26,78**	**28,26**	**26,32**	**27,04**	**30**	The total standard will then be 27,01 and is mentioned in my preliminary note 5 per cent of the annual growth of the net revenues may be allotted to meet the annual growth of the total group

Statement 11.

SUBSIDY.

SUBSIDY.

Expenditure	06-07	07-08	08 09	09-10	10-11	11-12	12-13	13-14	14-15	15 16	Revised Estimate 16-17	Budget Estimate 17 18	Standard	Annual Growth	Remarks
Subsidy to British Government.	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**	**35,00**		

Statement 12.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Expenditure															EXPENDITURE
Staff and household of H H the Maharaja	87	78	1,09	84	82	1,01	1,63	1,48	1,44	1,23	1,14	1,13	..		*Head (1)* The charges have been included in the allotment for Palace and it is not necessary to provide for them here
Dewan and Members of Council	1,16	1 62	1 09	98	99	1,05	1,09	1,32	1,10	1,27	1,17	1,43	1,15	1	*Head (2)* -The average for 3 years is 1,25 and owing to the increased salary of the 2nd Member of Council, and the contribution of 9 payable for his pension an increase of 20 has to be provided for The standard may therefore be fixed at 1,45 and an annual growth of 1 allowed on the basis of the actuals of past 10 years.
Civil Secretariats	2,12	2,07	2,22	2,26	2,39	2,32	2,10	2,63	2,81	2,95	3,62	3,60	3,50	10	
Comptroller's Office	1,22	1,17	1,31	1,36	1,42	1,14	1,18	1,25	1,60	1,42	2,16	1,91	1,91		*Head (3).*—The charges have grown in the current year owing to the appointment of 1½ additional Secretaries and an additional Assistant Secretary The standard may be taken at 3,50, the Revised Estimate for 1916-17 less the charges for a Special Officer, and the annual growth may be taken at 10.
Entertainment of guests and Durbar Presents	2,26	1 32	1,67	1,59	2,39	40	1,42	1,70	1,10	1,51	1,46	1,11	1,50	..	
Viceregal visits				1,00	12		.	2,92	13	-9	...	.		..	
Other charges		-1	1	1	1	.		1	3	2	..	..	.	..	*Head (4)* —Only the charges for the Civil Branch of the office were hitherto shown under this head, those of the Public Works Branch being shown under Civil Works and a part transferred to other Public Works heads After the amalgamation of the two branches it will not be possible to ascertain their cost separately and the whole of the charges will have to be recorded under this head nor will it be necessary to transfer any portion of them to any Public Works head The budget for next year is an estimate for the total charges according to the present scale and does not include any special charges on account of myself The standard may be taken at the budget for 1917-18, *i.e.*, 1,91 without any provision for growth The reorganisation of the office will lead to some savings which will be ample to provide for the normal growth
Total	**7,93**	**6,97**	**7,39**	**8,04**	**8,44**	**6,25**	**8,02**	**11,31**	**8,40**	**8,31**	**9,85**	**9,51**	**8,36**	**11**	*Head (5)* -The charges have fluctuated considerably owing to fluctuations in the number of guests and also in their status The average expenditure of the past 10 years has been 1,50 and this may be taken as the standard
															Head (6 & 7). -As Viceroy's visits occur once in 5 years, it is not necessary to make any annual provision The average expenditure on each visit is about 300 including charges recorded under other heads This gives an annual average expenditure of 60 and should be provided for in the normal surplus.

Statement 13.

MUZRAI.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Expenditure.															EXPENDITURE.
Superintendence	20	19	15	10	12	11	8	14	15	15	14	14	14	...	The charges under this head, the bulk of which forms fixed annual grants, undergo no variation The fluctuations are confined to the heads "Superintendence" and "Constructions and Repairs," the charges under which are small The standard may be fixed at 355 and no provision for annual growth is necessary as future grants may be limited to the grants-in-aid which lapse.
Endowments, etc	3,22	3,20	3,27	3,26	3,26	3,26	3,25	3,25	3,33	3,27	3,28	3,29	3,31	...	
Construction and repairs	19	15	15	18	13	1	14	9	10	14	10	10	10	...	
Total	**3,61**	**3,54**	**3,57**	**3,54**	**3,51**	**3,41**	**3,47**	**3,48**	**3,58**	**3,56**	**3,52**	**3,53**	**3,55**	...	

Statement 14.

Receipts and Expenditure	1906-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Receipts.															RECEIPTS
1 Geological Department	7	9	28	4	7	4	2	1	3	3	3	3	3	...	1 The increase in 1908-09 was due to the sale of some bars of gold by the Geological Secretary in Bangalore The standard may be fixed at 3 the average for the past 5 years
2 Examination fees	7	8	14	6	6	6	8	7	14	9	9	12	9	1	2 The Civil Service Examinations held in 1908-09 and 1914-15 account mainly for the increased receipts in those years The fees are otherwise stationary and the standard may be taken at 9 with an annual growth of 1
3 Miscellaneous	1	..	..	.	...	.	1	..	...	..	.	..	.		
Deduct Refunds			.	.	..		- 1		...	- 1	.	.	..	.	
Total	**15**	**17**	**42**	**10**	**13**	**10**	**10**	**11**	**17**	**11**	**12**	**15**	**12**	**1**	
Expenditure.															EXPENDITURE
1 Geological Department	66	68	73	66	81	65	64	58	59	63	70	66	...	.	The expenditure on the decennial census extends over a period of 3 years The next census will be taken in 1920-21 and the expenditure will continue till 1922-23 It will have to be provided for by a special grant out of the normal surplus It is not necessary to include it in the standard Excluding census, the standard may be taken at 1,18, the Revised Estimate for the current year and the annual growth may be taken at 4
2 Meteorological Department	14	13	12	12	12	12	12	12	12	13	12	13		.	
3 Archæological Department	21	12	14	16	13	13	11	16	17	21	24	24			
4 Museum	3	3	3	3	4	4	4	4	4	4	3	3	.	.	
5 Census		1	.	5	58	71	23	3	...	3	...	..		...	
6 Ethnographical Survey	3	4	2	3	2	2	...	2	2	2	2	3	.		
7 Examinations	11	11	13	13	4	5	5	12	5	17	7	17		..	
Total	**1,18**	**1,12**	**1,17**	**1,18**	**1,74**	**1,72**	**1,22**	**1,07**	**99**	**1,23**	**1,18**	**1,26**	**1,18**	**4**	

Statement 15.

PENSIONS AND ALLOWANCES.

PENSIONS AND ALLOWANCES.

Receipts and Expenditure	1906-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Receipts.															RECEIPTS
1 Contribution recovered from employees of Municipalities	..	..	.	1	1	1	...	1	1	1	5	5	.	.	The standard may be taken at the Budget Estimate for next year.
2 Contribution recovered from employees of District Funds	1	1	1	1	1	1	1	1	1	1	8	8			
3 Miscellaneous Contributions	1	1	1	1	1	1	1	1	1	3	2	2		..	
Total ...	**2**	**2**	**2**	**3**	**3**	**6**	**2**	**3**	**3**	**5**	**15**	**15**	**15**	...	
Expenditure.															EXPENDITURE
1 Political Pensions and Allowances	84	85	85	86	81	85	84	82	86	83	84	84	84		The only head which calls for remarks is "Superannuation and Retired Allowances", the charges under which rose from 5,26 in 1906-07 to 7,55 in 1915-16 or by 2,29 in 9 years There was a sudden increase in 1907-08 owing to the retirement of a larger number of officials and again in 1912-13 in consequence of the payment of the accumulated pension of the late Sir P N Krishnamurti The standard may be fixed at 8,58, the average of the past three years and the annual growth at 20 the average annual growth in the five years ending 1914-15 having been only 15.
2 Superannuation and retired Allowances	5,26	6,10	6,55	6,86	7,01	7,24	7,77	7,66	7,64	7,55	7,65	7,75	7,60	...	
3 Compassionate Allowances.	3	3	3	3	4	6	9	8	6	7	6	6	8	...	
4. Gratuities	11	9	9	7	7	5	5	7	6	5	6	6	6	..	
Total ...	**6,24**	**7,07**	**7,52**	**7,82**	**7,93**	**8,20**	**8,75**	**8,63**	**8,62**	**8,50**	**8,61**	**8,71**	**8,58**	**20**	

Statement 16.

Receipts and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate for 16-17	Budget Estimate for 17-18	Standard	Annual Growth	Remarks.
Receipts.															RECEIPTS.
Stationery Receipts	2	2	3	3	9	3	2	1	6	10	8	8	.	..	The standard may be taken at 15 the average of the past three years and the annual growth may be neglected
Sale of Gazette and other Publications	1	6	1	4	1	1	4	6	1	4	4	4		..	EXPENDITURE
Other Press Receipts	3	1	2	2	4	3	2	4	4	5	4	4	..	..	The expenditure on stationery was practically stationary during the first 6 years of the decennial period Since the war, partly owing to the rise in prices and partly owing to the growing needs of the administration, there has been a large increase in the expenditure A part of the increase is temporary The Revised includes special expenditure on account of machines.
Deduct Refunds		.	.				.	.	2	...	...	..	..	.	
Total	**9**	**9**	**9**	**9**	**17**	**10**	**8**	**14**	**12**	**19**	**16**	**16**	**15**	...	
Expenditure.															The standard for stationery may be taken at 2,50 or 20 more than the Revised while the charges for printing may be fixed at 1,10 including the average expenditure in the past on machines and types. The annual growth may be taken at 10 The large increase in the price of paper will also involve some extra expenditure in the next two or three years, and this should also be provided for as the present settlement is intended to be for 3 years only I would add 50 on this account and take the standard for 1917 18 for stationery at 3,00 The total standard for the head will then be 1,40
Stationery Depot	99	98	94	94	96	99	107	112	124	149	230	350	300	..	
Printing and Gazette Office	91	130	98	98	127	122	124	117	127	135	159	137	140		
Printing at Private Presses	3		.				.	...	..	..	.	..		..	
Total	**193**	**228**	**192**	**192**	**223**	**221**	**231**	**229**	**251**	**284**	**389**	**487**	**440**	**10**	

MISCELLANEOUS.

Statement 17.

MISCELLANEOUS.

Receipts														
Unclaimed Deposits	32	29	27	42	77	41	36	51	62	47	50	50	50	..
Sale of land, houses, etc ...	28	29	31	29	30	38	36	45	37	36	39	33	35	
Acreage contribution ...	11	11	12	8	13	16	4	2	3	1	8	8	7	
Salt	19	10	5	8	9	5	4	4	2	1	5	4	3	..
Miscellaneous Fees, etc ...	9	10	8	9	7	9	10	3	3	3	3	3	3	...
Miscellaneous ...	21	21	11	13	22	18	10	30	27	24	25	24	24	...
Total ...	1,23	1,10	94	1,09	1,58	1,30	1,00	1,38	1,34	1,15	1,30	1,22	1,22	...
Deduct--Refunds ..	1	12	..	...	2	1	2	15	15	2	2	2	2	...
Total ..	**1,22**	**98**	**94**	**1,09**	**1,56**	**1,29**	**98**	**1,23**	**1,19**	**1,13**	**1,28**	**1,20**	**1,20**	**3**
Expenditure.														
Remittance charges ..	2	1	7	13	17	20	17	17	4	18	17	21	25	..
Books and Periodicals ...	7	7	8	5	7	5	6	6	8	7	7	7	7	...
Miscellaneous Establishments	5	5	3	3	2	3	1	1	1	1	1	6	4	...
Miscellaneous ..	69	86	17	71	1,23	4,15	89	68	40	53	50	43	60	.
Total .	**93**	**97**	**51**	**95**	**1,49**	**4,43**	**1,13**	**92**	**53**	**79**	**1,08**	**80**	**96**	**3**

RECEIPTS.

The standard for this head as a whole may be fixed at 1,20 with an annual growth of 3

EXPENDITURE.

Remittance charges include the loss by Exchange on remittances from England This fluctuates largely from year to year. During the next few years, the charges are likely to be high. 25 may therefore be taken as the standard

The special charges which account for the wide variations in the charges under this head are the following —

Year	Bust and statue of H H the Maharaja	Writes-off of large amounts	Delhi Durbar
06-07	10	.	...
07-08 ..	50	..	...
09-10 ...	22	16	..
10-11	15	56	20
11-12	13	27	3,30
12-13		11	23
13-14 .. .	.	34	.
15-16	..	20	..

If the above special items were excluded the charges under "Miscellaneous" would have been as follows The charges have thus been practically stationary and the standard may be taken as 60 with an annual growth of 3

06-07	...	...	53
07-08	..	..	47
08-09	...	...	51
09-10 .. .	.	.	57
10-11	.	..	58
11-12			73
12-13		.	79
13-14			58
14-15 ..			50
15-16 .	.	.	59

Special expenditure need not be provided for in the standard as it will have to be met by special allotments from the normal surplus.

Statement 18.

Receipts and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 07-18	Standard	Annual growth	Remarks
Receipts															
1 Sale proceeds of unclaimed and escheated property	3	3	2	2	2	2	4	3	4	4	4	1			RECEIPTS The receipts have grown very slowly The actuals of 1915-16 were specially high The Revised Estimate for 1916-17 may be taken as the standard with an annual growth of 2
2. Recoveries on account of Pauper suits	1	1	1	2	5	4	2	2	3	3	3	3			EXPENDITURE (*a*) The actuals of 1914-15 were specially high owing to a special grant for purchase of books 1,17 may be taken as the standard.
3 Fees, Fines and Forfeitures	47	37	36	36	35	38	49	47	53	56	53	53			(*b*) Charges for fees in Government cases were specially high in 1913-14, but those of the two succeeding years were the same namely 16 which may be taken as the standard
4 Miscellaneous	2	3	5	2	2	3	4	4	3	5	1	1			(*c*) The actuals of 1915-16 exceeded those of the two previous years by 24 and 23 owing mainly to the revision of Munsiffs, Establishment and an increase in the number of Courts. The standard may be taken at the Revised Estimate for 1916-17 namely 3,35 which is slightly in excess of the actuals of 1915-16
5 *Deduct*—Refunds	16	13	14	12	12	11	13	18	18	16	16	16			(*d*) & (*d*$_1$) The standard under these heads may be taken at 45 and 380 respectively, *i e*, slightly higher than the actuals of 1915-16
Total	**37**	**31**	**30**	**30**	**32**	**36**	**46**	**38**	**45**	**52**	**48**	**48**	**48**	**2**	For considering the growth of expenditure, the whole head may be considered together The expenditure was exceptionally high in the first year of the decennial period Taking 1907-08 as a normal year, the annual average growth of the expenditure has been 13 in the last 9 years and 21 in the last 5 years while the growth of the revenue from Judicial Stamps has been 21 and 37 respectively A considerable amount of other expenditure has to be met from the same revenue, namely, charges for court buildings, pensions, printing and stationery, charges for the sale of stamps and their manufacture, etc , and bearing in mind the fact that Courts of Law cost the State an amount considerably in excess of the revenue derived from Court fee stamps, the growth of the expenditure has not been small In view of the fact that the Establishments have been recently reorganised and that a lump recurring allotment will have to be granted for reorganisations, half the growth of the revenue from sale of all kinds of Judicial stamps may in future be allotted for the improvement of the Department
Expenditure.															The total annual growth under the head will then be about 12 The separation of Judicial and Executive Departments will involve a fairly large expenditure For this, a special allotment should be made from the normal surplus The extra expenditure will fall partly under this head and partly under Land Revenue because after the separation, the share of the pay of Amildars and their establishments will have to be debited wholly to Land Revenue and this head will be relieved of that share, while it will be debited with all the extra charges involved When a scheme is drawn up a re-adjustment between the several major heads concerned will be necessary For the present an extra lump allotment of 100 may be made under this head and provision may be made for an annual increase of 10 for gradual development The lump allotment should be earmarked for the special purpose.
(*a*) Chief Court	1,01	1,02	1,13	1,13	1,02	1,10	1,07	1,04	1,20	1,14	1,17	1,20	1,17	..	
(*b*) Law Officers	15	13	15	13	15	14	11	20	16	16	16	16	16		
(*c*) Chief Sessions and other Civil Courts.	2,81	2,41	2,50	2,46	2,51	2,58	2,81	3,09	3,08	3,32	3,35	3,40	3,35	..	
(*d*) Criminal Courts	50	53	56	56	51	47	50	57	42	43	44	45	45		
(*d*^{1}) Add charges transferred from Land Revenue	3,52	3,51	3,59	3,54	3,46	3,54	3,42	3,53	3,68	3,74	3,83	3,87	3,80	...	
Total ...	**8,02**	**7,60**	**7,93**	**7,82**	**7,65**	**7,83**	**7,94**	**8,43**	**8,54**	**8,79**	**8,95**	**9,08**	**8,93**	**22**	

JAILS.

Statement 19.

JAILS.

Receipts.															
1 Hire of convicts ...	2	1	2	2	2	1	1	2	1	1	1	1	...	...	RECEIPTS The receipts have been practically stationary 2 may be taken as the standard
2 Proceeds of Jail Gardens and other receipts.	2	5	2	1	1	1	1	...	4	1	1	1	.	...	
3 *Deduct*—Refunds ...	*1*	..	..	...	...	...	...	...	...	...	...	...	...	..	EXPENDITURE. Under the first two heads the charges have been practically stationary throughout the ten years, while under the third there has been a marked improvement, in the net receipts from jail manufactures after deducting the cost of materials employed in the manufacture The growth in the receipts from jail manufactures should largely set off any future increase in the charges under the other heads The standard may therefore be fixed at 1,02, the average expenditure of the last 3 years and the future annual growth may be taken at 3.
Total ..	**3**	**6**	**4**	**3**	**3**	**2**	**2**	**2**	**5**	**2**	**2**	**2**	**2**		
Expenditure.															
1. Superintendence ..	3	3	3	3	3	3	3	3	3	2	3	3	.	..	
2 Jails Establishment ..	1,01	1,01	1,07	1,04	98	93	95	1,04	1,09	1,02	1,07	1,09	..	...	
3 Jail Manufactures —Net ..	3	—1	1	—5	—5	—3	—13	—5	—7	—7	—7	—6	...	...	
Total ..	**1,07**	**1,03**	**1,11**	**1,02**	**96**	**93**	**85**	**1,02**	**1,05**	**97**	**1,03**	**1,06**	**1,02**	**3**	

Statement 20.

Receipts and expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised estimate 16-17	Budget estimate 17-18	Standard	Annual growth
Receipts.														
Fines and forfeitures ...	..	..	..	...	...	...	...	.	...	...	..	...	..	..
License Fees . ..	.	...	..	.		...	.		1	1	2	2	1	..
Miscellaneous . . .	5	4	3	1	6	1	1	3	3	3	4	4	3	
Deduct -Refunds ..	..	2	...	.	...	..	.	...	...	...	...	...	.	..
Total .	**5**	**2**	**3**	**1**	**6**	**1**	**1**	**3**	**4**	**4**	**6**	**6**	**4**	
Expenditure.														
Superintendence	36	32	33	31	34	53	42	40	38	38	40	12		.
Criminal Investigation Department		2	1	8	10	9	7	7	6	7	6	5		
Police Force	8,24	8,21	8,65	8,37	8,44	8,33	8,36	8,92	9,61	9,14	9,38	9,51		.
Police Training School	5	6	7	6	6	6	8	7	11	17	15	15		.
Kolar Gold Fields Police ..	71	65	64	58	64	62	68	72	75	63	71	72		..
Railway Police .	6	2	10	-2	4	4	4	5	8	7	6	7	.	
Total	**9,30**	**9,31**	**9,80**	**9,41**	**9,62**	**9,67**	**9,65**	**10,23**	**11,02**	**10,76**	**10,76**	**10,92**	**10,81**	**20**

Remarks

RECEIPTS

The receipts are very small and the standard may be taken at 4

EXPENDITURE

There was no appreciable increase in the charges up to 1912-13 In the last three years, there has been a reorganisation at an increased cost of about 100 The service still requires development badly and possibly an additional expenditure of 200 will put the service on a satisfactory footing 100 out of this may be allotted from the existing surplus and the standard taken at 5 more than the actual expenditure of 1915-16, 10,81 and 20 may be allotted annually out of the annual growth of revenue to meet charges of further development This will enable the Department to be put on a satisfactory footing in about three or four years

Statement 21.

Receipts and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth
Receipts.														
Hospital Receipts ..	.	...		1	...	1	3	3	5	8	13	14	14	...
Value of medicines sold ...	1	2	1	1	1	1	1	1	2	6	3	3	2	.
Receipts from Lunatic Labour	..	5	...	..	..	...	...	...	1	1	1	1	1	..
Miscellaneous ...	2	14	2	5	5	5	4	2	2	5	2	2	3	.
Deduct- Refunds ...	.	..	1	...	1	1	1	1	...	...	...	...	.	...
Total .	**3**	**21**	**2**	**7**	**5**	**6**	**7**	**5**	**10**	**20**	**19**	**20**	**20**	**.**
Expenditure.														
Superintendence ...	18	31	14	39	11	28	28	27	26	26	27	27		
Hospitals and Dispensaries ...	3,77	2,96	3,59	3,31	3,38	3,52	3,99	4,11	4,11	3,99	3,81	4,15	.	.
Medical Stores ..	85	67	78	71	95	80	84	87	89	69	101	121	.	
Lunatic Asylum ..	15	19	17	18	17	18	19	21	21	25	23	23	.	..
Ayurvedic College ..	..	.	1	3	4	4	3	4	3	3	2	4	..	...
Total .. .	**5,25**	**4,16**	**4,99**	**4,65**	**4,98**	**4,82**	**5,33**	**5,50**	**5,50**	**5,22**	**5,34**	**5,90**	**5,70**	**15**

Remarks

RECEIPTS

The receipts of 5 under Lunatic labour and of 14 under Miscellaneous in the year 1907-08 were due respectively to the closing of the "Lunatic Labour Fund" and the credit of the balance to Government as a revenue receipt and to an erroneous credit in the case of the latter If these credits were excluded, the total receipts would have been about 4 for that year The levying of a small fee from every patient receiving medical aid from Government dispensaries, should his income be Rs 50 per mensem or more, accounts for the increase under Hospital receipts in 1915-16 As this source of revenue may bring in about 14 per annum, the standard for the total revenue under this head may be fixed at 20 The growth of the receipts is negligible .

EXPENDITURE

The charges under this head have been practically stationary during the past ten years The savings under "Superintendence" as a result of the office of Senior Surgeon held till 1910-11 by European lent officers, having since then been held by Local Indian Officers, have been absorbed by an increase in the charges in other directions The expenditure in 1915-16 was specially low owing to recovery of arrears of contributions from Local Funds on account of Local Fund Dispensaries and to purchases of medical stores having been very low 5,70 may be taken as the standard In the interests of the people the development of the Department by the opening of new dispensaries and hospitals and measures for the granting of relief in rural areas is a real necessity An initial allotment of 100 may be made from the present surplus and 1 per cent of the future growth of the total revenue amounting to about 25 may be allotted for future development

Statement 22.

Receipts and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Receipts.															RECEIPTS.
Sale of Lanoline Vaccination Lymph	3	3	2	1	3	1	1	1	2	3	2	2	3	..	There is likely to be no expansion of revenue under this head and the standard may be taken at 5
Sale of Vaccinated calves	..	.	..	...	..	...	...	2	2	1	2	2	1	..	
Plague Receipts	2	1		1	2	2	2	5	1	..	...	...	1	..	EXPENDITURE.
Sanitary School Receipts	.			.	..	...	1	.	..	1	1	1	..	..	Excluding plague charges, the total expenditure of the Department has gone up from 45 to 84 during the last 10 years The expenditure has however been stationary during the last four years. The Department has been recently reorganised at a small additional expenditure As all grants for Sanitary Improvement and large Sanitary Works are provided for under the head, "Miscellaneous Public Improvements" or under "Public Works," the probable annual growth may be fixed at 2 and the standard taken at 1,01, the Budget Estimate for next year.
Deduct—Refunds	.		.	..	.	...	..	...	..	...		...	.	.	
Total	**5**	**4**	**2**	**5**	**5**	**6**	**7**	**11**	**5**	**5**	**5**	**5**	**5**	.	
Expenditure.															
Sanitary Commissioner	6	11	15	15	13	5	5	5	5	5	9	20	.		
Public Health Institute	9	11	16	20	13	20	26	21	17	19	19	12	.	..	
Vaccine Institute	9	10	8	8	9	9	11	9	11	10	12	15	.	.	
District charges	21	22	21	23	34	13	42	54	55	17	12	14	..	.	
School of Hygiene	..	.		...	...	..	2	2	...	2	2	1	...	...	
Plague charges	81	75	35	45	46	32	26	27	11	8	8	12	...	...	
Scholarships for B. S Sc Students	.		1	.	..	...	..	...	2	1	..	...	...	...	
Total	**1,26**	**1,29**	**99**	**1,11**	**1,15**	**1,09**	**1,12**	**1,21**	**1,01**	**92**	**92**	**1,04**	**1,04**	**2**	

Statement 23.

ARMY.

Receipts.														
Farm Receipts ...	..	..	37	6	19	27	30	27	24	17	21	20	...	...
Cast horses and ponies	1	3	5	2	11	17	4	12	4	8	1	1	.	...
Other items ...	8	7	8	4	8	24	32	26	22	33	23	24	...	..
Total ...	**9**	**10**	**50**	**12**	**38**	**68**	**66**	**65**	**50**	**58**	**45**	**45**	**54**	.
Expenditure.														
Headquarters ..	1,01	97	85	99	113	2,01	89	92	122	85	75	75	..	.
Imperial Service Regiment	3,67	3,45	1,12	3,79	3,75	3,58	3,61	3,56	3,12	2,59	5,55	4,86		..
I. S Transport Corps	2,37	2,24	2,31	2,56	2,12	2,07	2 50	2,55	2,17	2,15	3,11	3,24	..	.
Mysore Horse	1,76	1,66	1,76	1,72	1,92	1,76	1 78	1,77	1,77	1,78	1,60	1,67	..	.
Barr and Native Infantry ...	2,19	2,12	2,16	2,33	2,22	2,30	2,21	2,17	2,20	2,34	2,65	2,63	..	...
Grass Farms	..	...	24	18	15	10	12	13	9	12	11	12	..	...
Military Stores	9	10	9	8	7	9	6	7	6	7	7	7	...	..
Palace Military ...	1,05	1,00	1,00	1,00	1,00	1,00	1,00	1,14	1,14	1,14	1,14	1,14	.	...
Superannuation and Retired Allowances.	94	83	91	89	88	87	87	85	82	87	89	94	...	..
Military Works	27	26	9	15	30	44	52	94	88	60	51	61	...	...
Total ..	**13,35**	**12,63**	**13,56**	**13,69**	**13,54**	**14,25**	**13,56**	**14,10**	**13,47**	**12,51**	**16,38**	**16,03**	**12,50**	**15**

ARMY.

RECEIPTS

The standard may be taken at 54, the average of the last 2 years.

EXPENDITURE.

The charges for Palace Military have been provided under Palace. The charges for 1915-16 have left large arrears which will have to be paid in the current year If Palace Military and the extra charges due to the war were excluded the charges would appear to have been more or less stationary during the past 10 years, the average having been 12,14 The standard of the normal expenditure of the department may be taken at 12,50, and 2,00 may be allotted annually from the normal surplus as long as the war lasts The normal expenditure has been practically stationary during the last 10 years. It is probably time that the pay of the lower grade men, *i e*, the sepoys, etc, be raised This should however be done by a lump allotment from the existing surplus. The normal growth of the expenditure of the department may be taken at 15.

Statement 24.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Famine Relief			86	-13	- 3	1	...	..	...						The provision for Famine Reserve seems to be too low As I have explained in another note, the fundamental idea is to keep the accumulations as a funded reserve The amounts are as a fact invested but the annual interest is not credited to the fund, but is treated as a part of the current revenues of the State The effect of this arrangement is that the annual sum set aside for the reserve from the current revenues is being reduced year by year by the amount of the interest on the accumulated funds This seems to me wrong in principle As an absolutely necessary precautionary measure, provision must be made for famines recurring at periodical intervals and the accumulated funds should amount to a sufficiently large amount so that it may not be exhausted altogether by one famine I think the aim should be to accumulate a crore of rupees at the credit of the fund before the next famine occurs I would therefore raise the amount of the annual contribution to 5,00 and credit the fund with compound interest at 5 per cent In this way it should be possible to build up a strong Famine Insurance Fund gradually Should Mysore be fortunate enough not to have a famine till the fund accumulates to 100 lakhs, it will be time enough to take into consideration the question of reducing the annual payments to the fund from the General Revenues Till then, the fund should be allowed to accumulate with compound interest The interest does not represent a payment from the general revenues at all as it accrues from the investments which are made annually from the fund. It will not be necessary to buy new securities for a long time The State holds large investments at present and a part of these may be considered annually to have been made on this account
Famine Reserve	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00		
Total	**2,00**	**2,00**	**2,86**	**1,87**	**1,97**	**1,96**	**2,00**	**2,00**	**2,00**	**2,00**	**2,00**	**2,00**	**2,00**	..	

Statement 25.

IRRIGATION MINOR WORKS.

IRRIGATION MINOR WORKS.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 1916-17	Budget Estimate 1917-18	Standard	Annual Growth	Remarks
In charge of P. W. Officers.															
Original works															This head includes the cost of original works in charge of P W. Officers as well as the cost of repairs to tanks executed by Civil Officers
Major Works ...	5,69	1,54	3,59	3,56	2,14	2,05	2,77	2,61	1,95	2,67	3,00	3,27			
Minor Works ...	29	40	15	28	23	50	30	22	18	21	25	35			
Repairs ...	.	..	..	...	..	.	..	...	...		33	33			
Establishment .	2,44	2,24	1,94	1,48º	1,28	1,58	1,68	1,07	81	1,04	78	85			
Establishment on account of Irrigation Cess Fund	.	..	..	...	.	...	.	..	..	30	30	30			
Tools and Plant ..	9	7	3	3	1	2	1	1	7	1	7	12			
Tools and Plant on account of Irrigation Cess Fund .	...	..	..	..	.	.	...	..	...	1	1	1	...		
Suspense	—2	- 1	—8	— 3	1	—11	—2	.	3			...	...		
Total .	8,19	7,24	5,93	5,32	3,67	4,01	4,71	3,91	3,04	4,24	4,71	5,23	4,50	.	
In Charge of Civil Officers.															
Repairs .	70	77	1,21	81	67	82	63	97	85	70	90	2,50	2,50	50	
Establishment ...	..	..		...	.	...	.	...	57	92	1,02	1,04	1,02		
Tools and Plant ..	..	.			..		.	..	3	1	.	3			
Suspense	..	..	.	.	...	.	..		1		..	...	.		
Total .	70	77	1,21	81	67	82	63	97	1,46	1,63	1,92	3,57	3,52	50	
Total Minor Irrigation Works .. s. d. s.	**9,19**	**8,01**	**7,14**	**6,13**	**4,34**	**4,83**	**5,37**	**4,88**	**4,50**	**5,87**	**6,66**	**8,80**	**8,02**	**50**	

As regards the restoration of old tanks, a scheme has been sanctioned by the Government and it is intended that the expenditure under this head from the State Funds should amount to 6,33 per annum, but the actual expenditure has been growing very slowly and it is hardly likely that the expenditure will amount to the sum mentioned by Government during the next three years The actual expenditure in 1915-16, including establishment amounted only to 1,63 and the Revised Estimate for the current year is only 1,92 but it is not likely to be spent 2,50 may be taken as the standard and 50 may be provided as the annual growth, so that the expenditure may rise gradually to the amount aimed at by Government, though it appears very unlikely, considering the interest now taken by the officers responsible for drawing up the schemes, that the expenditure will progress as rapidly as is being provided for The establishment for repairs of the minor tanks has been largely increased and the Revised Estimate of 1916-17 may be taken as the standard

Receipts and Expenditure	06-07	07-08	08 09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth
Receipts.														
1 Tolls on bridges and roads	20	23	25	21	24	24	29	34	26	32	35	37		
2 Staging Bungalow fees	8	8	7	7	7	8	8	9	9	10	12	12		
3. Rents of Buildings	23	21	27	27	25	29	26	34	37	36	35	36		
4 Sales of Buildings		1	1		82	5	..	..		9	14	32		
5. Sales of Tools and Plant	2	2	2	2	1	2	3	2	3	2	2	2		
6 Sales of produce	1	3	1	1		1	1	2	2	1	2	2		
7 Sales or return of old materials	1	2	3	1	2	2	5	2	5	3	4	4		
8 Tramway receipts	..		6	2	3	2	2	1	1	2	2	2		
9 Fines, refunds and miscellaneous.	2	37	35	10	61	69	75	21	37	13	9	10		
Total	**57**	**97**	**1,07**	**71**	**2,05**	**1,42**	**1,49**	**1,05**	**1,20**	**1,08**	**1,15**	**1,37**	**100**	**2**
Expenditure.														
1 In charge of Public Works Officers														
Original Works	7,28	4,26	4,54	5,91	6,54	8,18	7,22	7,89	8,46	8,25	7,69	7,16		
Repairs .	5,89	6,01	5,89	6,55	6,77	7,23	7,11	7,85	7,07	7 10	7,05	7,00		
Establishment ..	3,65	3,54	3,77	2,99	3,19	3,20	2,95	2,70	3,39	3,65	3 61	4,04		
Tools and Plant	37	26	40	39	36	41	47	45	47	31	39	48		
Stock and suspense		7	10	14	50	10	–20	4	12	61	56	20		
Total (1)	17,19	14,14	14,70	15,98	17,66	18,92	17,55	18,93	19,51	19,92	19,30	18,88	20,20	26
2 In charge of Civil officers														
Original Works	1	1	1	1	1	1	1	2	2	2	1	1		
Repairs .	17	17	17	17	17	18	22	19	18	20	19	19		
Miscellaneous Establishment . .	36	35	37	31	28	29	27	31	37	36	36	40		
Total (2) .	54	53	55	49	46	48	50	52	57	58	56	60	60	
Total (1) & (2) .	**17,73**	**14,67**	**15,25**	**16,47**	**18,12**	**19,40**	**18,05**	**19,45**	**20,08**	**20,50**	**19,86**	**19,48**	**20,80**	**26**
3. Palace Works														
Original works .	2,01	3,77	3,56	2,58	1,44	82	1,09	60	1,22	91	2,48	55	.	...
Repairs ..	.	4	4	.	..	..	...	..	—1	...	.	..	.	
Total (3) .	**2,01**	**3,81**	**3,60**	**2,58**	**1,44**	**82**	**1,09**	**60**	**1,21**	**91**	**2,48**	**55**	**100**	.

Remarks

RECEIPTS

Receipts from the sale of buildings occur at irregular intervals and cannot be counted upon No provision need be made for them in the standard as they will ordinarily mean larger expenditure in the construction of new buildings in their place Excluding these receipts which amounted in 1915-16 to 9, there was nothing abnormal in the receipts of the year under the several heads The standard may therefore be taken at 100 and the annual growth at 2

EXPENDITURE

The expenditure under this head has grown practically steadily from 14,14 in 1907-08 to 19,92 in 1915-16 During the last few years a contribution of 60 has been received annually from Local Funds General towards works of a Provincial character It has however been decided to abolish the Local Fund General and make over the receipts to local bodies and to meet the expenditure on Provincial Public Works in future from State Funds. A contribution of 30 is on the other hand paid to District Boards for communications On the surrender of the mohatarfa tax to the District Boards this contribution should be withdrawn If the contribution of 60 from Local Fund General had not been received and if no contribution had been made to District Boards the expenditure in 1915-16 would have amounted to 20,22, and this may therefore be taken as the standard for the future, and the annual growth may be taken at 26 This is exclusive of the expenditure on University buildings and on Palace works which have been provided for respectively under Education and under Palace The standard in 1917-18 would then be about 20,70

(2) For works in charge of Civil Officers 60 may be taken as the standard for 1917-18

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14 15	15 16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Expenditure.															
Bangalore City Improvement															For the Mysore City Improvement Trust a grant of 3,50 less the receipts of the Trust Board has been sanctioned until further orders The receipts may be estimated at 25 and the amount of the grant taken at 3 25
Improvements of Water-supply in Towns	10								7	34	20	2,18	2,00		
Town planning Operations															For the Bangalore City Improvement, Government have in their order No 1297-317 M L 112-14-11, dated 13th August 1915 have expressed their willingness to contribute a sum of 3 lakhs per annum for five years towards the cost of the City Improvement scheme and the Drainage Works, provided the Municipality contributed one-third of the cost of the former and half of the latter Grants have been allotted in the past, but no substantial amounts have been spent yet It is doubtful if the Municipality will be able to find so large a sum annually which the conditions of the State grant will make it incumbent on it to contribute I think it will be sufficient to take the standard at 1,50 per annum for the present
Mysore City Improvement Fund	3,83	2,17	2,30	2,73	2,60	2,33	47	2,57	2,95	3,31	3 25	3,25	3,25		
Local Funds for Village Improvement								16	47	99	1,00	1,50			For Improvements of Water-supply and Town Planning operations in other Municipalities, I think we may provide for an annual contribution by Government of 50
Sinking Water Wells in Villages									87	66	1,50	1,50			As regards Village improvements and the sinking of drinking water wells in villages, I do not think it necessary to provide for any grants under this head It has already been decided to make over to District and Taluk Boards and Unions the whole of the Mohatarfa and the receipts of the Local Funds General The additional resources thus placed at the disposal of local bodies will amount to about 4,50, namely, 2,65 on account of the Mohatarfa and 1,85, the receipts of the Local Funds General In calculating the latter, the amount which the District Boards already get as contribution from the Local Funds General, namely, about 30, per annum has been deducted The additional 4,50 thus placed at the disposal of the local bodies ought to be enough to enable them to meet their future requirements for Village Improvements, the sinking of wells, the extension of the Village communications and other local requirements and it should not be necessary to provide any further grants from general revenues for this purpose The grants hitherto actually given for the purpose amounted to 16 in 1913-14, 1,34 in 1914-15 and 1,65 in 1915-16
Malnad Improvement								10	59	77	1,01	1,50	1,75		For Malnad Improvement, the expenditure in the past has not been large The Revised Estimate for the current year being only 1,01, the bulk of which is for establishments, considerable expenditure will undoubtedly be necessary for works of improvement I would therefore provide 1,75 for the purpose in the standard of expenditure The total standard under this head will then be as follows
Total	**3,93**	**2,25**	**2,30**	**2,73**	**2,60**	**2,33**	**47**	**2,83**	**4,95**	**6,07**	**6,96**	**9,93**	**7,00**	**50**	

Mysore City Improvement		3,25
Bangalore City		1,50
Other Municipalities		50
Malnad Improvement		1,75
	Total	7,00

The distribution of the total amount will of course vary according to the requirements in each year Considering the large additional funds which have been placed at the disposal of the local bodies, no further growth of the expenditure under this head need be provided for In order however to enable Government to meet the needs of individual works or individual Local Bodies an annual growth of 50 may be provided for

The Government will undoubtedly transfer the control of Primary Education to local bodies gradually When this is done, the necessary funds will have to be placed at their disposal This however should not involve any additional expenditure on the State as it will be merely a question of transfer of the amount provided for under Education

Statement 28.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual Growth	Remarks
Expenditure.															
General Conference	..	..	..	...	...	4	15	43	82	1,19	1,25	1,31	.	...	EXPENDITURE
Industries and Commerce Committee		..	..	.	.	18	16	20	32	18	13	13	.		3,00 may be taken as the standard It is not necessary to provide for any further growth of the charges The experiments undertaken by the department when proved successful and the experimental schools and other measures undertaken by the Conference should be gradually transferred to the respective departments, the funds thus set free being applied towards new measures
Agriculture	.	.	.		.	8	13	22	23	23	22	22	.	..	
Education	..	..	...	.	.	9	10	10	13	15	13	13		.	
Reserve	..	...	..	..	..	...	...	..		...	...	.	...	..	
Total ...	.	...	...	...	.	**39**	**54**	**95**	**1,50**	**1,75**	**2,03**	**2 09**	**3,00**	.	

Receipts and expenditure	06-07	07-08	08-09	09 10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Receipts.															
1 School fees	88	88	83	85	82	91	99	1,14	1,38	1,57	1,61	1,73			
2 Contribution by the people towards Anglo-Vernacular and Sanskrit schools in rural parts	1	1	2	2	4	4	6	7	6	8	11	11			
3 Examination fees						...	7	5	3	10	11	12			
4 Public Libraries ..						..		..			4	4			
5. Miscellaneous	2	1	1	1	1	1	2	3	16	11	1	1			
Deduct Refunds							...		...	..		..			
Total	**91**	**90**	**86**	**88**	**87**	**96**	**1,14**	**1,29**	**1,63**	**1,86**	**1,88**	**2,01**	**1,86**	**20**	
Expenditure.															
1 Mysore University											8,06	3,00	5,60		
Other Minor Heads															
2 Supervision	90	85	95	1,01	1,23	1,09	1,21	1,34	1,49	1,61	2,06	2,13			
3 Sanskrit Education	2	2	2	2	2	2	3	1	3	5	26	27			
4 Secondary Education and Collegiate Education till 1915 16	2,04	2,13	2,15	2,40	2,64	2,90	2,85	2,94	3,28	3,16	1,75	1,89			
5 Primary Education	2,23	2 32	2,64	2,62	2,54	2,61	1,91	2,08	2,38	2,81	8,15	9,51			
6 Training Institutions	16	26	21	17	19	20	22	23	35	38	1,04	1,25			
7 Technical Education	5	28	16	15	14	18	22	51	72	56	1,14	1,93			
8 Female Education	37	37	36	40	37	38	1,14	1,17	1,31	1,54	2,31	2,35			
9 Backward communities Education										2	80	86			
10 Libraries and Museum	17	17	17	16	24	20	23	21	39	47	26	22			
11 Grants in aid	1,03	6,04	2,14	2,15	2,22	2,25	2,60	3,56	3,97	5,53					
12 Scholarships	49	45	53	56	55	53	58	75	83	1,04	49	77			
13 Miscellaneous	24	24	28	27	3	—6	4	—1	20	52	1,05	1,12			
Total other minor heads	7,70	13,13	9,61	9,91	10,17	10,30	11,03	12,79	14,95	17,69	19,31	22,30	2,000		
Total ..	**7,70**	**13,13**	**9,61**	**9,91**	**10,17**	**10,30**	**11,03**	**12,79**	**14,95**	**17,69**	**27,37**	**25,30**	**25,60**	**2,60**	

s. d. s.

RECEIPTS

The revenue did not vary much during the last five years, but during the last quinquennium the upward tendency has been marked, due mainly to the increase in the number of students paying fees and the opening of new schools. The standard may be fixed at 186, the actuals of 1915-16 and the annual growth at 20 the average during the last five years having been 20.

With the creation of new schools, the growth of school fees will be more rapid, but to be on the safe side I have taken a moderate estimate.

EXPENDITURE

The expenditure has increased very substantially in the current year having risen from 17,69 to 27,36 of which 8,06 are on account of the University. The annual upkeep of the University is estimated to cost 350 including 32 on account of the cost of the Teachers College, Mysore and some additional expenditure on the Collegiate High Schools. None of these institutions have yet been transferred to the University and as their expenditure is being still provided for under the respective minor heads under Education, it is not necessary to provide for them under the head "University" also. When the transfer is sanctioned, the respective grants will be transferred to the head "University". The estimate of 3,50 also includes 20 for libraries of the two Colleges. This is evidently initial expenditure. The annual expenditure may be taken at 12. The upkeep of the University may then be taken for the present at 3,10 (*i.e.*, 350-32-8). The buildings are expected to cost a total sum of 13,00 out of which 3,50 has been paid to the University Fund in the current year. The remaining 9,50 will have to be distributed over a number of years. As the grants allotted to the University in the current year will not be spent, the University Fund will have a balance of 2,90 at its credit at the end of the year and this will be available to meet its future expenditure. As the Revised Estimates of the current year show that there will be a large surplus in the general revenues of the State, I would suggest that the balance at credit of the University be still further increased by crediting to the fund in the accounts of the current year, the whole amount which may actually lapse on the Education Budget grant for the year. The amount will be charged to the head "University" under Education by *pro contra* credit to the University Fund. This will make more funds available for buildings in future without affecting the resources of future years. I would also allow the Education Department an allotment of 150 annually for buildings for the University and 100 for further development in other branches of the University especially Technical Education, such as Medical and Commercial Education. The standard for the total expenditure on account of the University may be taken at 3,10 for maintenance, 150 for buildings and 100 for further development or a total of 5,60. This amount will not necessarily be allotted every year to the University, but will be credited to the Department of Moral and Material Development according to the decentralisation scheme.

Excluding the University, the Revised Estimate of the expenditure under Education for 1916-17 is 19,31. The Estimate has been framed high and there is hardly any doubt that the Inspector-General will not be able to spend the whole amount provided. But the expenditure is growing and should be allowed to grow as fast as arrangements can be made for the opening of new Government or aided schools. The standard may therefore be taken at 20,00 against the Revised Estimate of 19,31, the difference being of course found from the existing surplus. In order to meet the future growth, I would allot 10 per cent of the total annual growth of revenue. This I think would enable the expenditure to be increased at a rate of 2,50 per annum.

Statement 30.

Receipts and Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Receipts.															
Agricultural Department	1	1	1		1	4	4	2		..		...			RECEIPTS
Botanical and other gardens	5	7	7	8	8	8	9	11	10	12	8	8	8		The receipts of the Agricultural Department proper consist mostly of the Implement Depot, but they have to be deducted from the charges The minor head 'Agricultural receipts' has therefore been omitted in the Budget from the receipt side As regards other heads, the standard may be fixed with reference to the average of the last few years, under the different minor heads the total being 80 against 85 in 1915-16 It is not necessary to count upon a growth of the receipts Any extra receipts will be held to be available to meet additional expenditure
Experimental fruit cultivation				1				1	1	1	.	1			
Veterinary charges															
Amrut Mahal receipts	54	50	30	56	36	61	79	78	43	50	41	50	50		
Kumgal Stud Farm	20	21	15	29	32	12	21	23	18	22	18	18	20		
Public Exhibitions and fairs			2	..	1	3	3	2	2		2	2	2	..	
Total	**80**	**79**	**55**	**94**	**78**	**88**	**1,16**	**1,17**	**74**	**85**	**69**	**79**	**80**	..	
Expenditure.															
Agricultural Department	51	57	65	59	60	82	72	1,03	1,30	1,47	1,66	1,64			EXPENDITURE
Botanical and other gardens	36	35	49	46	42	48	61	59	76	74	78	54			The expenditure has grown steadily in the past and should grow still further The Revised estimate for the current year is 1,16, but it includes special expenditure of 25 for improvement of parks and gardens and 15 for the construction of model rearing houses for sericulture. On the other hand, a sum of 10 has to be provided for the Dasara Exhibition It was hitherto provided from the Local Fund General Fund, but will in future have to be provided from the general revenues 1,00 may be taken as the standard and the future growth may be taken at 20 An initial recurring grant may be given from the existing surplus, for the further development of the Department, including the Veterinary Department
Experimental fruit cultivation			6	4	4	6	8	6	12	11	5	7			
Veterinary charges	89	91	1,17	1,06	81	97	1,00	1,02	99	1,25	1,11	1,13			
Public Exhibitions and fairs	2	12	7	9	6	9	7	8	18	5	11	10			
Sericulture					..	..	...	7	25	17	45	37			
Total	**1,78**	**1,95**	**2,44**	**2,24**	**1,93**	**2,42**	**2,48**	**2,85**	**3,60**	**3,79**	**4,16**	**3,85**	**4,00**	**20**	

Statement 31.

CO-OPERATIVE SOCIETIES.

Expenditure	**14**	**14**	**15**	**16**	**17**	**21**	**26**	**40**	**54**	**63**	**79**	**90**	**90**	**10**	EXPENDITURE The steady growth is due to increase in the number of societies from year to year, *viz*, from 111 in the year 1910-11 to 800 in 1915-16 The rate of growth may be taken at 10 per annum and the standard fixed at 90

Statement 32.

INDUSTRIES AND COMMERCE.

Receipts.															
Sugar Cane Mills						...	...	..	..	..	..	..			RECEIPTS
Industrial Depot						..	1	1	1	1	1	..			The receipts are negligible and may be neglected for the purposes of the settlement
Miscellaneous receipts						..	..	..	..		..	..			
Total						...	1	1	1	1	1				
Expenditure.															
Direction						..	62	78	79	98	82	63			EXPENDITURE
Weaving factory (Net)						..	...	..	..	..	2	2			This is a Department which requires to be still further developed The present standard is about 150 but a further grant of 50 may be given from the present surplus making the total grant allotted for at 2,00 It is not necessary to provide for an annual growth as each experiment undertaken will have to be either transferred to a remunerative industrial work or given up altogether and other experiments taken up in its place The head is intended mainly for experiments and for charges of direction and it is not perhaps necessary to provide for more than 2,00 annually for the purpose which will be supplemented by sums devoted to experiments from the grant of 3,00 for the Economic Conference but to be on the safe side, I have provided for a growth of 10
Experimental Industries							4	11	6	34	69	40			
Industrial Depot							..	11	8	14	2	2			
Contributions and miscellaneous						..	..	...	22	10	10	10			
Total							**66**	**1,00**	**99**	**1,56**	**1,65**	**1,17**	**1,50**	**10**	

Statement 33.

RAILWAYS REVENUE ACCOUNT.

NET PROFIT	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17 18	Standard	Annual growth	Remarks
1 STATE RAILWAYS WORKED BY M & S M RY CO															
i Gross Earnings	26,93	30,93	32,01	30,10	28,31	32,53	37,22	39,19	36,14	38,62	39 78	39,78	39,50		The earnings of the State Railways worked by the Madras and Southern Mahratta Railway Company have grown practically steadily in the past In 1909 10, owing to the failure of the crops in Mysore, there was a decline which continued in the next year also and was due to a general fall in the coaching traffic and specially in salt and coal traffic In 1911-12 there was a recovery which continued rapidly till 1913-14 In 1914-15 however, there was a decline again, the coaching traffic being adversely affected by plague and the goods traffic by the general trade depression caused by the war In 1915-16 there was a recovery, but the gross earnings were still lower than those of the pre-war year In the current year the gross earnings are expected to be higher than that year
Deduct -															
ii Working Expenses	16,07	19,40	20,48	17,39	17,14	18,49	19,96	22,34	20,34	20,55	22,18	22,18	22,13		
iii Surplus Profit and Interest .	8,91	9,30	9,03	7,43	7,75	7,78	8,17	7,97	7,94	7,99	8,03	8,01	8,02		
iv Interest on other Capital Works	2,70	2,70	2,15	3,24	3,17	3,48	3,56	3,68	3,76	3,73	3,71	3,81	3 75		
NET PROFIT	-75	47	38	2,04	25	2,78	5,53	5,20	4,10	6,35	5,86	5,79	5,60	50	The standard may be taken at the mean between 1913-14 and 1916 17 or at 39,50 The working expenses have varied generally from 54 to 56 per cent in recent years The standard may be taken at 56 per cent Gross earnings of 39,50 will then require working expenses of 22,13 The surplus profits have been 1-20th since 1909-10 in terms of the new contract The Guaranteed Interest and Surplus profits may be taken at 8,02, and the interest on capital expenditure incurred by the State in addition to that found from the Debenture Capital may be taken at 3,75. The total net profits will then be 5,60 The average annual growth during the last six years, that is, since the beginning of the new contract, has been 72 We may take it at 50
2 OTHER RAILWAYS															
i Gross Earnings	..	...		..	..	.				5	1,82	6 50			
Deduct															
ii Working Expenses	..				.					7	1,28	4,37			
iii. Interest		..						14	1,23	248	3,27	1,77			
iv Guaranteed Interest and share of Surplus Profits .	...	.		.	..		..				18	51			
NET PROFIT								- 14	123	250	3,21	3,18	3,10	50	As regards the other Railways, they are all either just opened, or are about to be opened The Budget Estimate for next year provides for a net loss of 3,18 We may take 3,10 as the standard and provide for a gradual reduction of this by 50 per annum, so that in about seven years from now they may be expected to yield 4 per cent on their capital expenditure 2,50 may thus be taken as the present standard of the profits of all the Railways taken together and the annual growth of the net profits may be taken at 1,00, namely 50 from the lines worked by the Madras and Southern Mahratta Railway Company and 50 from the other lines.
Total Net Profit	**-75**	**47**	**38**	**2,04**	**25**	**2,78**	**5,53**	**5,06**	**2,87**	**3,85**	**2,65**	**2,57**	**2,50**	**1,00**	

Statement 34.

Receipts	06-07	07 08	08 09	09-10	10 11	11 12	12 13	13-14	14-15	15 16	Revised Estimate 16 17	Budget Estimate 17 18	Standard	Annual growth
1 Gross Receipts														
Sivasamudram Kolar Section			16,25	17,56	14,14	14,20	14,31	14,11	13,64	16,12	16 60	17,14	17,00	60
Bangalore City Section			71	81	99	1,17	1,31	1,18	1,63	1,83	2,16	2,90		
Bangalore C & M Station Section			38	48	61	70	78	89	91	99	1,00	1,20	5,00	10
Mysore City Section			9	61	25	54	63	56	1,26	1,13	1,15	1 20		
Total Gross Receipts	20 12	17,58	17,16	19,49	15,99	16,66	17,06	17,01	17 14	20,07	20 91	22,71	22,00	1,00
2 Working Expenses														
Sivasamudram Kolar Section														
Bangalore City Section			2,39	3,14	2,33	2,19	2 25	2,98	2,48	3,59	2,72	2,46		
Bangalore C & M Station Section			29	39	38	53	56	50	72	86	79	73		
Mysore City Section			26	36	37	35	36	10	47	15	60	55		
			13	32	32	32	33	17	11	57	56	50		
Total Working Expenses	2,60	2,59	3,03	3,21	3,10	3,39	3,50	4,35	4,11	5,47	4,67	4,24	4 50	20
3 Depreciation														
Sivasamudram Kolar Section														
Bangalore City Section			9,07	6,08	2,29	2 29	2,29	2 29	2,29	3,30	3,08	2,93		
Bangalore C & M Station Section			68	57	27	28	28	30	31	32	35	13		
Mysore City Section			11	11	11	12	13	14	15	16	17	19		
			17	17	17	17	19	19	20	20	22	25		
Total Depreciation			10,06	6,93	2,81	2,86	2,89	2,92	2,95	2 98	3,82	3 80	3 80	20
4 Interest														
Sivasamudram Kolar Section			2,64	2,70	2 73	2,73	2,72	2,90	3,27	3,53	3,57	3,65		
Bangalore City Section			23	25	28	29	29	29	31	32	37	18		
Bangalore C & M Station Section			15	14	11	12	13	13	15	16	17	19		
Mysore City Section			15	16	18	18	19	20	20	21	24	27		
Total Interest	2,53	2,87	3,17	3,25	3,30	3,32	3,33	3,52	3,93	4,22	4,33	4,59	4,60	24
Net Profits														
Sivasamudram Kolar Section			2,15	6,61	6,79	7,01	7,05	5,94	5,60	6,70	7,21	8,40		
Bangalore City Section			12	37	6	7	21	39	29	33	65	1,26		
Bangalore C & M Station Section			17	13	2	11	16	22	14	22	6	27		
Mysore City Section			36	1	12	13	8	30	12	15	12	18		
Total Net Profits	**14,99**	**12,12**	**1,20**	**6 10**	**6,45**	**7,09**	**7,34**	**6,25**	**6,45**	**7,40**	**8,07**	**10,11**	**9,10**	**36**

Gross Receipts Under the terms of the contract, the rate at which power was supplied to the Mining Companies was reduced in the case of the first two installations after the first five years Hence there was a decrease in the revenue in spite of an increase in the supply of power to the Companies whenever there was a decrease in the rate The revised contract under which the cost of power has been raised to £12 per horse power having come into force from the beginning of the year 1915 16, there will be no such drop in the revenue in the next ten years during which period the enhanced rate will be in force The large increase in revenue during 1915-16 is due partly to the additional power taken by the Mining Companies and partly to the higher rate With the V nstallation, there will be a further addition to the revenue The standard of the revenue for 1917 18 may be taken at 17,00, the Budget estimate for 1917-18 being 17,14 and the annual growth at 60 which is not very large, considering the fact that provision is being made for an annual capital expenditure of 6,00

The revenue from the other three sections which has not been subject to any fluctuations in rate, has grown steadily The standard for the revenue from these sections may be fixed at 5,00, the Budget estimate for 1917-18 being 5,30 and the future annual growth may be taken at 10, the average annual growth in the past five years having been 15

Working Expenses With the growth of revenue, the working expenses will also grow as they have been doing in the past The actuals of 1915-16 were however, too high owing to some special expenditure 4 50 may be taken as the standard, the Budget estimate for 1917-18 being 4,24 and the annual growth may be taken at 20, *i e*, about 20 per cent of the amount provided for the annual growth of revenue

Depreciation The present standard may be taken at 3,80, the Budget estimate for 1917-18 The future capital expenditure may be taken at 6,00 annually and the annual growth of the depreciation charges may be taken at 20

Interest The present standard under this head also may be taken at the Budget Estimate for 1917 18 or in round figures 4,60 and 24 may be taken as the annual growth the capital expenditure being taken at 6,00 annually If more is actually spent for any new scheme, the interest charges will probably be met from the additional revenue

Net Profits The figures for standard and annual growth will be as follows

	Standard	Annual growth
Gross Earnings		
Sivasamudram Section	17,00	60
Other Sections	5,00	10
Deduct Working Expenses	4,50	20
Depreciation	3,80	20
Interest	4,60	24
Net Profits	9,10	36

Statement 35.

KRISHNARAJ SAGAR WORKS—REVENUE ACCOUNT

KRISHNARAJ SAGAR WORKS -REVENUE ACCOUNT.

Gross receipts														
(i) Electrical Revenue										3,31	3,79	4,56		
(ii) Land Revenue due to Irrigation														
(a) Mandigere Channel										( ) 9	9	9		
(b) Chamaraj Anikat and channel										( ) 56	58	58		
Total Gross Receipt										3,96	4,46	5,23		40
Deduct working expenses														
Net earnings										3,96	4,46	5,23		
Deduct interest						15	61	1,36	2,13	3,85	1,88	5,78		1,00
Net Profit						**15**	**-61**	**1,36**	**—2,43**	**11**	**— 42**	**- 55**	**—55**	**-60**

The capital expenditure on the works may be estimated at 25,00 per annum in future, so that the interest charges will grow at the rate of 1,00 The revenue will continue for the next few years to be derived mainly from the additional power generated by the Cauvery Power Works Irrigation revenue will grow only very slowly The total annual growth of revenue may be taken at 40 The standard of the net loss may be taken at that provided in the Budget Estimate for 1917 18 and the annual increase at 60 for the present, namely 100 for interest less 40 growth of revenue

( ) Included under "Other Irrigation Works" in previous years.

Statement 36.

58 OTHER IRRIGATION WORKS REVENUE ACCOUNT.

OTHER IRRIGATION WORKS—REVENUE ACCOUNT. 59

Receipts	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
1 Gross Revenue															
Land Revenue due to Irrigation	1,50	1,68	1,67	1,62	1,93	1,86	1,97	1,89	1,88	1,13	1,13	1,13			This head include Irrigation Works which are giving a net return of 1 per cent or more on the capital expenditure incurred on them The revenue is collected as part of Land Revenue but should be transferred at the end of the year to this head by deduction from the total Land Revenue receipts Up to 1914-15 the revenue from Mandigere Channel and Chamraj Amkat and Channel has been shown under this head but with effect from 1915-16 they have been considered as part of the Krishnaraj Sagar Works and the revenue from them has been shown under that head This accounts for the decline in the revenue and the charges for interest shown under this head since 1915-16 The present standard may be taken at 50 The annual growth is negligible and need not be taken into account
Deduct															
2 Interest	1,01	1,02	1,02	84	84	84	85	89	85	62	63	63			
Total Net Profit	**49**	**66**	**65**	**78**	**1,09**	**1,02**	**1,12**	**1,00**	**1,03**	**51**	**50**	**50**	**50**		

Statement 37.

KOLAR GOLD FIELDS WATER SUPPLY. (REVENUE ACCOUNT.)

KOLAR GOLD FIELDS WATER SUPPLY. (REVENUE ACCOUNT.)

Receipts	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised 16-17	Budget 17-18	Standard	Remarks
1 Gross Receipts	3,00	3,36	3,56	3,14	2,50	2,31	2,39	2,35	2,27	2,05	1,90	1,90	1,90	The revenue has been decreasing owing to reductions in the rate at which water is supplied to the Mining Companies in terms contracted with them The rate was reduced from 15 annas to 10 annas in 1910-11 and again to 8 annas in 1915-16 The rate is subject to further reductions in 1920-21 In the meantime 1,90, may be taken as the standard for the gross receipts and 1,00 for the working expenses and 63 for interest, leaving 27 as the net profits No provision need be made for any decrease in the net profits
Deduct														
2 Working Expenses	73	1,03	1,07	1,03	71	1,07	1,07	90	94	99	1,05	1,05	1,00	
3 Interest	59	60	61	61	61	62	62	62	62	63	63	64	63	
Net Revenue	**1,68**	**1,73**	**1,88**	**1,50**	**1,18**	**62**	**70**	**83**	**71**	**43**	**22**	**21**	**27**	

Statement 38.

SANDAL OIL FACTORY NET PROFIT.

Receipts	15-16	Revised estimate 16-17	Budget estimate 17-18	Standard	Annual growth	Remarks
Gross Receipts .	.	12,68	43,20			The average outturn of the Bangalore Factory may be taken at 5,000 lbs. per month and of the Mysore factory at 6 000 lbs per month or a total of 1 32,000 lbs per annum at the two factories The quantity of wood required will be 1,320 tons which at Rs 1,600 a ton will cost 21,12 The other expenses may be taken roughly at Rs 3-4-0 per lb The total cost will then be 25,12 The selling price of the oil may be taken at Rs 25 per lb at which the sale proceeds of the oil will be 33 00 The net profits will then amount to 7,58 750, may therefore be taken as the standard and the annual growth may be taken at 50 for the present.
Deduct Working Expenses		8,91	30,91			
Net Earnings . .		3,71	12,26			
Deduct—Interest	.	1	16			
Depreciation .		20	40			
Net Profit ..	. .	**3,50**	**11,70**	**7,50**	**50**	

Statement 39.

	Expenditure	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	Revised Estimate 1916-17	Budget Estimate 1917-18	Standard	Annual growth	Remarks
1	General charges	7	7	7	7	9	10	15	45	34	48	46	31	30		Till 1912-13, the Public Works Secretary to Government was also the Railway Secretary. He had a small staff to look after the Railway Secretariat work which was confined to lines already open and worked by the Madras and Southern Maharatta Railway Company. The charges for accounts were also limited to the debit of a sum of Rs. 125 per month out of the total expenditure on the Public Works Section of the Account Office.
2	Surveys	1		33	4	3	7	2,09	7,5	16	34	84	35	35		In 1913-14, when the construction of new lines were undertaken by the State, the Public works Secretariat was reorganised and some additions were sanctioned to the Account Office also for Railway work. This accounts for the large increase in the expenditure under Head (1) since 1913-14. With effect from next year, when the Public Works and Civil Branches of the Account Office are completely amalgamated, this head will be relieved of the charges now debited to it on account of the Account Establishment. A part of the expenditure now debited to this head will also be transferred to the Revenue Account of the Mysore Arsikere Railway when it is opened. The standard of expenditure under head (1) may therefore be taken at 30.
3	Land for guaranteed Railways								7	4	8	32		5		
4	Rebate									3						
5	Reserve grant															35 may be taken as the standard of expenditure of head (2) and 5 for that under head (3). The total standard under this head will then be 70. It is not necessary to make any special provision for the growth of expenditure under this head, as the Railway Secretariat is now fully equipped.
	Total	**8**	**7**	**40**	**11**	**12**	**17**	**2,24**	**23**	**57**	**90**	**1,62**	**66**	**70**		

Statement 40.

SINKING FUND.

SINKING FUND.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Sinking Fund for Loans	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	**1,33**	.	As explained in my general note 3,33 may be set aside under this head with effect from 1916-17.

Statement 41.

CAPITAL OUTLAY NOT CHARGED TO REVENUE.

CAPITAL OUTLAY NOT CHARGED TO REVENUE.

Expenditure	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Revised Estimate 16-17	Budget Estimate 17-18	Standard	Annual growth	Remarks
Railways and Tramways . .	2,17	4,37	2,66	2,00	4,30	1,49	2,51	10,60	16,62	15,83	24,63	18,00	25,00		The total annual expenditure may be taken at 100 lakhs which is larger than the amount actually spent in any year in the past and which is probably the largest amount which can be spent annually at present with the present establishments of the State and in the present condition of the market for the materials required.
Krishnaraj Sagar Works					.	7,13	15,79	21,44	32,56	26,97	24,36	22,00	25,00		
Other Irrigation works	1,11	11	7	6	4	30	12	2	5	2	24	17	5,00	. .	
Cauvery Power works	3,36	13,56	1,47	2,31	33	51	30	9,37	10,71	3,96	2,42	10,00	6,00	.	
Industrial works . .		..		.	.		...	. .		...	3,89	20,00	39,00		
Other works -Kolar Gold Fields Water Works .	59	9	3	20	6	7	1	5	23	18	6	...	. .	...	
Total ...	**7,63**	**18,13**	**4,23**	**4,57**	**4,66**	**9,80**	**18,73**	**41,48**	**90,17**	**46,92**	**55,60**	**70,17**	**1,00,00**		

APPENDIX

STATEMENT SHOWING REVENUE FOR TEN YEARS FROM 1906-07 TO 1915-16.

	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	Revised Estimate 1916-17	Budget Estimate 1917-18
A Principal Heads of Revenue												
I Land Revenue	97,06,366	100,41,040	85,79,959	101,65,573	103,16,426	102,96,298	101,31,471	101,86,702	98,37,348	102,98,250	103,84,000	104,94,000
II Forest	19,12,754	22,76,148	18,01,251	18,58,020	20,91,498	22,04,305	32,92,819	33,96,298	23,60,651	32,72,631	15,61,000	18 33,000
III Excise	39,18,037	41,53,601	43,56,207	41 63,065	41,71,766	41,47,419	47,45,176	51,61,131	51,81,999	56 06,459	58,62,000	60,66,000
IV Miscellaneous Excise	3,13,111	3,32,197	2,57,850	3,02,321	3,06,292	2,97,629	2,87,010	2,91,084	2,78 756	2 86,157	2 90,000	2,88,000
Sayer Custom	3,66 908	2,451	-543	100	67	20	83					
V Stamps	7,37,576	7,75,914	8,26,861	7,87,650	7,97,497	8,84,464	9,04,553	10,28,676	10,13,660	10,99,986	11,45,000	11,85,000
VI Registration	1,43,278	1,49,068	1,71,236	1,59,860	1,61,707	1,83,901	1,78,602	2,07,021	2 02,449	2,09,261	2,16,000	2 21,000
Total	**171,58,030**	**177,30,422**	**159,92,824**	**174,36 592**	**178,45,119**	**180,13,996**	**195,39,551**	**202,70,912**	**191,07,853**	**207,72,750**	**224,58,000**	**229,86,000**
B. Surplus Revenue of Assigned Tract												
VII Assigned Tracts Revenue										1,10,041	1,50,000	1,50,000
C. Mining Revenue												
VIII Mining Revenue Net	**15,96,616**	**15,27,510**	**15,42,213**	**15 68 538**	**17,65,993**	**18,62,361**	**18,83,317**	**18,46,023**	**18,29,585**	**19,50,982**	**18,63,000**	**18,62,000**
D. Interest												
IX Interest	**7,26,588**	**10,67,912**	**8,80,882**	**10,64 588**	**12,04,510**	**10,27,410**	**16,48 268**	**20,92,452**	**23,94 178**	**20,83,353**	**20,36,000**	**27,93,000**
F. Receipts by Civil Departments												
X Courts of Law	36,730	30,797	29,543	29,857	31,997	35,673	16,097	37,971	15,188	51,570	18,000	18,000
XI. Jails	2,911	5,895	3,956	2,603	2,513	1,687	2,117	2,371	4,911	2,180	2,000	2,000
XII Police	5,160	2,300	2,773	10 9	5 603	1,590	1,511	3,116	3,796	1,388	6,000	6,000
XIII Medical	3,102	21,111	2,480	6 974	5,079	5,648	6,651	5,031	10,011	20,053	19,000	20,000
XIV Sanitation and Vaccination	1,611	1,319	2,563	1,751	1,930	6,015	7,131	10,577	5,422	5,551	5,000	5,000
XV. Scientific and Miscellaneous Departments	11,583	17,100	11,899	9,887	13,292	9,952	10,150	11,398	16,986	11,086	12,000	15,000
XVI. Pensions and Allowances	2,265	2,007	1,953	2,889	2,725	5,859	2,018	2,607	2,909	1,826	15,000	15,000
XVII Stationery and Printing	8,691	8,711	8,117	8,776	17,235	10,020	7,858	13,501	12,703	18,855	16,000	16,000
XVIII Miscellaneous	1 22,291	97,732	94,271	1,09,569	1,55,831	1,29,242	97,983	1,23,091	1,19,131	1,12,180	1,28 000	1,20,000
Total	**2,00,977**	**1,90,005**	**1,87,860**	**1,76,394**	**2,39,235**	**2,05,686**	**1,82,116**	**2,09,669**	**2,21,093**	**2,30,992**	**2,51,000**	**2,47,000**
G. Public Works-												
XIX Civil Works	**56 885**	**96,644**	**1,07,022**	**71 330**	**2,08,403**	**1,42,207**	**1,49,482**	**1,05,093**	**1,19,899**	**1,07,657**	**1,15,000**	**1,37,000**
H. Moral and Material Development												
XX Education	91,554	90,235	86,252	88,492	87,019	95,868	1,13,851	1,28,836	1 63,119	1,85,656	1,88,000	2 01,000
XXI Agriculture	80,243	79,071	55,151	93,967	77,730	88,599	1,15 710	1,17,312	71 500	81,581	69,000	79 000
XXII Industries and Commerce								830	1,151	1,311	1,000	1 000
Total	**1,71,797**	**1,69,306**	**1,41,706**	**1,82 459**	**1,64,749**	**1,84,467**	**2,29,564**	**2,46,978**	**2,39,370**	**2,71 581**	**2 58,000**	**2,81,000**
I. Army and Defence												
XXIII Army	**9 305**	**10,027**	**50 223**	**11,584**	**38,238**	**67,513**	**65 868**	**64,838**	**50 229**	**57 901**	**45,000**	**45,000**
K. Railways -Revenue Account -Net.												
XXIV Railway Revenue Account (Net profit)			**37,563**	**2,03,676**	**24,837**	**2,77 968**	**5 53,433**	**5 05 490**	**2 87 932**	**3 84,933**	**2,65,000**	**2,57,000**
L. Irrigation Revenue Account Net.												
XXV Krishnaraja Sagar Works (net profit)				...	1,09 149	1,01,968	1,11 965	99 537	1 02,842	11,311 50,726	50,000	50,000
XXVI Other Irrigation Works (Net Profit)	18 182	66,555	65,206	77,991								
Total	**48,482**	**66,555**	**65,206**	**77,991**	**1,09,149**	**1,01,968**	**1,11,965**	**99,537**	**1,02,842**	**62,037**	**50,000**	**50,000**
M. Cauvery Power Scheme												
XXVII Net Profit	**14,98,877**	**12,12 159**	**1,20,437**	**6,10,40**	**6,45,070**	**7,09,234**	**7,34,209**	**6 24,763**	**6,45 381**	**7 40 117**	**8,07,000**	**10,11 000**
N. Industrial Works Revenue Account												
XXVIII Sandal Oil Factory (net profit)					...	...	.			.	**3,50,000**	**11,70 000**
O. Other Capital Works Net.												
XXIX Kolar Gold Fields Water-supply (Net Profit)	**1,67,634**	**1,72,820**	**1,88,088**	**1,60,408**	**1,17,857**	**61,981**	**70,169**	**83,236**	**70,532**	**43,023**	**22,000**	**21,000**
Grand Total	**216,35 191**	**222,43,360**	**193,14,024**	**215,53,964**	**223,60,160**	**226,54,791**	**251,67,942**	**261,48,991**	**250,68,894**	**268,15,367**	**286,70,000**	**3,10,10,000**
Deficit					..	...	.	.		.	.	
Extraordinary Receipts			..		...	...	...	**30,00,000**	**9,22 940**	.	..	...

s d.s.

STATEMENT SHOWING EXPENDITURE FOR TEN YEARS FROM 1906-07 TO 1915-16

	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17 Revised Estimate	1917-18 Budget Estimate
A. Direct Demands on Revenue												
1 Land Revenue	19,58,973	19,37,164	18,74,697	18,78,092	19,64,655	19,17,953	18,21,850	19 51,967	18,61,990	19 71,576	19,78,000	20,24 000
2 Forest	6,58,841	6,61,157	7,61,734	7,71,514	6,92 965	7,13,922	6,96,233	9,07,008	11,78,832	9,20 287	8,96,000	9,13 000
3 Excise	3,16,863	3,29,271	3,12,911	3,16,529	3,31,458	3,37,938	3 31,163	3,36,027	3,47,531	3 30,238	3,30,000	3,40,000
4 Stamps	25,701	26,845	36,111	37,780	38,293	32,671	61,425	18,525	19,501	10,151	71,000	61,000
5 Registration	83,102	79,774	81,010	81,277	80,708	81,229	82,586	85,648	88,018	89,708	93,000	95 000
Miscellaneous Taxes and Sayer Customs	14,058	1,940	1	7								
Total	**30,57,538**	**30,39,454**	**30,96,464**	**30,85,227**	**31,08,092**	**30,83,713**	**29,93,257**	**33 29,175**	**35 25,872**	**33 55 260**	**33,68,000**	**34,33,000**
C. Mining Revenue												
6 Capitalisation Fund	..											
D Sinking Funds												
7 Sinking Funds for Loans	**1,33,333**	**1,33,333**	**1,33,333**	**1,33,333**	**1,33,333**	**1,33,333**	**1,33,333**	**1,33,333**	**1,33,333**	**1,33 333**	**1,33,000**	**1,33,000**
E Palace												
8 Palace	**19,40,000**	**19,40,000**	**19,40,000**	**19,40 000**	**23,40,000**	**23,22,000**	**23,22,000**	**22,93 324**	**23,27,067**	**23,50 000**	**23,50,000**	**23,50,000**
F Civil Administration												
9 General Administration	7,92,776	6,97,317	7,39,401	8,01,245	8,44,230	6,21,551	8,01,583	11,31,308	8,10,172	8,30,708	9,85,000	9,51,000
10 Courts of Law	8,02,284	7,59,852	7,92,847	7,89,131	7,65,356	7,82,588	7,94,175	8,13,097	8,53,715	8,78,812	8,95,000	9,08,000
11 Jails	1,06,809	1,03,316	1,10,563	1,02,239	95,587	92,621	85,011	1,02,119	1,01,765	96,801	1,03,000	1,06,000
12 Police	9,30,303	9,30,988	9,80,469	9,11,715	9,61,588	9,66,606	9,65,142	10,23,277	11,01,931	10,76,840	10,76 000	10,92,000
13 Muzrai Institutions	3,60 775	3,51,113	3,56,952	3,51,263	3,51,150	3,11,168	3,17,576	3,18,285	3,57,896	3,55,910	3,52,000	3,53,000
14 Medical	5,21,977	4,16,438	1,98,711	1,61 590	1,98,039	1,81,852	5,32,520	5,19,536	5,19,856	5,21,711	5,31,000	5,90,000
15 Sanitation and Vaccination	1,25,861	1,29,270	98,960	1,11,405	1,14,601	1,08,835	1,11,955	1,21,101	1,01 253	91,897	92,000	1,01,000
16 Scientific and Miscellaneous Departments	1,17,624	1,12,018	1,16,701	1,17,580	1,71,517	1,71,697	1,22,100	1,07,106	98,593	1,23,251	1,18,000	1,26,000
17. Pensions and Allowances	6,21,109	7,07,445	7,51,521	7 82,240	7,92,179	8,19,656	8,71,816	8,63,012	8,62,960	8,19,946	8,61,000	8,71,000
18 Stationery and Printing	1,93,339	2,27,585	1,91,721	1 91,839	2,23,311	2,20,976	2,31,311	2 28,981	2 51,091	2,83,753	3,89,000	1,87,000
19 Miscellaneous	93,100	96,916	51,110	95,215	1,19,554	4,12,678	1,13,126	92,317	52,914	79,221	1,08,000	80,000
Total	**46,72,257**	**45,35,378**	**46,88,956**	**47,48,005**	**49,70,776**	**50,53,253**	**49,79,975**	**54,10,802**	**51,74,779**	**51,88,856**	**55,13,000**	**56,68,000**
G. Public Works												
20. Minor Irrigation Works	9,19,151	8,01,317	7,14,326	6 12,801	4,31,527	4,83,146	5,37,192	1,87,629	4,50 023	5 87,259	6,66,000	8,80,000
21 Civil Works	19,74,248	18,18,695	18,85,274	19 05,221	19,56,075	20,22,532	19,14,031	20 05,135	21 28 816	21,11,183	22,34,000	20,03,000
Total	**28,93,699**	**26,50,042**	**25,99,600**	**25,18,022**	**23,90,602**	**25,05,678**	**24,51,223**	**24 92,764**	**25,78 839**	**27,28,442**	**29,00,000**	**28,83,000**
H. Moral and Material Development												
22 Economic Conference			...			39,173	53,867	95,260	1,19,868	1,74,655	2,03,000	2,09,000
23 Education	7,69,638	13,12,600	9,60,942	9,90,428	10,16,593	10,30,168	11,03,330	12,58,550	14,95,329	17,69,175	27,37,000	25,30,000
24 Agriculture	1,78,249	1,95,255	2,43,689	2,21,362	1,92,939	2,42,181	2,17,796	2,81,770	3,59,756	3,78,951	1,16,000	3,85,000
25 Co-operative Societies	14 355	13,619	14,850	15,951	16,982	20,646	26,176	10,251	53,546	63,167	79,000	90,000
26 Industries and Commerce							66,020	1,00,223	99,196	1,56,151	1,65,000	1,17,000
27 Grants for Public Improvements	3,92,710	2,25,027	2,29,734	2,72,758	2,60,000	2,33,019	17,238	2,83,031	1,95,092	6 06,701	6,96,000	9,93,000
Total	**13,54,952**	**17,46,501**	**14,49,215**	**15,03,499**	**14,86,514**	**15,65,490**	**15 44,727**	**20,82 288**	**26 52 787**	**31 48 803**	**42,96,000**	**43,24 000**
I. Army and Defence												
28 Army	13,35,187	12,63,001	13,55,669	13,69,117	13,51,269	11,24,873	13,56,163	14 09,963	13 16 795	12 50 530	16,38 000	16 03 000
29 Subsidy to British Government	35,00 000	35,00,000	35,00,000	35,00,000	35,00,000	35,00,000	35,00,000	35,00 000	35,00 000	35,00,000	35,00,000	35,00,000
Total	**48,35,487**	**47,63,004**	**48,55,669**	**48,69,117**	**48,51,269**	**49,24,873**	**48,56 163**	**49 09,963**	**48 46,795**	**47 50,530**	**51,38,000**	**51,03,000**
J. Famine Relief and Insurance												
30 Famine Relief			85,853	12,610	2,895	3,871	11	11	17			
31 Do Insurance	2 00,000	2 00,000	2,00,000	2,00,000	2,00,000	2,00,000	2 00,000	2 00 000	2,00,000	2 00,000	2,00,000	2,00 000
Total	**2 00 000**	**2,00,000**	**2,85,853**	**1,87,390**	**1,97,105**	**1,96,129**	**2,00 014**	**1,99 986**	**2 00,057**	**2 00 000**	**2,00,000**	**2,00,000**
K Railways Revenue Account Net.												
32 Net loss on Railways	75,128	47,081			..							..
33 Miscellaneous Railway Expenditure	8,481	7,180	39,719	10,646	12,032	16,604	2,24,225	23,107	56,592	90,180	1,62,000	66,000
Total	**83,609**	**54,261**	**39,719**	**10 646**	**12,032**	**16,604**	**2,24,225**	**23,107**	**56,592**	**90,180**	**1,62,000**	**66,000**
L Productive Irrigation Works Revenue Account—Net.												
34 Krishnarajsagar Works Net loss					...	14,993	61,398	1,35,773	2,43,350		42,000	55,000
Grand Total	**191,70,875**	**190,61,973**	**190,88,809**	**189,95,239**	**194,92,723**	**198,16,066**	**197,66,315**	**209,64,301**	**217,29 077**	**219,45 404**	**241,02,000**	**242,15,000**
Surplus	**24,64,316**	**31,81,387**	**2,25,215**	**25,58,725**	**28,67,437**	**28,38,725**	**54 01,627**	**51,84 690**	**33,39,817**	**48,69,963**	**45,68,000**	**67,95,000**
Capital Outlay not Charged to Revenue												
38 Railways and Tramways	2,46,590	4,37,175	2,66,243	2,00,324	4,29,864	1,48,639	2,51,469	10,60,479	16,61,891	15,83,090	24,63,000	18,00,000
39 Krishnaraj Sagar Works						7,12,994	15,79,201	21,11,246	32,56,187	26,97,355	24,36,000	22,00,000
40 Other Irrigation Works	1,11,273	11,269	6,673	5,797	- 3,782	30,523	11,634	1,777	5,197	2 597	24,000	17,006
41 Canvery Power Works	3,36,049	13,56,359	1,17,151	2,31,602	32,860	50,932	29,606	9,37,235	10,70,702	96,221	2,12,000	10,00,000
42 Industrial Works			...								3 89,000	20,00,000
43. Other Works Kolar Gold Fields Water Works	58,717	8,734	3,083	19,770	5,938	7,025	1,406	1,512	23,096	18,293	6,000	
Total	**7,52,629**	**18,13,537**	**4,23,453**	**4,57,493**	**4,64,880**	**9,50,113**	**18,73,319**	**41,48,279**	**90,17,073**	**46,92 362**	**55,60,000**	**70,17,000**
Extraordinary Expenditure	.	..	..	...	...	...	.	.	**52,00,000**		.	.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

READ—Note by Mr K L Datta, M A, Special Officer, dated 28th April 1917, suggesting delegation of powers to Heads of Departments and certain other Officers to retain their non-gazetted subordinates to service after attaining 55 years of age till 60 if efficient and also to retire them on the ground of inefficiency and recommending also the change of designation of 'Mutchis and Bookbinders' to 'Mutchis' and the treatment of their service as inferior on the ground that Mutchis who occasionally do bookbinding work and are not professional bookbinders but are promoted from the grade of peons should not be treated as belonging to superior service

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ORDER NO. FL 1141-96—S & A 392-16-2, DATED 5TH SEPTEMBER 1917

In his note read above, Mr Datta points out that, under the provision contained in Article 324 (*b*), Mysore Service Regulations, only certain Heads of Departments and Officers of high rank are empowered to retain their non-gazetted subordinates in service up to 60 years and suggests that the list of officers given in that article should be revised by adding the several high appointments created since the list was prepared.

He considers that every Head of the Department and Officer of the rank of Deputy Commissioner and District Judge should not only have power to retain in service up to 60 years of age their non-gazetted subordinates after they attain 55 years of age but should also be empowered to retire them if found inefficient and he accordingly suggests that subject to suitable restrictions, the power to compel their non-gazetted subordinates to retire, after attainment of 55 years of age, may be delegated to all Heads of Departments and Deputy Commissioners and Officers of corresponding rank.

2. Government are pleased to empower all Heads of Departments, Deputy Commissioners and other Officers of the rank of Deputy Commissioners to sanction extension of service to their non-gazetted subordinates up to 60 years, the list given in Article 321 (*b*), Mysore Service Regulations, being revised accordingly.

3 As regards Mr Datta's suggestion to delegate to all Heads of Departments and other Officers, the power of retiring their non-gazetted subordinates after attaining the age of superannuation also, Government are of opinion that the existing provision contained in 324 (*c*), Mysore Service Regulations, may remain as it stands and that no general delegation under this provision is needed for the present

4. Government accept Mr. Datta's recommendation regarding the change of designation of mutchis and bookbinders and direct that mutchis and bookbinders may in future be designated as mutchis only and classed as inferior servants.

B. RAMASWAMAIYA,
Offg. Secy. to Govt., Rev. Dept, in charge, Gen. Dept.

No. 32.

DELEGATION OF POWER TO HEADS OF DEPARTMENTS TO RETAIN NON GAZETTED SUBORDINATES IN SERVICE AFTER THEY HAVE ATTAINED 55 YEARS OF AGE OR TO COMPEL THEM TO RETIRE ON THE GROUND OF INEFFICIENCY

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4	Desirability of delegation of powers both in regard to retention in service and compulsory retirement after attainment of 55 years of age	9
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DELEGATION OF POWER TO HEADS OF DEPARTMENTS TO RETAIN NON-GAZETTED SUBORDINATES IN SERVICE AFTER THEY HAVE ATTAINED 55 YEARS OF AGE OR TO COMPEL THEM TO RETIRE ON THE GROUND OF INEFFICIENCY

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1. The question of delegation to the Commissioner of Stamps, under Art. 324 of the Mysore Service Regulations, of the power of allowing any non-gazetted subordinate to remain in service provided he continues to be efficient for a definite period up to, but not beyond the age of 60 years, has been raised in connection with the retention in service of Nagojee Rao, mutchi and book-binder of the Stamp Manufactory

2 The first question for consideration is whether the services of a mutchi and book-binder should be treated as superior or inferior, as only officers in superior service are required to retire under the superannuation rules, while inferior servants are allowed to stay on as long as they continue to be capable of discharging their duties irrespective of any age limit. Under Art 270 of the Mysore Service Regulations, mutchis are inferior servants but under the next article, book-binders belong to the superior service provided their professional occupation is book-binding. The services of a mutchi and book-binder must hence be treated as inferior or superior according as his duties are primarily those of a mutchi or of a book-binder requiring professional book-binding skill In classifying service as inferior or superior in such cases, the main underlying principle is whether the work to be done is merely mechanical or requires some general knowledge or professional skill If a peon in an office is, in ordinary course, promoted to a mutchi's place and he has in that capacity to do some rough book-binding work, it is not the object of the Regulations to treat such service as superior From Part II of Appendix 7-A to the Civil Service Regulations, it will be seen that the services of daftaries who have often to do book-binding work cannot be treated as superior as their professional occupation is not book-binding.

Mutchis and book-binders should in future be called mutchis only and they should be considered to be in inferior service.

3. Further, under Art. 274, a superior designation does not entitle an officer to pension on the superior scale if his duties are really those of an inferior servant Hence, mutchis who occasionally do rough book-binding work and who are not professional book-binders but are men promoted from peons, should not be treated as belonging to the superior service The question of retention or retirement ought not, therefore, to arise at all in such a case

4. The designation of the servants should not therefore be misleading and I would therefore suggest that mutchis should not in future in any office, be called "mutchis and book-binders" but only "mutchis." They should not also be considered to be in superior service.

5. The superannuation rules applicable to superior servants if enforced in the case of inferior servants on low pay merely because their designation is ambiguous, lead to premature retirement and are a source of hardship and not a concession.

Treatment of their service as superior only causes hardship and is not a concession.

6 In the case of the man whose case has given rise to these discussions, he was promoted to be a "mutchi and book-binder" on the 12th April 1915 when he was 56 years and 3 months old and the only effect of his service being counted as superior with effect from that date will be to compel him to retire on the 22nd January 1919 at the latest, even if he is fortunate enough to get extensions of service till that date. So far as pension or gratuity is concerned, he will not get an anna more than what he would have got had his service been inferior throughout. Under Art. 272 of the Mysore Service Regulations, an officer whose service has been for some time inferior and for some time superior, may either count (*a*) the

whole as inferior towards pension or gratuity on the inferior scale or (*b*) the superior portion towards pension or gratuity on the superior scale and the inferior portion towards gratuity on the inferior scale, in both cases, the pension or gratuity being calculated on the pay which he drew immediately before the termination of his superior or inferior service as the case may be. An inferior servant becomes entitled to a pension only after he has put in 30 years' service and a superior pension can be earned only after 10 years' service so that unless a man has put in 40 years' service in the aggregate, he can never get a pension under both scales and even then, his aggregate pension cannot be more than what he would have got had his whole service been superior. This is a condition which is seldom, if ever, satisfied. In the great majority of cases, the pension of the officer has to be calculated as if the whole service had been on inferior scale. The officer therefore gets no advantage in getting a part of his service considered as superior. It only causes an unnecessary hardship by compulsory retirement at 60 years of age at the latest, whereas if he continues to be considered as in inferior service he can continue to be in service as long as he is able to carry on his duties. The reckoning of the service of a mutchi and book-binder as inferior would not therefore cause any real hardship to the man concerned.

Delegation of power

7. The next question is the extent to which power may be delegated to Heads of Departments to grant an extension of service in the case of non-gazetted officers who have attained fifty-five years of age and who are still efficient or to retire such officers if they are inefficient. In British India, the power of permitting a non-gazetted subordinate to remain in service, provided he continues to be efficient, for a definite period up to the age of 60 years as well as the power of declaring such an officer to be inefficient and compelling him to retire either at the age of 55 years or thereafter have both been delegated to officers not under the rank of a Collector or District Judge. In Mysore, however, under Art. 324 of the State Service Regulations, Heads of Departments and Deputy Commissioners of Districts are authorised only to sanction extensions of service to non-gazetted officers who have attained 55 years of age but no one except the Revenue Commissioner has been vested with the power of ordering the retirement of subordinate officers of his Department. The rule implies that the Head of a Department or a Deputy Commissioner may be trusted to exercise his discretion to pronounce a man fit and grant him extension of service accordingly, but his discretion in the matter of retiring an officer requires the approval of Government or of the Revenue Commissioner in the case of the Revenue Department.

8. I think the rules should be brought in conformity with those in force in British India and that every officer entrusted with the power to grant extension of service should also have the power to retire officers whom he considers no longer efficient. The present rule indicates a distrust in Heads of Departments which cannot in any way conduce to better administration. The sanction of Government in such cases cannot but be a mere formality as Government can have no means of judging of the efficiency of the officer concerned and must accept the opinion of the Head of the Department who, even if his opinion may be a biassed one, will always be able to make out a case for retiring the officer concerned. If the rule in force in British India were adopted, it would result in a reduction of references to Government and would also conduce to greater efficiency and would raise the prestige of Heads of Departments.

Desirability of delegation of powers both in regard to retention in service or compulsory retirement after attainment of 55 years of age

9. I am therefore of opinion that every Head of a Department and officer of the rank of Deputy Commissioner and District Judge, should not only have power to retain an officer in service after he attains 55 years of age but should also have power to retire him if he is inefficient in his opinion. The power, if necessary, may be restricted to the retention or retirement of officers whose appointments the Head of the Department or other officer concerned is empowered to fill up.

Suggested amendment of rules

10. The list of officers empowered to sanction the retention of officers, given in Article 324 (*b*) is not quite complete as several high appointments have been created since the list was prepared. The list may be revised as suggested below.

I would suggest that Articles 320, 321 and 324 which are reproductions of corresponding articles of the earlier editions of the Civil Service Regulations may be recast and made simpler as under —

Existing Rule

320. A Superannuation pension is granted to an officer entitled or compelled, by rule to retire at a particular age

321. (*a*) An Officer in Superior Service, who has attained the age of 55 years, may be required to retire unless the Government considers him efficient, and permits him to remain in the service But as the premature retirement of an efficient officer imposes a needless charge on the State, this rule should be worked with discretion And in cases in which the rule is enforced, a statement of the reasons for enforcing it shall be placed on record

(1) It is trusted that the Heads of Departments will always be disposed to extend to this rule a very liberal interpretation, and that the State may, in no case, be deprived of the valuable experience of really efficient officers by the untimely exercise of the powers of compulsory retirement, on pension

(*b*) These orders apply to all officers in superior service without reference to their nationality If an officer is efficient after attaining the age of fifty-five years, his retention in the service is not barred by the accident of his being of other than purely native birth

(*c*) The following ruling should be kept carefully in view in applying the rules regarding compulsory retirement

As some misapprehensions appear to exist on the subject of the rule regarding the compulsory retirement of officers after the age of 55 years, it is desirable to state that not only do *Article 321 and Article 492 of these Regulations read together*, not require the compulsory retirement of any efficient officer, of whatever age, but that though the *Articles* authorise the Heads of Departments, at their discretion to presume that an officer is inefficient at 55 years of age conditionally, and at 60 years of age absolutely, yet the whole tenor of the rules is that such presumption shall be exercised with careful consideration, both for the individual who would suffer by being deprived of his appointment while capable of discharging its duties, and for the finances of the country, which would suffer were officers, still efficient, prematurely thrown upon the pension list

324 (*a*) The Government may delegate to Heads of Departments or to officers not under the rank of Deputy Commissioners or District Judges

(1) The power of permitting any non-gazetted subordinate to remain in the service, provided he continues to be efficient, for a definite period up to, but not beyond, the age of 60 years

(2) Subject to such conditions as Government may think fit, the power of declaring any non-gazetted subordinate to be inefficient and compelling him to retire either at the age of 55 years, or on the expiry of any further period up to which his service has been extended, or before the expiry of such further period if he ceases to be efficient

Each such subordinate's case must be taken up when he is 55 years old and on the expiry of each extension of service

(*b*) The Government have delegated the powers specified in clause (1) of this Article to the following officers and Heads of Departments The

Is modified.

320 A Superannuation pension is granted to an officer in superior service entitled or compelled, by rule to retire at a particular age.

321 (*a*) An officer who has attained the age of 55 may be required to retire unless the Government consider him efficient and permit him to remain in the service

(*b*) The Government have delegated the powers referred to in the foregoing article, to the following officers in the case of non-gazetted officers subordinate to them

Chief Judge
Revenue Commissioner
Inspector-General of Police
Do Prisons
Do Education
Do Registration
Conservator of Forests
Comptroller to the Government
Chief Engineer
Deputy Commissioners of Districts
Superintendent, Mysore Revenue Survey
Superintendent, Inam Settlements
Do Government Press.
Do „ Stationery Depot
Excise Commissioner.
Superintendent, Amrut Mahal Department
Director of Mines and Geology
Senior Surgeon
Sanitary Commissioner
Director of Archæological Researches
Chief Commandant, Mysore State Troops
District Judges
Engineer-in Chief, Railways
Commissioner of Stamps
Registrar of Co operative Societies
Director of Agriculture in Mysore
Director of Sericulture
Director of Industries and Commerce
Not included in the old list

(*c*) The rule should be worked with discretion in order to avoid depriving the State of the valuable experience of really efficient officers and adding unnecessarily to the non effective charges In the case of officers holding superior appointments, the standard of efficiency by which retention is to be decided is above the standard required in lower appointments In every case, in which the rule is enforced, the reasons for enforcing it should be recorded But no claim from an officer to compensation on account of the enforcement of the rule will be entertained

(*d*) Each such officer's case should be taken up when he is 55 years old and before the expiry of each extension of service In every case, the extension should be given for not more than one year at a time

(*e*) An officer who has attained the age of 60 cannot be retained in the service of Government, save in very exceptional circumstances and with the sanction of Government

(*f*) As some misapprehensions appear to exist on the subject of the rule regarding the compulsory retirement of officers after the age of 55 years, it is desirable to state that not only do *Art. 321 and Art 492 of these Regulations read together*, not require the compulsory retire-

Existing Rule

extension of time granted by them shall not exceed one year at a time and will be repeated only when the subordinate continues efficient

The Chief Judge
Military Secretary
Revenue Commissioner
Inspector-General of Police
Do Prisons.
Do Registration
Do Education.
Conservator of Forests
Comptroller to the Government
Chief Engineer
Deputy Commissioners of Districts
Superintendent, Mysore Revenue Survey
Superintendent, Inam Settlements
Do Government Press
Do Government Stationery Depot.
Excise Commissioner
Officer in charge, Amrut Mahal Department
State Geologist
Senior Surgeon and Sanitary Commissioner
Director of Archæological Researches
Chief Commandant, Mysore State Troops

(c) The Government have delegated the powers specified in clause (a) (2) of this Article to the Revenue Commissioner, who may accordingly order the retirement of subordinate officials of the Revenue Establishments of Deputy Commissioners, Assistant Commissioners, Amildars, and Deputy Amildars, the pension payable being sanctioned by Government as hitherto

As modified.

ment of any efficient officer, of whatever age, but that though the *Articles* authorise Heads of Departments at their discretion to presume that an officer is inefficient at 55 years of age conditionally, and at 60 years of age absolutely yet the whole tenor of the rules is that such presumption shall be exercised with careful consideration, both for the individual who would suffer by being deprived of his appointment while capable of discharging its duties, and for the finances of the country, which would suffer were officers, still efficient, prematurely thrown upon the pension list

K. L. DATTA.

28-4-17.

No. 35.

FOREST ACCOUNTS.

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SUMMARY.

The accounts of the Forest Department are neither correctly prepared nor promptly submitted. The due date for submission of accounts is the 10th of the following month but the accounts of the Forest Officers are invariably received much later.

II Disallowances in audit by Forest Officers are not correctly accounted for and sometimes not taken into account at all by Range Officers.

III. Revenue outstandings are not properly watched and the forms therefor are not suitable. The total outstandings at the end of October 1916 amounted to Rs. 5,72,416-12-6, excluding a sum of Rs. 20,325-5-3 reported as recoverable from ex-ranger Konar of the Bangalore Range. In Bangalore alone, a sum of Rs. 15,000 on account of old arrears of Tangadi and Kakke bark contracts is reported to be irrecoverable out of the total outstandings. There is no proper check for the issue of licenses by vendors and the recovery of the correct amounts from the carters and other parties who remove fuel, bamboos, etc., from forest. There are no checking stations in the forest and no preventive exists against illicit removal of forest produce.

IV. The audit of expenditure on works is far from satisfactory. The lists of sanctions received are incomplete and do not comprise every estimate sanctioned by the Conservator or by the Government. No list or schedule of expenditure is received from Forest Officers and the vouchers submitted with the monthly accounts do not contain any reference to the sanctioned estimates nor a clear description of the work. Completion reports are not received in the Audit Office. No initial records are maintained for recording details of measurements for work done under 'A-5 Communications and Buildings,' and the correctness of the quantity billed for merely depends upon the personal inspection of the officers and not upon any detailed measurements recorded anywhere. There is no up-to-date complete schedule of rates.

V. Stock and Tools and Plant are not periodically verified and there is no comparison of actuals with book balances. As a result of such omission, there was, to quote an instance, a deficit of over 19,816 c.ft. of timber in the Begur Range, Mysore West, being the result of the accumulated differences of over two decades.

VI. No proper accounts of deposits received and repaid are maintained; in fact there are no detailed registers either in the District Forest Office or in the Comptroller's Office. A certain lump sum is shown in the District accounts, as having been received under 'Deposits' and another similar amount as having been paid on that account. These amounts are posted in the forest consolidated abstract under the head 'Deposits,' but what the details composing the balance are, is not verified, nor is it possible to do so in the present state of the accounts.

VII. The head 'Forest Advances' is in great confusion. Amounts of unremitted deposits and revenue, disallowances by Forest Officers in Range cash accounts, advances to contractors and Rangers are all shown in the District Forest accounts as advances to Rangers. The corrections advised by the District Forest Office are not always taken into account by the Range Officers and there have been recurring differences between the Range Accounts and the Forest Compiled Accounts. The statement of Forest Advances sent by districts does not therefore agree with the detailed ledger accounts maintained by Range Officers. There is no detailed register of advances in the Comptroller's Office in which the District statements can be posted after verification. The register maintained at present merely shows the total of cheques drawn and the total of charges according to the cash account of the District Forest Office. At the end of 1915-16, there were, consequently, large differences between the District figures and the register maintained by the Forest Section and between the latter and the broadsheet of advances kept up in the Book Department.

VIII. The District Offices are not subject to periodical inspection by an Account Officer. The annual inspection is now conducted by an Auditor who is a member of the Conservator's Office and is working under the Conservator's supervision. Such an audit by a member of the Departmental Officer's establishment is neither correct in principle nor can it be regarded as complete and final.

IX. The objections outstanding in the Comptroller's books are not periodically scrutinised and cleared by special reports to Government or by calls for explanations from the Forest Officers.

X. The following remedies are suggested :—

(1) Forms of revenue registers including register of leases should be revised. Checking stations should be established at suitable intervals within the precincts of forests and it should be seen that no produce is removed without check by a member of the Forest Establishment.

(2) All salary, establishment, travelling allowance and contingent bills should be paid by presentation of bills at the treasury. Bills for work done should also be similarly paid for at the treasury and the system of quarterly letters of credit should be done away with. Items of expenditure which cannot be included in a single bill and paid direct to the parties will be met from permanent advances fixed in keeping with the magnitude of operations in each Range and District.

(3) Lists of works with the details of expenditure by vouchers should be submitted with the monthly accounts to the Comptroller and there should be a proper audit of the expenditure in the audit office against sanctions which should invariably be communicated to it by the sanctioning authority

(4) Measurement books should be introduced, as in the Public Works Department, for the record of measurements for work done and there should also be an up-to-date schedule of rates for each district for the verification by the Audit Office of rates paid on bills.

(5) Stock and Tools and Plant should be verified at least once a year and the result of such verification reported to the Conservator and to Government.

(6) Deposits should be paid into treasuries in cash as received and they should be accounted for in detail in District Forest Offices, and in the treasuries in registers in Civil Account Code Forms 41 and 30 and monthly extracts therefrom sent to the Comptroller. In the Audit Office also, a detailed register should be maintained as in the case of other departments.

(7) Disallowances by District Forest Officers of amounts paid by Rangers and recoverable from the latter should be debited separately as " Forest objection book advances." Advances to contractors recoverable from bills for work done should be debited to " Forest Advances ". A statement in the revised form should be submitted by the Range Office to the District Forest Office and by the latter to the Comptroller, where each individual item will be posted in detail in a register in similar form. The balances outstanding at the end of each half year should be verified and supported by certificates from Ranges and acknowledgments from contractors.

(8) Each District Forest Office and one of the Ranges of each district should be inspected by the Comptroller or one of his assistants once every year and the report of such inspections should be forwarded for the orders of Government.

(9) Objections taken in audit outstanding for over three months should be specially watched and taken up with the departmental officers in view to their early clearance.

REFORM OF FOREST ACCOUNTS

I. Submission of Accounts.

The accounts of the Forest Department are compiled and rendered in accordance with the rules and procedure laid down in the Mysore Forest Code, as modified by G. O. No. R. 10517—Fl. 165-14-4, dated 20th May 1915, regarding the preparation of classified abstracts in District Offices. A general review of a set of these accounts discloses the fact that the accounts are neither correctly prepared nor promptly submitted and that their upkeep by the District Forest Officer and audit in the Comptroller's office require substantial changes to secure greater promptness in their submission, and greater accuracy and effectiveness in their audit.

Accounts not submitted on due dates.

2. The accounts of Forest Officers are required to be submitted to the account office before the 10th of the following month (*vide* Mysore Forest Code, para 169) and if despatched on a later date, an explanation of the cause of the delay has to be invariably furnished by the 15th to the Comptroller. The actual dates of submission are however generally about a month later, being towards the beginning of the second month following that to which the accounts relate as will appear clear from the following statement which shows the dates on which the accounts of the Bangalore and Shimoga Districts for 1915-16, were submitted—

Month.	Date of submission.	No. of days delayed
Bangalore—		
November 1915	5-1-1916	26
December „	4-2-1916	25
January 1916	3-3-1916	22
February „	30-3-1916	20
March „	4-5-1916	25
April „	31-5-1916	21
May „	5-7-1916	25
June „	2-8-1916	23
Shimoga—		
September 1915	4-11-1915	25
October „	4-12-1915	24
November „	3-1-1916	24
December „	2-2-1916	23
January 1916	26-2-1916	16
February „	30-3-1916	20
March „	1-5-1916	21
April „	31-5-1916	21
May „	6-7-1916	26
June „	7-8-1916	28

The only accounts that could be said to have been received, generally, on due dates are those of the Conservator, Game Preserves Officer and Forest Survey Superintendent. These officers have no rangers or other disbursers under them and have only establishment payments to make; but in all other cases, where payments for conservancy works have to be made and there are disbursing officers subordinate to the Forest Officer, delay in submission of accounts has been the rule in almost every district.

Necessity for prompt submission

3. This state of things is not satisfactory as it tends to cause delay in the audit of the accounts and their consolidation with the general accounts of the State. The causes which lead to such unusual delays in the submission of the accounts should be removed and the due dates fixed for their submission should be rigidly enforced in future.

Accounts rendered to Audit Office.

4. The monthly accounts received from the District Forest Officers consist of the following—

(1) Abstract of District Forest Officers' Cash Book.

(2) Classified abstract of Revenue and Expenditure (Form 25) supported by vouchers above Rs. 10 and consolidated pay bills.

(3) Statement of remittances with challans.

(4) List of cheques drawn.

(5) Cash Balance Report.

In addition to the above, a statement of advances to contractors and disbursers is being received every month through the Conservator of Forests, about a month later than the accounts. These accounts and statements call for the following remarks.

II. Abstract of the Cash Book.

5. The Abstract of the Cash Book summarises the transactions of the Forest Officer including those of Rangers, subordinate to him. Cheques drawn in favour of Rangers for disbursements are treated as "advances recoverable" and when the extract of the Ranger's cash book is received each month, the payments made are charged off to the proper heads by *per contra* credit to the head "advances recoverable." The unadjusted balance of the remittances to Rangers by cheques is generally made up of the cash balances in their hands and the advances to contractors made by them.

Disallowances by Forest Officers.

Disallowances in audit by Forest Officers

6. There are also a number of items shown as expenditure in the range accounts supported by necessary vouchers, which are not passed in full by the District Forest Officer. The District Forest Officer includes in his accounts only the amounts actually passed by him and the disallowed amounts remain outstanding under the head "advances." For instance, in the accounts of Tumkur for July 1916, vouchers Nos. 16, 17, 18, 19, 20 and 22 were for payments of Rs. 24, 30, 27-10-0, 30, 21, and Rs. 30, respectively, while the amounts actually passed and taken into account by the Forest Officer were Rs. 12, 15, 14-7-0, 15, 10-8-0, and Rs. 15, respectively. In some cases, the full amount is disallowed and the charge is not brought to account at all. The disallowances are included in consequence under 'outstanding advances to disbursers.' The result is that the amounts of these outstanding advances continue increasing and it cannot always be ascertained from the lump sum shown against each Ranger in the "Statement of Advances" what the advances to contractors are and what amounts disallowed have to be recovered or adjusted. The particulars of the amounts disallowed on each account are not given in the monthly statement and the audit office cannot know what the amounts are and cannot see whether the provision of the Mysore Forest Code, para 157, has been complied with, *viz.*, that the "maximum advances ordinarily allowable to disbursers on the executive and protective staffs will be restricted to the amounts of their respective security deposits." This question of securing audit efficiency and improving the form of the statement of advances and the method of its preparation is dealt with later in this note under "Statement of advances recoverable;" but it is necessary here to state how disallowances ought to be dealt with.

Defects in present system.

7. The present method of keeping payments charged by Range Officers in their accounts, out of the accounts of District Forest Officers and treating them in the same way as other advances must be stopped. The audit office at present exercises no check over the final adjustment of these retrenchments and it is doubtful if the District Forest Officer exercises any better control. Amounts paid to contractors are sometimes entirely disallowed by the Forest Officer and included as part of the total amount of advances to Range Officers. The audit office has no cognisance of such items and these are not infrequently recharged after some correspondence about the end of the official year; as for instance, sums of Rs. 52-13-0 and Rs. 595-11-5 recharged in the Shimoga District accounts for June 1916 on account of vouchers Nos. 56 and 57 of Umblebyle range. Similarly when items are partially passed, the amount passed is taken into account and finally adjusted. The voucher for the larger amount is filed with the month's accounts concerned and no action is taken, unless a recharge appears, in which case the old voucher is

traced and the amount recharged is compared with the amount withheld (*e g*, item 77 of Kakankote range of Mysore District for June 1916). No regular watch is thus kept over the final clearance of disallowances and a mere exhibition in the Forest accounts of a large amount of advances as outstanding from the Rangers is no safeguard for their ultimate and timely recovery. The accounts of the Bangalore District, for instance, clearly show that disallowances by Forest Officers are not taken into account at all by Range Officers or if taken into account, no proper action is taken for their adjustment. A list of disallowances by Forest Officers outstanding in the accounts of this district and prepared from the records of the District Office is appended (App. A.) It clearly shows how retrenchments made years ago are still unadjusted. The Comptroller is not aware of these disallowances and is therefore not in a position to take steps for their recovery or adjustment

How disallowances should be dealt with

8. It is therefore suggested that the aggregate amount disallowed each month should be charged in the cash book of the Forest Officer under a special head "Forest Objection Book Advances" which should be cleared, as soon as possible, being taken up in detail in an objection statement and pursued in correspondence. Recoveries effected or items adjusted should be credited to the same head in the cash book on the receipt side. The net amount outstanding at the end of any month should always be ascertainable from the objection statement and should be reconciled every month with the progressive balance brought out in the disburser's personal account which would then show separately, advances on account of disallowances. The audit office should also watch by means of objection statements on the monthly accounts the eventual clearance of all disallowances. In cases, where it is found that the rates paid for fire-line clearance, conservancy works, etc., by Rangers are high and are open to frequent objection, it should be insisted upon that the bills with supporting details should be sent for pre-audit and pay order by the Forest Officer and the amounts then disbursed to the parties, so as to obviate objection being taken to payments, sometimes perhaps too late for recoveries to be effected from the parties.

How objection book should be maintained.

9. A register of disallowances is maintained in the District Forest Office and it purports to be an extract of the items in the objection book which relate solely to disallowances in audit by the District Forest Officer. This register has been in use since July 1916. This should be discontinued, as it is unnecessary to multiply the number of registers to be maintained. The items should be entered in the objection book itself, the amount being shown in a separate column. The objection book form should be amplified to provide for this additional column for disallowances by the District Forest Officer as also for the objections taken by the Conservator. Separate abstracts should be appended to the objection book, for objections raised by the Comptroller, the Conservator and the District Forest Officer in Civil Account Code, Form 130, and the balance outstanding at the end of each month should be worked out. The total amount outstanding against all the Rangers as shown in the monthly statements submitted to the audit office under para 56 should be verified monthly with the amount shown as outstanding under the head in the abstract.

Cash Book.

Defects in the present upkeep of cash book.

10. The cash book of the District Forest Officer is kept in a very cumbrous form The cash book is not closed on the last day of each month, but is kept open till all the range office cash extracts are received. The latter are received about the end of the first week of each month and are then incorporated into the district cash book by abstracts of sub-heads of revenue and expenditure, in lump for advances made and recovered, and in detail for items of deposits; and the grand total is then struck for the month. An abstract of revenue and expenditure is furnished on the last page of the extracts of the cash book submitted by the Range Officer and is checked in the District Forest Office, by posting the amounts of items on slips of paper and arriving at the grand total for each subhead as entered on the cash book.

Supplies made to other departments of Government adjustable by *book transfer* are passed through the cash book on receipt of accepted bills, the revenue head concerned being

credited and "Remittances" debited. The head "Remittances" is cleared in the Audit Office by debit to the Department concerned by means of a transfer entry.

Recoveries on account of Life Insurance premium, Provident Fund, Local cess and House-building advances are shown both on the receipt and the charge side of the cash book, though the items are taken direct to the final heads of account in the Treasury accounts. These items are lumped together and posted to the credit and debit of 'deposits,' in the classified abstracts of the Audit Office. The result of this arrangement is an exaggeration of the debits and credits under the 'deposit' head in the accounts of the State.

Advances recovered from Foresters and Guards by Range Officers are shown in the Range Officers' extracts from cash book but are not individually detailed in the District Forest Officer's cash book as, in the latter, the net unadjusted amount of advances is shown in lump against the Range Officer concerned, *i.e.*, irrespective of the outstandings against each individual subordinate or contractor.

The entries on the receipt and charge sides of each range cash extract are not entered properly. The receipt side is copied first and then the charge side, with the result that the revenue and expenditure relating to each Range is not found against each other in one folio.

All this leads to confusion, erroneous accounting and difficulty in tracing adjustment of items.

Proposed remedies

11. To remedy the present state of affairs, it is suggested that all payments to establishment be made direct at treasuries on bills of District Forest Officers instead of by means of cheques against letters of credit and that such charges be excluded from the departmental accounts altogether as explained in para 31 below. Payments for work done on contractor's bills by treasuries or from permanent advances as detailed in para 32 below will also obviate the confusion in the advance accounts and the multiplicity of postings now made in the cash book. Items which do not involve the receipt or expenditure of cash, but which are adjustable by book transfer will no longer pass through the cash book. A separate statement in Form N will in future be prepared and sent to the Comptroller supported by accepted bills.

Abstract of Revenue and Expenditure.

Details of revenue unnecessary to the audit office

12. The details of revenue furnished in the classified abstract are not necessary for audit purposes in the Comptroller's Office. The check applied is at present purely arithmetical and as the responsibility for the audit of revenue receipts lies on departmental officers under Civil Account Code, Vol. II, Art. 721 II and 927 (2), it is not necessary that particulars of quality, rate and description of timber, etc., sold should be furnished in the monthly abstracts or that the calculations should be checked in the audit office. An abstract of the receipts by sub-heads of revenue seems all that is required. The detailed audit of revenue can be more thoroughly done at inspections by audit officers and in the Conservator's office. In fact, no abstract of revenue need be submitted if the procedure explained in the next paragraph is adopted.

Remittances of Forest Revenue and Receipts to Treasuries.

Defect in the audit of remittance transactions.

13. These remittances are made partly by the Forest officers themselves and partly by outsiders having transactions with the Forest Department. In the latter case, duplicates of the challans presented at the treasury are forwarded by the Treasury Officer to the Forest Officer concerned. The audit office does not, however, maintain a check register for these remittances with the result that all remittances of revenue are not properly brought to account under the proper head soon enough and neither the audit office nor the Forest Department has any record showing what these unadjusted remittances are and no steps are taken to adjust them. Remittances into treasuries for which challans are not received by Forest Officers in time to enable them to bring the remittances in their cash books for the month under the proper revenue head or for which the treasury wrongly shows the credit against a division other than the proper one and forwards the challan to the wrong division remain unadjusted. The credits for the amounts are not watched in the audit office with the result that differences between the debits raised in Forest accounts under the head "Forest Remittances" and the

corresponding credits afforded in the Treasury accounts are not traced and reconciled. The cheques issued by Forest Officers are also credited to the head "Forest Remittances" in the accounts of the Comptroller on receipt of the accounts of the Forest Officers. When the cheques are paid at the treasuries, they are debited to the same head. The balance under the head "Forest Remittances" in the books of the Comptroller should therefore represent the unadjusted remittances of revenue and the unpaid cheques; but as no special register of these unadjusted items is maintained, it is not possible to say what amounts remain unadjusted. Thus the balances on the books of the Comptroller under the head "Forest Remittances" were as shown below and no one knows what these outstandings represent and how they are to be adjusted.

Year.	Outstanding balance Rs.
1913-14	38,790
1914-15	35,150
1915-16	35,249

An informal manuscript register is being kept for this purpose, but a regular and methodical record and control is necessary. A register should be kept and it should be seen that there are no discrepancies or unadjusted outstandings at the end of the year, except on account of unpaid cheques. I have already issued instructions to this effect and a register has been started for 1916-17.

Remittance head unnecessary

14. I would, however, suggest that the head "Remittances-Inter-departmental" should be entirely done away with, in respect of Forest Revenue I have already explained in my note on the "Reform of Public Works Accounts and Audit" how revenue realised in the Public Works Department might be credited direct in the treasury accounts to the final heads of account. In the Forest Department, all revenue is required to be paid into the treasury with as little delay as possible and each remittance is required to be accompanied by the usual challan in duplicate, one copy of which forms the voucher for the entry in the cash book of the Forest Officer and the other is retained by the treasury officer. A consolidated receipt for the Forest Remittances received and credited during the month is furnished by the Treasury Officer to each Forest Divisional Officer dealing with the treasury. This procedure may continue, as it is necessary for the department to maintain stock registers and exercise a proper control over the demand, collection and balance of revenue. It is however unnecessary to employ the medium of the head "Inter-departmental Remittances" for the adjustment of the transactions in the books of the Comptroller. The challans with which money is remitted into the treasury should in future contain full particulars of the minor and detailed heads of account to which the revenue realised is adjustable in the books of the Comptroller, in terms of Form No. 30 (page 120 of the Mysore Forest Code). The Treasury Officer will keep a Subsidiary Register of Forest Revenue with printed headings for each detailed head such as "I (*a*) Timber," "I (*b*) Firewood and charcoal," etc., and separate pages set apart for each Forest Officer if there is more than one division for which revenue is paid into the treasury. At the end of the month, he will total up each column and arrive at the total Forest Revenue, for the month, of the division concerned, agree it with the consolidated treasury receipt which he will forward to the Forest Officer concerned and send an abstract statement to the Comptroller, showing the total amount of Forest revenue received in the Treasury, classified under the proper minor and detailed heads, with quotation of the numbers of the challans. The Forest Officer will post up his cash book as at present, compare the total revenue with the consolidated treasury receipt received from the treasury and forward the latter to the audit office with his accounts, excluding from his accounts to the Comptroller all transactions relating to revenue, as they would appear direct in the treasury accounts. The cash book will be in revised Form B which has separate columns for each sub-head of revenue realised and thus facilitates the methodical collection of the total receipts under each head at the end of the month. The head "Remittances" will thus be abolished altogether as regards Forest Revenue.

How Revenue should be accounted for

III Revenue Accounts.

15. Registers in the following forms prescribed in the code are maintained :—

Revenue Registers should be in printed forms

Form 6. Register of stock on hand of timber, fuel and other produce.
„ 7. Sales of Government produce.
„ 9. Register of sales to consumers and other purchasers.
„ 10. Register of outstandings.

All these registers are in manuscript forms, though printed forms are authorised in the code. The ruling out of the forms and the opening of the headings involve unnecessary labour. Printed forms should be bound into registers which should be used as office copies of the statements furnished monthly to the Conservator. The registers should also be examined by the District Forest Officer at the time when he passes the fair copies to be submitted to the Conservator, and he should initial them in token of having examined them. This is not always done at present.

16 In the Channapatna depot of the Bangalore District, there are the following items shown as balances, whereas it is reported that there is no stock on hand. The value of the missing articles has to be recovered from the depot agent out of his security. The write-off of the balances is however within the Conservator's powers of sanction under Art. 69 of the Mysore Forest Code.

Missing stock articles in Bangalore District

Jungle fuel	...	...	4 T. 16 Cwt. 60 lbs.
Bamboos	...	...	No. 812 .. ..

Vendors' licenses.

17. Licenses in trefoil are bound into books of 50 pages each, machine-numbered. The forms are in different coloured paper for each article for which licenses are sold, such as fuel, bamboos, timber, etc. The books are issued by the Conservator to the District Forest Office where an account of the receipts, issues and balances of the books is kept. The District Forest Office issues the books to the rangers who in their turn issue them to licensed vendors. These vendors furnish a security deposit of Rs. 150 each and get a commission of 1 to 2 as. per rupee worth of articles sold. Licenses for fuel, and bamboos and grazing licenses are generally issued by vendors and those for reserved timber, unreserved timber and miscellaneous produce by the Range Officers themselves. The original block copy is retained by the vendors and the two other copies are given to the carter, one copy to be retained by him and the other to be forwarded by the checking officer to the Range office. The checking officer may be a Forester or other member of the Forest Department, a village officer, or any officer specially appointed to recover them, but the recovered licenses are not always returned to the range office. The amounts realised by the vendors are paid into the treasury once a month or at convenient intervals, and at the end of the month, an abstract of receipts (Form F) is prepared by each vendor and sent to the range office supported by treasury challans. The abstract is checked with the challans and the total receipts classified according to the description of articles are entered in the Range Cash Book. No complete check with the duplicates of the licenses is possible as all the duplicates do not come in. For this purpose, the Range Officer is required to inspect each vendor's account and to compare the F form with the original copy. This check is, however, not effective as the vendor will always necessarily take care to see that there is no difference between the counterfoil of the licenses and the F account which is only prepared from them. An effective check can only be secured if the duplicate copies are received, checked and finally recorded in range offices. Government can then be satisfied that the amount paid into the treasury is the actual amount realised with regard to the quantity removed and the period of felling allowed.

Defects in the present procedure,

18. The defect in the present system and the doors for fraud which it keeps open have recently been brought to the notice of Government and orders have been passed in G. O. No. R. 7445-6—Ft. 56-16-2, dated 17th January 1917, to the effect that.

Action should be taken on recent orders Further precaution also suggested.

(1) Duplicates of licenses should be sent to the District Office, as soon as the triplicate is handed over to the party,

(2) Values should be assigned to each license before issue to the vendors, and

(3) Transit rules should be framed so as to prevent the possibility of forest produce being removed by any route and escaping check altogether.

These orders should be given effect to at a very early date, as they would go a long way in preventing misuse of the forms and misappropriation of Government money such as occurred in respect of the defalcations in the Bangalore Range. It is also necessary that vendors' accounts should be self-contained and that any inspecting officer should be able to ascertain from the records with the vendor that the amounts realised are not retained unnecessarily long and are promptly paid into treasury. It is further necessary that triplicate copies should be eventually recovered and compared with the duplicates and the F accounts. For the former purpose, a pass book was suggested by the Conservator, but not approved by Government as it could not conveniently be used when money was remitted by the license-vendors by money order. It could, however, be conveniently arranged that the acknowledgments of treasury officers for remittances are obtained in the F register itself when cash is remitted and the money order receipts are pasted in the column concerned, when remittance is made by money order. Such a procedure would enable any inspecting officer, including an Amildar or an Assistant Commissioner to verify the promptness of the payments and the correctness of the amounts on the spot. As regards the return of the triplicate copies, the framing of transit rules and the institution of checking stations would enable their being collected and forwarded to the District Forest Officer where a thorough audit should be prescribed. The punctual return of the original completed books should also be insisted on

Check over arrears of Forest Revenue.

Demand, collection and balance statements.

19. Three forms are now prescribed for showing the demand, collection and balance of Forest Revenue, namely, Forms 7, 9 and 10. Forms 7 shows the sales and realisations on account of timber and other produce cut and collected by Government Agency. Form 9 is intended to show the revenue from timber and other produce cut, collected and removed by consumers or purchasers and Form 10 shows the outstandings on account of both.

Present forms defective.

20. The registers are very important, but the forms prescribed are defective inasmuch as they do not show from what date each amount shown as arrears has been outstanding nor the total amount which is actually overdue, as the balance includes amounts of Tangadi and other leases, the instalments of which are not yet actually due. The information is at present furnished in the column "Particulars" of the statement received from some of the districts, but there is no uniformity nor does the present form provide for the information being noted. A quarterly return is also submitted to Government showing the arrears. This also was being prepared in Form 10, but as the form was not satisfactory, Government have prescribed a new form for the quarterly return. This form also does not show the date from which the arrears are outstanding and does not enable Government to take proper action in regard to them. The most important fact in connection with arrears is the date from which they have been outstanding and unless this is known, an effective check cannot be exercised either by the Conservator or by Government.

Total arrears.

21. A statement is attached (Appendix C) showing the total arrears in each district on 31st October 1916. But, for want of requisite information in the statements received from Forest Officers, it has not been possible to analyse the arrears shown. The arrears amount to a total of Rs. 5,72,416-12-6. It is not, however possible, to ascertain how much of this represents arrears overdue and how much is on account of Tangadi and other current leases and for how long the actual arrears have been outstanding.

Arrears in Bangalore District.

22. An analysis of the figures for the Bangalore District shows that they are many items which have been outstanding for years. Thus a sum of Rs. 2,561-4-5, on account of the value of plague-shed materials supplied from 1905 to 1912 to the Revenue Department has been outstanding and Government have, in their Order No. R. 6905-13—Ft. 62-16-6, dated 2nd January 1917, issued orders that the items should be adjusted early. A sum of Rs. 12,024-5-0 has been due since 1913,

on account of sale proceeds of firewood, bamboos and other minor forest produce. There are old arrears of Tangadi and Kakke bark contracts to the extent of Rs. 15,981-0-1, dating from 1903 to 1911 and of this, only a sum of Rs. 1,500 is stated to be susceptible of recovery and the balance is said to be irrecoverable and will have eventually to be written off. The statement does not include a sum of Rs. 20,325-5-3 according to the Conservator's letter No. 7525, dated 12th January 1917 to Government which is recoverable from ex-ranger Konar and others on account of a large number of defalcations. The major portion of this item has to be written off as in pursuance of Government Order No. R. 11111-3—Ft. 48-14-43, dated 29th May 1916, the claim for which a civil suit has been filed against the ranger, has been limited to Rs. 5,000.

23. The amounts of sales of sandalwood to Gunda Setty and Suraj Prasad in 1913-14 have not been promptly recovered and as the price of sandalwood fell next year, the contractors claimed to pay for the previous sale at the reduced rate and Government have acceded to the claim. The loss on this account amounts to Rs. 21,938-5-10. This and other items would have attracted the attention they deserve if the return of outstandings submitted to Government had shown the items separately and if the initial accounts had been properly scrutinised and persistent action taken.

Changes proposed.

24. The chief defect in the forms is that the outstandings are shown in lump at foot of Forms 7 and 9 and that there is confusion in posting the forms, the recoveries due to some items (those relating to previous month's demands) having to be entered in Form 10 direct and others in Form 7 or 9 as the case may be. There is also no column as already stated, to show the month from which each item is outstanding. I do not, however, recommend any material change of the forms as some extra work would be involved in detailing all the items in Forms 7 and 9 and abolishing Form 10 and as the total quantities of each kind of logs and other Forest produce cannot then be readily made out in order to verify the disposals (by sails) shown in Form No. 6. All that is necessary is to enlarge Form 10 by the addition of a column for 'month' so as to enable the Conservator of Forests and Governmet to make a proper review of the outstandings with reference to their duration and amount and direct proper steps to be taken for their recovery. The quarterly report to Government should also give similar information. The registers in Forms 4 to 10 may be bound at one end instead of in the middle and the alternate sheets perforated, so that by means of carbon paper, a second copy may be had ready along with the original. This will save much of the copying work that is now being done.

Register of leases not correctly kept

25. The registers of Tangadi, Kakke and other leases are also not properly maintained. There is no register of revenue-yielding properties so as to watch that all such properties have yielded a proper amount of revenue during the year. The register of leases, prescribed in Article 73 of the Mysore Forest Code is not also complete, as it does not contain a clear reference to the period of the leases nor to the authority sanctioning the leases. In some cases, the leases in the Bangalore District were for ten years but only one year's demand was entered in the register and there was no indication as to the currency of the lease and the date of its expiry. The arrears due at the end of each year cannot be ascertained except by taking out the overdue instalments, item by item, on a separate sheet of paper.

Revised forms suggested

26. It is therefore essential that the form of the register should be changed and should readily enable the arrears due at the end of a given month to be ascertained and traced into the monthly register of revenue outstandings in Form No. 9. A form of register of revenue-yielding properties (Appendix F) and one for a register of leases (Appendix G) are attached. The revised forms will be helpful in clearly bringing out the demands and arrears month after month.

Vendors' Commission Bills.

No uniformity in preparation of bills.

27. There is no prescribed form for claims being preferred nor is there any settled procedure. In some districts, no bills are prepared by the vendors and payments are made with reference to the revenue collected and there are no safeguards against double payment of commission for the same collection. In Bangalore District, however, bills for commissions are prepared and passed by the District Forest Officer and returned to Range Officers for disbursement of the amount

There should be a uniform system throughout the State by which a check can be exercised.

Form and procedure suggested.

26. The bills should be prepared in the form enclosed (Appendix H) and should be submitted to the District Forest Officer to be passed for payment after pre-audit. On receipt of the bill, the amount of commission will be entered against the item of revenue concerned in the extract of the Ranger's cash book in which the amount of revenue is included and the date when it is passed for payment. The bill will then be passed for payment by the District Forest Officer and the entries made in his office in the extracts from the Ranger's cash book initialled by him. It will then be returned to the Ranger who will make the payment from his permanent advance to the vendor, taking his acknowledgment on it, charge it in his register of permanent advances and send the voucher to the District Forest Office in support of the charge as an accompaniment to his bill for recoupment. The District Forest Office will then enter the date of payment against the original entries made by it in the extracts from the Ranger's cash book. The voucher will be received by the Comptroller with the monthly accounts of the treasury. The entries in the extracts from the Ranger's cash accounts will prevent a second claim from being passed for payment or a second bill from being paid again.

IV. Payments by Cheques.

Cheque payments for salaries, establishment, etc., and works—present procedure

29. Payments in the Forest Department of salaries, establishment, travelling allowance and contingencies and of charges under "A. Conservancy and Works" are now made by means of cheques drawn against Letters of Credit. Officers in charge of Districts send to the Conservator's office, so as to reach him on the 1st day of the last month in each quarter, applications for Letters of Credit required by them during the ensuing quarter. The Conservator frames, on their basis, an application for the requirements of each District and submits it to the Comptroller. Advices of Letters of Credit are sent to the drawing officers before the commencement of the new quarter. Letters of Credit are not taken into account in the Cash Book as is now done in the Public Works Department, but the amounts of cheques drawn are entered in the Cash Book as "Remittances from Treasury" and the expenditure for which the cheques are drawn is charged under appropriate heads of service or account and are treated as "Advances to Disbursers" when the cheques are remitted to Rangers for payments to be made by them. With a view to ensuring that credits are not overdrawn, an account-current with each treasury is kept in a book by all officers holding Letters of Credit in which are entered on one side, the credits granted and on the other, the cheques drawn with particulars of number and date, etc., the account for each treasury on which a credit is held being entered on a separate page. It is thus seen how the balance of each Letter of Credit stands. A copy of the monthly list of cheques drawn is sent to the Comptroller's Office on the last day of each month. In the Audit Office, the list is posted into a register with columns for "Amounts of cheques drawn", "Date of payment" and "Remarks" and the date of payment is posted from the list of cashed cheques received with the treasury accounts, the details of uncashed cheques being thus brought out every month.

Cheque payments for establishment, etc., introduced in 1903.

30. It is understood that the payment of working expenses has always been made by means of cheques, while the payment of establishment charges in a similar way by cheques is an introduction of a more recent date. Prior to 1904, the establishment payments were being made on bills presented at treasuries, but in para 47 of Government Order No. Fl. 1150-1912—18-1901-02, dated 7th February 1903, on Mr. Kiernander's report, it was ordered that all expenditure should, in future, be defrayed by cheques against Letters of Credit.

No advantage in the change.

31. The object or advantage of this change is not apparent and perhaps the change was adopted with a view to bringing the Mysore procedure into line with that in British India and as a consequence of drafting the Forest Code here on the lines of the India Code. These are however hardly valid reasons. So long as the forms for salary, establishment, travelling allowance and contingent bills are the same as those for the rest of the Civil Department, so long as the audit procedure is identical and the audit officer is the same, I do not understand the need or expediency for a differential treatment of Forest Bills. In good old days, there was a central office for the audit of the Forest accounts of all the

Old procedure should be reverted to.

provinces in British India except Madras and Bombay and though the procedure was changed and the audit of Forest accounts decentralised before Mr. Kiernander inspected the Mysore Office, he was evidently not aware of the changes and was misled by the old and obsolete procedure which was in force when he was in service. I have explained in a separate note on Public Works, how payment by cheques was ill-suited to that Department and uneconomical in working and should be given up for the Civil system in its entirety as has been already done in British India, and I have no hesitation in recommending the re-introduction of the payment of all Forest bills by presentation at treasuries and of permanent advances being sanctioned for incurring contingent expenditure. In fact, the procedure in the Forest Department should be completely in accord with that of every other department of the State and all payments for establishment, etc., charges should be excluded from the accounts of the Forest Officer. It has everywhere been recognised that it is unsound in principle for an officer to pay himself and his establishment and that divergence of procedure with respect to the same class of charges under the audit of the same Audit Officer is to be deprecated. It is desirable therefore that the remnant of a defunct system still lingering in the Forest Department should be abolished at an early date.

Bill payments for works charges recommended

32. As regards other charges and expenditure on works, the general procedure of the department is to have works executed by labourers on daily wages, by pieceworkers for felling and carting of trees at rates agreed upon previously or at rates prescribed in a schedule of rates. There are no running accounts with contractors except in cases where advances for work are made under the provisions of Article 154 of the Mysore Forest Code. The contractor's ledger serves to watch the recovery in these cases. Advances to disbursers are made each month by cheques on receipt of intimation of their requirements and there is no limitation to such drawings by subordinate disbursers except that their security amounts should not be exceeded In practice, however, amounts largely in excess of the security are advanced for disbursements expected and the outstanding advances are also large in many cases according to the statements of advances received from the Conservator. Mr. Kiernander suggested the introduction of the imprest system for forest payments, but it has neither been tried nor considered. The imprest or the payment advance system has a distinct advantage, as it enables the keeping down of cash balances to the minimum compatible with efficiency of work and security of Government money. The amount of permanent advances should be fixed in accordance with the average payments in the past, the security furnished by the officers and their standing in the department. The payments are not large except in the major districts of Mysore, Shimoga and Kadur and even in these cases, the Range Officer will have the option of recouping the advances as often as possible and thus furnishing proofs of payment before drawing further money from the treasury. The permanent advance bills will be always checked and countersigned by District Forest Officers before they can be encashed, duplicate office copies being retained for reference and the posting of departmental registers. The register of permanent advances will be in the form prescribed in Appendix I and the register of bills referred to below will be in a similar form. To prevent the amount of permanent advances being heavy, all payments to pieceworkers above a certain money limit, say, Rs 50 which have usually to be settled in a single bill may be made payable at a treasury or sub-treasury on the pay order of a District Forest Officer, who has to pre-audit and countersign it. It would thus be possible to dispense with cheque payments altogether and arrange for payments at treasuries on bills in all cases. The bills as passed will be numbered consecutively for each year, entered in a register of bills, and taken as expenditure in the Forest Books and when paid by the treasuries will be debited to "Forest bills payable." The reconciliation of the amounts of the bills passed and of bills paid will be carried out in the register of cheques (Form 19), the only difference being that the term 'bills' will be used wherever 'cheques' now appears. The system has been fully explained in my note on "Reform of Public Works Accounts" and the details are not therefore repeated here again.

What accounts should in future be sent to Comptroller.

33. The accounts of works and of Revenue will be maintained as hitherto in the District Forest Offices and copies sent to the Conservator for purposes of administrative control. As regards accounts to be rendered to the Comptroller, the classified abstract of revenue

will disappear, as it will be received direct with the treasury accounts. The abstract of expenditure will be sent as usual, but the vouchers will be received with the treasury accounts and checked with the accounts received from the Forest Officers (*vide* para 41E *infra*).

V. Expenditure on works.

34. The powers of sanction for works are governed by the Mysore Forest Code Articles 111 and 112 and Government Order No. R 2831-41—Ft. F. 65-01-2, dated 28th September 1904. District Forest Officers are empowered to sanction expenditure on capital works up to a limit of Rs. 50 and on ordinary works up to Rs. 200. Beyond these limits, the sanction of the Conservator or higher authority is necessary. A list of such sanctions is required to be sent to the Comptroller for scrutiny and check of expenditure, when incurred.

Powers of sanction for works.

35. The lists of sanctions are received late and are incomplete. They include sanctions which need not be included (as, for instance, sanctions to purchase of file boards, rubber stamps, and similar contingent charges in the Conservator's return for July 1916) and they do not comprise every estimate sanctioned by the Conservator or Government. There is no authorised register for posting sanctions and expenditure. A register in P. W. (Gl.—5) is maintained in the Comptroller's office and the lists received are posted therein, but as the vouchers submitted by Forest Officers do not contain any reference to the sanctioned estimate nor a lucid description of the work nor furnish the progressive outlay, though required by Comptroller's Ft. No. 1614-24, dated 28th June 1915, it is in most cases not possible to post the expenditure against the proper sanctions. The register is consequently quite incomplete and unreliable as a record of expenditure against estimate. Completion reports are not sent to the audit office and no note of completion of a work in the register aforesaid is therefore ever made. The paid vouchers themselves are not audited with regard to working rates. In para 47 of G. O. Fl. 1150-1192—18-1901-02, dated 7th February 1903, Government ordered that the Comptroller should be furnished by the Conservator with rates for working charges. It is now nearly fourteen years, but no up-to-date schedule of rates has been sent by the Conservator, nor called for by the audit office. It will thus be seen that the sufficiency of authority for incurring the expenditure and the propriety of the charges are not checked and that from every point of view, the audit is most perfunctory.

Defects in the present system of accounting and audit.

36. The District Register in Form 28 is kept in no better condition The Bangalore District Office, for instance, has very few capital works and the account kept of these few works is hardly satisfactory. The estimate for Naikanpaliem Lodge is noted as Rs. 675+Rs. 109, but the authority sanctioning the estimate is not quoted. The details of expenditure are not supported by reference to vouchers. The total outlay is entered as Rs. 675-15-10, while the details work up to Rs. 1,241-3-3. It has since been traced that the details have not been correctly recorded and that an advance made in May 1915 has to be shown as a deduction from the total expenditure. A completion report is stated to have been submitted, but there is no note of a report having been sent either to the Comptroller or to the Conservator. The register does not bear evidence of having been examined by the District Forest Officer.

The District Register of works not properly kept.

37. This state of things is not conducive to efficiency and should be replaced at a very early date, by a more effective system of audit. The Conservator's list of sanctions should be submitted promptly and punctually, say, not later than the 5th of the month following that to which the sanctions relate. The list should be complete and should not include items not concerning the head "A—Conservancy and Works." The vouchers submitted by the Forest Officer should contain a clear reference to the description of the estimate and the number and date of the sanction. At present, there is no return sent to the audit office showing the expenditure to date on any work and there is no means of checking the correctness of the register in Form 28 maintained in the Divisional Office. It is necessary that a return should be prescribed to enable the audit office to exercise a check over the expenditure. For

Improvement suggested.

this purpose, in Madras, a consolidated work voucher in the form below is forwarded to the audit office every month.

Head of Account	Particulars	Sanction		Number of sub voucher	Amount	Total	Expenditure to date including this bill	Balance available
		Particulars	Amount					
1	2	3	4	5	6	7	8	9
					Rs. a. p	Rs. a. p	Rs. a. p	Rs. a. p
A I (a)	Timber operations in Anamalai Range	Conservator's S O. No 10, dated 18th April 1906.	Rs. 2,000	11 b	2 13 7			
				12 b	21 11 2			
				13 b	5 4 6		410-12 11	1,589 3 1
				14 b	10 1 8			
						39 14 11		

This voucher is audited in the Accountant-General's Office and every item of expenditure incurred without a sanctioned estimate or in excess of the estimate is objected to. A similar but slightly amplified return in Madras Form 48 is also required to be sent to the Conservator. Expenditure falling within the Forest Officer's powers of sanction is included in a separate contingent bill as explained in Art. 202 of the Madras Code. On completion of each work, a completion report is sent to the Conservator and after check in the office of sanction, is forwarded to the Audit Office for final record.

38. A similar procedure should be adopted in this State also. The register in Form 28 now maintained in the District Forest Offices need not contain a detailed description of work done. The entries may be confined to a reference to month, bill No., and amount. The register now kept in the Comptroller's Office may be formally authorised to be maintained and posted from the consolidated work voucher. A note of the fact of completion will be made from completion reports received. The consolidated work voucher will be checked with the vouchers and the classified abstract of expenditure and all deviations from estimates duly noticed. A standard schedule of rates for working charges should be called for every year, as explained below, and used for auditing the propriety of rates paid. A system of audit of expenditure should thus be introduced in lieu of the absence of all audit which now prevails.

Upkeep of Measurement Books and a complete schedule of rates essential.

39. On this subject of expenditure on works, there are also two points which are worthy of attention, *viz.*, the maintenance of (1) measurement books and (2) of an up-to-date schedule of rates. There are no initial records at present in which the details of measurements for work done are entered. Under "A-V. Communications and buildings," there are (*a*) roads and bridges (*b*) buildings and (*c*) other works, such as wells, clearing of compound, etc. In these cases, bills are prepared for work done showing the total quantity and the rate approved. The correctness of the quantity depends upon the inspection, after completion of the work by the Forest officer and a comparison with the sanctioned estimate. The detailed measurements working up to the contents billed and paid for are not recorded anywhere, except perhaps occasionally in unauthorised note-books. Considering that the expenditure is about Rs. 75,000 a year (the provision for 1916-17 is Rs. 77,500) and that the absence of details leaves room for incorrect measurements and disputed claims, it is considered necessary that measurement books similar to those in use in the Public Works Department should be brought into use in the Forest Department. The books will form the primary records of quantities of work done or materials supplied and the basis of all payments connected therewith. They should contain the acceptance of measurements by the piece-worker concerned and a reference to the bill of payment.

Schedule of rates to be printed and circulated

40. The second point about schedule of rates is no less important. A schedule is maintained in a manuscript form in the Conservator's Office and rates are stated to be audited by reference to it. It does not, however, appear to be a complete and collective document of the rates for every kind or description of work done. For the schedule of rates to be useful, a complete list of every operation in the department should be prepared and printed, the rates obtaining in each locality being entered therein. There may be a schedule for each district and it may have columns for the entry of comparative rates for three or four years. A printed copy should be furnished to the Comptroller also, to enable the audit of the rates paid on vouchers.

VI. Registers and Accounts to be maintained.

41. If the foregoing proposals are approved, the registers and accounts to be maintained in the range office, those to be submitted to the District Forest Officer, those to be maintained by the latter and the returns, etc., which are to be forwarded by the District Forest Officer to the Conservator and to the Comptroller will be as shown in the appended lists A, B, C, D and E.

The cash book will be maintained in the new form (Appendix B) and the permanent advance register for payment for works, will be in the revised form (Appendix I) samples of which are attached.

The revised forms for revenue outstandings, register of leases and statements of advances to Contractors are referred to under the respective headings

The present form of the register of buildings is also unsuitable as it does not provide for the total recoveries during the year and the arrears due being brought out. The form in Appendix O which I have already recommended for use in Public Works Department is more suitable and may be adopted.

A—Registers and Accounts to be maintained in Range Offices and Kotis (excluding those maintained solely for Departmental purposes.)

Maintained at present.	*To be maintained in future.*
	Two permanent advance registers one for the advance allowed for contingencies and the other for expenditure on works. (New form)
Cash Book	Register of bills payable in lieu office copies of work bills cashed at the treasury. Cash book. (New form)
Register of rents of buildings (Form 1 a)	In the revised form.
Do fellings (,, 3 a)	As at present (The registers in forms 4 to 10 may however be bound and alternate sheets perforated, so that by means of carbon paper, a second copy may be had ready along with the original.)
Do daily receipts (,, 4)	
Do disposals (,, 5)	
Receipts and issues of timber and other produce in depots. (,, 6)	
Register of sales of timber and other produce cut and collected by Government agency. (,, 7)	
Account of drift timber operations ...(,, 8)	
Register of revenue from timber and other produce cut, collected and removed by purchasers, etc. (,, 9)	
Revenue outstandings ...(,, 10)	
Do free grants ...(,, 11)	
Register of leases ...(*Vide* Art 63)	In the revised form,
Do licenses issued by vendors ...(Form F)	As at present.
Tools and plant statement (Daily, Consr's form)	
Tools and plant statement (Annual, Form 14)	
Contractors' and Disbursers' Ledger ...(,, 24)	As at present,
Office copy of Abstract of Contractors' Ledger. (,, 25)	Not necessary.
Sandalwood registers and forms for Kotis only (The Range Office will maintain Form 54 alone) ...(,,54-64)	As at present.
Register of remittances into Treasury ...(,, 27)	As at present,
Bill Books ... ...' ...(,, 12)	
Receipt Books ... ...(,, 13)	
Do for leases and recoveries in instalments. (,, 13 a)	
Register of offences ... ...(,, 35)	
Do sandal damages ... ...( )	
Do uniforms and accoutrements ...(Consr's form)	
Do elephants, cattle, etc (do)	
Do sanctioned works ...(Form 28)	
Objection statement book ...(,, 29)	One book for Consr.'s Comptr.'s and D. F. O'S, objections.

A—Registers and Accounts—*concld.*

Maintained at present.	*To be maintained in future.*
Office copies of Annual Reports and Accounts.	
Register of travelling allowances ...(Office copies)	As at present,
Register of disallowances (Consr.'s Form)	Not necessary,
Acquittance Rolls ...	Acquittance Rolls.
Register of receipts and disposals of license books (do)	As at present,
Register of Kumri and Takkal cultivation. (do)	
Plan of operations ... (Only for the major districts of Shimoga, Kadur and Mysore.)	

B—Accounts to be rendered to the District Forest Office.

Rendered at present.	*To be rendered in future.*
Monthly,	
Copy of cash book, with vouchers ...	Work bills and establishment, travelling allowance and contingent bills for countersignature where necessary and duplicate copies in all cases.
Cash balance report ...	Extract of cash book (new form).
Establishment Bill	Copies of registers in Forms 4, 5, 6, 7, 8, 9, 10 and 11.
Travelling allowance bill	Statement of advances granted and recovered.
Copies of registers in Forms 3-a, 4, 5, 6, 7, 8, 9, 10 and 11.	Extracts of sandalwood registers.
Extract from Contractor's and Disburser's Ledger.	Monthly statements of tools and plant to be prepared from daily account.
Extracts of sandalwood registers, from Kotis only.	Annual return of tools and plant.
Annual reports and accounts ...	As at present.
Annual return of tools and plant ...	
Bill for supplies for District Forest Officer's check.	
Report of forest offences in Form A ...	
Annual statement of forest offences ...	
Monthly statement of value of uniforms supplied to Foresters.	

C.—Accounts and registers to be maintained in the District Forest Office.

Maintained at present.	*To be maintained in future.*
Plan of operations.	Plan of operations.
Cash book.	Cash book (for revenue, deposits and advances.) (new Form.)
Registers in Forms 6, 7, 8, 9, 10 and 11 similar to Range office registers for consolidating Range transactions.	Remittance book.
Registers of sandalwood outturn ... (Forms 65 & 66)	Permanent advance register for contingencies.
Annual returns of sandalwood collected and sold in ... (,, 67 to 69)	Permanent advance register for work payments. (New Form.)
Register of leases of forest produce.	Register of bills payable.
Annual return of tools and plant.	Duplicate copies of work bills cashed at the treasury (Same as above.)
Daily return of tools and plant (in manuscript. (Conservator's Form.)	Registers in Forms 6, 7, 8, 9 and 10 similar to Range Office registers for consolidating Range transactions relating to demands, collections and balances of revenue.
(*a*) Quarterly applications for credits... (Form 16)	Registers of sandalwood outturn in Forms 65 and 66.
(*a*) Account—current with treasuries. (,, 18)	Annual returns of sandalwood collected and sold. (Forms 67 to 69.)
(*a*) Register of cheques drawn each month ... (,, 19)	
(*a*) Cash balance report ... (,, 19-A)	
Contractors' and disbursers' ledger... (, 24)	
(*a*) Office copies of abstract of contractors' and disbursers' ledger ... (,, 25)	

C—Accounts and Registers—*concld.*

Maintained at present.		*To be maintained in future*
Register of remittances of Revenue ...	(Form 27)	Register of revenue-yielding property
Record of sanctioned works ...	(„ 28)	Register of leases of forest produce.
Copies of estimates sanctioned by the Conservator.		Daily return of tools and plant
Objection statement ...	(„ 29)	Annual return of Tools and Plant
(*a*) Summary of revenue and expenditure ..	(„ 30)	Register of deposits received (in Form M).
Office copies of salary, establishment, and travelling allowance bills.		Ledger of advances to contractors and disbursers.
Objection book.		Record of sanctioned works (Form 28)
(*a*) Register of disallowances		Copies of estimates sanctioned by the Conservator
Receipt book for leases and recovery in instalments ...	(„ 13-A)	Measurement books
(*a*) Comptroller's and Conservator's objection book.		Schedule of rates for each division
Register of rents of buildings .	(„ 1 -A)	Office copy of statement of forest produce supplied to other Departments of Government supported by accepted bills (New Form)
Office copies of completion reports ..		Objection book (One book to be maintained for Conservators,' Comptroller's and D. F. O.'s disallowances).
		Register of rents of buildings (Revised Form Appendix O)

Note.—Registers and returns marked (*a*) will no longer be necessary.

D.—Accounts rendered to Conservator.

Rendered at present.		*To be rendered in future.*
Monthly.		*Monthly.*
Duplicate copy of classified abstract of revenue and expenditure with a cash account in Form 20(*a*) ...	(Form 26)	Abstract by sub-heads of revenue (being the extract of the totals of cash book).
Cash balance report ..	(„ 19-A)	Classified abstract of expenditure, (being the extract of the numbers of vouchers and their amounts from the register of bills payable) accompanied by duplicate copies of bills.
Abstract of contractors' and disbursers' ledger for check and transmission to Comptroller ...	(„ 25)	Copies of registers in Forms 7, 8 and 9
Copies of registers of revenue ...	(Forms 7, 8, 9 and 10)	Summary of rough sandalwood received and issued by each Koti Ranger (Form 65.)
Accounts of free grants of forest produce	(Form 11)	Summary of receipts and disposals of assorted sandalwood. (Form 66)
Progress of revenue and expenditure ...	(Form 30)	Lot roll of sandalwood exposed for auction sale (Form 67.)
Summary of rough sandalwood received and issued by each Koti Ranger ...	(„ 65)	Statement of advances to contractors and subordinates to be forwarded to the Comptroller (New Form.)
Summary of receipts and disposals of assorted sandalwood ..	(„ 66)	Recoveries for value of uniforms
Recoveries for value of uniforms		*Quarterly.*
Quarterly.		Return of revenue outstandings.
Return of revenue outstandings.		Plan of operations.
Applications for letters of credit,		
Plan of operations ...	(Form 16)	
Annual.		
Budget estimate of revenue and expenditure.		
Returns of tools and plant.		
Annual reports and accounts ..	(Forms 37 to 51)	
Return prepared from monthly abstracts of Forms 57 and 58 ...	(Form 68)	
Return prepared from monthly abstracts of Forms 60, 62 and 64.	(„ 69)	As at present.
Lot No. 4 of sandalwood exposed for auction sale	(„ 67)	
Report of inspections of Kotis.		
Half-yearly.		
Inspection report of Range Offices.		
Occasional.		
Completion reports of all buildings, roads and other works.		

E.—Accounts rendered to Comptroller.

Rendered at present		*To be rendered in future*
Abstract of cash book		Consolidated Treasury receipt of revenue, etc., remitted into Treasury.
Copy of classified abstract of revenue and expenditure, accompanied by vouchers for each item of expenditure above Rs 10 and consolidated pay bill	. (Form 20A)	Classified abstract of expenditure.
		Consolidated schedule of works (Form in para 37).
Abstract of contractors' and Disbursers' ledger through the Conservator	... (,, 25)	Statement of forest produce supplied to other Departments of Government supported by accepted bills. (Appendix N.)
		Plus and minus memorandum of deposits received and repaid.
Schedule of remittances to treasury with challans	(,, 27)	Annual clearance register in C. A. C. Form 32.
Monthly list of cheques drawn	... (,, 19)	Statement of advances to contractors and forest subordinates.
Cash balance report	.. (,, 19—A)	Monthly list of bills drawn.

On reconsideration, I think that instead of bills being prepared in triplicate as in the P. W. D., the Range Officer might be required to prepare them in dublicate and maintained a register of bills payable at treasuries, in which the bills prepared should be entered in order, as submitted to the District Forest Officer This register will facilitate reference and enable one to find out at a glance what all works have been paid for and what the total progress of outlay in each range is. The District Forest Officer will post the bill in his register of bills pass the original bill for payment at the treasury and send the dublicate to the Conservator with his classified abstract of expenditure.

VII. Objectionable Items

Objections outstanding

42. No objection statements were maintained prior to July 1912 and it cannot be said that all objections raised have been removed to that date. The books maintained since then show that there were 367 items amounting to Rs. 25,850-5-2 relating to 1915-16 and earlier years and remaining unadjusted on 31st October 1916 (*vide* statement J). Of these, vouchers were due for 146 items aggregating Rs. 12,859-7-2 for expenditure incurred from September 1914 to May 1916, and the largest number relate to Mysore and Shimoga. In Mysore, 20 vouchers amounting to Rs. 1,752-3-3 were due for 1914 and 1915, while for the same years 8 vouchers aggregating Rs. 670-4-6 were due from Shimoga. Most of these vouchers are, on a rough analysis, found to be for amounts advanced to subordinates and to contractors, payments said to have been made into treasuries for which challans are due and payments for work done to piece-workers. In the case of advances, the balance on the books of the Comptroller is not reconcilable with any details and there is no knowing whether the amounts of advances held under objection for want of vouchers were really made or have been subsequently recovered. As the balance under the head "Forest Remittances" in the Comptroller's books has not also been reconciled, there is no guarantee that the amounts said to have been remitted to the treasury were actually so remitted.

How the number of old objections should be reduced

43 It is hardly necessary to point out that for payments for work done when vouchers have not been submitted, the expenditure might not have been incurred at all. The other objections should be gone through and only those which infringe the essentials of audit need be retained in the objection book. A list of objections outstanding for over three months should in future be sent to the Forest Officers concerned and a call made for an explanation of the cause of delay in settlement. An annual abstract of arrear objections is now prepared by the Forest Section and sent to Government along with the Treasury Audit Department objections, but it should be supported by details, when possible, together with reasons for the delay in settlement as explained by departmental officers.

44. A progress report for watching the issue and return of objection statements is kept up for each district, but it should be posted up systematically and reminders issued periodically The usual time allowed for replies being forwarded is a fortnight, but the average time taken is much more Promptness in disposal of audit objections is a point on which too much stress cannot be laid.

Progress reports should be properly kept

VIII. Stock and Tools and Plant Returns

45. The stock accounts (Form 6) are sent every month and the tools and plant returns (Form 14) once a year to the Conservator. There are no daily records prescribed in the code for the latter and no certificates of count Counts of stock are certified to, once a half-year for the stock of sale depots and once a year in the case of Kotis. The certificates are included in the reports of inspection of Forest Officers and the District Forest Officers are expected to verify the cubical contents of at least 25 per cent of the logs and to test the correctness of the measurements shown in Form 4, (Register of receipts in depots). There is no regular report with regard to jungle depots. A periodical report from each Range Officer is necessary to ensure that the book balances are verified with the actuals and discrepancies detailed are set right, brought home to the responsible officers or otherwise adjusted periodically. If this is not done regularly, the differences might accumulate and render investigations afterwards difficult if not impossible.

Stock accounts—Annual verification necessary.

46. As an instance, the deficiencies reported in the Begur Range, Mysore West, may be cited. There was no comparison of actuals with book balances for a number of years and it was found in 1914 that there were deficits of over 19,816 c. ft. of timber A report was sent in April 1914 and on further reference from Government, the last report was forwarded with Conservator's No. 13630, dated 18th July 1914. The deficiences were said to be due to difference in measurement due to shrinkage, damage by fires and difference between the jungle and depot measurements and were the accumulated result of the differences accrued for 20 years past No final orders have been passed by Government to end of January 1917 on this report.

Instance of accumulated discrepancies due to not counting actuals each year.

47. The instance shows that a periodical verification of stock has not been systematically carried out As already stated, the District Forest Officer is expected to verify the cubical contents of at least 25% of the logs and to test the correctness of the measurements shown in Form 4; but there is no periodical check and report prescribed. As the matter is very important and the stock accounts form the primary record of the department, there ought to be a systematic report of stock-taking by Range Officers to District Forest Officers and by District Forest Officers to Conservators. Every half-year, say on the 15th July and 15th January, the Range Officers should be required to submit a report of the results of stock-taking at the end of the previous half-year noting the quantity and value of the deficiencies found, if any, and the steps taken for their rectification A similar report should be furnished by District Forest Officers also and in it should be mentioned the dates of count by Range Officers with the result. The periodical returns will enable Forest Officers and the Conservator to take timely action and fix the responsibility in the case of actual shortages. As separate returns, they will be valuable and more useful than if the certificates are entered as part of replies to an inspection report.

Procedure to be adopted

48. With regard to tools and plant, there is no daily record prescribed in the Code and the Range Officers do not submit any accounts except the annual returns. A form prescribed in Conservator's No 4956-63, dated 23rd December 1908, is kept in manuscript. Returns similar to Form 9 of the Public Works Department should be laid down and a monthly account of receipts, issues and balances of affected items sent to the Forest Officer and checked with reference to sanctions accorded and orders issued. The annual return which will be in P. W. Form 13 will be checked with the monthly account and forwarded to the Conservator one for each Range and one for the District Office. There is no necessity for consolidating and copying all the returns into the District accounts and

Tools and plant—Form for daily record and annual count necessary

the submission of separate original returns will save copying work and inform the Conservator of the state of each Range Officer's Tools and plant return. A certificate that the tools, etc., have been counted, the date of verification, and the result of count should be appended to each return. It may be printed at foot of the form and suitably completed and signed by the Range and District Forest Officers.

IX. Inspections of District Offices.

District Forest Offices are not inspected by Account Officers

49. The Forest offices are not inspected once a year by an accounts officer at present, as is done in Madras. An auditor was appointed in 1907 to audit the accounts of Forest offices, but he is an additional hand in the Conservator's Office and the auditing is done under the Conservator's supervision. Such an audit of the accounts by a member of the Departmental Officer's establishment is not correct in principle nor can it be regarded as complete and final. Audit by an independent audit officer is quite essential, especially as the monthly audit by the Comptroller is incomplete in respect of stock returns and revenue accounts Even in the Public Works Department where a concurrent audit is conducted by the Accountant, as a member of the Comptroller's establishment working in the Executive Engineer's office and having the right of representation to higher authorities when his objections are overruled and set aside without sufficient reasons by the Executive Engineer, an annual test audit to supplement the monthly audit is considered essential for ensuring the proper upkeep of initial accounts and divisional registers.

Such inspection very necessary.

50. In the Forest Department, the most important records are those relating to stock of timber and sandalwood and the revenue realised by sales and these undergo no scrutiny whatever, by an accounts officer or a member of his establishment. The case for an annual inspection is therefore much stronger in a quasi-commercial department like the Forest than in the P. W. Department.

Inspections should be ordered as in Madras

51. This question of inspecting forest accounts was raised about a year ago in March 1916, but no final orders have yet been passed. In Madras, it is one of the duties of the Accountant-General "to inspect the forest accounts of District Forest Officers through the agency of the special auditors of the Local Fund Branch of his office, who should carefully review the ledger accounts of advances and recoveries and the account of stores maintained in the District Forest Offices." (*Vide* Madras Forest Code, Art 216). A special set of questions for the examination of Forest Offices is prescribed in Appendix XXVI to the Madras Code and a report is required to be submitted to the Board of Revenue through the Collectors and Conservators. It is not known why such a procedure has not yet been introduced in the State. For securing efficiency of audit and proper control over revenue, for ensuring that initial accounts are correctly kept and that the compiled accounts are a true representation of facts and transactions as they actually occur, an annual inspection should be enjoined and be carried out by the local audit staff of the Comptroller's Office and the Assistant Comptroller in charge of that Branch of the Office

Present inspections not complete

		Not inspected
District Forest	offices	1
Range	do	29
Kotis		8
Sale Depots		18
	Total	56

52. It may be noted that the single auditor now at work has not been able to complete all the inspections. The number of offices not inspected at end of January 1917, is noted in the margin. The appointment of three auditors for arranging for a complete round of inspections of all Ranges, Kotis, and Sale depots, every year has, it is stated, been recommended by the Conservator; but it does not seem necessary that any inspection should be carried out by a clerk in the Conservator's Office. The inspecting clerk's appointment should therefore be abolished. The Conservator himself should however inspect the offices but every range and depot office need not be inspected by him every year. Each district office and one or two ranges at most according to the importance of each district may be required to be inspected by the Conservator himself and every Range should be inspected by him at least once in three years. The District Forest Officer, however, should inspect each Range Office, Koti and Depot every year. These inspections by departmental officers should, as already

explained, be supplemented by an independent audit by an accounts officer, who should bring to the notice of Government, all defects in the accounts, violation of rules not promptly checked by the authorities and any suggestions for safeguarding the interests of Government and securing effective control of revenue and expenditure on forest operations.

X. Advances to Contractors and Disbursers

Present account of advances

53. A ledger in Form 24 is kept for all advances to contractors and disbursers, in the District Forest Office and an abstract of the ledger account is submitted monthly to the Comptroller in Form 25 through the Conservator. The abstracts for June in each year are required to be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted and the steps which have been taken with a view to its early clearance (Art. 164 of the Forest Code)

Accounts not correctly kept

54 The provisions in the Code are clear enough, but the statements are not correctly prepared nor audited properly. Advances to contractors and advances to disbursers are not distinguished and advances to contractors made by Range Officers are shown in accounts as advances to the Rangers themselves Under Art. 160 of the Mysore Forest Code, all advances to contractors and disbursers whether made by the District Forest Officer himself or his subordinate must be entered in the District ledger. Again under Art 121, the opening and closing cash balances in the cash accounts of each subordinate must agree with the balances shown as outstanding against him in the District ledger at the commencement and the close of each month These rules have not at all been followed in practice and the result is that large amounts are shown as due from Rangers which cannot correctly represent the cash balances in the hands of the departmental subordinates. These statements do not thus serve any useful purpose as indicating the state of each contractor's and disburser's account. In the Audit Office, no register is kept bringing together the totals for each district. The register maintained is one showing the total of cheques drawn and the total of charges (A and B abstract) according to the cash account of the District Forest Office, while the statements exhibit the advances made (including unremitted deposit and revenue), the advances recovered and the balances due. There is thus no agreement between the District statements (in Form 25) and the register maintained in the Audit Office for which no form is prescribed in the Code Too much stress cannot be laid on the necessity for a reconciliation between the two. But such a reconciliation does not appear to have been attempted at any time and there are no details in the Audit Office by districts regarding such an important matter as the correct amount of advances to each Ranger and to each contractor on a given date A rough comparison is made in the statement (Appendix K) attached, from which it will be seen that excluding the amount of unremitted revenue and deposit there is a difference of Rs. 4,974-15-6 between the District figures and the Audit Office balances and if the unremitted revenue and deposits are also taken into account, the difference would be very large. (*Vide* remarks at foot of the statement.) In the Audit Office itself, there is no reliable record for this purpose In fact, in the Book Department, there is a broadsheet of advances which purports to bring out in lump the up-to-date balances of advances outstanding. According to this broad sheet, the balance at the end of 1915-16 works out as follows :-

No register of advances in the audit office

No agreement between District and Audit Office figures, nor with the advance ledger in Book Section

	Rs.	a	p.
Opening balance	85,371	5	6
Debits to advances	6,88,251	0	10
Total	7,73,622	6	4
Credits to advances	6,92,894	12	3
Closing balance	80,727	10	1

while the register in the Forest section shows a balance of Rs. 67,866-6-10. Particulars of the difference are not traceable, nor has any attempt been made to obtain from the Rangers an acceptance of the correctness of the balances shown by the District Officers in their

ledgers. At the end of each year, a statement giving the reasons for the outstandings is not sent as required by the rules nor is it called for. The balances have never been proved; and in Comptroller's No. 3930—Ft. 697-704, dated 23rd September 1913, District Officers were circularised to report the correct balances and reconcile discrepancies between the District ledgers and the monthly statements. So far, however, very little has been done in the way of rectifying errors and omissions and agreeing the figures even for one district. The accounts of advances are thus in a most confused state and need immediate overhauling and remodelling.

Discrepancies between District Office and Range Office Ledgers traced in Bangalore District, require rectification

55. In the Bangalore District, the Forest Office ledgers showed an advance of Rs. 1,220-15-11 against the Closepet Range at the end of December 1916, while the Range statement showed Rs. 1,374-10-0, as outstanding. Neither figure is however correct and the District Office has worked out the correct amount as Rs. 1,241-8-6 All the discrepancies in the other ranges between the District and Range ledgers have also been traced and reconciled but it remains for the office to bring home to the parties concerned the disallowances in audit by District Forest Officers not taken into account by Rangers and other causes of differences, and secure a thorough agreement by recovering the amounts in cash from the responsible Rangers or writing them off under proper sanction It is found that some of the items in the Bangalore Range are of an old date and perhaps irrecoverable; *e.g.*, an advance of Rs 15 was made to a contractor Jayapalaramiah in February 1915, and work was done to the extent of Rs. 13-1-3 and adjusted in June 1915. The balance of Rs 1-14-9 is still unadjusted and it is understood that the whereabouts of the party are not known. A sum of Rs. 13-2-6 is due from Forester Ragunatha Rao who is no longer in the Bangalore Range. A complete investigation of all such outstandings is called for and so far as the present state of the accounts is concerned, it seems necessary to overhaul the ledgers thoroughly and investigate and set right differences. Some special temporary establishment may be sanctioned for this purpose A perfect reconciliation should be effected between District ledgers and the balances of the Comptroller's books and any unrecovered amounts adjusted or recovered from the parties responsible Irrecoverable advances should be written off under the sanction of Government. During 1915-16, a sum of Rs. 1,383-7-10 was thus written off and the fact that there are nevertheless large balances and differences indicates that the accounts require thorough investigation, analysis, and expunging of all erroneous balances and time-expired dues

Ledgers to be thoroughly overhauled

What should be done to prevent confusion in future

56 For the future, the rules as they stand should be strictly enforced and a monthly agreement carried out between the statement of advances and the Rangers' books on the one hand, and between the former and the Comptroller's books on the other. The register of receipts and disbursements now maintained in the Forest Section of the Audit Office may well be abolished altogether Its object is now stated to be to know what the cheques drawn against Letters of Credit by each Forest Officer amount to and what are the actual drawings, including the amounts of advances to contractors and disbursers. This information can however be always obtained from the cash and classified abstracts and another register seems to be superfluous. What is wanted is a register in which the statements of advances received from districts can be posted after check and the totals can be agreed with the debits and credits to advances in the Provincial Abstract. Such a register should be maintained in the Forest Section and in the form appended (Appendix K1) With the introduction of the permanent advance system, the advances, shown against Range Officers, etc, on account of cheques issued and the recoveries by value of work done and paid for will not recur in accounts, as payments will be made from the permanent advance direct and charged to works. There will only be the disallowances by District Forest Officers in audit after payment by Range Officers and these will be the only items debitable to "Advances" account as recoverable from Range Officers. Separate statements for advances to Rangers and for advances to contractors should be submitted, both from the Range to the District Forest Office and from the latter to the Comptroller. Advances recovered in cash will appear in the cash book, while those recovered by deduction from bills will be shown in column "Deduct advances recovered" in the

register of bills and the register of permanent advances; and the ledger account will be posted from these documents. Every half-year, say in December and June of each year, a certificate from each Ranger, or other subordinate against whom advances are outstanding on account of disallowances in audit should be obtained by the District Forest Officer in acceptance of the amounts outstanding in the ledgers. The balances due from contractors should similarly be verified and be supported by contractors' receipts for the dues shown in the accounts. The dues, if any, to contractors should be borne out by the latest bill for work done. The half-yearly statement should thus be accompanied by the subordinates' certificates and by receipts from contractors acknowledging the unadjusted balance, against them In the case of all items, the period from which an item is outstanding should be clearly specified and brief reasons for the delay in adjustment and steps taken to clear the items explained The balances at the end of the year should be proved in the manner described above and should consist of current and efficient items.

Revised form of statement of advances proposed

57. As regards the form of the statement of advances sent by Forest Officers, the statement may be in the form (Appendix K1) appended, and it should clearly show the month from which each item is outstanding, the amounts due from each Ranger, his Deputy and other subordinates and each contractor from whom advances are outstanding. Under the provisions of Article 160 already referred to, the ledger account of each contractor should be maintained in the District Office and compared with the statement received from each Ranger

XI Deposits.

Defect in the present system of accounting and audit

58 The Comptroller does not maintain any detailed accounts of the deposit transactions It is merely seen in audit that for every refund of deposit charged in the accounts, there is a voucher acknowledged by the party to whom the refund is made direct by the Forest Officer; but the original credit is not traced and there is no guarantee that no refund is made unless there has been a previous credit to 'deposits' and the amount refunded is correct and is not in excess of the original credit There is no knowing therefore that the balance under the head "Forest Deposits" on the Comptroller's books agrees with the total amount of deposits actually outstanding. As a matter of fact even the District Forest Officer does not keep any 'register of deposits.' The audit in respect of this important class of transactions is seriously defective.

The present system responsible for defalcations.

59. In the Bangalore District, there were systematic defalcations for several years, of items of revenue and deposits due to non-observance of rules and the defective system mentioned above. The total of the embezzlements amounted to Rs. 20,325-5-3, of which unaccounted discrepancies in connection with the issue of licenses by the commission vendors amounted to Rs. 9,064-11-0 and irregular repayments of revenue deposits to Rs 1,839-10-0. The defalcations in regard to the latter were entirely due to the defective system mentioned above. Amounts received and sent to Treasury to be held under "Revenue Deposits" were left in the "Deposit" accounts for any length of time without any kind of scrutiny as to why they were not transferred to the head of "Forest Revenue." Deposits withdrawn from the treasury were either not accounted for at all in the Range cash book or were exhibited in the very few cases in which they were so exhibited, with particulars totally different from and quite unconnected with the original transactions both as regards the party concerned and the produce sold. In certain instances vouchers for withdrawals of deposits were drawn in favour of persons who never made the deposit and the fraud was not detected. The defalcating Ranger and his clerk were sentenced to substantial terms of imprisonment and an informal committee was appointed to investigate the question of improvement of forest accounts.

Government order on the subject incomplete

The orders of Government were issued in No. R. 7418-29—Ft. 46-14-39, dated 29th January 1916, and it was found that the frauds became possible owing to non-observance of the rules as they stood and it was reiterated that a revenue deposit should stand in the name of the party paying the amount and not in the name of the District Forest Officer and that refunds of deposits should be made only on bills signed by the party in whose name the amount stood, countersigned by the District Forest Officer. The irregular practice of allowing forest

officers to receive deposits as a rule and making the refunds to the officers themselves instead of to the parties had led to the serious losses of money above referred to.

60. The Government Order did not however contain any specific instructions as to how the deposit accounts were to be actually maintained and how the amounts received by Forest Officers should be recorded in their registers and their eventual disposal controlled. From 1st July 1915, Forest Officers have been sending to the Audit Office only an abstract of transactions recorded in the cash book. The abstract shows a certain lump sum as having been received under deposits and another sum as having been paid on that account. The Audit Office cannot check how much of this lump sum has been remitted into the treasury and how much has been paid back to parties. By requiring refunds to be made by treasuries the Government Order of the 29th January 1916 has minimised the chances of misappropriations of such amounts by departmental officers. Butp ositsde still continue to be received freely by Forest Officers and amounts are retained in the hands of subordinates without being remitted to treasuries. A detailed register of deposits is necessary in the Forest and the Account Office as well as in the treasury; but the Mysore Forest Code makes no provision for its maintenance. The Comptroller accordingly suggested in his letter No. 5090—Fl. 490, dated 10th January 1916, to the Conservator that a Deposit Register in Madras Forest Form No. 34 (Appendix L) should be maintained in each District Office as in Madras and every deposit item whether passing through the Forest Office or not should be entered in that register with the details of disposal. In fact, an addendum on the lines of Article 157 of the Madras Forest Code was proposed and though it is over a year since the suggestion was made, no reply has been received to end of January 1917 from the Conservator and no action has been taken to remedy the serious defect

Suggestion for improving the accounting and audit.

61. Security deposits of subordinates and vendors, etc., should be paid direct into the Savings Bank by the parties and the pass book hypothecated to the District Forest Officer and lodged with him. A simple register showing depositor's name, designation, amount of deposit, pass book number, and date of refund may be kept in the District Forest Office in form in Appendix L. No extract of this register need be sent to the Comptroller.

62. As regards other deposits, a register in Civil Account Code, Form 41 (Appendix M) should be maintained in each District Forest Office and a *plus and minus* memorandum showing the opening balance, receipts, repayments and closing balance should be submitted to the Audit Office through the Treasury Officer. A detailed account in Civil Account Code Form 41 showing the deposits received and one in Civil Account Code, Form 30, showing the details of the deposits repaid on account of each District Forest Officer should be maintained in the treasury and extracts therefrom in Civil Account Code, Forms 32 and 30, should be submitted to the Audit Office monthly by the Treasury Officer. The latter in forwarding the monthly *plus* and *minus* memorandum received from the District Forest Officer should certify that the figures shown therein correspond with the figures shown in his accounts submitted to the Audit Office. If there are any discrepancies, he should settle them in correspondence with the District Forest Officer and explain them in forwarding it to the Audit Office.

63. In the Audit Office, a register of deposits should be maintained as in the case of other departments and the amounts repaid posted in the money columns for the respective months from the extract of the register of repayments received from each Treasury Officer. The entries in the *plus* and *minus* memorandum submitted by the District Forest Officer through the Treasury should be verified with the total of the debits and credits each month to "Forest Deposits" posted in the registers of deposits. A broad-sheet should be maintained in which the totals of debits and credits each month and the opening and closing balances at the beginning and end of each year should be posted. At the end of the year the balance on account of each District Forest Officer on the books of the Comptroller should be verified in communication with the District Forest Officer. For this purpose, a clearance register in Civil Account Code, Form 32, should be submitted in July of each year by each District Forest Officer for the outstanding balances in the receipt register of the second preceding year and the verification should be carried out as prescribed in Civil Account Code, Volume II, Article 873.

K. L. DATTA.
29-5-17.

APPENDIX A

Statement showing disallowances not taken into account or not yet recovered by the Range Officers in the Bangalore District.

Name of Ranger	Amount of disallowances Rs.	a.	p	Period from which outstanding	Remarks
Mr S. Venkoba Rao, Range Officer, Closepet	0	3	9	Prior to September 1903	Traced while reconciling the Range and District ledgers These are all disallowances made by the D F O, not yet taken into account by Range Officer
	6	0	0	May 1905	
	0	0	9	June ,,	
	0	0	1	July ,,	
	0	0	1	August ,,	
	0	3	6	January 1906	
	0	0	1	March ,,	
	2	14	0	December ,,	
	6	0	0	February 1907	
	0	2	0	July 1908	
	25	0	0	March 1909	
	5	1	0	June 1914	
	22	0	0	November ,,	
	7	0	0	July 1915	
	20	13	2	June 1916	
	4	3	8	November ,,	
	5	4	2	December ,,	
	104	14	3		
Mr S Venkatavarada Iyengar, Range Officer, Bangalore.	477	14	1	July 1906	Not yet taken into account
	18	0	0	August 1916	
	10	0	0	October ,,	
	57	12	0	January to March 1916	
	563	10	1		
Mr M Chitambara Rao, Range Officer, Satanur	65	10	5	June 1914	Taken into account, but to be recovered from the previous Range Officer Mr P N Jayaramulu Naidu Under correspondence for recovery
	16	5	2	June 1915	
	81	15	7		
Mr. K. G. Dhondu Rao, Range Officer, Kankanhalli.	5	3	0	February 1916	Not taken into account
Grand Total ...	755	10	11		

APPENDIX

Cash Book of the.. .... Range Office / District Forest Office for

Date.	No. of item in Cash Book.	Payer's name	Particulars	I Timber and other produce removed from the forest by Government agency.					II. Timber and other produce removed from the forest by consumers or purchasers				
				(a) Timber	(b) Sandal-wood	(c) Firewood and charcoal	(d) Bamboos	(e) Grass and other minor produce	(a) Timber	(b) Firewood and charcoal	(c) Bamboos	(d) Grazing and fodder grass	(e) Other minor produce
				Rs a. p	Rs a p	Rs a. p	Rs a. p	Rs a p	Rs a. p	Rs a p	Rs a. p	Rs a. p.	Rs. a. p.

B

the month of..... .....191 .

Miscellaneous							Total Revenue	Local cess	Deposits	Advances	Total	Date of payment into Treasury
Drift and waif wood and confiscated forest produce	Fines and forfeitures	Rent on toddy trees	Miscellaneous	Refunds	Khephant kheddas							
					Sale proceeds of elephants	Other items						
Rs. a p	Rs a p.	Rs a p.	Rs a p	Rs. a. p	Rs a. p	Rs. a p	Rs a p.	Rs a p	Rs. a p.	Rs a p	Rs a p	Rs. a p.

APPENDIX C.

Statement of arrears of revenue outstanding at the end of October 1916.

	Particulars	Mysore West	Mysore South	Shimoga	Sagar	Kadur	Hassan	Bangalore	Kolar	Tumkur	Chitaldrug	Total
		Rs a p	Rs a p	Rs a p	Rs a p	Rs a. p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
I	(a) Timber	21,446 3 6	2 926 3 11	21,605 8 2	1,351 3 4 569 7 6	6,124 5 6 1 538 13 2	2,720 11 7	185 6 6	26 9 7			58,794 8 11
	(b) Firewood and charcoal				21 3 0			5,832 15 5	8 2 7			5,962 5 0
	(c) Bamboos	2 070 7 5	419 12 5	40 4 0	30 0 8	1 528 12 7	2,854 8 6	2,660 13 2	17 14 0			9,662 9 0
	(d) Sandalwood	6 7 11	5 769 14 0	8 264 8 0	17,076 0 0	11,976 13 7	43,796 11 4	1 00,207 1 10				1,87,067 8 8
	(e) Minor Forest produce							71 0 10		5,608 2 9		5 679 3 7
II	(a) Timber	99 11 4	0 4 10	1,051 9 0	256 9 8	72 0 0	5 8 0	1.406 4 0		24 6 0	..	2,916 7 10
	(b) Firewood and charcoal							230 0 0	1 860 0 0		0 4 0	2,090 4 0
	(c) Bamboos		0 0 5	301 8 0	428 0 6	1 074 13 4		500 15 0				2,305 5 3
	(d) Grazing	25 0 0	31 4 0			206 10 8	226 0 0	3,463 4 9	18 14 0		4,307 4 0	13,278 5 5
	(e) Minor Forest produce	30 806 12 0	4 907 5 0	2 608 12 0	2,709 2 6	6 416 14 8	4 148 0 0	34,063 3 1	13,619 2 8	1 69,251 12 7	3,082 10 8	2,71,013 14 2
III.	Confiscated and drift wood	22 1 1										22 1 1
IV.	(a) Fines and forfeitures											
	(b) Refunds											
	(c) Other sources ...	596 0 3	87 14 3	12,090 11 8	216 0 6		271 8 11	7 0 0	222 0 0			14,094 3 7
	(d) Rent on toddy trees											
	Total	55,072 14 6	13 442 14 1	46 602 12 10	22,657 11 8	28 939 3 8	51,026 0 4	1 53,628 0 7	15,772 10 10	1,74,884 5 4	7 390 2 8	5,72 416 12 6

FORM No. 7.

APPENDIX D.

Register of sales of timber and other produce cut, and collected by Government Agency during the month of..... .....19.....

Place of sale	Budget sub-head	Description of produce	Number or quantity	Cubic feet	Rate	Date from which outstanding	Arrears of previous months	Amount of sales during the month	Total	Amount realised	Balance		Number of logs and pieces, etc., removed	Number sold but remaining unremoved	Remarks
											Date from which outstanding	Amount			
					Rs a p.		Rs a. p	Rs. a p.	Rs. a p.	Rs a p		Rs a p			
						(Cancelled)									
		Total													

Amount credited in cash book Rs

Explanation of difference,

Range Officer *District Forest Officer*

29

99

FORM NO 9.]

APPENDIX E.

Revenue from timber and other produce cut, collected and removed from the forests by consumers or purchasers including pasture, during the month of.. .... 191 .

Forest Range	Forest or locality	Arrears of previous month		Produce removed		Rate	Revenue due during the month	Total	Amount realised during the month	Balance		Particulars of sanction deferring realisation of full revenue due	Remarks
		Date from which outstanding	Amount	Description	No or quantity					Date from which outstanding	Amount		
			Rs a p				Rs a. p	Rs a p	Rs a p		Rs. a p.		
				Tangadi Leaves									
				Arrears	(Cancelled)								
				Current items.									
				Total								Amount credited in cash book. Rs . . . Explanation of difference, if any	

Range Officer *District Forest Officer.*

APPENDIX F.

Register of revenue-yielding properties

Serial No	Description of property	Whether leased out or managed departmentally, with period of lease	Average revenue of the last five years	Amount collected for the past year	First year			Second year			Third year			Fourth year			Fifth year				
					Amount leased for	Amount collected	Page in the register of leases	Amount leased for	Amount collected	Page in the register of leases	Amount leased for	Amount collected	Page in the register of leases	Amount leased for	Amount collected	Page in the register of leases	Amount leased for	Amount collected	Page in the register of leases	Average collection of five years	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
			Rs. a. p.	Rs a p	Rs a p	Rs a p		Rs a p	Rs a p		Rs a p	Rs a p		Rs. a. p.	Rs a p		Rs a p	Rs a p.		Rs. a p.	

APPENDIX

Register of leases

NOTE.—The items in this register should be carried into the Register of

Serial No	Name of lessee	Number and date of agreement or Government Order approving of the lease	Amount deposited		Amount of each instalment	Due date of payment
			Date	Amount		
		3	4	5	6	7
				Rs. a. p	Rs a p.	

G

of ..... District.

Revenue (Form 9) in detail for arrears and in lump for current demands

Total amount due in the year				Realisation in									
Arrears				July 191		August		September		October			
Date from which outstanding	Amount	Current	Total	Date	Amount	Date	Amount	Date	Amount	Date	Amount		
8	9	10	11	12	13	14	15	16	17	18	19		
	Rs a p.	Rs a p	Rs a p		Rs a p		Rs a p		Rs a p		Rs a p		

f a

G

Serial No	Name of lessee	Realisation in							
		November		December		January 191 .		February	
		Date	Amount	Date	Amount	Date	Amount	Date	Amount
		20	21	22	23	24	25	26	27
			Rs. a p		Rs. a p		Rs a p.		Rs a p.

G—*concld.*

Realisation in								Balance		
March		April		May		June				
Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date from which outstanding	Amount	Remarks
28	29	30	31	32	33	34	35	36	37	38
	Rs a p		Rs a p		Rs a p		Rs a p		Rs a p	

APPENDIX- H.

Commission Bill of .. . . Vendor... . .. .Station,

.... Range, for the month of... 191

Month for which Revenue realised	Challan number and date	Amount of Revenue realised	Rate of Commission	Amount of Commission
		Rs. a p	Rs a p.	Rs a p

Total amount of commission (in words) Rupees.. . . . . ..

Range Officer.

Noted against the items concerned in the copy of the Ranger's cash book and passed for payment of Rs (in words) .. . .

District Forest Officer

Paid on... . . ..

Range Officer

Received payment

Signature of vendor Stamp

Date of payment noted in the copy of the cash book Payment admitted
Payment objected to on the following grounds

District Forest Officer.

APPENDIX

Register of

Item No.	Bill No	Date	Payee's name	Particulars of payment	Timber and other produce removed by Government Agency				
					Timber	Sandalwood	Other produce	Saw Mills and Traction Engines	Total
					Rs a. p	Rs a. p	Rs a p.	Rs a p	Rs. a p.

Item No.	Timber and other produce removed by private agency	Live and dead stock				Total conservancy and works	Advances	Total	Deduct advances recovered	Net payments
		Purchase of cattle	Feed and keep of cattle	Plant, tools and instruments						
	Rs a. p	Rs a p.	Rs a p	Rs. a. p.	Rs. a	Rs a p	Rs a p	Rs a p.	Rs a p	Rs. a p

Item No.	Bill No.	Date	Payee's name	Particulars of payment	Demarcation, improvement and extension of forests			Special charges		Item No.
					Protection from fire	Other works	Total	Kumri cultivation	Khedda operations	
					Rs. a p	Rs a. p	Rs. a. p	Rs a. p.	Rs. a. p	

I.

Bills payable.

Permanent advances

Item No.	Special charges						Total conservancy and works		Advances		Total		Deduct advances recovered		Net payments	
	Investigation of spike disease		Other charges		Forest research		Total									
	Rs	a. p.	Rs	a p	Rs	a p	Rs	a. p.	Rs	a p	Rs	a. p.	Rs	a. p	Rs.	a p

APPENDIX J.

Statement of objections raised prior to 30th June 1916 and outstanding on 31st October 1916.

Districts and other disbursers	Items for which detailed bills have not been received		Items held under objection for want of sanction		Items for which payees' receipts had not been furnished		Other objections		Total	
	No of Items	Amount	No of Items	Amount	No of Items	Amount	No of Items	Amount	No of Items	Amount
		Rs. a p.		Rs a p		Rs a p		Rs a p.		Rs a p.
Conservator of Forests	13	588 3 7	6	147 1 0	19	1,377 15 0	30	3,393 6 9	68	5,506 10 4
Bangalore District	1	24 0 0	4	134 15 6	12	1,227 11 0	17	1,144 9 5	34	2,531 3 5
Kolar ,, ...	2	67 13 5	2	84 9 9	4	533 2 0	12	31 7 5	20	737 0 7
Tumkur ,, ...	...	..	.	...	2	21 12 5	3	63 11 2	5	85 7 7
Shimoga ,, ...	...	..	12	820 13 4	34	6,208 14 0	14	94 3 2	60	7,123 14 6
Kadur ,, ...	...	...	14	3,083 8 8	17	427 14 10	24	534 13 0	55	4,046 4 6
Chitaldrug ,, ...	.	..	.	.	..	..	6	175 15 2	6	175 15 2
Mysore ,, ...	..	..	18	2,313 8 0	55	2,961 8 9	37	146 3 8	110	5,451 4 5
Hassan ,, ...	1	20 6 1	1	40 0 0	3	100 9 2	3	10 1 6	8	171 0 9
Sub-Assistant Conservator, Forest Surveys	...	...	1	21 7 11	...	...	...	...	1	21 7 11
Officer in charge of Game Preserves ...	...	...	...	...	...	...	..	...	...	...
Total ..	17	720 7 1	58	6,675 15 8	146	12,859 7 2	116	5,594 7 3	367	25,850 5 2

NOTE.—The aggregate outstandings are distributed by years as below :—

Year	No of Items	Amount	Remarks
		Rs. a. p.	
1912-13	1	15 0 0	(Advance of pay to a Forester)
1913-14	1	50 0 0	(Amount advanced to camp clerk for tour
1914-15	108	6,651 3 0	charges)
1915-16	257	19,134 2 2	
Total ...	367	25,850 5 2	

APPENDIX K.

Statement showing the advances outstanding at the end of 1915-16.

No.	District Officers and other disbursers	Advances outstanding as per statements received from districts	Cash balance with District Forest Officers	Total of columns 3 and 4	Amount outstanding as per register of advances in Comptroller's Office	Difference
1	2	3	4	5	6	7
		Rs a. p	Rs a p	Rs a p	Rs a. p	Rs a p
1	Bangalore	3,643 14 11	7 5 3	3,651 4 2	1 737 7 7	—1,913 12 7
2	Kolar	612 3 3	1 13 0	614 0 3	792 15 10	178 15 7
3	Tumkur	807 9 3	5 2 2	812 11 5	1,602 5 0	789 9 7
4	Shimoga	22 861 11 5	. . .	22,861 11 5	17,656 14 4	—5,204 13 1
5	Kadur	18,108 8 2	41 15 10	18,150 8 0	23,864 3 1	5,713 11 1
6	Chitaldrug	1,069 4 5	. .	1,069 4 5	1,364 14 8	295 10 3
7	Mysore	9,670 13 10	....	9,670 13 10	11,260 10 8	1,589 12 10
8	Hassan	1,932 6 8	35 1 11	1,967 8 7	3,595 13 5	1 628 4 10
9	Conservator	3,841 5 4	67 3 10	3,908 9 2	4,252 1 10	343 8 8
10	Forest Surveys	150 3 10	2 14 4	153 2 2	151 0 2	—2 2 0
11	Game Preserve Officer	15 8 0	16 10 5	32 2 5	27 10 5	-4 8 0
12	Kheddas	.....	0 4 6	0 4 6	1,560 5 10	1,560 1 4
	Total .	62,713 9 1	178 7 3	62,892 0 4	(a) 67 866 6 10	4 974 6 6

(a) Does not include unremitted revenue and unremitted deposits According to the broadsheets for 1915-16 the amount of unremitted revenue is Rs 196-3-10, while the closing balance of the deposit account is Rs 14,774-10-7. The total amount of advances would then be Rs 82 937 5-3

APPENDIX K I.

Detailed statement of advances to Contractors / Subordinates

Name of Contractor Subordinate	Purpose for which advance is granted	Month from which outstanding	Opening balance	Advances		Total	Recoveries		Balance	Remarks
				Bill No	Amount		Bill No.	Amount		
			Rs a p		Rs a p	Rs a p		Rs a p	Rs a p	

Ranger or District Forest Officer.

APPENDIX L.

Register of Savings Bank Deposits

Number	Date of receipt	Depositor's name	Depositor's designation	Pass Book number	Amount	District Forest Officer's initials	Date when refunded or adjusted	Amount refunded or adjusted	Under what head of service adjusted	Number of receipt	District Forest Officer's initials	Balance, if any, carried over as a separate entry
1	2	3	4	5	6	7	8	9	10	11	12	13
					Rs. a p			Rs a p				Rs a. p.

APPENDIX

(See Chap. 15, Art. 253, and Chap. 20,

Register of Receipts of Deposits at the

Date	No of each deposit	From whom received	Nature of each deposit	Amount of each deposit	Date of credit in the Treasury	Details of repayments											
						July 191 .	August	September	October	November	December	January 191 .	February	March	April	May	June

M.

Art. 364, Vol. I., C. A. C.)

District Forest Office in the month of 191 .

July	August	September	October	November	December	January 191	February	March	April	May	June	Total repayments	Balance of each deposit		Remarks
													Lapsed and credited to Government	Transferred to Clearance Register	

APPENDIX N.

Statement of Forest Produce supplied to Government Departments during... 191

Bill		Departmental Officer to whom supplied	Amount			Date of acceptance	Remarks
Date	No		Rs.	a.	p.		

APPENDIX O.

Register of Buildings rented and available for rent.

Name of building	Cost of the building	Name, rank and salary of occupant	Arrears due from last year	Demand for year			Recoveries												Total rent recovered during the year	Balance due at the end of the year	Remarks
				Authority	Period	Amount	July 191	August	September	October	November	December	January 191	February	March	April	May	June			
			Rs. a. p			Rs a. p	Rs a p	Rs a p.	Rs a p.	Rs a p	Rs. a p	Rs. a p.	Rs a p.	Rs a p.	Rs. a p	Rs a p	Rs. a p	Rs. a. p.	Rs a. p.	Rs a p	

WD 1301—GPB—150—13-10-17

DECENTRALISATION OF CONTINGENT EXPENDITURE.

CONTENTS.

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No. 37.

Decentralisation of Contingent Expenditure.

In Government Order No. Fl. 4991-5039—G. F. 153-16-2, dated the 6th March 1917, the suggestions regarding the introduction of the system of contract contingencies contained in my note on contingent charges has been accepted and it has been ordered that pending the settlement of contract grants, the other changes suggested in the note may be brought into force. The order which is mainly based on the note is not exhaustive and does not clearly lay down the procedure that should be followed in incurring and accounting for contingent expenditure. In the note I had indicated only the lines on which the simplification was to be effected in these directions. The order issued is confined to the suggestions in my note and does not include full instructions for the guidance of departmental officers. In para 4 of the order the Comptroller was directed to issue subsidiary instructions for the information and guidance of disbursing and countersigning officers. He has not, however, been able to do so till now and I think it would be better if more complete instructions were issued by Government I have accordingly prepared a draft order containing full instructions and would suggest that it may be issued pending the settlement of the contract grants.

Draft order containing full instructions regarding contingent expenditure submitted for issue

In this order disbursing officers have been divided into two broad classes, *viz*, those whose bills require countersignature and those whose bills do not require countersignature, considering the status of the officer and the nature of the charges incurred in the department concerned. Contingent charges have also been divided into two classes, ordinary and special, the latter comprising items which require the sanction of a higher authority before they are incurred and the former items which do not require sanction. This broad classification will go far to remove all anomalies in the existing rules and also to decentralise in some respects the powers now exercised in the matter of contingent expenditure.

Classification of disbursing officers and contingent charges

As special charges are to be incurred only under special sanction, they do not really require any countersignature and the Comptroller's audit with reference to sanction should be quite sufficient. In order, however, to avoid multiplying the number of bills, I have laid down that both special and ordinary contingencies should be drawn in the same bill by all officers, authorised to draw contingent bills. In determining the question whether bills for contingent expenditure should require countersignature, I have therefore confined my attention only to ordinary contingent expenditure which is regulated solely by Budget grants and wherever this expenditure is very small and the nature of the charges very ordinary, I have proposed to delegate the powers of countersignature to subordinate officers of sufficient status and have proposed to do away with the necessity of countersignature in their owns cases. From the list in para 1 of the draft order, it will be seen that these officers are all officers of a sufficiently high standing and may be relied upon to regulate their own contingent expenditure as well as of their subordinates with reference to Budget grants which is the real check in regard to such expenditure. This decentralisation will give very great relief to Heads of Departments and Secretaries to Government.

General principles followed in the above classification

K. L. DATTA.
7-7-17.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS

READ—

Note dated 20th October 1916, by Mr. K. L. Datta, Special Officer, regarding contingent charges

Order No. dated 1917.

In the note referred to above, Mr. Datta has suggested that the powers at present exercised by some Government officers in regard to incurring contingent expenditure, should be enhanced and has also made suggestions with a view to simplify the procedure at present laid down for recording contingent expenditure by officers incurring it, for drawing money to meet such expenditure and also to simplify the procedure of audit followed in the Comptroller's Office.

After a consideration of the proposals, Government are pleased to pass the following orders.

1. Officers incurring contingent expenditure will be divided into two classes, namely, those whose contingent bills require countersignature and those whose bills do not require countersignature. Under the latter class will be included the following officers:—

Revenue Commissioner
Deputy Commissioners
Superintendent of Survey and Settlements.
Conservator of Forests.
District Forest Officers.
Forest Settlement Officer.
Game Preserves Officer.
Excise Commissioner.
Superintendent of Stamps.
Superintendent of Stamp Manufactory.
Inspector-General of Registration
Director of Mines and Geology.
Chief Inspector of Mines.
Private Secretary to His Highness the Maharaja.
Secretary to Government, General Department.
Private Secretary to the Dewan.
Comptroller
Secretary, Insurance Committee.
Joint Secretary, Muzrai Department.
Meteorological Reporter.
Director of Archæological Researches.
Superintendent, Government Museum.
Secretary, Local Service Examinations.
Officer in charge of Ethnographical Survey.
Superintendent, Stationery.
Superintendent, Government Press.
Registrar, Chief Court.
Government Advocate.
District and Sessions Judges.
District Magistrates.
Inspector-General of Prisons.
Superintendent, Central Jail, Bangalore.
Inspector General of Police.
Superintendent, Kolar Gold Fields Police.
Senior Surgeon.
Medical Officers in charge, Victoria Hospital, Bangalore, and General Hospital, Mysore, and Superintendent, Minto Ophthalmic Hospital, Bangalore.
Lady Medical Officer in charge, Maternity Hospital, Bangalore.

Superintendent, Lunatic Asylum.
Sanitary Commissioner.
Superintendent, Vaccine Institute.
Chief Engineer.
Superintending Engineers.
Executive Engineers.
Other P. W. Disbursers in independent charge.
Secretary, Economic Conference.
Inspector-General of Education.
Principals, Bangalore Central College, Mysore Maharaja's College and Training College, Mysore.
Superintendent, Chamarajendra Technical Institute.
Superintendent, Her Highness the Maharani's Girls' College.
Registrar, The Mysore University
Circle Inspectors of Schools.
Inspectress of Schools.
Director of Agriculture.
Superintendent, Government Gardens and Economic Botanist.
President of the Dasara Industrial and Agricultural Exhibition.
Superintendent, Amrut Mahal Department.
Director of Industries and Commerce.
Chairman, Industries and Commerce Committee.
Chairman, Education Committee.
Chairman, Agricultural Committee.
Registrar of Co-operative Societies.
Chief Commandant, Mysore State Troops.
Chief Electrical Engineer.
Chief Operator, Sivasamudram.
Chief Operator, Kolar Gold Fields.
Superintendent, Bangalore Power and Lighting.
Superintendent, Mysore Power and Lighting.

2. The bills of all other officers will require countersignature of a higher officer of the department, as at present, or of the Secretary to Government in the Department concerned, where there is no such officer.

A list of all drawing officers and countersigning officers is given in Appendix B.

3. Contingent expenditure, which will include charges now classed as supplies and services, will be divided into two classes, *viz.*, ordinary and special.

Fixed contingencies, the grant of which requires the previous sanction of Government will not come under either class, as they are drawn along with the pay of the office establishment on the same bill as laid down in the note to Article 74, Civil Account Code, and without reference to the amount actually spent in the month.

Ordinary contingencies are those which are incurred by disbursing officers as occasion for them arises, without sanction of any higher authority.

4 Special contingencies are those which cannot be incurred without the previous sanction of Government, or other authority required. Charges which should be treated as special are enumerated in Appendix A and the officer whose sanction is required is shown in each case. Where special rules have been laid down by Government for regulating particular kinds of expenditure, such expenditure will be drawn and accounted for as ordinary contingencies, but the audit office will see that the special rules are observed.

5. *Procedure for recording in contingent register and the method of drawing bills.*—The procedure prescribed in Articles 79-82 will be followed as regards the method of recording contingent charges. Officers enumerated in para 1 will follow the procedure prescribed in Article 89 of Civil Account Code in regard to drawing money for contingent charges. As their bills do not require countersignature, they will draw money from the Treasury not on abstract contingent bills as hitherto, but on bills in Civil Account Code Form No. 12 (Fl. 21A) giving full particulars of the charges, which should be supported by sub-vouchers for sums in excess of Rs. 25 and bear the certificate prescribed in Article 88. Vouchers for charges incurred on telegrams and service postage stamps for sums of Rs. 25 and below need not accompany the bill.

6. In the case of these officers all payments which can be made from the permanent advance should be made from it and the same recouped by drawing money from the Treasury on bills supported by necessary sub-vouchers. Occasion may arise in exceptional circumstances when an amount in excess of the permanent advance may

be required for payment. In such cases, the required amount may be included in the contingent bill and the numbers of vouchers which the payments will bear, when made, should be noted against the entries in the bill and these vouchers should be forwarded to the Comptroller's Office as soon as payments are made giving clear reference to the bills to which they relate. Until their receipt, the amounts drawn will be held under objection. These vouchers should be furnished within a month after the amounts are drawn; otherwise, the Comptroller will have power to direct the amounts to be recovered from future bills submitted for payment.

7. In the following cases of officers, whose contingent bills require countersignature, the offices of the drawing and countersigning officers are located in the same station and therefore bills in Form Fl. 21A supported by necessary subvouchers should be prepared once for all and got countersigned by the officers concerned. The countersigned bills of such of these officers as are at Bangalore should be submitted to the Comptroller for pre-audit and payment and those of officers at other places should be presented to the treasury for payment.

Officer drawing the bill.	*Countersigning officer.*
1. Advocates for fees in Government cases.	Presiding Judge of the Chief Court.
2. Officer in charge of Public Library.	Chairman of the Education Committee.
3. Sub-Judges.	District and Sessions Judges.
4. Munsiffs, Bangalore, Mysore and Shimoga.	Do do

8. Special and ordinary contingent charges will be included in the same bill. In the case of special contingencies, the authority sanctioning the contingent charge and the voucher for sums exceeding Rs. 25 should be attached to the contingent bill. If the amount sanctioned be drawn in more than one bill, the sanction should be attached to the first bill, and in subsequent bills, a reference should be made to the bill with which the sanction was submitted.

9. *Method of audit.*—The procedure laid down in Articles 829 and 830 of the Civil Account Code, Vol. II, will be followed in the audit of contingent bills. The registers in Form 10 will be replaced by registers in Form 103 in which the total amount of each bill will be posted without reference to the classification of the charges as shown on the bill. Periodical charges and special charges, should, however, be recorded in separate registers in the manner indicated in Articles 833 and 834.

10. *Distribution and alterations of grants.*—The consolidated grants in the budget will be distributed by the controlling officers among officers subordinate to them after reserving such portion of the grant as may be necessary to serve as reserve for meeting applications for additional allotments and also to meet such charges as are incurred by controlling officers on behalf of their subordinate officers. The distribution of grants will be advised to the Comptroller as well as to the subordinate officers early each year soon after the budget for the year is sanctioned by Government, so as to enable the Comptroller to conduct the audit of contingent charges with reference to them and the subordinate officers to regulate their expenditure. Alterations in and additions to the contingent allotment of subordinate officers should be similarly communicated to the Comptroller by controlling officers.

Appendix C gives a list of controlling officers responsible for the distribution of the consolidated grant in the budget and the disbursing officers among whom the grants have to be distributed.

As regards transfer of contingent grant including grants for special charges, the existing rules, *vide* Articles 472 and 473 of the Mysore Treasury Manual, will apply.

Secretary to Government, General Department.

APPENDIX A.

Statement showing items of contingencies which require sanction of Government or other authority.

Department incurring the charges	Special contingencies	Sanctioning authority
All Departments	(*a*) Purchase of typewriters ...	Government
	(*b*) Purchase of cyclostyle ...	
	(*c*) Purchase of bicycles ...	
	(*d*) Cost of printing books, manuals and the like.	
	(*e*) Purchase and repairs of furniture, instruments, etc., in excess of Rs. 25 in value.	
	(*f*) Uniforms and warm clothing	According to the scale laid down by Government
	(*g*) Rents, rates and taxes of buildings	Government
	(*h*) Purchase of books other than books of reference relating to the Department	Head of Department concerned
	(*i*) Installation of electric lights.	Government
	(*j*) Honoraria to Government servants.	
	(*k*) Honoraria and payments for expert opinion.	
	(*l*) Fixed contingencies ...	Government or Chairmen, Economic Conference, Industries, Education and Agricultural Committees.
	(*m*) Purchase and repairs of tents when the cost exceeds Rs. 25.	Government
	(*n*) Subscriptions to periodicals and journals other than departmental journals.	
	(*o*) Departmental journals ...	Heads of Departments
	(*p*) Law charges exceeding Rs. 100.	Governed by special rules
	(*q*) Advertisement	
	(*r*) Rewards	
LAND REVENUE.	Compensation for lands taken up for revenue purposes.	
FORESTS.		
Game Preserves Staff ..	Reward to Game Preserves establishment.	Government
EXCISE.	Purchase of paint	
	Communications	
STAMPS.		
Superintendent of Stamps ...	(*a*) Cost of plain paper for stamps.	Do
	(*b*) Cost of plain paper for court purposes.	
Stamp Manufactory	(*a*) Purchase of machinery ...	
	(*b*) Cost of special inks ...	
GENERAL ADMINISTRATION.		
Official residences and tour charges.	Purchase of motor cars ...	Government
RECEPTION AND ENTERTAINMENT OF GUESTS.		
Indian Guests' Quarters at Mysore under the Military Secretary.	Bonus to Government servants ...	Governed by special rules

APPENDIX A—*contd.*

Department incurring the charges	Special contingencies	Sanctioning authority
CARRIAGE AND MOTOR CARS FOR GUESTS.		
Under the Military Secretary ...	Purchase of horses ...	Government
Durbar Presents	(*a*) Jewels of the Gandabherunda order.	Do
	(*b*) Other Durbar presents ...	
SCIENTIFIC, ETC., DEPARTMENTS		
Director, Department of Mines and Geology.	Preparation of geological maps, iron ore tests.	Do
Director of Archæological Researches.	Charges for revision of Gazetteer.	Do
Director, Sericulture ...	Scholarships to sons of raiyats and construction of model rearing houses	Chairman of Agricultural Committee, Economic Conference
Mysore Local Service Examination (Secretary to the Board).	Fees to Examiners .	Government
Mysore Civil Service Examination.	(*a*) Fees to Members of the Board.	Do
	(*b*) Fees to Examiners .	
	(*c*) Text-books	
STATIONERY AND PRINTING.		
Printing and Gazette Office Superintendent, Government Press.	Purchase of machines, purchase of material and type.	Do
MISCELLANEOUS.		
Deputy Commissioners and Secretary to Government, General Department.	(*a*) Donations for charitable purposes.	Do
	(*b*) Charges in connection with Hill stations (except contingencies).	
	(*c*) Contributions	
	(*d*) Irrecoverable temporary loans written off.	
	(*e*) Lands	
	(*f*) Refunds	
	(*g*) Miscellaneous and unforeseen charges.	
COURTS OF LAW.		
Mofussil establishments ...	Fees in Government cases.	Governed by special rules
JAILS.	(*a*) Clothing and bedding of prisoners.	Inspector-General of Prisons.
	(*b*) Uniforms and equipment of warders.	Do
	(*c*) Plants and tools in excess of Rs. 20.	Do up to Rs. 500 and Government in other cases.
	(*d*) Purchase of raw materials in excess of Rs. 20.	Inspector-General of Prisons.
	(*e*) Medicines and hospital equipments.	

APPENDIX A—*contd*

Department incurring the charges	Special contingencies	Sanctioning authority
POLICE		
Town Police, Bangalore and Mysore	Purchase of breach loading carbines.	Government.
District Police	Secret Service	Inspector-General of Police.
SANITATION AND VACCINATION.		
District Sanitary Officer ..	Rewards to vaccinators ...	Sanitary Commissioner
ECONOMIC CONFERENCE.		
Industries and Commerce Committee.	Experiments	Chairman of the respective Committee
Agricultural Committee ...	(*a*) Preparation of bulletins ...	
	(*b*) Grants to Agricultural Associations and Co-operative Societies.	
	(*c*) Experiments ...	
EDUCATION		
Government Schools, Special, Chamarajendra Technical Institute.	Tools and materials ...	Inspector-General of Education.
MANUAL INSTRUCTION		
Inspector-General of Education ..	(*a*) Workshop fittings ..	
	(*b*) Equipping paper sloyd centres.	
CENTRAL BOOK DEPOT.		
Inspector-General of Education .	(*a*) Encouragement to authors	Government.
	(*b*) Books and maps ...	Inspector-General of Education.
	(*c*) School journals ...	
ORIENTAL LIBRARY AND SEARCH FOR MANUSCRIPTS.		
Inspector-General of Education ...	Sanskrit literature and Sanskrit and Kannada manuscripts.	
AGRICULTURAL DEPARTMENT.		
Agricultural instruction, Hebbal School.	(*a*) Apparatus and chemicals in excess of Rs 250.	Government.
	(*b*) Laboratory fittings ...	
Botanical Gardens, Bangalore ...	(*a*) Purchase of animals and birds	Government when the charges exceed Rs. 250 in each case.
	(*b*) Purchase of English plants and seeds	
	(*c*) Grants to horticultural show	Government.
	(*d*) Improvements costing more than Rs. 500	
Cubbon Park	Water carts	
INDUSTRIES AND COMMERCE.		
Director of Industries and Commerce.	Purchase of instruments and machinery costing more than Rs. 50.	Government
Weaving Factory	Purchase of raw materials, looms, tools and plant, sizing materials.	Director.
Demonstration work ..	Looms, etc., for supply to private persons.	Government.
Sugar-cane mill installations ...	Sugar-cane mills	

APPENDIX A—*concld.*

Department incurring the charges	Special contingencies	Sanctioning authority
ARMY.		
Imperial Service Regiment ...	(*a*) Purchase of ammunition . .	Government.
	(*b*) Kaval rent ...	
	(*c*) Field service allowance ...	
	(*d*) Acquisition of land ...	
	(*e*) Purchase of rifle, buckets, above Rs. 25	
Local Service Regiment . .	Acquisition of lands ...	
Barr or Native Infantry . .	(*a*) Purchase of rifles ...	
	(*b*) Free kits	
SANDAL OIL FACTORY	Purchase of machinery and store above Rs. 10,000	

APPENDIX B.

List of officers authorised to draw contingent bills and the officers authorised to countersign them.

Office incurring the charge and nature of charge	Officer drawing the bill	Officer countersigning the bill
1. LAND REVENUE.		
Revenue Commissioner ...	Revenue Commissioner ...	
Deputy Commissioner's Office ...	Deputy Commissioner ...	
Sub-Division Offices	Assistant Commissioner ...	Deputy Commissioner.
Taluk Offices	Amildar	Assistant Commissioner.
District Survey	Deputy Commissioner ...	
Revenue Survey and Settlement Department.	Superintendent, Revenue Survey Deputy Superintendent ...	
Inam Department	Superintendent, Inam Settlements	
2. FOREST.		
Office of the Conservator of Forests	Conservator of Forests . .	
District Forest Office . .	District Forest Officer . .	
Office of the Forest Settlement Officer.	Forest Settlement Officer ...	
Officer in charge of Forest Surveys	Officer in charge of Forest Surveys	Conservator of Forests
Sub-Assistant Conservators, Rangers, etc.	The charges of these will be incorporated in those of District Forest Officers	
Office of the Officer in charge of Game Preserves.	Officer in charge of Game Preserves.	
4. EXCISE		
Office of the Excise Commissioner	Excise Commissioner ...	
Purchase of instruments ...	Do for charges pertaining to the whole Department.	
Purchase of paint		
Secret service and rewards ...		
Charge of date plantations . .		
Uniforms		
Remuneration to contractors for carrying liquor from Distillery to Bonded Depots.	Excise Commissioner ...	
Loss by bung wastage of liquor allowed under contract		
Communications		
District Excise Office ...	District Excise Officer ...	Excise Commissioner.
4. STAMPS.		
Superintendence	Superintendent of Stamps ...	
Stamp Manufactory ...	Superintendent of Stamp Manufactory.	
5. REGISTRATION		
Superintendence	Inspector-General of Registration.	
District charges	District Registrars	
7. SUPERVISION OF MINES.		
Inspection of Mines and Explosives	Chief Inspector of Mines . .	
12 GENERAL ADMINISTRATION.		
Staff and Household of His Highness the Maharaja.	Private Secretary to His Highness	
General and Revenue Secretariat.	1 Secretary to Government, General Department. 2. Private Secretary to the Dewan.	

APPENDIX B—*contd.*

Office incurring the charge and nature of charge	Officer drawing the bill	Officer countersigning the bill
Comptroller's Office... ...	Comptroller	
State Huzur Treasury ...	Treasury Officer	Comptroller.
Indian Guests' Quarters, Bangalore Hindu Guests' Quarters, Mysore. Sir Seshadri Iyer's Bungalow, Mysore. Padmalaya, Mysore ... Lake View, Mysore ... Minor Bungalows ... Bhavani House. Audri House	Secretary to Government, General Department.	
Government Houses, Mysore ... Government House, Yelwal Daria Doulat Bagh, Seringapatam. Glenview House	Military Secretary ...	
Carriages and Motor Cars for guests under General Secretary, Do under Military Secretary.	Secretary to Government, General Department. Military Secretary	
Catering and miscellaneous (Indians) Do do (Europeans)	Secretary to Government, General Department. Private Secretary to H. H. ...	
13. MUZRAI INSTITUTIONS.		
Superintendence	Joint Secy., Muzrai Department	
14. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.		
Geological Department ...	Director, Department of Mines and Geology.	
Meteorological Department ...	Meteorological Reporter ...	
Archæological Department ...	Director of Archæological Researches.	
Museum	Superintendent, Government Museum.	
Ethnographic Survey ...	Officer in charge of Ethnographic Survey.	
Mysore Local Service Examinations.	1. Examiners concerned on intimation from the Secretary to the Board. 2. Secretary to the Board of Management.	
16. STATIONERY AND PRINTING.		
Stationery Depot ... ... Printing and Gazette Office ...	Superintendent of Stationery ... Do Government Press.	
17. MISCELLANEOUS.		
Remittance charges	1. Deputy Commissioner. 2. Assistant Comptroller in charge of State Huzur Treasury.	Comptroller
Petty charges of a special nature Compensation for lands taken up for public purposes.	Deputy Commissioner ...	
Purchase and repair of tents, books, and maps, and advertisement.	1. Deputy Commissioner ... 2. Secretary to Government ...	
Reward for killing wild animals Interment of paupers ...	Deputy Commissioner ...	
18. COURTS OF LAW.		
Chief Court	Registrar, Chief Court ...	

APPENDIX B—*contd.*

Office incurring the charge and nature of charge	Officer drawing the bill	Officer countersigning the bill
Law Officers :—		
Fees to Advocates and other Law charges.	Advocate	Presiding Judge of the Chief Court.
Government Advocate's Office ...	Government Advocate.	
Civil and Sessions Courts ...	District and Sessions Judges ...	
Assistant Sessions and Sub-Judges' Court	Sub-Judges	District and Sessions Judge.
Munsiff's Courts	Munsiffs	
Process Serving Establishment ...	Do	
District Magistrates' Courts ...	District Magistrate	
City Magistrates' Courts ...	City Magistrate	District Magistrate.
Kolar Gold Fields Assistant Commissioner and 1st Class Magistrate's Court	Assistant Commissioner, and 1st Class Magistrate.	District Magistrate, Kolar.
19. JAILS.		
Superintendence	Inspector-General of Prisons ...	
Jails	Superintendent, Central Jail ...	
	Superintendent, Mysore Jail ...	Inspector-General of Prisons
Lock-ups	District Magistrate ...	
Jail Manufactures	Superintendent, Jails ...	Inspector-General of Prisons.
20. POLICE.		
Superintendence	Inspector-General of Police ...	
All charges including the following for all branches of the Department :—		
Equipment and clothing ...		
Breach loading carbines ...		
Rewards for good service ...	Do	
Secret service	Deputy Comr., Police Dept.	
Criminal Investigation Department.	Superintendent in charge ...	Inspector-General of Police.
Town Police, Bangalore and Mysore.	Chief Inspector ...	Superintendent of Police.
District Police	Deputy Commissioner, Police Department.	
Police Training School ...	Principal, Police Training School.	Inspector-General of Police.
Kolar Gold Fields Police ...	Superintendent, Kolar Gold Fields Police.	
Do Detective Police	Do ...	
Railway Police	Superintendent ...	Inspector-General of Police.
21 MEDICAL.		
Superintendence	Senior Surgeon	
Victoria Hospital	Medical Officer, Victoria Hospital.	
General Hospital, Mysore ...	Do General Hospital ...	
Maternity Hospital, Bangalore ...	Lady Medical Officer ...	
Minto Ophthalmic Hospital ...	Superintendent	
Leper Hospital	Do	Senior Surgeon.
Malleswaram and Basavangudi Dispensaries.	Sub-Assistant Surgeons ...	District Medical Officer.
District Hospitals	District Medical Officers ...	Senior Surgeon.
Kolar Gold Fields Civil Hospital	Do	Do
Maternity, Robertsonpet ...	Lady Apothecary	District Medical Officer, Kolar Gold Fields.
Local Fund Dispensaries ...	Sub-Assistant Surgeons ...	District Medical Officers.
Medical Stores—		
Stores Department ...	Senior Surgeon	
Powder do	Do	
Lunatic Asylum	Superintendent	
Ayurvedic College	Head Pandit of the College ...	Joint Secy., Muzrai Dept.

APPENDIX B—*contd.*

Office incurring the charge and nature of charge	Officer drawing the bill	Officer countersigning the bill
22. SANITATION AND VACCINATION.		
Office of the Sanitary Commissioner	Sanitary Commissioner ...	
Public Health Institute ...	Director	
Vaccine Institute	Superintendent	
District charges	District Sanitary Officer ...	Sanitary Commissioner.
Plague charges	Plague disbursers	Do
23 AND 24. PUBLIC WORKS.		
Office of the Chief Engineer ...	Chief Engineer	
Do Superintending Engineer.	Superintending Engineer ...	
Executive Engineer ...	Executive Engineer ...	
Other Public Works disbursers in independent charge of Divisions and Civil Officers acting as Public Works disbursers.	The Officers concerned ...	
Travellers' Bungalows ...	Deputy Commissioners ...	
Hill Stations	Superintendent, Govt. Gardens and Economic Botanist ...	
25. ECONOMIC CONFERENCE.		
General conference ...		
(i) Headquarters ...	Secretary	
(ii) District charges ...	District Secretaries ...	Secretary, General Conference
(iii) Economic journal ...	Editor	Do
Industries and Commerce Committee.	Secretaries of the respective Committees.	Chairmen of the respective Committees.
Agricultural Committee ...		
Education Committee ...		
26. EDUCATION.		
Arts Colleges	Principals of Colleges ...	
Direction	Inspector-General of Education.	
Office of Circle Inspectors ...	Circle Inspectors	
Office of the Inspectress of Schools	Inspectress of Schools ...	
District and Assistant Inspectors...	District and Assistant Inspectors	Circle Inspectors.
High Schools	Head Masters of High Schools ...	Do
School-Leaving Certificate Examination.	(1) Secretary	Inspector-General of Education
	(2) The examiners concerned ...	
Anglo-Vernacular and Vernacular Schools.	Head Masters of Schools ...	District Inspectors.
Training College	Principal	
District Normal Schools and vacation classes.	Head Masters of Schools ...	District Inspectors.
Chamarajendra Technical Institute.	Superintendent	
Mechanical Engineering School ...	Do	Inspector-General of Education.
Commercial School	Secretary	Do
Instruction in practical Agriculture—		
Practical Agriculture ...	Principal, Training College ...	
Charges of rural schools ...	District Inspectors ...	Circle Inspectors.
Manual Instruction	Inspector-General of Education.	
Industrial Schools	Circle Inspectors	
Her Highness the Maharani's College.	Lady Superintendent, Maharani's Girls' College.	
Public Libraries	Secretary, Education Committee	Chairman, Education Committee.
Oriental Library	Curator	Inspector-General of Education.
Book Depot	Inspector-General of Education	

APPENDIX B—*contd.*

Office incurring the charge and nature of charge	Officer drawing the bill	Officer countersigning the bill
27. AGRICULTURE.		
Agricultural Department ...		
Direction and Scientific Assistants.	Director	
Agricultural Instruction ...	Officer in charge of the school ...	Director.
Demonstration and Experiments...		
(*a*) General demonstration work	Director	
(*b*) Farms	Farm Manager	Director.
(*c*) Implements and machines	Director	
Botanical and other gardens ...		
(i) Superintendence ...	Superintendent and Economic Botanist.	
(ii) Botanical Gardens, Lal-Bagh, Parks and minor gardens.		
Experimental Fruit Cultivation ...	Farm Manager	Superintendent, Government Gardens.
Veterinary charges—		
Superintendence, Civil Veterinary Hospitals and Dispensaries.	Superintendent	Revenue Commissioner.
Amrut Mahal Department ...	Superintendent, Amrut Mahal Department.	
Kunigal Stud Farm	Veterinarian in charge ...	Chief Commandant.
Public Exhibition and Fairs ...	Secretary to the Exhibition ...	President of the Exhibition Committee.
Sericulture	Director	Secretary to Government.
28 INDUSTRIES AND COMMERCE.		
Direction	Director	
Weaving Factory ...	Textile Assistant	Director.
Demonstration and Experimental work.	Director	
Sugar-cane mills ...	Do	
29. CO-OPERATIVE SOCIETIES.	Registrar.	
30. GRANTS FOR PUBLIC IMPROVEMENT.		
Special Revenue Officer, Malnad Improvement Scheme.	Special Officer	Deputy Commissioner.
31. ARMY.		
Headquarters	Chief Commandant ...	
Imperial Service Regiment ...	Commandant, Imperial Service Regiment.	Chief Commandant.
Local Service Regiment ...	Commandant, Local Service Regiment.	
Imperial Service Transport Corps	Commandant	
Barr or Native Infantry ...	Do	
Grass Farms	Farm Assistants	
Military Stores	Chief Commandant ...	
XXVI. CAUVERY POWER SCHEME.		
Office of the Chief Electrical Engineer.	Chief Electrical Engineer ...	
Office of the Chief Operator, Sivasamudram.	Chief Operator, Sivasamudram ...	

APPENDIX B—*concld.*

Office incurring the charge and nature of charge	Officer drawing the bill	Officer countersigning the bill
Office of the Superintendent, Bangalore Power and Lighting.	Superintendent	
Office of the Mysore Power and Lighting.	Do	
Office of the Chief Operator, Kolar Gold Fields.	Chief Operator, Kolar Gold Fields	
XXVII. SANDAL OIL FACTORY.		
Sandal Oil Factory, Bangalore ...	Superintendent	Director of Industries and Commerce.
Sandal Oil Factory, Mysore ...	Assistant Director ...	
Secretary, Insurance Committee...	Secretary	
Local Examination Office ...	Inspector-General of Education.	

APPENDIX C.

List of Controlling Officers required to distribute budget grants for contingencies among subordinate officers.

Controlling Officer and the head under which the consolidated grant is provided	Disbursing Officers among whom the consolidated grant is to be distributed
LAND REVENUE.	
2. Charges of District Administration—	
Revenue Commissioner	Deputy Commissioners Assistant Commissioners Amildars.
2. FOREST.	
Conservator	Conservator. District Forest Officers Forest Settlement Officer. Officer in charge of Forest Surveys.
3. EXCISE.	
2 District Executive Establishment—	
Excise Commissioner	District Excise Officers.
5. REGISTRATION.	
2 District charges—	
Inspector-General of Registration	District Registrars.
17. MISCELLANEOUS.	
Remittance charges	The Secretary to Government will distribute the grant among the Deputy Commissioners after reserving such portion of it as is likely to be required for expenditure to be incurred by himself.
Books and periodicals	
Compensation for lands taken for public purposes	
Purchase and repair of tents	
Reward for killing wild animals	
Interment of paupers	
18. COURTS OF LAW.	
3. District and Civil Courts—	
Registrar Chief Court.	District and Sessions Judges. Sub-Judges. Munsiffs.
4. Criminal Courts—	
Registrar, Chief Court...	District Magistrates. City Magistrates. Special Magistrate, Kolar Gold Fields.
19. JAILS.	
2. Jails and lock-ups—	
Inspector General of Prisons	Superintendents of Jails and District Magistrates.
20. POLICE.	
3. Police Force—	
Inspector-General of Police	Chief Inspectors of Town Police, Bangalore and Mysore; Deputy Commissioners, Police Department.
21. MEDICAL.	
2. Hospitals and Dispensaries—	
vi. Malleswaram and Basavangudi Dispensaries—District Medical Officer.	Sub-Assistant Surgeons.
vii. District Hospitals—Senior Surgeon ...	District Medical Officers.
xi. Local Fund Dispensaries—Senior Surgeon ...	District Medical Officers for the grants of the whole district.
District Medical Officer—District grant ...	Sub-Assistant Surgeons in charge of dispensaries in the district.
22. SANITATION AND VACCINATION.	
4. District charges—	
Sanitary Commissioner	District Sanitary Officers.

APPENDIX C—*concld.*

List of Controlling Officers required to distribute budget grants for contingencies among subordinate officers.

Controlling Officers and the head under which the consolidated grant is provided	Disbursing Officers among whom the consolidated grant is to be distributed
24. CIVIL WORKS.	
3. Establishment—	
Superintending Engineers' Offices—Chief Engineer	Superintending Engineers.
Construction—	
Chief Engineer	Superintending Engineers, Officers under the direct control of the Chief Engineer and Executive Engineers.
1st and 2nd class travellers' bungalows—	
Secy. to Government, General Department ...	Deputy Commissioners.
25 ECONOMIC CONFERENCE	
ii. District charges—	
Secretary, General Conference	District Secretaries
26. EDUCATION	
ii. Inspection—	
Inspector-General of Education	Circle Inspectors and District and Assistant Inspectors of Schools
4. SECONDARY EDUCATION.	
(i) and (ii) High Schools—	
Inspector-General of Education	Head Masters of High Schools.
5. PRIMARY EDUCATION.	
A.-V. and Vernacular Schools—	
Inspector-General of Education	District Inspectors for district grants
District Inspectors—District grants ...	Head Masters of Schools
6. TRAINING INSTITUTIONS	
(ii) District Normal Schools—	
Inspector-General of Education ...	Head Masters of the Schools.
(iii) Vacation classes—	
Inspector-General of Education	
(iv) Charges of rural schools—	
Inspector-General of Education	District Inspectors.
(vi) Industrial Schools—	
Inspector-General of Education	Circle Inspectors.

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No. 38.

PROPOSALS FOR REORGANISATION OF THE FOREST DEPARTMENT.

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SUMMARY.

I. Prior to May 1916, the Mysore Forests were divided into eight circles corresponding with the eight districts and these were sub-divided into 39 ranges besides four koties and wood-yards. In May 1916, the Mysore and Shimoga District Forests were divided into two circles each; *viz.*, Mysore South and Mysore West and Shimoga and Sagar. These two districts were previously sub-divided into seven and nine ranges. In May 1916, the two circles in Mysore were sub-divided into ten ranges and the two circles in Shimoga into 14 ranges and the six ranges in Kadur were converted into nine. Thus at present there are ten Forest Circles and fifty-four ranges. A change of policy has been advocated by the Conservator with a view to work the forests more intensively and on scientific lines. With this object in view the Conservator has proposed a reduction in the size and an increase in the number of territorial charges and officers to hold them The number of range charges is proposed to be increased from 54 to 84 The average area of a range charge in Mysore is now 68 square miles against 114 square miles in Madras, 118 square miles in Bombay and 304 square miles in Burma. If the proposed increase in the number of range charges is sanctioned, the average area of a range in Mysore will be 44½ square miles, *i.e.*, only 39 and 35 per cent of the average in Madras and Bombay respectively In view of the new policy advocated, an increase in the number of range charges in Mysore may be agreed to But the increase proposed is too large Apart from the large decrease in the average range area proposed namely from, 68 to 44½ square miles, I think there will be a practical difficulty in giving effect to the scheme. If the number of ranges is increased to 84, it will be necessary to take into service immediately 30 new rangers but it is doubtful if it will be possible to get so many technically trained officers at once and even if the number can be found, the admission of such a number into the service at the same time will create a block in promotion, which is likely to cause discontent hereafter. I would therefore suggest an increase to 72 only, of which 4 will be held by Sub-Assistant Conservators.

II. The Conservator has proposed one ranger for each range. I think in addition to the number required at this rate, there should be a reserve to provide for training and leave vacancies and I would add on this account four to the number of appointments making the total number 72. I have also proposed a revised grading of these appointments.

III The Conservator has proposed to abolish the appointments of Deputy Rangers and to reduce the number of Foresters from 130 to 40. The Administrative Department of Government has accepted the principle but is of opinion that the number of Foresters should be reduced to 30 instead of to 40. This appears to me sound. But the grading proposed for Foresters by the Conservator and the Administrative Department does not appear to me to be satisfactory. I have therefore proposed a revised grading

IV. The Conservator has proposed that the number of guards should be raised from 825 to 1,025 including those employed in charge of Koties and Wood-yards. The average area of a Forest Guard's beat in Mysore is at present 4·5 square miles against an average of 12·3 square miles in Madras and the average area in Mysore is thus 36·6 per cent of the Madras average. It is proposed to reduce the Mysore area still lower to 3·7 square miles, *i.e.*, to 30 per cent of the Madras average, in other words Mysore has already 28 Guards in place of every ten in Madras and it is now proposed to increase the 28 to 34½. This increase appears to me to be too large. I propose therefore that the increase should be only 100 which will make the average beat of a Forest Guard only a little over four square miles which appears to me to be sufficiently small to be possible for the Guard to reconnoitre it quite frequently The minimum pay of a Guard at present is Rs. 7 and the average, Rs. 9-9-7. The Conservator has proposed to raise this average to Rs. 9-11-6 only. In view of the large increase in the cost of living, I think the average should be raised higher and I have therefore proposed a regrading which will raise the average pay to Rs. 10-4-0.

V. The Conservator has proposed a very large increase to the strength of the clerical establishments in the Forest Offices. The number of clerks at present is 129 and he has proposed to increase it to 197. A detailed examination of the work to be performed by the clerical staff shows that the increase proposed is much larger than is really required The

Conservator has not only proposed a very large increase to the clerical staff of his own office but also a substantial increase to their pay while though he has proposed a large increase to the number of the clerical staff in the subordinate offices, he has not proposed any substantial improvement in their pay. I am of opinion that the number need not be increased as much as has been proposed by the Conservator but that the scale of pay should be substantially raised so as to secure the services of a better class of men than is employed at present. Out of 111 men at present employed in the subordinate offices, no less than 79 are on a pay of Rs. 20 and less. Such men are in my opinion altogether unfit to prepare the initial accounts which are the most important in the Department and I think no improvement can be expected in the accounts work of the Department so long as the initial accounts are prepared by this class of men. The present unsatisfactory condition of accounts of the Forest Department is, in my opinion, due more to the inefficiency of the men employed on the preparation of the initial accounts, than to an inadequacy in their number. The suggestions made in my note on the Forest Accounts will, if accepted, effect considerable savings in the work of all the Offices concerned. By a detailed examination of the work of the Department I have attempted to show that 152 including a reserve of 8 per cent of the strength required, should be sufficient to cope with the work, and I have proposed a grading for these men which will make the average pay of the clerical staff equal to Rs. 35-10-0 against Rs. 30-1-0 proposed by the Conservator and will enable a far better class of men to be entertained than those now employed

VI. The principle of having ministerial establishments only on fixed pay, which has been already accepted by Government, should be enforced in the case of Forest establishments also except in the case of only the Personal Assistant to the Conservator who will have nothing more to look forward to All other appointments should be on fixed pay

VII. Recently in Madras, District Forest Officers have been made practically independent of Collectors of Districts and the latter have been divested of all control over Forest establishments including Office establishments. The same change should be introduced into Mysore at once and the clerical establishment should be placed on a provincial cadre under the sole control of the Conservator who should be required to recruit the service under definite rules With the exception of the three senior men, who should be employed in the Conservator's Office and men on Rs. 20 who should be employed in the Offices of the Conservator and the District Forest Officers, all the others should be employed proportionately in the different offices and no particular office should have a separate scale Range clerks should invariably be of the grades between Rs 25 and 50 and Head Clerks of District Offices should invariably be of the grade between Rs 60 and Rs 100

VIII. The increase proposed in the menial staff is in my opinion extravagant and unjustifiable. I have accordingly suggested a reduction in the proposed number. The minimum and average pay proposed for Guards are both too low. I have accordingly suggested a revised grading, the minimum pay being fixed at Rs. 8.

IX. The following statement shows the comparison of the present scale with those proposed by the Conservator and by myself in regard to the different classes of establishments affected by the proposals and summarises the financial effect.

Class	Present		Proposed by Conservator		Proposed by me		Increase + Decrease −	
	No	Cost	No.	Cost	No	Cost	Proposed by Conservator	Proposed by me
		Rs.		Rs		Rs.	Rs.	Rs
Rangers	50	2,880	80	5,380	72	4,750	+2,500	+1,920
Deputy Rangers	21	787½		.	..	...	— 787½	— 787½
Foresters .. .	130	2,600	40	1,075	30	1,000	—1,525	—1,600
Guards	895	7,920	1025	9,960	925	9,470	+2,040	+1,550
Clerical staff .	129	3,452½	197	5,916½	152	5,412½	+2,464½	+1,960
Menial staff . ..	133	968	170	1,944	133	1,111	+ 976	+ 143
Total	1268	18,558	1512	23,525½	1312	21,743½	+4,967½	+3,185½

The extra cost proposed in the draft Government Order is Rs. 59,613 per annum, while according to my proposals, the extra cost will be Rs. 38,226 per annum giving a saving of Rs. 21,387 per annum.

X. The method at present followed in the Secretariat for the examination of re-organisation schemes is defective. I therefore suggest that this note may be ordered to be taken as a model and some definite rules may be laid down for the guidance of the Secretariat in future.

XI. Since writing the above I have discussed this note with the Conservator and I now recommend an addition of 9 men to the clerical staff at an additional cost of Rs 300 per month or Rs. 3,600 per annum. This will raise the total extra cost of the scheme to Rs. 41,826 per annum and reduce the saving suggested by me on the additional cost proposed by the administrative Department to Rs. 17,787 per annum.

PROPOSALS FOR THE REORGANISATION OF THE EXECUTIVE AND PROTECTIVE STAFF AND OFFICE ESTABLISHMENTS OF THE FOREST DEPARTMENT.

The Conservator's proposals may be summarised as follows:—

Summary of Conservator's proposals.

(1) After the reorganisation of the Department in 1912 there were 43 ranges including 2 Koti charges. In the Government order of May 1916, the Districts of Mysore and Shimoga were each subdivided into two forest circles and the number of forest circles was thus increased from 8 to 10 and 11 additional range charges were also sanctioned temporarily, namely, three to the two divisions of Mysore, five to the two divisions of Shimoga and three to Kadur. The total number of range charges was thus raised to 54 It is now proposed to increase this number to 84 and to place 4 of these in charge of the existing 4 Sub-Assistant Conservators and the remaining 80 in charge of rangers. It is thus proposed to increase the number of rangers from 50 to 80 or rather from 39 before 1916 to 80 now, it having been raised to 50 in that year. The additional cost proposed is Rs. 2,500 per month.

(2) It is proposed to do away with the present Deputy Rangers and to abolish the 21 appointments which now exist in the grade on a pay of Rs. 30 to 40.

(3) It is proposed to reduce the number of Foresters on pay varying from Rs. 15 to Rs. 25, from 130 to 40 only, on pay varying from Rs. 20 to Rs. 40 The Second Member has proposed that the number should be reduced to 30 on pay varying from Rs 25 to Rs. 50.

(4) To increase the number of Forest Guards from 825 to 1,025, *i.e.*, by 200 and to raise their pay, the total additional cost being Rs. 2,040 per month, *i e.*, by 26 per cent.

(5) To increase the clerical staff in the Conservator's Office from 18 to 26 and to revise the pay of the staff, the total cost being raised from Rs. 1,077-4-0 to Rs. 1,863-12-0 or by Rs. 786-8-0 or in other words by 73 per cent, the increase in numbers being 44 per cent.

(6) To increase the menial staff in the Conservator's office from 17 men to 22 men at an additional cost of Rs. 46 per month.

(7) To increase the clerical staff of the divisional offices from 51 to 69, *i.e*, by 35 per cent, the cost being raised from Rs. 1,395-4-0 to Rs. 2,143-0-0, *i.e.*, an increase of Rs. 747-12-0 per month or by 54 per cent.

(8) To increase the menial staff of the District Offices from 42 to 44 at an increased cost of Rs. 20.

(9) To increase the clerical staff of the existing range offices from 60 to 72, *i.e.*, by 20 per cent, the increase in cost being Rs. 380 or by 25 per cent, although the size of each Range office is to be reduced by 36 per cent compared with 1916 and 49 per cent compared with the size before.

(10) To provide 30 clerks for the 30 new Ranges at a cost of Rs. 550 and to provide 30 menials for the 30 Ranges at a cost of Rs. 210. The total number of range clerks is thus proposed to be raised from 60 to 102, *i.e.*, by 70 per cent and their pay by Rs. 930 or by 95 per cent.

2. The additional cost of the proposals is as follows:—

Additional expenditure involved

	Numbers		Monthly cost	
	Present	Proposed	Increase	Decrease
			Rs.	Rs.
Rangers	40	80	2,500	...
Deputy Rangers	21	...	...	787½
Foresters	130	40	...	1,525
Forest Guards	825	1,025	2,040	...
Total ...	1,016	1,145	4,540	2,312½
Net increase in cost ...	...	...	2,227½	or 16%

	Numbers		Monthly cost	
	Present	Proposed	Increase	Decrease
			Rs.	
Brought forward ...	1,016	1,145	2,227½	
Clerical staff of the Conservator's Office ...	18	26	786½	..
Menial staff of the Conservator's Office ...	17	22	46	.
Clerical staff of the District Offices ..	51	69	747½	
Menial staff of the District Offices ..	42	44	20	.
Clerical staff of the existing Range Offices ...	60	72	330	...
Clerical staff of the new Range Offices ...	...	30	550	..
Menial staff of the new Range Offices ...	..	30	210	...
Total ..	1,204	1,438	4,967½	..

Compared with 1913-14, the total cost of the Executive and Protective Staff and the clerical and the menial staff is proposed to be increased from Rs. 2,11,400 to Rs. 2,82,375, *i.e.*, by Rs. 70,975 or by 33·6 per cent.

3. This large increase can be justified in two ways, namely, by comparison with British India or by an examination of the growth of the work of the Department itself in Mysore. The Conservator has attempted to prove the necessity of the increase in both ways but the statistics quoted by him are misleading and his arguments appear to me to be fallacious. He has first attempted to justify the large increase proposed, by the growth of the revenue of the Department and by comparison of the revenue with that of the different parts of British India His figures are, however, misleading. He says "the surplus revenue of the Mysore Forests stands foremost in India including Burma when each circle of the Conservator's charge is taken into account." He also says that it is considerably more than the surplus of the three circles into which the Presidency of Bombay and the Central Provinces are each divided and that the surplus revenue of the four circles of Burma hardly approaches the Mysore figures. From these figures he concludes that the work expected of the several forest establishments in Mysore is considerably more than what the establishments attached to one circle in British India are expected to do Later on in his para 16, page 14, he says "the Conservator's charge in Mysore is, in point of revenue, heavier than that of two or more circles in British India and it is but reasonable that his office establishment should be proportionately larger." All these conclusions based solely upon statistics of revenue are fallacious as the Mysore figures, include the revenue from sandalwood. It is true, the protection and collection of sandalwood in Mysore involves heavy work and responsibility on the Mysore Forest Department, but this cannot be measured by the revenue produced when compared with revenue produced from timber and fuel in British India. Mysore produces on an average about 2,000 tons by weight of sandalwood which is equal to about 1,500 tons of cubical contents. This has produced in the past a revenue varying from 8 to 34 lakhs of rupees whereas the same quantity of the very best kind of timber would not have produced more than two or three lakhs of rupees. Sandalwood being about 15 to 20 times more valuable than timber and about 200 times more valuable than fuel, to compare the cost of its production with that of timber and fuel according to the revenue produced by the respective articles is fallacious. The magnitude of the work of the Forest Department depends not upon the value of its produce but upon the magnitude of its operations, *i.e.*, its outturn and the area of forests controlled and worked and the protective, cultural and other operations undertaken.

Conservator's justification of the large additional expenditure proposed fallacious.

Work of Forest Department can not be measured by the revenue produced

4. Then again even the growth of the work of the department itself cannot be judged by the growth of the revenue in Mysore as this latter is not due so much to a growth in the operations of the department as to a growth in the value of its produce. Thus the value of sandalwood has arisen from Rs. 408 per ton in 1909-10 to Rs. 1,713 in 1916-17. Similarly, the price of all kinds of timber also has risen enormously during the period. It is true there

Growth of revenue not a proper index of growth of the operations of the Department.

has been an increase in the price of timber which is produced in other parts of India also. But the growth has not been anything like that in the price of sandalwood. The growth of the net surplus revenue cannot thus be taken as a guide in coming to a conclusion in regard to the growth of the work of the Forest Department. A comparison of the net surplus revenue of the Mysore forests with that of any province in British India cannot also be taken as a guide to determine the establishment required for the efficient administration of the Mysore Forests.

5. A far better guide would be a comparison of the quantity of forest produce collected by the Mysore Forest Department with that produced in some circles in British India, notably in Madras where the system of forest management is more or less the same as in Mysore. The following statement shows such a comparison for 1915-16 the latest year for which figures are available for British India.

Outturn of forest produce, area of forests and expenditure on communications and buildings, a better guide than revenue

Provinces and Circles	Reserved Forests	Reserved land and plantations	Area in square miles	Length of artificially marked boundaries in miles	Expenditure on communications and buildings in thousands of rupees	Timber and fuel removed in lakhs of cubic feet	Value of minor produce in lakhs of rupees	Quantity of sandalwood produced in tons
1	2	3	4	5	6	7	8	9
MYSORE	2,916	609	3,555	1,281	13	55	4	1,108
MADRAS, 1915-16—								
Northern Circle	4,605	491	5,099	5,949	61	67	4	
Central ,,	5,755	68	5,823	11,565	97	74	8	
Southern ,,	4,347	65	1,412	8,878	62	51	5	
Western ,,	4,142	107	4,249	6,793	92	16	2	
Total	18,849	731	19,583	33,185	252	238	19	
BOMBAY, 1914-15—								
Northern Circle	3,021	813	3,834	8,359	19	1.35	5	
Central ,,	5,389	86	5,475	12,893	10	51	3	
Southern ,,	4,467	133	1,600	13,852	89	111	2	
Sind	1 150	1	1,151	2,087	11	118	1	
Total	14,027	1,033	15,060	37,191	189	415	11	
CENTRAL PROVINCES, 1915 16—								
Northern Circle	6,506		6,506	10,651	29	68	6	
Southern ,,	6,944		6,944	8,120	33	204	5	
Berar ,,	6,216		6,216	13,251	34	56	11	
Total	19,666		19,666	32,022	96	328	22	
BURMA, 1915-16—								
Pegu Circle *	5,486	24,544	30,030	2,807	55	206	4	
Tennasirim Circle	6,369	26,902	33,271	3,097	55	122	3	
Northern ,,	6 981	30,876	37,857	6,325	49	146	1	
Southern ,,	9,731	31,482	41,163	6,785	40	147	2	
Total	28,567	113,754	142,321	19,014	199	621	10	

* Unclassified forests.

6. Appendix A gives further detail of the foregoing figures. I have included only the four provinces in British India referred to by the Conservator and I have excluded the other provinces only because it would have been very troublesome to collect similar statistics for all the provinces. The figures shown in the abstract given above clearly indicate that the Conservator's conclusions in regard to the magnitude of the work of the Mysore Forest

Department are not correct. The Sind Circle in Bombay is very small and may be left out for purposes of comparison. As regards other circles, in point of area and the length of artificially marked boundaries the Mysore forests are very much smaller than those of any circle in any of the provinces included in the table. The expenditure on communications and buildings which the Department has to control is also very much smaller. As regards outturn of timber and fuel, it is smaller than most circles except Southern and Western Circles in Madras and the Central Circle in Bombay, all of which are only slightly smaller than Mysore. As regards minor forest produce, the annual revenue of Mysore is larger than that of several circles because Mysore produces a large quantity of Tangadi bark and the price of this has risen much of late years. The general remarks of the Conservator from pages 1 to 8 of his letter cannot therefore be taken as justifying the necessity for the large increase proposed by him in the present establishment.

Statistics showing growth of operations of Mysore Forest Department.

7 As regards the growth of the operations of the Mysore Forest Department itself, the following statement shows this growth during the last few years —

Outturn of Sandalwood, Timber, Fuel and Bamboos.

Year	Sandalwood (in tons)		Timber in thousands of tons			Fuel in thousand of tons			Total timber and fuel	Number of bamboos in lakhs
	Rough wood collected	Quantity prepared	Govt	Purchasers free grants and right holders	Total	Govt	Purchasers, free grants and right holders	Total		
1908 09	1,539	2 350	13	6	19	3	56	59	78	.37
1909 10	2,306	1,882	10	6	16	4	46	50	66	.25
1910 11	2,132	2,497	11	6	17	5	14	19	66	.10
1911-12	1,417	2,570	10	6	16	5	44	49	65	.60
1912 13	2,883	2,265	9	7	16	5	71	76	92	.26
1913 14	2,945	2,288	12	9	21	9	60	69	90	.51
1914-15	2,291	1,826	32	9	41	4	59	63	104	.10
1915-16	991	1,108	13	9	22	10	81	91	115	.15

So far as sandalwood, the most valuable product on which the Conservator has laid so much stress, is concerned, there has been an actual falling off. As regards other products, there was a large increase in the outturn of timber in 1914-15 owing to specially large demands of sleepers for the railways under construction by the State. This demand was purely temporary and though it continued in 1915-16 and 1916-17 it has gone down very substantially and is likely to go down still more. There has been an appreciable increase in the outturn of fuel but the increase has been chiefly in the removals by private purchasers, free grants and right holders, which do not throw the same amount of work on the staff of the Forest Department as removals by the Department itself. The number of bamboos removed has fluctuated largely in the past but taking the average of past years, there has been little or no increase. In fact, there appears to have been a decrease On the whole there has been some growth in the outturn taken as a whole but it has not been to the extent claimed by the Conservator of Forests.

Increase proposed in number of ranges

8. I now proceed to consider in detail the proposals of the Conservator as summarised in para 1 above. His first proposal is to increase the number of ranges to 84. Up to May 1916, this number was 43 as mentioned already. It was increased in May 1916 to 54 and it is now proposed to increase it to 84. The main argument is that the present charges of rangers are very large and it is desirable to reduce them so that the forests may be worked more intensively and on scientific lines.

There is some force in this argument and an increase in the number of rangers would undoubtedly lead to a better working of the forests but it should be borne in mind that this can be overdone and it is for consideration whether progress in this direction should not be attempted somewhat more slowly than is proposed by the Conservator. It is argued that there are considerable areas of District Forests which will be gradually reserved. It is however for consideration whether we should not wait for the reservations to be actually made before doubling the number of existing ranges. However desirable the conversion of

some parts of the existing District Forests into Reserved Forests may be, it is undoubted that the process will take time and as there can be no finality in such matters, it is also undoubted that in a few more years the number of new ranges will have to be still futhur increased. For these reasons it appears to me desirable to limit the increase in the number of ranges to somewhat smaller dimensions than has been proposed by the Conservator.

Practical difficulties in giving effect to the scheme

9. Then again the essence of the new policy advocated by the Conservator is that each of the reduced areas making a range should in future be placed in charge of a scientifically trained man who would be able to work the area more intensively and scientifically. This is perhaps theoretically sound but the practical difficulties in introducing the change should not be lost sight of. If the number of rangers is increased from 54 to 84 at once, we shall require immediately 30 new men of the description given by the Conservator to take charge of the 30 new ranges and I am not sure that Mysore can get at once such a large number of properly trained men.

10. In this connection I invite the attention of Government to paras 13 and 24 of the Conservator's letter. In para 13, the Conservator says as follows—"This class of subordinates (that is, Deputy Rangers) is recruited mostly by promotion from the rank of Foresters and is totally lacking in the technical qualification which is essential for the efficient discharge of their duties. Their pay also rising as it does from Rs. 30—2—40 is not adequate to get trained men or keep them off from temptation by freeing them from monetary anxieties and troubles."

In para 24 he says "Abolition of the Deputy Rangers' class is proposed to be brought about by promoting deserving men to the class of Rangers or by reverting those who are at present holding the appointment temporarily, to the class of Foresters on grades equivalent to the pay they are at present drawing and by absorbing the existing vacancies. It would be possible under this arrangement to give effect to this scheme at once."

These two paras appear to me to be rather inconsistent. The number of additional Rangers required is 30, while the number of the present Deputy Rangers class is only 21. Considering the opinion of the Conservator about the existing class of Deputy Rangers, it does not appear to me that a good many of the 21 at present holding the appointment can make really efficient Rangers under the new scheme. The number of such men among the 21 must be very few and the Conservator will have to take a large number of outsiders into the Department at once as Rangers. As mentioned already, it is doubtful if such a large number of really qualified men can be found at once but even if they can be found, the admission of a large number of men into service in one and the same year at the bottom of the last grade, is bound to create a block in promotion and consequent discontent among the men hereafter. This appears to me to be a strong reason for reducing the number of Ranges proposed by the Conservator. If the number is reduced to 72 as proposed by me later on, it will be necessary to take at least 8 less new men from outside.

Comparison of areas of old and new ranges with those of average range areas in British India

11. The following statement compares the areas proposed to be comprised in a range charge in the different districts with similar areas in other parts of British India.

Provinces and Circles	Existing			Proposed			Kotis and Wood-yards
	Total area in square miles	Number of Ranges	Average area per Range	Total area in square miles	Number of Ranges	Average area per Range	
Mysore—							
Mysore West	351	6	59	366	9	41	1
Mysore South	340	4	82	332	6	55	
Shimoga	418	8	52	441	12	37	2
Sagar	371	6	62	468	9	54	
Kadur	549	9	61	528	14	38	1
Hassan	235	3	78	180	5	36	
Bangalore	467	4	117	429	8	54	
Kolar	235	4	59	235	6	39	
Tumkur	231	4	58	230	5	46	
Chitaldrug	348	4	87	351	6	59	
Total	3,535	52	68	3,560	80	44·5	4

Provinces and Circles	Existing			Proposed			Kotis and Wood yards
	Total area in square miles	Number of Ranges	Average area per Range	Total area in square miles	Number of Ranges	Average area per Range	
Madras—							
Northern Circle	4,605	42	108				
Central Circle	5,755	44	131				
Southern Circle	4,317	42	104				
Western Circle	4,142	38	109				
Total	18,849	166	114				
Bombay—							
Northern Circle	3,021	33	92				
Central Circle	5,389	38	142				
Southern Circle	4,467	36	124				
Sind	1,150	12	96				
Total	14,027	119	118				
Central Provinces—							
Northern Circle	6,506						
Southern Circle	6,944						
Berar	6,216						
Total	19,666						
Burma—							
Pegu Circle	5,486	30	183				
Tennasirim Circle	6,369	19	335				
Northern Circle	6,981	20	349				
Southern Circle	9,731	25	389				
Total	28,567	94	304				

Average area of new ranges proposed in Mysore very small.

The above statement shows that the area comprising a range in Mysore is in every case already very much smaller than that in any part of British India. And still it is proposed to reduce the range charges to very much smaller dimensions. In fact, the proposals of the Conservator amount to reducing the range charges to limits somewhat similar to those under Foresters in British India, though it is proposed to pay the Rangers practically the same pay as in British India. It is argued that "Foresters as a class are singularly devoid of any decent education, much less do they possess any technical knowledge of the duties they are expected to perform." It is true the Mysore Forests are much more valuable owing to the presence of sandalwood than forests in British India. But there is sandalwood to an appreciable extent only in Shimoga, Kadur, Hassan, Mysore and Bangalore Districts, while in the others though it does exist the quantity is undoubtedly very much smaller. The areas of the ranges in the other three districts should not therefore be about the same as in the first five districts. Even in the first five districts the areas proposed appear to be too small. In view of the new policy of working the forests in Mysore advocated, namely, of working them more intensively by dividing them into small ranges and working each with a Ranger in charge with the help of Guards only, the appointments of Foresters being done away with, except in a few cases, an increase in the number of ranges may be agreed to but, on the whole, the number of ranges proposed, namely 84, appears to me to be very large and I think it is capable of some reduction without affecting the policy enunciated. The reductions which I propose are shown below:—

Number of ranges proposed too large. Reduction suggested

Proposed reduction in number

Mysore West	...	..	...	..	2
Shimoga	...	...	...	...	2
Kolar	...	.	..	..	2
Kadur	..	...	.	...	2
Hassan	..	...	..	...	1
Bangalore	..	..	..	...	1
Tumkur	..	..	.	.	1
Chitaldrug	...	...	.	..	1
				Total ...	12

12. Before 1916, the Mysore District was sub-divided into 7 Ranges. With the sub-division of the district into two circles, Mysore West and Mysore South, the number of Ranges was raised to ten including the charge of the Koti. It is now proposed to raise the number to 16. I think the total number should be reduced to fourteen including the charge of the Hunsur Koti and the woodyard. Fourteen would be exactly double the previous number. It is stated that the supply of sandalwood to the Sandal Oil Factory will be the principal work of the Officer in charge of the Mysore Range. This appears to me to be too much. The mere supply of the sandalwood to the Oil Factory should not require the whole time of a Ranger and it seems to me desirable to saddle him with some other charge.

Justification of reduction proposed.

Shimoga had only 9 Ranges before its subdivision into two circles in 1916, Shimoga and Sagar. The two circles have now fourteen Ranges and it is proposed to increase the number to twenty-one. It should be possible to reduce the number by 2, *i.e.*, to 19.

Kadur was subdivided into 6 Ranges before 1916. It is now subdivided into nine Ranges and it is proposed to increase the number to fourteen. This also should be reduced by two. The forest area in Hassan was 235 square miles subdivided into three Ranges. The area is now 180 miles and still the number is proposed to be raised to five. Four Ranges should be enough which will give an average area smaller than the area of any other district..

As mentioned already, Kolar has not as much sandalwood as the five major circles and there is no reason why the average area of a Range should be only 39 square miles, *i.e.*, smaller than the average area in almost any other circle. The proposed numbers in Chitaldrug and Tumkur should be similarly reduced by one each.

The total number of Ranges proposed should thus be reduced from eighty-four to seventy-two of which four will be in charge of Sub-Assistant Conservators as proposed, the number of ranges in charge of Rangers being sixty-eight against eighty proposed by the Conservator.

13. The Conservator proposes one Ranger for each range charge. I do not, however, think this is enough. In my opinion, in addition to one Ranger for each range, provision should be made for a reserve to provide for training and leave vacancies. Such a reserve will always enable a number of suitable men to be taken permanently into service and gradually train them to be fit for taking charge of a Range when a vacancy permanent or temporary occurs. Under present arrangements in most cases of temporary vacancies, either an outsider will have to be taken and placed in charge or the vacancy to be filled up by the promotion of a Forester. The outsider though fully qualified theoretically will generally be a man who could not have much practical training in the everyday work of a Ranger. As regards Foresters, the Conservator himself says that as a class they are unqualified and even the temporary placing of a range under such an officer must inevitably lead to inefficient work and in many cases even to dislocation of the programme. Moreover, even in the case of outsiders, the fact that he is taken in a temporary vacancy, in which his service does not qualify for pension, must deter men of good qualifications from accepting such temporary service though they may have hopes that they will be ultimately confirmed. On the other hand, if there is a number of men in reserve for training, it will be possible to take outsiders in really permanent and pensionable appointments, the only condition necessary to impose being that, if they are found unsatisfactory during their probationary period, they will be discharged. The maintenance of such a reserve will not really involve much extra expenditure as a considerable portion of the pay of the reservists will have to be paid in any case in the shape of acting allowances to Foresters appointed to act as Rangers absent on leave or as pay to outsiders temporarily appointed in such vacancies. The reservists should usually be 8 per cent of the total number but it may be assumed that every fourth vacancy will be filled up by the promotion of specially deserving Foresters. A reserve of 6 per cent, therefore, is enough. The total cadre of Rangers should therefore be 68 plus 4 or 72.

Provision for a reserve of Rangers for training and for filling up leave vacancies very desirable

14. If my proposal to have a reserve of 4 men commends itself to Government, I think their pay should be slightly less than that proposed for the last grade, *i.e.*, Rs. 50, as during their probationary period

Revision of pay of Rangers

they will not be holding charge of any range and as soon as they are appointed to act in charge of a range, they will get an acting allowance which will raise their pay to Rs 50. As the number of reservists will only be 6 per cent it should not take them more than eighteen months or so, to get confirmed and not more than six months to get an acting appointment on Rs. 50. I would therefore fix their pay at Rs. 40 only.

15. Whether the total number is eighty as proposed by the Conservator or seventy-two as suggested by me, they should be distributed in the different grades not arbitrarily but in such a way as to allow equal promotion throughout the service of a man. The distribution should, I think, be as follows :—

New grading of Rangers suggested.

As proposed by the Conservator			As proposed by me					
			If the number is 80			If the number is 72		
Pay	Number	Cost	Pay	Number	Cost	Pay	Number	Cost
Rs.		Rs	Rs.		Rs	Rs		Rs.
..	..	..	..	..	..	40	4	160
50	24	1,200	50	25	1,250	50	21	1,050
60	26	1,560	60	21	1,260	60	18	1,080
70	14	980	70	16	1,120	70	12	840
80	8	640	80	8	640	80	7	560
..	..	..	90	4	360	90	4	360
100	4	400	100	3	300	100	3	300
125	2	250	125	2	250	125	2	250
150	2	300	150	1	150	150	1	150
Total	80	5,330		80	5,330		72	4,750
Average pay ..		66-10			66-10			66

The average in the last column is low because of the inclusion of four reservists on Rs. 40. Excluding them the average is Rs. 67-8-8 or higher than the Conservator's average. According to the Conservator's proposals the number of appointments carrying a pay higher than 80 will be only eight out of eighty. I would suggest that there should be an additional grade on Rs. 90. The Conservator has proposed that there should be two appointments on Rs. 150. In order to keep down the cost I would reduce this number to one only. According to my scale the number of appointments on more than Rs. 80 would be ten against the Conservator's eight and the number of appointments on Rs. 50 and Rs. 60 would be forty-six against fifty proposed by the Conservator If the number is eighty the cost would be the same, while the promotion would be more evenly distributed throughout a man's service according to my scheme. If Government agree that the number should be reduced to seventy-two, there would be a saving in cost of Rs. 580 per month or Rs. 6,960 per annum on the Conservator's proposals, and promotion would be more evenly distributed as the reduction is proposed to be made only in the lowest grade appointments. If Government think that there should be two appointments on Rs. 150, this can be done by reducing the number on Rs. 60 by one. This would add Rs. 90 to the cost and the average pay excluding probationers would be Rs. 69-8-0 against Rs. 66-10-0 proposed by the Conservator. Even if Government fixes the number of ranges at 84 and the number to be in-charge of rangers to be 80, I would still have 5 probationers on Rs. 40. This would not, as explained already, mean any extra expenditure as there would be a saving in the pay of outsiders appointed temporarily to act in leave vacancies.

16. The Conservator has given very good reasons for abolishing the appointments of Deputy Rangers and I think the proposals may be accepted.

Abolition of Deputy Rangers may be agreed to

17. The reduction proposed in the number of Foresters' appointments may also be accepted, that is, from 130 to 30. The Conservator has proposed that the maximum pay of a Forester should be Rs. 40 and the minimum Rs. 20. The Second Member has however proposed that the minimum pay should be Rs. 25 and the maximum Rs 50. The present rates of pay of Foresters are Rs. 15, Rs. 20 and Rs. 25, while the pay of Deputy Rangers is Rs. 30 to Rs. 40. The pay

Reduction in the number of Foresters and revision of their pay.

proposed by the Second Member is thus better than even the existing Deputy Rangers. Considering the fact that Foresters as a class are untrained men and that efficient men from among them will be eligible for promotion to a Ranger's place and that the minimum pay of a Ranger is Rs. 50, I do not think it is necessary to allow a Forester so high a pay as Rs. 50. A maximum pay of Rs. 45 should be enough. Apart from the question of maximum pay, the Secretariat distribution of the total number is very objectionable, 9 appointments having been provided for in the highest grade against 5 in each of the next two grades. I would divide these 30 men into 5 grades, *viz.*, Rs. 25, 30, 35, 40 and 45 as shown below :—

Another scale of pay suggested.

As proposed by the Conservator			As proposed by Secretariat			As proposed by me		
Pay	Number	Cost	Pay	Number	Cost	Pay	Number	Cost
Rs		Rs	Rs		Rs.	Rs		Rs.
20								
25	20	400						
30	5	125	25	11	275	25	8	200
40	5	150	30	5	150	30	7	210
	10	400	40	5	200	35	6	210
						40	5	200
			50	9	450	45	4	180
Total	40	1,075	..	30	1,075	..	30	1,000
Average pay		26 14 0			35 13 1	.	.	33 5 1

Even under this scale the prospects of Foresters would be about the same as the existing Deputy Rangers.

19. I now come to the question of the number of guards. It is proposed to increase the number of these men from 825 to 1,025 This appears to me to be a very large increase and I cannot find any justification in the Conservator's letter for such an enormous increase in the number. It is stated in the draft Government Order that "Forest Guards have "responsible duties to perform and at present have very extensive forest tracts to look after "In order to ensure that the work expected of them is commensurate with the possibility of "reconnoitring the whole area under each guard, it is necessary "to strengthen the guards' establishment to an appreciable "extent The comparison of a guard's beat in Madras and Bombay with that in Mysore "will show that the Forest Guards in Mysore have more than they can manage." The foregoing remarks are not correct. As a matter of fact, the beats of Forest Guards in the State are already very much smaller than those of Foresters in Madras. The following statement will bear out this contention —

Increase proposed in number of guards too extravagant.

Provinces and Circles	Existing scale			Proposed scale		
	Total area in square miles	Number of Forest Guards excluding those in charge of Kotis	Average area of Forest Guard's beat	Total area in square miles	Number of Forest Guards excluding those in charge of Kotis	Average area of Forest Guard's beat
Mysore—						
Mysore West	351	82	4 3	382	87	4·4
Mysore South .	330	46	7 2	334	71	4·7
Shimoga .	418	112	3 7	465	148	3 1
Sagar . .	371	88	4·2	559	123	4 5
Kadur . .	549	102	5·4	528	135	3·9
Hassan	235	59	4·0	180	76	2·4
Bangalore	467	98	4 8	429	108	4 0
Kolar ..	235	74	3·2	235	83	2·8
Tumkur	231	56	4 1	230	81	2·8
Chitaldrug	348	74	4·7	351	78	4·5
Total	3,535	791	4·5	3,693	990	3 7
Madras—						
Northern Circle .	4,605	317	14·5		.	
Central Circle	5,755	473	12 2		..	
Southern Circle .	4,347	422	10·3	.	.	
Western Circle . ..	4,142	321	12·9	...	..	
Total .	18,849	1,533	12·3	.	..	..

20. The average beat of a Forest Guard in Mysore is thus at present only 4·5 square miles against 12·3 square miles in Madras, *i.e.*, it is at present only 36·6 per cent of the Madras average. It is proposed to reduce the Mysore area still lower to 30 per cent of the Madras average. In other words, area for area, Mysore has already about 28 Guards in place of every 10 in Madras. It is now proposed to increase the 28 to 34½ The increase therefore appears to me unjustifiable. In view, however, of the fact that 100 Foresters' appointments have been proposed to be abolisheded, an increase of only 100 men in the number of Guards may be allowed, the new number being fixed at 925 only. This would make the average beat of a Forest Guard only a little over 4 square miles which is very small. The average beat in Hassan, Kolar and Tumkur Districts is proposed to be reduced to unnecessary low limits. A large reduction in the proposed number of Guards should be possible, in these districts at any rate, in view specially of the fact that there is not much sandalwood in Kolar and Tumkur Districts.

Average beat of a forest guard compared with that in Madras

At present the pay of Guards is Rs. 7 to 12 in the Maidan Circles and Rs. 8 to 15 in Malnad Circles. I think the grade of Rs. 7 should be abolished and that for the Maidan Circles, the pay should vary from Rs. 8 to 12 and in the Malnad Circles from Rs. 9 to 15 and that the 925 should be distributed as follows :—

Revision of pay of forest guards.

Pay	Present				Proposed			
	Maidan	Malnad	Total	Cost	Maidan	Malnad	Total	Cost
Rs				Rs a p				Rs a p
7	90		90	630 0 0				
8	100	75	175	1,400 0 0	110		140	1,120 0 0
9	100	100	200	1,800 0 0	120	140	260	2,340 0 0
10	70	120	190	1,900 0 0	80	100	180	1,800 0 0
11					65	70	135	1,485 0 0
12	40	80	120	1,440 0 0	45	60	105	1,260 0 0
13						55	55	715 0 0
15		50	50	750 0 0		50	50	750 0 0
Total	400	425	825	7,920 0 0	450	475	925	9,470 0 0
Average				9 9 7				10 4 0

Of the additional 200 Guards proposed by the Conservator 100 may be roughly taken to be for the Malnad and the Conservator proposes to put in 40 of these in the Rs. 15 grade. This appears to me to be too large a number. I have proposed two additional grades of Rs. 11 to 13. If Government are not prepared to accept my proposal to reduce the number of Guards, even then the distribution among the different grades proposed by the Conservator should not, in my opinion, be accepted. The seven rupees grade should be abolished in any case. I would reiterate, however, that in my opinion it would be nothing but waste to sanction a larger number than 925.

21. The present average pay of a Guard is Rs. 8-12-5 in the Maidan and Rs. 10-6-0 in the Malnad or a general average of Rs. 9-9-7. The Conservator has not shown the distribution of the new guards between the Maidan and Malnad Circles by grades. It is not therefore possible to make out what the average will be in the two localities but the general average proposed by him is only Rs. 9-11-6 or 0-1-11 more than the present average. I think this is too low and have therefore suggested a distribution which will give an average of Rs. 9-7-3 for the Maidan and Rs. 10-15-8 for the Malnad Circles. I have increased the number of grades so that every man who does his work well, may get an increase at least every five or six years. The additional cost proposed by the Conservator for Guards is Rs. 2,040 per month or Rs. 24,480 per annum, while the increase suggested by me is Rs. 1,550 per month or Rs. 18,600 per annum.

22. The most important of the proposals of the Conservator relates to the re-organisation of the clerical establishments of the different offices. It is here that the Conservator's proposals are really very extravagant as he proposes to increase the number of clerks from 129 to 197, *i.e.*, by 53 per cent and the cost from Rs. 3,452-8-0 a month to Rs. 5,916-12-0 a month, *i.e.*, by 71 per cent or Rs. 29,571 per annum. As regards his own office, he has proposed that the number of

Proposals for re-organisation of clerical staff extravagant.

clerks should be increased from 18 to 26. Each of the four Conservators in Madras has only one Accountant and eight clerks. The existing establishment in Mysore and that proposed by the Conservator compare as follows with the establishments of the Conservators in Madras.

Madras			Mysore					
			Existing			Proposed		
Grade	No	Cost	Grade	No	Cost	Grade	No.	Cost
Rs		Rs a p	Rs		Rs a. p.	Rs		Rs. a. p.
100—150	1	137 8 0	200—250	1	237 8 0	200—250	1	237 8 0
100	1	100 0 0	70 100	2	185 0 0	125—150	1	143 12 0
60—80	1	75 0 0	75	1	75 0 0	100—150	1	137 8 0
40 -60	1	55 0 0	50—65	3	183 12 0	100—125	1	118 12 0
30- 40	1	37 8 0	50	1	50 0 0	80—100	1	95 0 0
25- 30	1	28 12 0	40—50	1	47 8 0	75 -100	2	187 8 0
25	1	25 0 0	40	1	40 0 0	50— 75	3	206 4 0
20 - 50	1	12 8 0	30—45	2	82 8 0	50— 70	2	130 0 0
			30—40	1	37 8 0			
20	1	20 0 0	30	1	30 0 0	40— 65	4	235 0 0
			25	3	75 0 0	50	1	50 0 0
			20	1	20 0 0	40— 50	1	47 8 0
						35— 45	4	170 0 0
						30	1	30 0 0
						25	3	75 0 0
Total	9	521 1 0		18	1,063 12 0		26	1,863 12 0
Average pay		57 15 0			59 1 7			71 10 11

The existing staff in Mysore is twice that in each of the circles in Madras and the Conservator proposes to increase it still more, the number being raised to nearly three times the number in Madras and the cost to more than 3½ times the cost for each of the Madras Circles. The average pay also is already higher and the Conservator proposes to raise it still higher to 24 per cent above the Madras average. I have already shown that Mysore is not larger than one of the Circles in Madras and I cannot think there can be any justification for the large staff proposed, considering the fact that the work to be done in the Conservator's office in Mysore is more or less the same as in a Conservator's office in Madras. It is stated that owing to want of sufficient men, the Forest Accounts in Mysore are in a deplorable condition. The accounts of nearly a year of the major districts are remaining unchecked in the Conservator's Office. I have already remarked that this does not prove insufficiency of the staff as it is quite possible that it is due to want of method and of proper supervision. The Conservator says that Mysore is in point of revenue heavier than that of two or more circles in British India and that it is but reasonable that his office establishment should be proportionately larger. This appears to me to be an exaggeration. As pointed out already, the high and growing price of sandalwood should not lead to a corresponding increase in his correspondence or accounts work. So far as the accounts work in the Conservator's office is concerned, it should consist mainly of the checking of the stock returns and the expenditure incurred on exploitation of timber and on communications and buildings and roads. I have already shown that the volume of these cannot be greater than that of even one circle in Madras. In fact, even in Madras itself the outturn and value of forest produce are not the same in all circles though the establishment is the same.

Establishment required for Conservator's own office.

23. I now propose to deal with the details of the work to be done in the Conservator's Office. First, as regards the correspondence branch, no less than 11 men are at present employed, excluding the Personal Assistant. The present number is disproportionately large and the Conservator himself proposes to reduce the number by 2. This shows that the supervision exercised could not have

been very good in the past when a larger number than is admittedly required for this branch was allowed to remain in it, while the work in the accounts branch was being perfunctorily done and getting into heavy arrears. Even the nine men proposed by the Conservator excluding the Personal Assistant seem to me to be too many. Seven men distributed as below would appear to me to be quite enough to meet all possible requirements, in view of the fact that the establishment employed in a Conservator's Office in Madras is about half this number.

	No
Head clerk	1
Clerks in charge of "From" and "To" registers and despatching ...	2
Camp clerk	1
Typists	2
Record-keeper	1
Total ...	7

24. I have inspected the Conservator's Office and examined the methods at present followed in the disposal and recording of correspondence I am constrained to place on record my deliberate opinion that the system at present followed is extremely cumbrous and that if the present staff is unable to deal with it, it is only because the methods are cumbrous. With such a highly paid Personal Assistant as one on a pay of Rs. 200 to Rs. 250, the methods of work should be capable of substantial improvement. I have discussed the matter with the Conservator and I have attempted to explain to him how the system can be very much more simplified. I do not of course know whether he agrees with me but if it is possible for a Conservator in Madras to manage the correspondence work with only four men, it is difficult to conceive why the Conservator in Mysore should require nine men and should not be able to manage with seven men notwithstanding the many activities of the State. The Conservator has furnished some statistics of his correspondence work but these prove very little In the first place, there has been no increase in his receipts, while there has been an increase in his issues. But in the statistics he has included everything received in his office including those intended for his Accounts branch and these latter must be at least three times what should properly concern his correspondence section, as the latter should have nothing to do with the papers relating to the Accounts section excepting recording in receipt registers but even the latter should be quite separate for the two sections and that for the Accounts section should be in a very condensed form. The recording of the correspondence also can be very much simplified I have explained all this to the Conservator.

Accounts Branch of the Conservator's Office

25. I have also examined in detail the accounts work of the Conservator's Office and find that a lot of unnecessary work is done at present and the essential portions are not done either methodically or efficiently and are capable of considerable simplification, and much of the present unsatisfactory state of work does not appear to me to be due to an inadequacy of the staff. The Conservator has proposed large increases of pay but if the existing men are promoted to appointments on higher pay, it will be impossible to bring about an improvement in the work of the Office or in the system followed. When the increase in the establishment and in its pay is sanctioned, the Conservator should be requested to strengthen his office by bringing in really capable outsiders from other offices If the proposals are sanctioned as they stand and if no outsiders are brought in, it will practically mean doubling the pay of a good many of the existing staff; such a step cannot lead to an improvement in efficiency which is the avowed object of the scheme, specially, as admitted by the Conservator himself the work in the past has not been done satisfactorily. In my general note on "Forest Accounts" I have dealt with in detail the work of the Range Offices and the District Forest Offices and the simplification proposed there will undoubtedly lead to a great reduction in the work of the Conservator's Office.

Desirability of transfer of Local Audit of Forest Accounts to Local Audit Staff of Comptroller's Office

26. The Conservator wants three auditors for the local audit of the accounts maintained in the District and Range Offices. In my opinion, local audit work does not legitimately belong to the Conservator's Office and it should be undertaken not by him but by the Comptroller's Local Audit staff as in Madras. It will undoubtedly be necessary to strengthen

the Comptroller's Local Audit Establishment if it is to undertake the local audit of the Forest Offices. But I am certain that the additional number of men required will not be three as proposed by the Conservator. An addition of one man to the Comptroller's staff will be quite enough. In Madras the total addition to the Local Audit Staff, when the work was first undertaken years ago was only one man. I shall submit detailed proposals regarding the actual addition required for this work in my note on the Comptroller's Office. For the present, I would suggest that the Government should accept the principle that the local audit work connected with the Forest Department should be undertaken by the Comptroller's Local Audit Establishment, and not by a staff, under the Conservator himself and that the provision of three auditors in the Conservator's Office should be struck out altogether. If these Auditors are attached to the Conservator's Office, whatever their pay may be, they will never have the advantage of real accounts training which can only be acquired in the Comptroller's Office, and Auditors attached to the Conservator's Office can never be expected to be as efficient as men trained in the Comptroller's Office. Moreover, I consider it essential that audit of the accounts of every department should be thoroughly independent of Departmental Officers, and that the work should be entrusted to the Comptroller. He will be able to send different men to the same office on different occasions.

Analysis of accounts work in Conservators' Office

27 Next as regards the accounts work done in the Conservator's Office, it will be very substantially reduced if the proposals in my note on "Forest Accounts" are accepted. The following returns at present received in the Conservator's Office and the accounts and registers maintained by it, will be discontinued altogether

ACCOUNTS AND STATEMENTS RECEIVED TO BE DISCONTINUED.

Monthly.

1. Classified abstract of Revenue and Expenditure.
2. Cash Balance report from the District Offices.
3. Ledger Abstract on its way to the Comptroller.
4. Comptroller's objection statements on their way back to the Comptroller's Office
5. Travelling allowance bills of subordinate establishments other than those of controlling staff.
6. List of unanswered references from District Offices.
7. List of travelling allowance bills pending submission in District Offices

Quarterly.

8. Application for Letters of Credit.

ACCOUNTS AND REGISTERS MAINTAINED IN THE CONSERVATOR'S OFFICE TO BE DISCONTINUED

Monthly

1. Application for Letters of Credit
2. Letter of Credit Register
3. Register of Cheques drawn
4. Cash Balance Report
5. Cash Book
6. Cash Account.
7. Ledger.
8. Abstract of Ledger.
9. Classified Abstract.
10. Schedule of Forest remittances to treasuries.

Great reduction in work in Conservator's Office will be effected if proposals in my note on Forest Accounts are accepted

28. At present salary, establishment, contingent and travelling allowance bills of all offices are copied in monthly classified abstracts furnished to the Conservator and these are supposed to be checked in his office. With the discontinuance of the classified abstracts this part of the work of the Conservator's Office will cease altogether. The

Comptroller's audit in regard to these is quite thorough and their examination in the Conservator's Office is entirely superfluous.

29. The Conservator has attempted to show that the preparation of the monthly classified abstracts by the District Offices and their examination in the Conservator's Office throws a considerable amount of additional work on the Forest Department. In my note on the Forest Accounts I have shown that these classified abstracts serve no useful purpose and have suggested that they need not be prepared at all. All that is necessary is the preparation by the District Offices from returns on the same form submitted by Rangers of a monthly abstract by budget heads of revenue collected and paid into the treasury during the month The preparation and examination of this return cannot take an ordinary clerk more than a few hours either in the District or the Conservator's Office. As regards expenditure, vouchers for expenditure under conservancy and works will be drawn up in triplicate as in the new Public Works system, the original being presented for payment at the treasury, the duplicate being sent to the Conservator's Office for examination and the triplicate being recorded in the District Office for further reference They will be recorded in a register by budget heads and a carbon copy of it will be sent to the Conservator with the duplicate bills The examination of the District Accounts in the Conservator's Office will thus be confined to an examination of the stock accounts of timber and other forest produce, and of the expenditure vouchers under Conservancy and Works For this the Conservator cannot possibly require the establishment asked for by him After a careful consideration of the requirements I am of opinion that a staff of 5 auditors, a store-keeper, a general clerk and a senior man for general supervision should be quite sufficient. There is no necessity for a separate cashier as no cash will have to be dealt with nor is there any necessity for a separate license clerk as licenses are examined in the District Forest Offices and their further examination in the Conservator's Office is superfluous. All that will be necessary for the Conservator's Office to do in connection with licenses is to keep a stock account of the books printed and of those supplied to District Forest Offices periodically This is a very simple work and should be allotted to one of the clerks. I also consider that one auditor should be able to check the accounts of one major and one minor district easily in a month Five men should therefore be enough to deal with the accounts of the 10 districts. The following statement will give an idea of the work to be done in future and of the reduction in work as compared with the present system.

Divisions	Number of pages of classified abstract	Number of vouchers of conservancy and works	Establishment, etc	Number of pages of stock accounts
Shimoga	121	121	45	52
Mysore West	86	72	30	52
Kadur . . .	71	51	27	36
Mysore South	66	39	21	41
Sagar	55	43	20	28
Bangalore	47	41	18	21
Chitaldrug	41	15	18	16
Tumkur	40	16	11	17
Kolar	24	11	19	21
Hassan	22	29	15	8
Total ..	573	438	224	295

So far as the mere examination of the vouchers and stock accounts is concerned, it ought not to require more than three clerks in all. A strength of five men will thus leave three men besides the Head Accountant to deal with the other items of work connected with the accounts. The work involved in the other items is undoubtedly considerably less than that involved in the examination of vouchers and stock accounts.

30. The extravagant nature of the Conservator's proposal will appear clear from the following statement which shows that he proposes that the existing accounts staff in his Office

should be increased to 16 men from six, the cost proposed being slightly more than three times the present cost

Rank	Existing			As proposed by the Conservator		
	Grade	No.	Cost	Rank	Grade	No	Cost
	Rs		Rs a p		Rs		Rs a p
Head Accountant	70 10 100	1	92 8 0	Head Accountant	125—5—150	1	143 12 0
Accountants	50 5 65	2	122 8 0	Accountants	50—5—75	3	206 1 0
Do	30 5 45	2	82 8 0	Do	40—5—65	4	235 0 0
Auditor	75	1	75 0 0	Cashier	50	1	50 0 0
				Assistant Accountants	25—2—45	2	85 0 0
				Auditors	100 10 150	1	137 8 0
				Do	75—5—100	2	187 8 0
				Store-keeper	10 - 2 -50	1	47 8 0
				Licence Clerk	25	1	25 0 0
Total		6	372 8 0	Total		16	1,117 8 0
Average pay			62 1 4	Average pay			69 13 6

An average of nearly Rs 70 for a staff of Accounts clerks is undoubtedly too extravagant The average of the Comptroller's Office would not be more than Rs. 45

My estimate of the establishment required in Conservator's Office

31. To sum up my proposals are that besides a Personal Assistant, he should have seven men for the Correspondence section and eight for his Accounts section or 16 men in all, *i e.*, two less than the present number, one by the abolition of the auditor whose appointment should be transferred to the Comptroller's staff and the other by the abolition of the appointment of the Cashier whose appointment will no longer be required as the system of letters of credit is proposed to be abolished. The accounts branch will be strengthened by the addition of four men from the correspondence section a reduction of two having been suggested by the Conservator himself The pay of the existing staff will require to be revised and my proposals for this are explained later on in connection with the district and other staff.

Proposed addition to Conservator's menial staff unnecessary

32 The Conservator has also proposed an addition of 5 peons to his staff but I consider this addition to be entirely unnecessary In fact the present staff appears to me to be much larger than is really required consisting as it does of 17 men against only 8 allotted to each of the 4 Conservator's Offices in Madras While dealing with the budget estimates I was struck with the extraordinarily large staff of menials entertained by the State in all its Departments and with a view to go into the question thoroughly, I have collected statistics of the establishments entertained by the various departments and will submit detailed proposals about the reorganisation of the menial staff of the State as a whole All that is necessary for me to say here is that the Conservator has at present 13 peons besides two lascars to look after his tents, a dafterband and a mutchi Of the present number, 5 attend on him personally, two on his Personal Assistant and the rest are employed in connection with the work of the office In my respectful opinion no Head of a Department should have more than 4 peons to attend on him personally. In fact in British India except Collectors in Madras and possibly elsewhere also though to a much smaller extent, no ordinary officer of Government has more than two peons. I was the head of an office for the last 10 years of my service on a salary ranging from Rs. 2,000 to Rs 2,800 and I had never a larger number of peons than 3, and I never felt any inconvenience on account of this. It seems to me to be a common practice for all Officers in Mysore Service to have a larger number of peons in attendance on them on the ostensible ground that they have to do office work at home I have myself worked at home but never found it necessary to have more than one man to attend on me at home, *viz.*, from 7 A.M. to 11 A M and from 5 P M to 8 P.M. and the other two used to attend office. Even a Member of the Executive Council of the Government of India has only 6 peons and Secretaries to Government have a smaller number and Deputy and Under Secretaries a still smaller number I see no reason why in Mysore an Officer should have 5 to 9 peons attending on him.

I would therefore suggest that the number of peons in the Conservator's Office should be reduced from 13 to 10, *viz*, four for himself, one for his Personal Assistant (two peons for the latter who is only a ministerial Officer seems to be too much), one for carrying local letters, one for the Correspondence section, one for the Account section, one for Stores and one as a guard. Besides peons, there is a mutchi and a dafterband who should be employed in connection with the work of the office and the two lascars also when not required for actual work in connection with the care of tents, should be similarly employed for guarding stores, the office, etc The strength of the menial staff of the Conservator will then be 14 men against only 8 in each of the Conservators' Offices in Madras I am not sure whether a Conservator in Madras employs any of the Forest Guards in his own office but even if he does, the number cannot be larger than 6 the number by which the staff of the Conservator in Mysore will exceed that of a Conservator in Madras

Revision of pay of menial staff proposed

33 Of the 22 menials, the Conservator has proposed that 12 should be peons on Rs 7, the rest being all on pay ranging from Rs 9 to Rs 15 He has proposed no appointment on Rs 8 In my opinion, considering the cost of living now the minimum pay of a peon should be Rs 8 The pay of the menial staff consisting of 16 men as proposed by me should be as follows.

Rank	Present			Proposed		
	Number	Pay	Cost	Number	Pay	Cost
		Rs	Rs		Rs	Rs
Mutchi . .	1	12	12	1	12	12
Dafterband .	1	10	10	1	12	12
Jamadar . ..	1	12	12	1	12	12
Daffadar . . .	1	10	10	1	10	10
Peons	4	8	32	2	9	18
Do .	7	7	49	8	8	64
Lascars . .	2	8	16	2	9	18
Total	17	..	141	16	.	146

The Conservator has proposed an increase of Rs 3 to the pay of the mutchi, but I think this is quite unnecessary A pay of Rs 12 is quite sufficient for him Though the number of menials is reduced by 1, there will be an extra cost of Rs. 5 according to my proposals

Clerical staff required for District Forest Offices

34. As regards the staff required for District Forest Offices, I would observe that want of method and system in the present procedure is responsible to a great extent for the present unsatisfactory state of the Accounts work of District Forest Offices. As already pointed out the Conservator has laid great stress on the large amount of extra work thrown on the District Offices by the preparation of a monthly classified abstract of revenue and expenditure and on his own office also by its examination In my note on Forest Accounts I have suggested the total abolition of this abstract. If therefore this suggestion is accepted the main argument advanced by the Conservator for an increase to the clerical staff will fall to the ground. In that note I have also proposed other radical changes in the present method of payment for works and establishment, of accounting for revenue receipts, accounting for disallowances by the District Forest Officers of amounts paid by Rangers and have suggested a simplification of the accounts for advances and for receipts and payments of deposits.

35 The saving of work which will result from the adoption of my proposals is briefly detailed below.

Reduction in work proposed in my note on Forest Accounts

(1) Abolition of the entries in Cash Book relating to salaries, establishment, travelling allowances and contingencies; and the exclusion from the Departmental Accounts of all charges relating to the head "Establishments."

(2) Saving of work in drawing out cheques for the above and keeping up a running account on counterfoils

(3) Non-preparation of a classified abstract of revenue.

(4) Abolition of the system of the quarterly letters of credit and of the submission of applications by Rangers to District Forest Officer and by the latter to the Conservator.

(5) Abolition of the Account-Current with the treasuries.

(6) Abolition of the Register of Cheques drawn each month.

(7) Abolition of the Cash Balance Report.

(8) Simplification of the Account of 'Advances' due to the introduction of the 'Permanent Advance' system and to the abolition of the issue of individual cheques to Rangers, etc, the amounts of which are at present treated as 'advances' to Rangers.

(9) Abolition of the Register of outstandings in Form No. 10.

(10) Substitution of a single objection book in place of 3 books now maintained.

These reforms will undoubtedly lead to a substantial reduction in the accounts work of District Forest Offices and there will be a further material saving of the copying work of the classified abstracts

36 With these changes the District Forest Offices should not require the large establishment proposed by the Conservator I think an establishment of 57 clerks against the present number of 51 should be enough.

My estimate of clerical staff required for District Offices

	Present.	Proposed
Shimoga	7	7
Mysore West	7	12
Kadur	6	
Mysore South	4	18
Sagar	4	
Bangalore	5	
Kolar, Chitaldrug	8	20
Tumkur	5	
Hassan	5	
Total	51	57

37 It is also proposed to increase the number of peons by 2 from 42 to 44. In the order of May 1916, the number was increased from 34 to 42. In my opinion the number of peons ought not to depend on the size of the different District Forest Offices. Whether the office consists of 5, 6 or 7 clerks, it is always in charge of a District Forest Officer and the work to be performed by the menial staff would be more or less the same in all. I would therefore allow 4 menials for each of the offices irrespective of its size, *i. e.*, 40 in all. Here also I would do away with the Rs. 7 grade altogether and divide the 40 into two grades, namely, 10 on Rs. 9 and 30 on Rs 8 each. This would involve an extra cost of Rs. 32 instead of Rs 20 proposed by the Conservator for a larger number of peons, namely, 4. But this small improvement in the pay of the peons seems to me to be urgently called for by the continuous and steady rise in the cost of living.

Menial staff of District Offices

38. There are at present 60 clerks for 54 ranges. It is proposed to increase this number to 72 although the jurisdiction of each range is proposed to be very substantially reduced, and 30 additional clerks are proposed for the 30 additional ranges. I should say that 68 clerks for the 68 ranges proposed by me should be enough; as each of the kotis and the woodyards will be in charge of a Forester it is not necessary to provide a clerk for any of these. If, however, 80

Clerical staff of Range Offices

ranges are sanctioned as proposed by the Conservator there should be 80 clerks in all. With the reduction of the range charges, no range should require more than one clerk.

Menial staff of Range Offices

39. As regards menials there are 74 of them at present for the 54 ranges. For the 80 ranges 104 menials are proposed. One menial for each of the ranges *plus* one for each of the kotis and woodyards not in charge of a Ranger should be enough. There should therefore be 68 menials for the 68 ranges *plus* 9 for the kotis and woodyards, or 77 in all. If, however, 80 ranges are sanctioned there should be 89 peons Of the 104 proposed by the Conservator 93 are proposed to be on Rs. 7 grade and 11 only on Rs. 8. And here also I would do away with the Rs. 7 grade and fix the pay of the men at Rs. 8 and 9, one-fourth of the number being on Rs. 9 and three-fourths on Rs 8

Deputy Commissioner's control over District Forest Office Establishment undesirable

40. The foregoing paras deal with the strength of the Executive, Protective, Clerical and menial staffs required as also the scale of pay for the Executive, Protective and the menial staffs There now remains the question of pay of the clerical staff. In connection with this matter I would invite the special attention of the Government to the remarks of the Conservator contained in his para 22. I entirely agree with the Conservator that the present system under which practically the whole of the District and Range Establishments is appointed by the Deputy Commissioner is very objectionable. The Deputy Commissioner has very little responsibility in the administration of the Forest Department As the Conservator is the really responsible head of the Forest Department and as he with the District Forest Officers is solely responsible for its good work, the selection of the staff, on whose efficiency the successful working of the Department depends in no small measure, should rest entirely with the Conservator. As I have suggested in the case of Treasury Establishments, the entire staff of the clerks of the Forest Department should form one Provincial cadre to be recruited by the Conservator under definite rules In the case of Treasury Establishments, the question has been reserved by the Government for future consideration I hope the question of the clerical establishments of the Forest Department will not share the same fate and that Government will deal with the case at once and before the re-organisation is sanctioned

District Forest Officers in Madras independent of the Collector and the latter divested of all control over Forest Establishments

41 I would also take this opportunity of inviting the attention of Government to the orders of Madras Government contained in their Proceedings No 260 Rev, dated 7th February 1916 By these orders the District Forest Officer has been made the District head of the Forest Department entirely subject to the control of the Conservator in all professional, departmental and financial matters connected with the Forest administration of the district except in regard to all matters of general administrative interest as affecting the public or other departments, such as proposals for reservation and disafforestation, rules for the management of the reserved and unreserved lands, the levy of seigniorage, grazing, etc. These orders have further laid down that, since, under the new arrangements, the District Forest Officer will become virtually independent of the Collector in regard to the internal administration of the Forest Department, the Collector will cease to exercise any control over the Forest Office Establishment.

Similar change desirable in Mysore

42 The changes made by the Madras Government will have a very salutary effect on the administration of the Forest Department and I would suggest the adoption of a similar procedure in Mysore also. In any case, the Deputy Commissioner should be relieved of all control over Forest Office establishments before the re-organisation is sanctioned. If the whole establishment is brought under one cadre under the Conservator and if the appointments are filled by properly qualified men, the work the of Department is bound to improve.

Objections to proposed regrading of clerical staff

43. The present strength of the total clerical staff is 129 men and the Conservator has suggested that it should be raised to 197 men whereas I have suggested a strength of only 141 men The following

statement shows the grading of the existing men and that of the 197 men proposed by the Conservator.

Grade	Existing					Proposed scale				
	Conservator's office	District Offices	Range Offices	Total No.	Cost	Conservator's Office	District Offices	Range Offices	Total No	Cost
					Rs a p					Rs a p
200 –10 250	1			1	237 8 0	1			1	237 8 0
125 5 150						1			1	143 12 0
100– 10 150						1			1	137 8 0
100 5– 125						1			1	118 12 0
80—4- 100						1			1	95 0 0
75—5- 100						2			2	187 8 0
70 -10 100	2			2	191 0 0					
75	1			1	75 0 0					
50 - 5—75		2		2	137 8 0	3	3		6	412 8 0
50—4—70						2			2	140 0 0
50—5- 65	3	1		4	251 0 0		2		2	125 8 0
40 5 –65						4	5		9	528 12 0
50	1			1	50 0 0	1			1	50 0 0
40 2 - 50	1			1	17 8 0	1			1	47 8 0
40 1—50		5		5	225 0 0					
35—2 - 45						4	3		7	297 8 0
40- 5- 45	2			2	85 8 0					
40	1			1	40 0 0					
30 2 40	1	2		3	112 8 0		5		5	187 8 0
30	1	5		6	180 0 0	1	5		6	180 0 0
25 1 30		5		5	143 12 0		10		10	287 8 0
25	3	5		8	200 0 0	3	5	25	33	825 0 0
20 1—25		7		7	166 4 0		10		10	237 8 0
20	1	2	24	27	540 0 0		10	26	36	720 0 0
15—1- 20		8		8	150 0 0		10		10	187 8 0
15		6	28	34	510 0 0		1	51	52	780 0 0
10		3	8	11	110 0 0					
Total	18	51	60	129	3,152 8 0	26	69	102	197	5 916 12 0
Average	59 11	27-6	16-5		26 12 0	71-11	31 1	18-12		30 1 0

44 The statement speaks for itself. Excluding the Personal Assistant, the average pay of the Conservator's present staff is Rs. 44-11-0 He has proposed to raise this to Rs. 65-0-0, while the present average pay of the District staff is Rs. 27-6-0 and he has proposed to raise it to Rs 31-1-1 The present average of Range Offices is Rs. 16-5-0 and this is proposed to be raised to Rs 18-12-0 An average pay of Rs. 18-12-0 can never attract men of any educational attainments or intelligence Of the 102 clerks proposed for the Range Offices no less than 51 are proposed to be on Rs. 15-0-0, 26 on Rs 20 and 25 on Rs. 25. These men will be employed in compiling all the initial accounts of the Forest Department, and accounts prepared by such men can never be free from mistakes. It will never be possible for these men to understand the principles underlying the accounts and any accounts prepared by such men must necessarily be full of mistakes Even in the District Forest Offices, a great majority of the men are proposed to be on Rs. 25 and less So long as the initial accounts are prepared by men of this class they are bound to give endless trouble to the men employed in the Conservator's Office and no amount of intelligence and capacity on the part of the latter will enable them to put the accounts correct. The inevitable effect of having the initial accounts prepared by inefficient clerks must be to make the work of the auditors in the Comptroller's and in the Conservator's Offices ten times more difficult than otherwise. It would also require a much larger staff in these offices to deal with the accounts than if the initial accounts were correctly prepared by really capable men who were intelligent enough to understand the instructions laid down and the principles underlying them. Even in the subordinate offices a Rs. 30 clerk would not only be able to do the work more correctly but also to do more than what two Rs. 15 men would be able to do. If the accounts work of the Department is to be done well, it is essential that the initial accounts should be prepared by capable and intelligent clerks. I am therefore decidedly of opinion that with the exception of the Head Accountant and the Correspondence Head Clerk in the Conservator's Office all the other men, whether employed in the Conservator's Office or the District Forest or the

Range Offices, should be recruited from the same class of men. It is therefore necessary that all the clerks should be placed on the same roster for promotion, the Ranger's Office being filled up by the junior men and some of the senior men being employed in the District and Conservator's Offices. I would therefore suggest that the men should all commence on a pay of Rs 20 and should have a fair chance of rising to about Rs 80 or Rs. 100 This would be sufficient to attract men who have passed at least the Matriculation or even the Intermediate Examination. It would be possible to have even a few graduates by taking them direct in Rs 40 grade.

45 There is however a practical difficulty in introducing such a scheme as out of 111 men at present employed in the District and Range Offices no less than 79 are on a pay of Rs 10 to 20, 12 are on a pay of Rs. 25 and only 20 men are on a pay of Rs 30 and upwards Most of the 79 men who are getting at present Rs 20 or less must have entered service on Rs 10 or at the most Rs 15 and most of these men must be practically uneducated and useless. It would be no use continuing to employ these men on a higher pay If therefore the work of the department is to be done well, most of these men must be got rid off. But it is difficult to conceive how this can be done Having allowed these men to enter service it would be difficult to throw them out of employ now I think, however, that a number of these men are purely temporary If so, these men should be discharged immediately after the reorganisation is sanctioned and if possible a number of the permanent men should be transferred to other low paid establishments and their places filled up by men of superior education including some graduates It may be urged that so large a number of new men will not be able to cope with the work of the department But I would point out that the new men may take a little time in learning the work but after 6 months or at the most a year, these men will prove far more capable than the ill-educated men got rid off now Then again for the 197 men proposed by the Conservator, he has suggested no less than 21 grades of pay of which 16 are progressive and 5 only on fixed pay and many of the different grades proposed by him overlap each other. Thus he has proposed three grades of Rs 125—5 - 150, 100 10- 150 and 100—5 —125 all of which are more or less the same though the minimum is different in one case, the rate of annual increment different in a second and the maximum different in the third Similarly he has two grades Rs 80- 4 --100 and 75 - 5- 100 Yet another striking example of ingenuity displayed is the case of the four grades Rs 50— 5-- 75, 50—4 —70, 50—5 65 and 40—5 -65. It is unnecessary to multiply these examples, nor is it necessary for me again to refer to the question of fixed *versus* progressive pay as Government have already decided that there should be no progressive pay in the case of subordinates and ministerial establishments It may however be allowed in the case of the Personal Assistant who will ordinarily not have anything more to look forward to

Revised grading proposed

If my proposal of allowing only 141 clerks is accepted, I would provide for a reserve of 8 per cent for training and leave vacancies This will raise the total strength of the clerical staff including the Personal Assistant to 152 or 151 excluding him These 152 men may be distributed as follows, the minimum pay being fixed at Rs 20 including the reservists

Pay Rs.	Number	Cost Rs
200-250	1	237-8 0
125	1	125
100	2	200
80	5	400
60	7	420
50	9	450
40	14	560
35	21	735
30	27	810
25	35	875
20	30	600
Total	152	5,412- 8-0
Average		35-10-0

46 Excluding the reservists, there will be only 19 men in the Rs. 20 grade and they will not take long to rise to Rs. 25. In view of the fact that a very large number of unqualified men will still have to be retained in service, the promotion of properly qualified men now entering will undoubtedly be very rapid. The first two men may be employed in the Conservator's Office and one of the third also; but the other senior clerks should be distributed among the Offices of the Conservator and the District Forest Offices, the headman in the District Offices being always on a pay between Rs. 60 and Rs. 80. The Rs. 20 men including the probationers should also be provided for in these Offices, while the range offices should all be manned by clerks on pay ranging from Rs 25 to 40. Except the three highest appointments in the Conservator's Office, the pay of no appointment in any of the offices should be fixed in a particular grade, each man rising to the next higher grade in his own office when a vacancy occurs in the higher grade, without being transferred to the office in which the vacancy occurs. This will avoid the necessity of frequent transfers, though transfers should be made now and then, as it is not desirable to keep a man in the same place too long in an appointment in which he has to deal with the public and there are temptations for curruption.

Conservator's proposals compared with mine

47. The following statement shows the comparison of the present scale with those proposed by the Conservator and by myself in regard to the different classes of establishments affected by the proposals and summarises the financial effect

Class	Present		Proposed by Conservator		Proposed by me		Increase + Decrease—	
	No	Cost	No.	Cost	No.	Cost	Proposed by Conservator	Proposed by me
		Rs		Rs		Rs	Rs.	Rs.
Rangers	50	2,830	80	5,330	72	4,750	+2,500½	+1,920
Deputy Rangers	21	787½					— 787½	— 787½
Foresters	130	2,600	10	1,075	80	1,000	—1,525	1,600
Guards	825	7,920	1025	9,960	925	9,470	+ 2,040	+1,550
Clerical staff	129	3,152½	197	5,916½	152	5,412½	+ 2,461½	+1,960
Menial staff	133	968	170	1,244	133	1,111	+ 276	+ 143
Total	1288	18,658	1512	23,525½	1312	21,743½	+ 1,967½	+3,185½

The Conservator has calculated the extra cost of the reorganisation proposed by him as Rs 4,979-12-0 per month or Rs 59,757-0-0 per annum There were a few minor mistakes in his calculation of his average cost and the Comptroller has stated that the extra cost is Rs 4,679-0-0 per month or Rs 56,148-0-0 per annum. The Comptroller has however made a mistake in assuming that the Conservator has proposed the abolition of the five present appointments of Surveyors and Draftsmen because the Conservator has not included them in the proposition statement This is not however correct as pointed out in the draft Government Order, the appointments of Surveyors and Draftsmen have not been proposed to be abolished. Their omission from the proposition statement is merely an oversight. The extra cost proposed by the Conservator is actually Rs. 4,967-0-0 per month or Rs. 59,604 per annum According to my suggestion, the extra cost will be Rs. 3,185-8-0 per month or Rs 38,226 against Rs. 59,613 proposed in the draft Government Order. This will give a saving of Rs. 21,387 per annum.

Method at present followed in Secretariat for examination of proposals for reorganisation defective.

48. I am sorry my note has become unusually long. I have been compelled to go into so much details partly in consequence of the magnitude of the additional expenditure proposed and partly because I was struck with the superficial character of the notes recorded in both the Revenue and Financial Secretariats on such an important case of reorganisation and my object has been not only to deal with the case itself

but to show to both the Secretariats how such cases of reorganisation should be dealt with and that even without expert knowledge of the working of a Department it is possible to examine proposals for reorganisation in detail. Apart from the question of simplification of accounts work both the Secretariats should have dealt with in greater detail the proposals for the regrading of the various classes of appointments proposed. The result has been that some obvious objections to the scheme have remained unnoticed.

Revision of procedure suggested

49. I would therefore suggest that it may be laid down that every important case of reorganisation should be examined in as great detail as possible by the administrative branch concerned of the Secretariat before submission to the Member in charge and submitted to him with the opinion of the Secretary and after the Member has passed general orders on the scheme, the details should be examined in the Financial Secretariat The case should then go back to the Administrative Department with the opinion of the Financial Secretary himself. The case should then be submitted to the Member in charge of the Administrative Department with the remarks of the Secretary concerned and should then be submitted to the Council for consideration with the final views of the Member in charge of the Administrative Department.

50. I sent a proof copy of my note to the Conservator and have discussed it with him. As regards the Executive and Protective staff, he is of opinion that the increase in the number of rangers and guards proposed by him should not be reduced. I regret I have not been able to agree with him and I still adhere to the opinion I have already expressed. As regards the number of guards I think 925 should be enough. His main argument was that as the number of foresters is going to be reduced by 100, an addition should be made to the number of guards. I have already conceded this and it was for this reason that I have suggested that the number of guards should be raised by 100. The question whether this number should be further increased should be considered mainly with reference to the average beat of a guard and I have already shown that even if the number is increased by 100 instead of by 200 as proposed by him, the average beat will be only 4 square miles which is quite small. He said that besides the reserved forests there were District Forests which abound in sandal trees. These areas cannot however require the same amount of constant reconnoitring as in the case of reserved forests. These sandal trees are undoubtedly numbered and marked and if they are removed by private parties their detection would be possible even if the areas are reconnoitred at long intervals.

51. As regards the clerical establishment he expressed the opinion that a reduction of the present strength of his own office establishment would not be possible He explained that he required the present auditor not so much for purposes of local audit as to help him in his inspection work so far as accounts are concerned as his camp clerk would have his full time taken up in receiving and sending tapals and helping him in other ways in his Office work. He also required a man in his office for comparing the letters issued and helping in correspondence work which is heavy. He also wants a separate man for counting, despat hing and keeping the stock accounts of license form, and for preparing establishment and contingent bills, etc. He also wants another accountant for the examination of Divisional accounts, *i.e.*, 5 men in place of 4 suggested by me as two of the Divisions, namely, Shimoga and Mysore West are very large and the men in charge of the accounts of these divisions will not find it possible to do the accounts of a minor division in addition In other words 4 men are required in addition to the 16 I have proposed or 20 in all against 18 at present and 24 proposed by him excluding 2 local auditors who are not required as he has no objection to the local audit work being transferred to the Comptroller's Local Audit branch These 4 men may be added to the strength proposed by me.

In view of the large increase proposed in the number of ranges, he was also of opinion that the clerical establishments of District Forest Offices proposed by me would be insufficient.

In deference to his wishes I am prepared to recommend the following numbers for the different offices

	Number of ranges proposed by Conservator	Number of clerks	
		Present	Proposed
Shimoga	12	7	8
Mysore West	9	7	8
Kadur	14	6	7
Mysore South	6	4	6
Sagar	9	4	6
Bangalore	8	5	6
Kolar	6	4	5
Chitaldrug	6	4	5
Tumkur	5	5	5
Hassan	5	5	5
Total	80	51	61

Compared with the present strength, this would mean an increase of 2 men in each of 2 offices, one in each of 6 offices and none in the last 2 offices which have now got more than enough In para 36 I have proposed 57 clerks for the District Forest Offices and I now propose that this should be raised to 61, *i e*, by 4 The total addition to the number of clerks is thus 8, *viz*., 4 for the Conservator's Office and 4 for the District Forest Offices. The total number of clerks required will then be 141 as already suggested by me plus 8, *i e*., 149 plus a reserve of 12 at 8 per cent or 161 in all against 152 proposed by me already. The Conservator agreed that one range clerk would be sufficient for each range office in all cases The 9 additional men now proposed may be distributed as follows —

Grade	Number	Cost
Rs		Rs
60	1	60
50	1	50
40	1	40
35	1	35
30	1	30
25	1	25
20	3	60
Total ...	9	300

52 The extra cost would be Rs 300 per month or Rs 3,600 per annum and would reduce the saving calculated in para 47, on the cost proposed in the draft order, to Rs. 17,787, the whole extra cost being Rs 41,826 per annum

K. L DATTA,
24-7-17.

APPENDIX A.

Comparative statistics of the Forest Departments of Mysore, Madras, Bombay, Central Provinces and Burma.

Province	Forest area in square miles			Total length of artificially marked boundaries at the close of the year	Total expenditure on communications and buildings (in thousands of rupees)	Produce of timber and fuel removed (in thousands of cubic feet)					Value of minor forest produce removed (in thousands of rupees)					Number of cases of breach of Forest Rules	Area in thousands of acres	
	Reserved	Reserved lands and plantations	Total			By Government	By purchasers	By free grantees	By right holders	Total	Government	Purchasers	Free grantees	Right holders	Total		Protected from fire	Attacked by fire
1913-16.																		
1. Mysore ...	2,946	609	3,555	4,281	36	938	4,604	3		5,545	7	370	1		378	1,090	16.11	99
2. Madras—																		
Northern Circle	4,605	494	5 099	5 949	62	920	4,981	51	749	6,701	13	416		24	453	3,855	29.49	4.54
Central ,,	5,755	68	5,823	11 565	37	44	7,292	48		7,384	9	780	1		790	9,974	22.68	2,79
Southern ,,	4,347	65	4,412	8,878	62	88	5,037	22		5,147	1	485	6	1	496	13,496	27.53	1,17
Western ,,	4,142	107	4,249	6,793	92	930	3,598	5	15	4 548	26	173	1		200	8,660	23,21	3,36
Total	18,849	734	19 583	33,185	253	1,982	20,908	126	764	23 780	49	1,877	8	25	1,939	30,985	10,286	11.85
1914-15																		
3. Bombay—																		
Northern Circle	3,021	813	3 834	8,359	49	262	6,190	52	6 990	13 494	22	151		357	.932	5 673	20.79	53
Central ,,	5,349	86	5,475	19 893	40	303	4,136	14	608	5,061	5	2 5	4	29	333	7 201	24,59	1,55
Southern ,,	4,467	133	4 600	13 852	89	4,105	6,962	72		11 139	4	105	10		179	5 711	15 59	33
Sind ,,	1 150	1	1,151	2,087	12	295	11,507	6	35	11,843	1	67	2	7	77	3 247	7 37	1
Total	14 027	1,033	15,060	37,191	190	4,965	28,795	144	7,633	41 537	32	680	16	393	1,121	21 822	67,24	2 72
1915-16																		
4. Central Provinces—																		
Northern Circle	6,506		6 506	10,651	29	537	5,807	137		6 781	5	600	16		621	4 923	22 02	75
Southern ,,	6 944		6 944	8 120	14	168	19,598	664		20 430	10	465	16		521	3,708	25,82	46
Berar ,,	6 216		6,216	13 251	14	493	2,997	1 329	798	5,617	5	918	137	6	1 066	5,306	22 04	47
Total	19 666		19 666	32 022	96	1,198	28,402	2 130	798	32 828	20	2 011	169	6	2,207	13 937	69,98	1 66
1915-16		Unclassified forests																
5 Burma—																		
Pegu Circle	5 484	24 544	30 030	2 807	54	2,615	16 477	645	842	20 579	1	74	1	77	460	2 449	4 83	1 01
Tenasserim Circle	6 369	26 902	33 271	3 097	55	759	10,176	172	1 096	12 174		51	53	136	284	1,390	1 85	7
Northern	6 981	30 876	37 857	6 135	49	2,294	11 914	97	278	14 583		73	24	14	107	577	3,56	1
Southern	9 731	31,432	41 163	6,785	40	678	12 472	102	1 507	14 759	1	82	11	77	171	1 251	7 21	23
Total	28 567	113,754	142 821	19 014	198	6,346	51,039	1 016	3 723	62 094	2	287	79	364	1 022	5 667	17 17	1 32

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PROPOSALS FOR SIMPLIFICATION OF ACCOUNTS OF CIVIL OFFICERS IN CHARGE OF PUBLIC WORKS.

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No. 39.

PROPOSALS FOR SIMPLIFICATION OF ACCOUNTS OF CIVIL OFFICERS IN CHARGE OF PUBLIC WORKS.

— — —

In the Mysore State, Deputy Commissioners of Districts act as Public Works Disbursers in regard to minor Civil and Irrigation works. Civil works costing up to Rs 250 are sanctioned and executed by the Civil Officers themselves, those above that limit being sanctioned and carried out in the Public Works Department. The restoration of all minor tanks is executed by Deputy Commissioners up to a limit of Rs 2,500. The estimates are prepared in the Civil Department and are sanctioned by the Deputy Commissioners up to Rs 1,000 and by the Revenue Commissioner up to Rs. 2,500. As regards earthwork to restored tanks, there is no limit to Deputy Commissioners' powers of sanction except that estimates exceeding Rs. 500 are required to be checked and the work done tested by Executive Engineers.

Class of minor Civil and Irrigation works executed by Civil Officers

2. Government in their Order No. R. 9425-36—L. R. 36-16-17, dated 10th March 1917, issued recently, have delegated the duty of checking measurements of Marahmat and Tank Works wholly to the Officers of the Revenue and Marahmat Departments in the case of all works costing up to Rs. 2,500, the Public Works Department ordinarily having nothing to do with the check measuring of these works

Intervention of P W Officers not required

3. There are two questions which arise in connection with the Civil Officer's accounts *viz.*, (1) the accounting for expenditure relating to Civil and Irrigation works and (2) the charges for establishment employed on the works As regards Civil Works, it seems unnecessary to account for the small works, in charge of Civil Officers, in the same detail as in the case of large works in charge of Public Works Officers or to maintain a register of works for them. In Madras, the construction of all petty buildings and ordinary repairs to all civil buildings up to a limit of Rs 2,500 are carried out by Civil Officers concerned with but few exceptions and are accounted for as ' Petty Construction and Repairs', provided that such works do not involve any structural alterations to buildings in charge of the Public Works Department and that the repairs of roofs are confined to trifling items. Under this arrangement, Civil Officers may, in the case of buildings in charge of the Public Works Department, carry out any ordinary repairs which will not affect the capital cost of the buildings, all structural additions and alterations irrespective of the amount of their cost being executed by or with the approval of the Public Works Officers in charge Civil Officers may seek the assistance of the Public Works Department whenever they consider that the works undertaken by them require professional supervision The object of these provisions is to relieve the Public Works Department of a great deal of the work which would be caused by the scrutiny of small estimates without any commensurate advantage It is also the intention that small works need not be accounted for in the Register of Works and Schedules of Expenditure, posted into Sub-Registers and audited and scrutinised in accordance with Public Works Rules. Such works are charged as contingencies of the Department concerned and are generally paid for in a single bill. It is suggested that a similar procedure should be introduced in Mysore also and a saving of work effected. An estimate should of course be prepared and sanctioned in every case as at present, but the check in the Audit Office should be confined to seeing that it is not exceeded." As regards Irrigation Works, it is a question if they cannot also be dealt with as ' Works of Petty Construction and Repairs ' and detailed compilation dispensed with. Under Government Order No. R 2440-87—L. R 408-14-40, dated 29th August 1916, all works costing over Rs. 2,500 are to be executed by the Public Works Department and have to follow the Public Works Code Rules. Works below this limit may therefore be accounted for in the Civil Department and preparation of accounts in

Simplicity of Madras system and assimilation of Mysore system with that of Madras desirable.

Public Works Forms with all their attendant registers and documents avoided Minor Irrigation Works of the Revenue Department in Madras are not accounted for in the Public Works Department except when they are specially handed over to that department for execution and it does not appear that there are any special grounds for a different procedure here.

Accounts and registers to be maintained by Civil Officers

4 If the above proposal is approved, it will be necessary for Civil Officers to maintain only the following accounts and registers —

1 A permanent advance register for expenditure on works
2. Duplicate of bills encashed at treasuries
3. Register of bills drawn
4 A register in Form No 104 of the Civil Account Code
5. Register of daily receipts, issues and balances of tools and plant
6 Monthly return of receipts, issues and balances of tools and plant
7 Yearly return of receipts, issues and balances of tools and plant
8 Measurement books
9 Progress reports
10 Completion reports
11 Indents for stores
12. Copies of estimates
13 Copies of agreements
14 Schedules of rates

As in the case of Public Works Officers, a Civil Officer will not be placed, in future, in funds by means of Letters of Credit, but all his payments will be made on vouchers passed for payment at treasuries Bills in recoupment of his permanent advance will be similarly drawn on treasuries It will not be necessary for him to render any separate accounts to the Comptroller, in respect of works executed under his control except a monthly extract from his register of bills drawn Ordinarily, payments will be made in one single bill for work done on a form similar to Public Works Form No 15 If more than one bill is absolutely necessary, the expenditure on a previous bill or bills will be brought forward in the new bill In such cases, no register of works need be kept in the Civil Officer's Office or in that of the Comptroller In both Offices, a register will be maintained in Civil Account Code Form No 104 which will enable a comparison to be made of the expenditure actually incurred with the sanctioned estimates and the last bill will contain a completion certificate The Comptroller will get the vouchers after payment with the treasury accounts and will classify and debit the charges to the proper heads direct with reference to the vouchers

Adjustment of contributions by raiyats

5 The question as to how the raiyats' contribution of one-third of the estimated cost of works in respect of the construction and restoration of minor tanks should be exhibited in the accounts has to be considered Under paras 9, 10 and 14 of the Rules appended to Government Order No R 2440-87—L. R 408-14-40, dated the 29th August 1916, these works should not be started before the contribution is recovered or necessary agreements are taken to treat it as loan Contributions are generally recovered in instalments, neither the number of instalments nor the period within which they are recoverable being fixed. There are therefore a very large number of works which have either not been executed or are incomplete for indefinite periods owing to the non-recovery in full of contribution due from raiyats, and these are outstanding in the deposit schedules for a number of years, some of them for as many as five and six years To remedy this, Government in their Order of 10th March 1917 have allowed discretion to Deputy Commissioners to start works in *Special* cases in anticipation of the receipt of the contribution, if the raiyats execute an agreement binding themselves to pay the contribution within a specified time not exceeding five years from the date of the starting of the work, and also accept in special cases contribution in the shape of labour or partly labour and partly cash. It is doubtful if this order will have the desired effect and go to materially minimise the number of cases in which works remain unexecuted owing to the non-payment of the contribution by the raiyats as it contemplates only special cases, and in all ordinary cases, the existing practice will necessarily continue. The impracticability of extending the scope of the above order generally to all cases in which there is difficulty in recovering the contribution

from the raiyat, implies the inability on the part of the raiyat to pay the contribution, and for practical purposes, cases in which contribution is recoverable from the raiyats should be dealt with under one or other of the three following cases —

(1) Cases in which contribution is recovered,

(2) those in which it is treated as loan,

(3) cases coming under the Government Order of 10th March 1917

In the first of the above three cases, if the contribution is not paid within a specified time, the balance due should be treated as an advance or loan and the work commenced at once In case (2) above, the contribution due will be treated as loan and in case (3) contribution in the shape of labour will be credited to works

Simpler system of audit suggested

6. Under the above procedure, the accounting of expenditure becomes simple In the register maintained (Form No 104 of the Civil Account Code) in the column for amount of sanction, two-thirds of the sanctioned estimate will be entered and the remaining one-third will be shown as contribution recoverable or loan or both The auditor passing the bills will charge two-thirds to the final head and the balance to the contribution, if any, or contribution and loan In the Register (Form No. 104) he will enter in the column for amount the gross amount of the bill and show by minus entry the amount charged to contribution and loan Charges for earthwork which are wholly recoverable from raiyats will be shown by minus entries in Form No 104 and debited to advances At present these deposit and advance transactions are dealt with in the Deposit and Loan sections for further action and separate transfer entries are prepared each month furnishing all the particulars for the guidance of the loan and deposit section It would be convenient if the whole work is done in one and the same section, the Audit Registers (Form No 104) and the loan and the advance registers being maintained by it The Loans, Deposits and Advances connected with contribution and restoration of minor tanks are of a special nature and their payment or recovery may be watched by the Section which audits the Work Bills

7. Contribution recovered before a work is commenced will be credited to a Special Deposit head in the Treasury Accounts, and the Treasury will have no further concern with this class of deposits, the repayment being noted in special Deposit Registers maintained in the Work Audit sections of the Audit Office after the work bills are audited as stated above

8 The contribution paid by the raiyats under the Government Order of the 10th March 1917, after a work has commenced, either during its progress or after its completion, will be credited to advances and not to deposits.

9 The advances or loans to be recovered will be the amounts charged in the bills passed by the Work Audit section and the recovery of the Advances and Loans should be watched in respect of each work and in reference to rules issued by the Revenue Department regulating their grant and recovery

Establishment employed for supervision of works executed by Civil Officers disproportionately large

10. The second point which requires comment is the large cost of the establishment employed on the supervision of the Marahmat Works From the appended statement A, it will be seen that the cost of the Public Works establishment under Civil Officers has grown very largely during the last three years The actual cost of the works amounted in these three years to Rs 1,25,740, Rs 1,17,636 and Rs 1,28,970, but the cost of the establishment excluding Tank Inspectors has grown from Rs 19,698 in 1913-14 to Rs 41,228 in 1914-15 and Rs 75,452 in 1915-16, while the cost of Tank Inspectors amounted in the three years to Rs. 14,211, Rs 15,771 and Rs 18,076 respectively. In the last year, excluding Tank Inspectors, the lowest percentage of cost of the establishment was in Kolar, where it amounted to 36·46 per cent. of the total expenditure while in Chitaldrug, Mysore and Kadur it was as much as 114·63, 98·20 and 146·83 per cent of the expenditure on works, repairs, etc. The percentages in the previous years were also very high in these three districts though it was below 20 in Tumkur The establishment charges represent only the salaries, travelling allowances and contingencies of the Assistant Engineers, Sub-Overseers, etc., and do not include any share of the salaries, etc., of Deputy Commissioners, Assistant Commissioners and Amildars which are entirely debited to the Revenue Department If these

are also taken into account, the charges would be much higher and out of all proportion to the expenditure incurred and the number and magnitude of the works executed. It is for the consideration of the Government whether economy cannot be effected in the existing establishment compatible with the out-turn of the work. To an outsider, the cost of establishment seems to be preposterously large compared with the work turned out. The details of the different classes of charges are shown in statement B annexed.

11 A glance at this statement will show that the charges are inordinately high under every class. The percentages of the different classes of establishment charges to the cost of the works in 1915-16 are as follows -

Supervision	16·4
Lower Subordinates	7·5
Tank Inspectors	14 0
Office establishment	12 7
Travelling allowance	20·3
Contingencies	1·6
Total ...	72 5

Expenditure on travelling allowance out of all proportion to expenditure on works

12 The cost of the supervising staff and the Lower Subordinate and the Office establishment is *prima facie* disproportionately large, while the expenditure on travelling allowance is out of all proportion to the expenditure incurred on the works themselves Practically every Officer draws travelling allowance on an average more than 50 per cent of the salary drawn by him throughout the year In most of the cases, the officers should be allowed a fixed travelling allowance of about 25 to 30 per cent of pay and should be required to be away from headquarters for about twenty days in the month

Decision of Government to pursue a vigorous policy in regard to restoration and maintenance of tanks

13 Minor tanks abound in the State and form an important part of its Irrigation system and the agricultural prosperity of the people is intimately bound up with their preservation in a satisfactory condition. It is therefore largely the duty of the people as well as the Government to maintain these tanks and Government have accordingly recognised the necessity of stimulating private enterprise and of pursuing a vigorous policy in future in regard to their restoration and maintenance The following rules were accordingly laid down in Government Order No R 5042-89- L R 408-14-1, dated 11th December 1914.

"To carry out the policy now laid down, Government are prepared to find the extra money required for a vigorous prosecution of the works On a rough calculation, that is, taking the average cost at Rs 800 per tank, the outlay necessary for restoring 1,000 tanks a year will amount to about Rs 8 lakhs Of this amount, the contribution from the people will come to Rs. 2¾ lakhs and the Government share will be Rs 5¼ lakhs. At present, Government are spending about Rs. 2 lakhs annually for the restoration of minor tanks and the additional amount, *viz*., 3¼ lakhs will be provided for gradually in the Budget as required. The working out of this programme will involve an expenditure of over a crore of rupees in the next twenty years"

Expectation of Government not realised notwithstanding employment of a large establishment

14 It was hoped that 1,000 tanks would be repaired annually and Government expressed its willingness to allot Rs. 5¼ lakhs every year and expected that the raiyats would contribute Rs. 2¾ lakhs and that thus a sum of Rs 8 lakhs would be sufficient every year. In this view a large establishment was sanctioned with effect from 1st January 1915. But there has been no appreciable increase in the actual expenditure on tank restoration works yet. It is therefore for consideration whether the large expenditure which has been incurred on establishments is not wasteful and whether the establishments ought not to be reduced pending the maturing of schemes by the Revenue authorities. The investigation and maturing of the schemes should not require the enormous establishment which is now entertained. The establishment under all classes appears to be unusually large and capable of being substantially reduced pending the maturity of the schemes. The Office establishment also is unnecessarily high and appears to be capable of a large reduction; one or two clerks at the most for each district ought to be ample for the present. The work required to be done by them is certainly

Necessity of reducing establishment till schemes are matured and their execution undertaken more vigorously.

not heavier than the work in a Sub-Divisional Office of the Public Works Department In my Public Works Note, I have explained how one clerk should be able to manage the work of a Sub-Division. In a similar way, there cannot ordinarily be work for more than one in a District in connection with the Public Works executed by the Civil Officers in it, and there is no necessity for a clerk under each Sub-Overseer One Supervising officer, generally an upper subordinate, ought also to be capable of taking charge of the works in several districts in the State. The number of appointments of lower subordinates should also be reduced, and that of Tank Inspectors should be gradually raised as the number of tanks actually restored is increased. As mentioned above, it is extremely doubtful whether Government is actually getting its money's worth from the employment of so large an establishment in this Department. It should be possible for the present to reduce the total establishment charges to about one-half of their present standard and the scale raised gradually as the number of tanks actually restored increases in number. In Government Order No R 2440-87—L R 408-14-40, dated 29th August 1916, it has been ordered that a fourth grade Public Works Accountant should be posted in every district to look after the accounts work. This also appears to me to be quite unnecessary. The work is of a very simple kind and I can see no reason for employing a highly trained accountant for it Similar work is done by ordinary clerks in every ordinarily large Civil Office and it has never been considered necessary to post a senior accountant in any of these Offices.

K L. DATTA.
15-8-17

"A."

Statement showing total cost of Marahmat including Civil, etc., works and of the Establishment employed from 1913-14 to 1915-16.

Districts	1913 14			1914-15			1915-16		
	Total cost of works	Establishment	Percentage	Total cost of works	Establishment	Percentage	Total cost of works	Establishment	Percentage
	Rs	Rs		Rs.	Rs		Rs.	Rs.	
Bangalore	16,818	3,861	22 96	30,129	8,213	27 26	21,124	11,779	55 70
Kolar	25,146	5,357	21 32	25,961	8,750	33·70	28,608	13,310	46 53
Tumkur	31,831	4,918	15 45	19,115	8,133	42 55	19,764	11,855	59 98
Chitaldrug	9,129	4,370	47 87	8,789	7,901	89·90	10,740	14,354	133 65
Mysore	5,166	1,835	93 59	6,713	7,560	12 62	9,438	12,177	128 00
Hassan	13,176	4,191	31 81	7,345	5,477	74 56	16,454	11,565	70 29
Shimoga	17,749	3,800	21 41	14,319	6,492	45 27	18,086	10,231	56·57
Kadur	6,725	2,577	38 32	5,265	4,183	85 15	4,756	8,257	173 61
Total	1,25,740	33,909	26 97	1,17,636	56,999	48 15	1,28,970	93,528	72 52

Distribution of expenditure on works incurred by Deputy Commissioners.

Year	Tank Works	Civil Works	Cess Fund	Total
	Rs	Rs	Rs	Rs
1913-14 . .	1,12,034	13,706	...	1,25,740
1914-15 . .	1,06,151	11,485	. .	1,17,636
1915-16	1,08,949	12,116	7,905	1,28,970

Distribution by Districts of the expenditure on Tank Works (including outlay charged to contribution).

Districts	1913-14	1914-15	1915-16
	Rs	Rs	Rs
Bangalore ..	15,201	28,788	19,550
Kolar . ..	22,382	25,057	26,669
Tumkur	30,835	17,848	17,507
Chitaldrug	6,737	6,805	5,468
Mysore	3,280	5,094	7,353
Hassan	11,102	6,361	11,718
Shimoga	16,263	12,968	15,928
Kadur	6,234	3,230	4,756
Total ...	1,12,034	1,06,151	1,08,949

"B."

Details of the cost of establishment charges for Marahmat Works during 1913-14, 1914-15 and 1915-16.

Districts	Assistant Engineer			Upper Subordinate			Lower Subordinate			Petty Establishment (Tank Inspectors)			Office Establishment			Travelling Allowance			Contingencies		Total		
	1913-14	1914-15	1915-16	1913-14	1914-15	1915-16	1913-14	1914-15	1915-16	1913-14	1914-15	1915-16	1913-14	1914-15	1915-16	1913-14	1914-15	1915-16	1914-15	1915-16	1913-14	1914-15	1915-16
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.
Bangalore		1,256	2,120				600	852	1,092	1,892	2 396	2,411	669	1,286	2 052	760	1 328	3,818	1,095	286	3,861	8,213	11,779
Kolar ..		1,269	2,420	300	190		420	922	1,805	2,593	2,909	2,580	612	1.425	2,552	1 432	2,085	3,261		392	5,357	8,750	13,310
Tumkur .		1,298	1,680	1,035	377			951	1,773	1,874	2,008	2 506	621	1,122	2.841	1,388	2 377	3,359		196	4,918	8,133	11,855
Chitaldrug		2,112	4,470				600	693	1,080	2 110	1,928	2 043	427	914	1 955	1 233	2,354	4 282		494	4,370	7,901	14,354
Mysore				600	1,395	2,441	240	935	1 461	2,435	2 529	2,909	535	1,205	2 322	1,025	1,496	2,821		223	4,835	7,560	12.177
Hassan					792	3,480	720	711	892	1,434	1 782	2,014	552	929	1 778	1 455	1,263	3,207		194	4,191	5,477	11,565
Shimoga					1 621	2,280	595	444	878	1,265	1 807	2,039	638	551	1,703	1 302	2 059	3 300		31	3,800	6,492	10,291
Kadur			548		1 808	1 671	720	329	687	668	512	1 274	385	824	1,594	804	1,010	2,225		258	2,577	4,488	8 257
Total		5 935	11 238	1,935	6 183	9 872	3 895	5 837	9,668	14,211	15,771	18,076	4 439	8,256	16,327	9,429	13 922	26 273	1,095	2,074	33,909	56,999	93,528

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RAILWAY CONSTRUCTION ACCOUNTS

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No. 40.

RAILWAY CONSTRUCTION ACCOUNTS

Payment of work bills, etc., at treasuries recommended for Railway Construction Divisions also

The accounts of Railway Construction are prepared, audited and booked in the same way as the accounts of an ordinary Public Works Division and the changes approved of in Government Order No. Fl. 7750-99 G F. 219-16-1, dated 22nd June 1917, in the system of Public Works Accounts and procedure, are applicable *mutatis mutandis* to the Railway Construction Accounts The chief features of the revised procedure are:

(1) Payment of all salary, establishment, travelling allowance and contingent bills by Treasury Officers instead of by Disbursing Officers themselves

(2) Payment of work bills also by treasuries on presentation of regular bills instead of, as hitherto, by cheques drawn by Disbursing Officers.

(3) Grant of separate advances to Disbursing Officers for payment of contingent expenditure and for payment of departmental labour and other small items of expenditure

(4) Abolition of the Letters of Credit system

Orders regarding "Rush of Expenditure" and "Inspections" should also be made applicable

2. The orders communicated with Government Order Nos Fl 7849-88 G F 221-16-1, dated 23rd June 1917, and Fl 7800-49 G F 220-16-1, dated 22nd June 1917, in regard to avoidance of "Rush of expenditure in June" and the regular inspection by the Comptroller's Establishment of Divisional Offices should also be held applicable to Construction Divisions.

3 A few points relating particularly to construction accounts call for special mention here —

I SCHEDULE OF EXPENDITURE (MYSORE-ARSIKERE DIVISIONS NOS I AND II)

Simplification of Schedule of Expenditure

4. In the Schedule of Expenditure of Mysore-Arsikere Divisions Nos I and II, all items whether there is outlay thereon during the month or not, are detailed, to bring out the total outlay under each major head for comparison with the total grant and the total estimate It is, however, unnecessary for this purpose to detail each individual work, and much copying work would be saved if the outlay on works not operated on during the month is grouped together as "Outlay on Unaffected Works." The outlay on unaffected sub-heads should be shown under each main head separately in the abstract at the end of the schedule to facilitate check with the previous schedules In fact, under the revised procedure, the schedule of expenditure will be replaced by the abstract of schedule dockets which will be accompanied by an abstract of main heads comparing the total expenditure with the Budget provision and the modified grants

II CONTRACTORS' LEDGER

Quarterly report to Government of contractors' outstandings suggested

5 Amounts due to or from contractors outstanding for a long time are included in audit notes, but are not reported to the Superintending Engineer, Engineer-in-Chief or Government, in the monthly Objectionable Items Statements or Quarterly Provincial Objectionable Items Statements As delays in payment are opposed to all rules and the prompt discharge of liabilities incurred is essential, all items of an old date should be periodically brought to the notice of higher authorities with a view to their early clearance The total amount of unadjusted items is at present reported in the Annual Review of Suspense balances, but a quarterly review particularising the names of the contractors, the amounts due, the work affected, and the date to which the dues relate would help the Administrative Officers in forming a correct idea about the duration and amounts of items and taking suitable action

III. WORK ORDERS

Check of vouchers with work orders in the monthly audit unnecessary

6. In accordance with Engineer-in-Chief's Circular Order No. 4, dated 17th February 1914, Schedules of Rates approved by the Engineer-in-Chief are received in the Comptroller's Office and also the duplicate copies of work orders (that is, agreements with contractors) executed by contractors for carrying out works. The originals of the agreements are required to be retained in Divisions and submitted along with the final bills to the Audit Office Under this procedure, each work order is required to be checked with the Schedule of Rates and each item of a paid bill with the work order and all differences noticed and omissions held under objection till formally sanctioned by the Engineer-in-Chief This detailed process of monthly audit is not enjoined by the Construction Code and causes a good deal of work in the audit office, without as far as can be seen, any commensurate advantage In the Objectionable Items Statement for June

1916, of Mysore Arsikere Division No 1, for instance, there are over 16 pages devoted to detailing items of the following classes :-

(1) Items in bills not covered by work orders
(2) Copies of work orders not received
(3) Original work orders not received with final bills
(4) Non-ratification by competent authority of work orders drawn up

7 The Divisional Officer replies that action will be taken and the Engineer-in-Chief notes the remark, and till the items are finally disposed of, the Objectionable Items Statement passes to and fro and it is long before it is recorded, after all necessary action is taken The rejoinders to Objectionable Items Statements of this Division have consequently been outstanding for a long time Considering that there are hardly any cases in which retrenchments of payments by Divisions are ever ordered by the Engineer-in-Chief, and that the report of every omission or increased rate in every bill creates a great deal of correspondence and serves no useful purpose, it is doubtful if all this detailed check cannot be dispensed with in the monthly audit without any sacrifice of efficiency The time spent in endless writing on trifling items could well be utilised in more important work and at least three out of the nine clerks now engaged in audit could be dispensed with The audit of rates and agreements is done in the Public Works General Branch at inspections and a similar procedure would, in my opinion, be sufficient in the case of Railway Construction also It is understood that the Comptroller has already addressed the Agent, Mysore State Railways, suggesting the discontinuance of the present procedure

IV STATEMENT OF WORKS ESTABLISHMENT.

Present statements serve no useful purpose

8 A statement of temporary works establishment engaged by the month is sent by each Division to the Engineer-in-Chief every month and formally sanctioned by him The statement is sent after the men are employed and paid, and irrespective of the amount of wages of each member Such low-paid men as watchmen, gate-keeper, scavengers, etc, on Rs 7 or less a month are also included in the statement

Executive Engineer may be empowered to sanction Works Establishment up to a certain limit

9 Under State Railway Construction Code, para 568, Executive Engineers may be given certain powers by the Engineer-in Chief in the matter of entertainment of works establishment and as nothing is gained by sending a statement after entertainment of the men and getting a formal sanction even to very low rates of pay, it is suggested that Executive Engineers may be vested with powers of sanction, say, up to Rs 30 for each member as in the case of the Public Works Department and required to obtain sanctions to other establishment, prior to its engagement every month

V FORM D.

Statements of grants and outlay (Form D) to be discontinued

10 This statement indicates as accurately as possible, the progressive expenditure to date and the probable requirements as compared with the grant and is sent to the Engineer-in-Chief about the 20th of the month It is compiled from the monthly applications for credit and the budget registers and affords the administration information as to the likelihood of an excess or lapse of grant. With the abolition of the system of Letters of Credit, there will be no return submitted by the Audit Office to the Engineer-in-Chief The Divisional Officers should be required to submit to Government monthly statements showing grants, expenditure and the liabilities adjustable in transfer as in the other Public Works Divisions so that the Engineer-in-Chief might be in a position to regulate the grants and re-distribute them if necessary, over the several Railways

11 At present a statement of outlay against main and sub-heads one for each Railway under construction and another consolidated statement of all surveys is sent to the Agent, showing the expenditure up to the end of each month Another statement for all Construction and Open Line Capital Works comparing the progressive outlay with the budget grant is sent to the Railway Secretary The former which is sent to the Agent is a standard form (Public Works No 100A, Railway) As the D Form provides for comparison of the progressive year's outlay with the budget grant, the particulars on the facing sheet of Form No 100A (Railway) comparing the outlay of the year with the grant are not being supplied As the D Form will hereafter be discontinued, these particulars will in future be supplied in Form No 100A Railway

12 The other form sent to the Railway Secretary is a local form prescribed for submission to the Dewan and it may continue to be sent

K L DATTA.
27-8-17

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No. 42.

REORGANISATION OF THE COMPTROLLER'S OFFICE.

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SUMMARY.

I have reported to Government more than once before, that the Comptroller's Office was in an unsatisfactory condition and that there were very heavy arrears. Considerable progress has been made in bringing up these arrears, but there are large arrears still. Arrangements have been made to bring these up by the 31st of October next, except in regard to the reconciliation of some of the Debt head balances, which require investigation into the accounts of years past. These investigations are being made and in the meantime suitable steps have been taken to prevent the balances of future transactions getting into the same confusion again. The completion of the investigation of the old balances will take some time but I have impressed upon the Comptroller the necessity of pursuing the work vigourously and bringing it to a successful conclusion as soon as possible, say within six months.

2. The causes of the present unsatisfactory condition of the office are:—

(*a*) Want of satisfactory arrangements for giving a proper training to Gazetted Officers, Superintendents and clerks.

(*b*) The Sub-division of the office into an exceptionally large number of sections necessitating the employment of a large number of Gazetted Officers and a still larger number of Superintendents though there were not a sufficient number of men in the office properly qualified to undertake these duties. The inevitable effect has been a want of discipline in the office.

(*c*) The employment of a large number of temporary men on very small pay, *viz.*, Rs. 20 and Rs. 25, without any previous training.

(*d*) The want of a periodical report to Government by the Comptroller of the state of work in his office. No importance has been attached in the past to due dates and no report of the state of work having been required, even the Comptroller could not have been aware of the heavy arrears which had accumulated in his office.

3. I have suggested remedies for all these. I have proposed special arrangements for the training of Gazetted Officers, Superintendents as well as clerks. The number of sections has been reduced by amalgamating the Civil and Public Works accounts work which was hitherto done in two distinct branches and have suggested means by which no temporary clerks will be employed in the office in future except in regard to Railway Construction Accounts. As the amount of Capital Expenditure is likely to fluctuate from year to year substantially, I do not consider it to be desirable to make this part of the establishment permanent. I have provided for a suitable number of apprentices for training both as clerks and as Superintendents and if the proposals are accepted, it will not be necessary in future to entrust any one with responsible work unless he has had a previous training in the office.

4. I shall prescribe monthly reports to be submitted to Government by the Comptroller about the state of work in his office. This will enable the Comptroller and the Government to keep a strict watch over the accumulation of arrears again in future.

5. I shall submit another note about the returns which should in future be received by the Comptroller from other officers and those which he should submit to Government and other officers as also the due dates in each case. In many cases specially those connected with the compilation of the monthly and annual accounts the due dates should be substantially advanced.

6 The reports and statements by which Government should be kept informed of the progress of Revenue and Expenditure of the State, have also been prescribed.

7. I propose the sub-division of the whole establishment required by the Comptroller into 4 different classes:—

1. The Gazetted Staff.
2. The Subordinate Account Service.
3. The Accountants' Service.
4. The Clerical Service.

8 Assistant Commissioners will be given a special training in accounts work before they are employed as Assistant Comptrollers. This will not involve any large amount of extra expenditure and will absorb only a fraction of the saving which will be effected by a reduction of the Gazetted Staff which I have proposed.

9. The Subordinate Account Service will be recruited, as in British India, either by outsiders or by men in the next lower service in the office who have passed the examination prescribed for such service in British India, and no one will be put into that service either permanently or temporarily unless he has passed the examination.

10. The Accountants' Service and the Clerical Service will be recruited either by graduates or by means of a competitive examination to be held by the Comptroller among under-graduates, that is, men who have at least passed the S. S. L. C. Examination. The Comptroller will show special consideration to members of the backward communities who will, however, be required to have at least the minimum qualification and to pass the qualifying examination. Men from the Clerical Service will not be promoted either permanently or temporarily to the Accountant Service unless they have passed a departmental examination in elementary accounts work.

11. The work of the whole office has been redistributed and the number of men required calculated after an elaborate and detailed examination of the whole of the work. The total number employed at present in the Comptroller's own office is 174 excluding temporary men entertained from the lump sum grant annually placed at his disposal. According to the new distribution the total number of men required for the current work of the Comptroller is 143 but to this I have added 8 men to take the place of those who are at present employed from the annual lump sum grant for special work which occurs periodically; 15 to take the place of those who are at present employed temporarily in the place of absentees on leave. I have also added 1 probationer on Rs. 100 for the Subordinate Account Service and 7 Apprentices on Rs. 25 for the Clerical Service, as men in reserve to be given a training before confirmation in the respective services, so that trained men may always be available to fill up vacancies. With the addition of these reserves, the total strength will stand at 174 men, the same as at present.

12. For the Divisional offices, 49 men will be required in future against 58 employed at present, of whom 9cashiers will not be required in future owing to the changes in the system of Public Works Accounts recently sanctioned. An addition of 7 men has been made to this service also on account of reserves required to provide for absences on leave and for training.

13. The Huzur Treasury establishment now being entirely under the Comptroller, will form part of the Comptroller's establishment though the cost of the men actually employed in the Treasury will be charged under a separate head as hitherto. The establishment has already been fixed at 15 men including the Treasurer and 4 Shroffs. A reserve of 1 has been added and the total strength fixed at 16 men.

14 The permanent establishment under the Comptroller will thus consist of 246 men as follows:—

	No.
Comptroller's own establishment including a Shroff ...	174
Public Works Divisional Offices	56
Huzur Treasury, including 4 Shroffs	16
Total ...	246

15. The establishment required for the Krishnarajasagar Works is fixed at 29, the number actually employed at present. For Railway Construction Account, the Comptroller requires 9 men in his own office and 14 are at present employed in the Divisions. The total strength should therefore be fixed at 23 men.

16. The sanctioned strength of the establishment employed for Open Lines is 34. But this does not provide for the Mysore-Arsikere Railway which has already been partially opened or for the branch lines which will be taken over soon, for management by the State itself. I have not gone into the question of the establishment which will be required for these lines. The Open Lines accounts establishments have been altogether excluded from my proposals and the present sanction for the establishment need not be modified until the requirements on account of the new lines are investigated and known.

17. The menial establishment at present consists of 77 men *viz.*, Civil Branch, 40, Public Works Branch 20, Huzur Treasury 12 and Railway Construction 5. In future only 59 men will be required. The large reduction is due mainly to a reduction in the number of sections, each of which had a peon attached to it, to a reduction in the number of men attached to Railway Construction Section in the Comptroller's Office which is at present 5, the number of clerks being only 9 and to the amalgamation of the two separate Record Sections in the Civil and Public Works Branches of the Comptroller's Office, each of which had a good number of peons for despatch and other work. The number of peons in attendance on the Comptroller has been reduced with his concurrence from 6 to 3. The number of peons attached to the 10 Gazetted Officers excluding the Treasury Officer was hitherto 20. The number of Gazetted Officers excluding the Comptroller will in future be only 8 and only 8 peons have been proposed for them. At present 1 peon attends on each officer in office and one works at his house. The latter is proposed to be withdrawn for reasons explained in the body of the note.

18. The present pay of Assistant Commissioners employed as Assistant Comptrollers is not considered sufficient to attract capable men from among the Assistant Commissioners. An additional Deputy Comptrollership is therefore proposed with a view to improve the average emoluments of the Gazetted Officers and to make the service more attractive. The present and future cost of the Gazetted Staff is compared below:—

Present					Proposed				
Rank	No.	Cost Rs.	a.	p.	Rank	No.	Cost Rs.	a	p.
Comptroller (1,000—100—1,200.)	1	1,173	5	4	Comptroller (1,000-100-1,200)	1	1,173	5	4
Deputy Comptroller (600-50-800)	1	746	10	8	Deputy Comptroller (700-40-900)	1	833	5	4
Assistant Comptrollers (250-50/3-450) ...	7	2,450	0	0	Deputy Comptroller (500-40-700)	1	633	5	4
Local Allowance to 7 Asst. Comptrollers ...	...	350	0	0	Assistant Comptrollers (250-50/3-450) ..	6	2,100	0	0
Bangalore District Treasury Officer	1	350	0	0	Huzur Treasury Officer ...	1	350	0	0
Chief Superintendents (200-15-350)	2	583	5	4	Local allowance for 5 of them at Rs. 50 ...	...	250	0	0
Total ...	12	5,653	5	4	Total ...	10	5,340	0	0

19. A separate class of appointments as Chief Superintendents is unnecessary for reasons explained in the body of the note and the means of rewarding specially capable officers of the Subordinate Account Service will be provided by throwing open to them 2 of the Assistant Comptrollerships. Even with the substitution of two Assistant Comptrollerships for two Chief Superintendentships and the conversion of one of the Assistant Comptrollerships into an additional Deputy Comptrollership, the future cost as shown above, will be Rs. 313-5-4 less than the present cost. In other words there will be a saving of Rs. 3,760 per annum. I have provided also for an additional temporary Assistant Comptroller for a year for revision of the Codes and Manuals, but as the appointment will be purely temporary, his pay has not been included in the proposed scale to be sanctioned.

20. The following statement shews the grading of the establishment proposed by me under the Subordinate Accounts, the Accountant and the Clerical Services as well as the menial establishment as compared with the present sanctioned strength which is partly permanent and partly temporary:—

Present			Proposed		
Rank and Pay	No.	Cost	Rank and Pay	No.	Cost
		Rs.	PERMANENT.		Rs.
Permanent and Temporary.			*Subordinate Account Service.*		
Examiners 150-10-200 ...	1	187½			
Do 100-10-150 ...	5	687½			
Do 100-150 ...	1	150	Superintendents—		
Asst. Examiners 70-5-100 ...	10	920	I Grade .. 250 ...	2	500
Accountants 140-10-200 ...	2	368	II ,, ... 200 ...	2	400
Do 100-5-130 ...	4	495	III ,, ... 175 ...	4	700
Treasurer 100 ...	1	100	IV ,, ... 150 ...	4	600
Accountants 80-100 ...	2	200	V ,, ... 125 ...	5	625
Do 75-5-100 ..	16	1,500	VI ,, ... 100 ...	2	200
Do 60-5-85 ...	1	78¾	Total ...	19	3,025
Accounts clerks 50-70 ...	4	280			
Accountants 50-4-70 ...	19	1,235	Accountants—		
Do 50-3-65 ...	21	1,286¼	I Grade ... 100 ...	10	1,000
Accounts clerks 50 ...	13	650	II ,, ... 90 ...	11	990
Accounts clerks and Cashiers 30-50.	4	200	III ,, ... 80 ...	12	960
Accounts clerks 30-3-45 ...	49	2,021¼	IV ,, ... 70 ...	15	1,050
Shroffs 30-1-35 ...	1	33¾	V ,, ... 60 ...	18	1,080
Accounts clerks and Cashiers 40.	26	1,040	Total ...	66	5,080
Accounts clerks 35 ...	9	315			
Do 30 ...	37	1,110	Clerical Service—		
Shroffs 25-1-30 ...	1	28¾	I Grade ... 60 ...	6	360
Accountants and Accounts clerks 25.	48	1,200	II ,, ... 55 ...	9	495
			III ,, ... 50 ...	13	650
			IV ,, ... 45 ...	18	810
Accountants and Accounts clerks 20.	39	780	V ,, ... 40 ...	24	960
			VI ,, ... 35 ...	30	1,050
Asst. Accountants 15 ...	5	75	VII ,, ... 30 ...	36	1,080
Do 10-1-15 ...	1	13¾	VIII ,, ... 25 ...	10	250
Accounts clerks 25-35 ...	4	140	Total ...	146	5,655
Accounts clerks and Cashiers 40-50	4	200			
Local and conveyance allowance ...		510¼	Apprentices ... 25 ...	10	250
Total ...	328	15,806¼	Shroffs— I Grade 30 ...	1	30
			,, II ,, 25 ...	2	50
			,, III ,, 20 ...	2	40
			Total ...	5	120
			Local allowance to the Accountant and Accounts clerks at Sivasamudram ...	...	27
			Total ...	246	14,157
			TEMPORARY.		
			Krishnarajsagar Works.		
			Accountant ... 150 ...	1	150
			Accountants ... 100 ...	1	100
			Do ... 90 ...	1	90
			Do ... 80 ...	1	80
			Do ... 70 ...	1	70
			Do ... 60 ...	2	120
			Accounts clerks ... 50 ...	2	100
			Do ... 40 ...	5	200
			Do ... 35 ...	1	35
			Do ... 30 ...	13	390
			Shroffs ... 30 ...	1	30
			Local allowance ...	...	293
			Total ...	29	1,658

Present			Proposed		
Rank and Pay	No.	Cost	Rank and Pay	No.	Cost
Brought forward ...	328	15,806¼	*Railway Construction.*		Rs.
			Rs.		
			Superintendent ... 150 ...	1	150
			Accountant ... 100 ...	1	100
			Accountant ... 90 ...	1	90
			Do ... 80 ...	1	80
			Do ... 70 ..	1	70
			Do ... 60 ...	2	120
			Accounts clerks ... 50 ...	3	150
			Do ... 40 ...	4	160
Monthly average expenditure from lump sum grant ...		333¼	Do ... 35 ...	4	140
			Do .. 30 ..	5	150
Average cost of leave allowances		600	Total ...	23	1,210
Total Ministerial Establishment	328	16,739¼	Total Ministerial Establishment	298	17,025
			PERMANENT.		
Menial Establishment—			*Menial Establishment.*		
Mutchi and Book-binder 18 ...	1	18	Jamadar ... 14 ...	1	14
Do 12-1-16...	1	15	Daffedars .. 12 ...	2	24
Do 15 ...	2	30	Peons ... 11 ...	3	33
Mutchi ... 12 ..	1	12	Peons ... 10 ...	4	40
Dafterband ... 11 ...	1	11	Peons ... 9 ...	8	72
Do .. 10-1-15...	1	13¾	Peons ... 8 ...	21	168
Do ... 10 ...	1	10	Attenders ... 18 ...	2	36
Jamadar ... 14 ...	1	14	Attenders ... 16 ...	3	48
Daffedar ... 12 ...	1	12	Attenders ... 14 ...	6	84
Do ... 10 ...	1	10	Book-binder ... 15 ...	1	15
Do .. 8 ...	1	8	Sweeper .. 6 ...	3	18
Dalayet ... 10 ...	1	10	Gollar ... 12 ...	1	12
Do ... 8 ...	3	24	Gollar ... 10 ...	1	10
Peons ... 8 ...	11	88	Gollars ... 9 ...	2	18
Do ... 7 ...	38	266			
Do ... 6 ...	4	24	Total ...	58	592
Sweeper and watchman 7 ...	1	7			
Scavenger and sweeper 6 ...	2	12	TEMPORARY.		
Gollar ... 10 ...	1	10	*Railway Construction.*		
Gollars ... 7 ...	4	28			
			Attender ... 14 ...	1	14
Total Menial Establishment ...	77	622¼	Total Menial Establishment ...	59	606
Grand Total ...	405	17,362 5 4	Grand Total ...	357	17,631

21. At present, there are almost innumerable grades most of which are on progressive pay and many of which overlap each other. In consequence of these large number of grades, the promotions and reversions which have to be ordered by the Comptroller every month for filling up both permanent and temporary vacancies, give endless trouble to him. I have proposed only a few grades, all on fixed pay.

22. The financial effect of my proposals as compared with the present cost is a net extra expenditure of Rs 285-6-8 a month on account of the ministerial establishment or Rs. 3,425 per annum and a net saving of Rs. 16-12-0 a month or Rs. 201 per annum in the cost of the menial establishment As mentioned above, there will also be a saving of Rs. 313-5-4 per month or Rs. 3,760 per annum on the present cost of the Gazetted Staff. In the aggregate, there will be a net saving of Rs. 44-10-8 per month or Rs. 536 per annum.

23. In September 1915, the Comptroller submitted proposals for the revision of establishment and asked for the appointment of 33 additional clerks, 6 literate attenders and 12 additional menials at a total additional expenditure of Rs. 46,836 per annum. The result of the re-organisation proposed by me is therefore that not only will no portion of the large extra expenditure proposed by the Comptroller be required, but there will be a small saving on the present cost.

24. There are a large number of men also who have put in long temporary service. Such of these men as are confirmed in consequence of the re-organisation should be allowed to count their previous service towards pension. This is a concession to which they are entitled in justice and fairness.

25. I have gone so carefully into the details of the work that I feel confident that the establishment which I have proposed is ample for the work to be performed. In determining the strength of the establishment required, I have made full allowance for the fact that a fair percentage of the men now employed in the office are not quite up to the mark and are not capable of turning out as much work as may be expected from a more intelligent class of men. The establishment which I have proposed is accordingly on a more liberal scale than is ordinarily allowed in British Indian Account Offices.

REORGANISATION OF THE COMPTROLLER'S OFFICE.

In a D. O. dated 12th March 1917 to the Dewan I reported as follows:—

"The work of the Comptroller's Office has not been conducted on proper lines, resulting in chaos in the accounts of the State. Audit has not been effective as audit objections have not been pursued with zeal and energy. Advances have not been promptly recovered or adjusted and proper records have not been maintained of the advances, deposits and remittance transactions, and the balances under most of the large number of heads comprising them are now found to be incapable of verification, that is, complete details of the amounts making up the balances are not available and there is no guarantee that the balances are correct The amounts of deposits repayable and the advances actually recoverable are not therefore correctly known."

Present unsatisfactory condition of the office.

2. Since then I have reported to Government in other notes that the condition of the Comptroller's Office was very unsatisfactory and that the work was in heavy arrears. I have been busy for some time now in revising the lax procedure hitherto followed by the office and I am glad to say that considerable progress has been made in bringing regularity where chaos prevailed before and in bringing up the arrears. The work was in a chronic state of arrears and though by revising and simplifying the procedure and inducing the men to take greater interest in their work, a considerable part of the arrears has been brought up, much still remains to be done. The audit work in almost all the branches is still in heavy arrears. The accounts for June have not yet been completed though they should have been finished by the beginning of August, while the accounts of July and the 1st list of August which have already been received have not yet been practically touched The following are the details of the present arrears in the various sections:—

Arrears in the office

Items of work	Arrears
Treasury Account Department.	
Auditing of establishment, contingencies and miscellaneous bills.	I and II lists for June for Mysore. I and II lists for July for 7 districts and I list for August for all districts.
Objection memos	June for Mysore, July for 7 districts and I list for August for 8 districts.
Objection books	May, 1 district, June and July, all districts
Broad sheets	Broad sheets, May, June and July 1917.
Compilation of accounts	July accounts and those of 2nd list of August
Review of audit	July 1917 and I list August.
Review of objection books	May, 3 districts June and July for all districts.
Posting of scale registers	Officers on Provincial scale:— Police, completed till February 1917 Excise and Registration, completed till April 1917.
Audit of countersigned bills	May, 1 district, June 6 districts and July all districts.
Filing of vouchers	3 districts from September 1916, 4 districts from December 1916 and 1 district from April 1917.
Filing of correspondence	Not sent to records for a long time.
Compilation of Disburser's statement ...	Compilation for June and July 1917.
Despatch of Departmental Returns ...	Returns for May and June 1917.
Forest.	
Auditing vouchers	June 1917, 8 districts.
Issuing objection memos	June 1917, memos of major divisions.
Copying and closing objection books ...	June 1917.

Items of work	Arrears
FOREST *contd.*	
Broad sheets	June 1917.
Compilation of accounts	Compilation for June done without audit of vouchers.
Review of audit	May and June 1917.
Posting of scale registers	No scale register maintained.
Despatch of Departmental Returns ...	Returns for June 1917.
Broad sheets of Forest Advances ...	June 1917. No details of outstanding advance available.
Filing of vouchers	In arrears from January 1917.
Disposal of objection statements and memos received back	6 Objection statements.
Posting of Forest Deposit Accounts ...	June 1917. No details of outstanding deposits available
Auditing and posting of Forest Remittances...	June 1917. No details of unadjusted remittances available.
Gazetted Audit Department.	
Preparation and closing of objection book ...	June 1917.
Revenue Survey.	
Objection statement	June 1917.
Preparation and closing of objection book ...	Do
Muzrai	
Auditing vouchers	June, 2 districts.
Issuing objection memos	June 1917
Copying and closing of objection book . .	Do
Broad sheets under several heads	Do
Compilation of accounts	Do
Review of audit	May and June 1917.
Despatch of Departmental Returns ..	Do
Filing of vouchers	January to June 1917.
Military.	
Copying and closing of objection books ...	June 1917.
Broad sheets under several heads ...	May and June 1917.
Miscellaneous Audit Department.	
PENSIONS.	
Audit of vouchers	From December 1916 (21,324 vouchers)
Auditing of deposit vouchers	*Not audited.*
	June, 1 district.
	July, all districts.
	Not received from treasuries.
	May, 1 district.
	June, 2 districts.
Posting of repayments of deposits in Receipt registers.	June, 5 districts
	May, 2 districts.
	April, 1 district.
	March, do
Posting of proof sheets	March to July 1917.
Bill Audit.	
Audit of Issue Lists	May and June 1917.
Posting of payments in Issue Lists ...	June 1917.
Proving	
Reconciliation of Balances	May and June 1917.
Loans and Advances.	
Posting Disbursement Ledgers	June 1917.
Posting of recoveries in Ledgers ...	May and June 1917.
Posting Broadsheets	From April 1917.

Items of work	Arrears
Works Audit Department.	
Audit of vouchers	April 1917, 1 division. May 1917, 2 divisions June 1917, 13 divisions and 3 Civil Officers July 1917, all divisions and 3 Civil Officers
Objectionable Items statements	April and May 1917, 7 divisions June 1917, all divisions and Civil Officers.
Issue of Audit Notes	April 17, 8 divisions. May 17, 7 do June 17, 18 do
Posting of Sub-registers	May 17, 4 divisions June 17, all divisions. Civil Officers—April 17 to July 17
Audit of returns of sanctioned establishments and appropriations.	May and June 17, 4 divisions.
Disposal of Objectionable Items Statements and Audit Notes.	147 statements.
Review of Audit	April, 7 divisions, May, 8 divisions and June 17, all divisions
Quarterly Review of Objections	Quarter ending June 1917 for 15 divisions
Despatch of Departmental Returns	June 1917, 4 divisions
Filing of vouchers	Last of missing vouchers not prepared from 13 14 to 15-16 for 6 divisions and for 14-15, 15-16 for 2 divisions. Civil Officers, 3 from 1914-15 and rest from 1913-14
Do correspondence	5 divisions not filed for a long time Civil Officers from 1908-09.
Local Audit Department.	
Audit of Imperial Service Regiment Accounts	Accounts for 1915-16 (not yet ready)
Review of accounts	Accounts for 1916-17.
Verification of balance	Balances for 1914-15 and previous years, and for 1916-17.
Book and Compilation.	
Public Works Old Book Section.	
Posting of Exchange Account Registers	June and July 1917.
Capital and Revenue Accounts of Public Works Workshop.	Accounts for 1914-15 and 1915-16.
Capital and Revenue Accounts of Vani Vilas Water Works.	To be compiled for the first time Pending from a long time
Capital and Revenue Accounts of Chamarajendra Water Works and of Telephone Lines.	
Unadjusted items of Transfer	February 1917 to July 1917
Sorting, filing etc., of old records	Nothing done for a long time.
Maintenance of Budget Registers	Closing for June 1917 and posting and closing for July 1917.
Reconciliation of balances under Account-Current between Civil and Public Works Departments.	From 1902-03 to 1907-08 and from 1915-16 to 1916-17.
Bank Section.	
Safe Custody Registers	Renewal of entries (2 volumes)
Verification of the Valuable Register	From September 1916.
Trust Account Stock Registers	Renewal of entries in all the eight volumes.
Audit Registers of the Shimoga District Board and Chitaldrug Town Water-Supply Debenture Loans.	Opening of the registers and audit of vouchers already received.
Filing of correspondence	Arrangement of about 80 files.
Closing of Objection Books	From January 1917 to July 1917.
Closing of Broadsheets	Do
Royalty Accounts	From January 1917. Nandidrug Mining Company from July 1916.
Demand, Collection and Balance Statement of Royalty.	From July 1916 to June 1917.
Family Remittance Ledger	For 1916-17.
Filing of vouchers	Madras Bank and Messrs. Coutts & Co.'s Accounts from 1915-16.

3. The arrears are still heavy and as my engagement will come to an end on the 30th September, I do not expect it will be possible for me to see all the arrears brought up but the Comptroller should be required to bring them up by the 31st October and to submit a special report by the 15th November together with the monthly report on the state of the work of his office, which I am proposing later on for submission every month on that date.

Arrears to be brought up by 31st October next

4. The causes which appear to me to have mainly contributed to the present unsatisfactory condition of the Comptroller's Office are the following.—

Causes of present unsatisfactory condition.

(1) Want of satisfactory arrangements for giving a proper training to clerks and Superintendents as well as Gazetted Officers.

(2) Sub-division of the Office into an exceptionally large number of sections necessitating the employment of a large number of Gazetted Officers and a still larger number of Superintendents As the sanctioned establishment of the office does not provide a large number of proper Superintendents, it has been the practice to entrust the work of supervision to very junior clerks and the result has been inefficient work due to inefficient supervision and above all to a want of discipline in the whole office. The men entrusted with the work of supervision being junior clerks selected from men more or less of the same class and standing as themselves, and getting a pay only slightly in excess of the average pay of the ordinary clerks as a class, the latter have little or no respect for the men placed immediately above them to guide them and exact work from them. These junior clerks employed as supervisors are also lacking in that intimate knowledge of the work of the office which is essential to enable them to guide their subordinates, to solve their difficulties, to train them in the details of their work and to exact from them a full five or six hours' work every day

(3) The employment of a large number of officers as Assistant Comptrollers who have had no training in the technical work of an Account Office and are utterly wanting in that knowledge of details of the work which is essential to enable them to see that the work was being done correctly and promptly Not having a detailed knowledge of the work, they do not take any interest in it and have not only not been able to perceive that the work was not being done correctly but not even that it was getting into heavier arrears month after month. Not knowing the details of the work, they believe their duties are confined either to passing, that is, signing what is placed before them or marking it to the Comptroller for decision or orders. One officer on being asked by me to explain why he had not noticed the extremely heavy arrears in a section in his charge, went to the length of saying that it was not his duty to see that the different processes of audit were kept up to date and actually suggested that this duty should be assigned to a separate officer for all the branches.

(4) The employment of a large number of temporary men on Rs. 25 and Rs. 20 who are put in charge of responsible work without any training or knowledge of the practical working of the office. A large number of men has also been taken away from the office by the other offices. In their places, untrained men have been entertained. Many of these temporary men are school boys who take up the appointment during the school and college recess and leave the office for rejoining their educational career as soon as the colleges and schools are re-opened.

5. The Comptroller was hitherto left entirely to himself to see that his work was done correctly and promptly and Government have exercised no sort of control over the performance of the duties entrusted to him. In British India every Accountant-General was required, until five or six years ago, to submit a monthly report on the last day of the month showing the state of the work of his office, giving the details of the date on which he submitted the various returns required to be submitted by him, as compared with the dates on which they were due, the dates when the various compilations were made, the processes of audit completed, the amounts held under objection by him at the end of the month as compared with that held at the end of the previous month and the undisposed of correspondence in his office. When after years of experience it was found that all Accountant-Generals' Offices were very prompt in the disposal of their work, their report was made quarterly and lately, it has been made half-yearly.

No extraneous control hitherto exercised over the work in the office.

6. Everything in the office here, however, seems to have been done in a most dilatory manner and no importance appears to have been attached to prescribed due dates. In fact, they appear to have been taken as meaningless. To some extent, the delay in the submission of reports and accounts by the Comptroller has been due no doubt to delay in the receipt of the necessary materials from treasuries and departmental officers and as long as the general laxity, which now prevails in the State in most of its departments in regard to account matters is not materially removed, no marked improvement can be reasonably expected in the Comptroller's Office. The Comptroller is the officer who should bring such laxity promptly to the notice of Government and must take vigorous steps to put a stop to it. The primary responsibility for such delays must, therefore, be laid at the door of the Comptroller. Most important accounts and reports have been submitted months after the prescribed dates and sometimes have not been submitted at all because, in the meanwhile, the same returns for a subsequent period have fallen due. Thus no Review of Balances for 1914-15 was issued, while neither the Finance and Revenue Accounts, the Appropriation Report, nor the Review of Balances for 1915-16 have been issued yet, though 14 months have elapsed after the close of the year and facts relating to it have already become ancient history

Due dates not hitherto observed.

7. The due dates should be advanced in most cases. For instance, the monthly accounts of a Civil Accountant-General in British India are invariably completed and submitted to the Comptroller of Currency on the last day of the month following and not a day's grace is ever allowed or taken in any case. In this State, the due date is the 20th of the second month, *i.e*, 20 days later but it is seldom completed even within a month after that date. The Accounts of May 1917 were completed only a few days ago and those of June 1917 have not yet been completed although two months have elapsed since the close of the year. When I first came here, I found that the accounts of several months were in arrears. The Accountant-General's jurisdiction in British India extends over a much larger area than that of the Comptroller of Mysore and I can see no reason why his accounts cannot be prepared as promptly as those of the Civil Accountant-General in British India.

Desirability of due dates being advanced in most cases in future

8. The steps by which the Government of India are kept informed of the progress of their revenue and expenditure in the various departments and covering the whole of the continent are as follows —

Steps by which Government of India are kept informed of progress of Revenue and Expenditure

On the 9th of the month following, the Controller of Currency prepares a statement showing the total collections of revenue of the past month, the total service expenditure incurred and the total receipts into and payments made from Civil treasuries to the various Non-Civil Departments, namely, Post Office and Telegraphs, the Marine and Military Departments and the Railways and the closing cash balance of the month

A detailed statement of the cash balances held at each treasury is then submitted by the Civil Accountant-General on the 12th of the month. From this, the Controller of Currency prepares, on the 16th of the month, a consolidated statement of the cash balances held in the different provinces and this is submitted to the Government of India and the Secretary of State.

On the 16th, the Controller of Currency prepares a further statement from telegraphic returns received from Accountants-General of further details of revenue and expenditure of the Government of India under the most important heads

On the 15th of the second month, the Controller of Currency prepares, from the Civil Accounts submitted to him by the Accountants-General, an abstract account for the whole of India, which shows, in detail of major heads and by provinces, the Civil Revenue and Expenditure of the Government of India and the transactions under Debt, Deposit and Advances and the Remittances between Civil Departments themselves and between them and the other departments, namely, Post and Telegraphs, Marine, Military, and the Railways. In fact, this is a complete account of all the transactions of the Government of India for the month, with the exception that it does not give details by major heads of the transactions of the Non-Civil Departments. This is however followed by appendices which give such details, namely, one for Post and Telegraphs, one for Marine and Military, and one for Railways. All these appendices are issued within 2½ months after the month to which they relate.

The Account Officers of the non-civil Departments mentioned above, are, however, required to submit preliminary statements giving details of their revenue and expenditure by major heads and the transactions under all important Debt, Deposit, Advance and Remittance heads, within 6 weeks after the close of the month and the Controller of Currency combines these with the Civil Accounts prepared by him and publishes in the Gazette of India a complete account of the Government of India in all its departments by the 25th of the 2nd month.

This statement could have been published much earlier, had it not been for the fact that the transactions of the various Imperial Civil Departments which occur throughout India, have to be audited by one Accounts Officer, namely, the Comptroller, India Treasuries, and have to be brought together in his books and it is considered essential to adjust these transactions under the proper and final heads in the accounts of the month in which the transactions occur. The Comptroller, India Treasuries, is therefore allowed an extra week to receive his Exchange Accounts from other Civil Accountants-General in which these transactions of the Imperial Departments occurring in the Provinces are shown. After receipt of these Exchange Accounts from other Civil Accountants-General who can send them only after closing and compiling their accounts for the month on the last day of the following month, the Comptroller is allowed a further week to adjust these Exchange Accounts, to close his accounts and to submit his complete accounts. The Controller of Currency receives this account on the 15th of the second month and is required to compile all the accounts and issue his consolidated account for the whole of India in print within three days, *i.e.*, on the 18th instant. During my long service extending over nearly 35 years, I have not known a single instance in which the due date has been exceeded.

Desirability of completing these processes much earlier in Mysore than in British India.

9 Mysore is a small and compact State and it should be able to get its accounts compiled within a much shorter period than the Government of India. Now that the procedure followed in the District and Taluk Treasuries and Public Works Divisions has been considerably simplified, it should be possible to get the monthly accounts from the officers soon after the close of the month and it ought to be possible for the Comptroller to submit complete accounts of the State in all departments within 5 weeks after the close of the month.

Important returns to be submitted and their due dates

10. I shall prescribe due dates for the various returns which should be compiled and submitted by the Comptroller and submit a separate note about the returns which should be received by the Comptroller from Treasuries and departmental officers and those which he should submit to Government and other officers of the State. At present he receives a number of returns and also sends out a number of them which are quite unnecessary. All that is necessary for me to state here is that he should submit the following returns to Government to keep them informed of the progress of revenue and expenditure and the receipts and disbursements of the State and that he should submit a report every month on the 15th showing the state of work in his office in all its branches, the dates on which all the returns required to be submitted by him were actually submitted, the amount held under objection in his books at the end of the previous month together with an explanation if it exceeds that of the previous month, the number of letters, pension and other cases, undisposed of and an explanation of the delay, the amount of Government Securities held by him in the ordinary form on which the State has to pay an income tax, securities held in the prescribed form being exempt from such tax and other important matters connected with his work.

	Due date,
Resource estimate showing probable receipts and disbursements of the current and next months and important resource operations necessary	11th of the month.
Cash Balance report of Treasuries and Sub-Treasuries	9th of the following month:
Abstract preliminary account of receipts and disbursements of treasuries	9th do
Comparative statement of receipts under the chief heads of Revenue ...	9th do
Final account by major heads, of receipts and disbursements of the State	7th of second month.

11. I now proceed to examine the question of the strength of the establishment required for the Comptroller's Office and to suggest remedies for the present unsatisfactory condition of the office.

12. The Accounts Service in British India is subdivided into the following branches:—

Accounts Service in British India.

(*a*) The Imperial All-India Service, recruited partly in England and partly by competitive examination in India and to a small extent by the promotion of exceptionally able officers selected from the next lower service. A very small number of appointments in the service is also reserved for members of the Indian Civil Service. The ordinary pay of this All-India Service is Rs. 400 rising to Rs. 1,800 with ten special appointments of Chief Examiners of Railways and Accountants-General on pay varying from Rs 2,000 to Rs. 2,750.

(*b*) The Subordinate Account Service which is practically a Provincial service recruited in the same way as other branches of the Provincial service, the pay and prospects being very nearly the same. The pay of this service in Madras ranges from Rs. 125 to Rs. 450 with three special appointments of Chief Superintendents carrying a pay from Rs. 450 to Rs. 750.

(*c*) The Auditors' Service which is a local service and the pay of which in Madras ranges from Rs. 60 to Rs. 125.

(*d*) The ordinary Clerical Service, the pay of which ranges in Madras from Rs. 30 to Rs. 50.

13. The last two branches of the Service are recruited in the same way except that men from the clerical service are not promoted to the Auditors' Service unless they are able to pass a technical examination in the special subjects connected with the daily work of the Account Office.

Recruitment of the different services in British India.

The higher of the two services is chiefly recruited by promotion from among men recruited for the lower service, but some proportion of the total number is also recruited direct by the appointment of graduates from outside.

The All-India Service is of course as mentioned above mainly recruited from outside, partly in England and partly in India, by the appointment of very distinguished graduates selected by a competitive examination.

The second service is recruited partly by the direct appointment of distinguished graduates on probation for a period of two years during which they are required to pass a departmental examination of a high standard. They are confirmed only if they are able to pass the examination within a stipulated period and if they are unable to do so, they are sent away. It is also partly recruited by the promotion of members of the next lower service who are also allowed to go up for this departmental examination but not more than four and in some cases three times during their whole service. If they are able to pass it, they also become eligible for promotion to the Subordinate Accounts Service.

14. The Imperial Service consisting as it does mainly of Europeans is too highly paid and it is not necessary to have a similar service in Mysore. A service somewhat similar to the Mysore Civil Service should be a good substitute for it. But the other three services are just as necessary for the Mysore Account Office as they are for an Account Office in British India. I would therefore divide the staff required for the Account Office in Mysore into four branches:—

Subdivision of the establishment required in Mysore into four services.

(1) The Gazetted Staff.
(2) The Subordinate Account Service.
(3) The Accountants' Service.
(4) The Clerical Service.

15. As the work of the Account Office in Mysore is as intricate as in British India, the establishment required for its performance should consist of the same class of men as are employed in British India and the last two classes of the service should therefore be as well paid as there. In fact they should be even somewhat better paid as under present conditions, it appears to me, that it will not be possible in Mysore for some years to come to attract the same class of men from among Mysoreans, on the scale of pay allowed in Madras. The policy of Mysore is now avowedly that Mysoreans should be employed in the State Service as far as possible to the exclusion of outsiders. Owing to the growth of the activities of the State in every branch of its administration, the demand for educated men for the service of the State, has far outgrown the supply of properly qualified men among Mysoreans and the result is that the standard of wages of this class of men has grown higher as compared with that of a few years ago. Another reason which has contributed to this result is the opening of more

The Accountants' Service and the Clerical Service.

professional colleges and schools in the State. This has diminished the supply of clerical labour, as young men who would have otherwise joined the clerical service of the State, now prefer to join these colleges and schools. Thus with the growth of the activities of the Educational Department, a large demand has arisen for graduates and under-graduates, not only for employment in the Department but also for under-graduates for prosecuting their studies in the technical colleges and schools and the demand will continue to grow for some years to come. The result is that though in Bengal and Madras it is easy to get an ordinary graduate to enter Government Service on Rs. 30 or Rs. 40 at the most, it has become impossible to get one in Mysore on any pay less than Rs. 50 or even Rs. 60.

16. It is absolutely necessary not only to have the Subordinate Accounts Service, in the Comptroller's Office, wholly manned by graduates, but also to have a good number of graduates in the Accountants' Service also, as it is only such men who can understand the essential principles underlying the various rules laid down in Codes and Regulations and unless there are such men in the Office, the work will never be done efficiently.

17. There is so much to be said in favour of the policy of Mysore that the State Service should be restricted to Mysoreans, as far as it is practicable, that one is reluctant to suggest a departure from it, for the sake of avoiding some extra expenditure which would undoubtedly result from it. For these reasons, I am of opinion that the pay of the last two classes of service should be at least as attractive as in British India. I therefore propose that the lowest classes of the service should be sub-divided into the following grades :—

Accountants' Service—

	Rs.
1st Grade	100
2nd „	90
3rd „	80
4th „	70
5th „	60

Clerical Service—

	Rs.
1st Grade	60
2nd „	55
3rd „	50
4th „	45
5th „	40
6th „	35
7th „	30
8th „	25

Absence of arrangements for training in Mysore.

18. The work of an Account and Audit Office is highly technical requiring a knowledge of a number of codes, regulations and manuals and average men would be seldom able to perform it efficiently without a practical training. But there are no arrangements at present in the Office for giving any training in the technical work of the Office to men joining it. Whenever any member of the establishment is allowed leave, his place is taken by an outsider who is immediately entrusted with responsible work, although he has had no training in the special work of the office The result is inefficient work.

Arrangements in British India for training and for work during absences on leave.

19 In British India this difficulty is got over by providing the office with a staff of apprentices, who are selected by a competitive examination, and after appointment, are given a special training in the technical work of the office for one or two years and are neither confirmed in their appointments nor are entrusted with any responsible work until they have passed the examination. The strength of these apprentices is 5 per cent of the total strength of the office. A leave reserve is also allowed to every office to provide a body of trained men ready to take the place of men proceeding on leave As an appreciable part of the total number of men is always absent on leave, these men never remain unemployed and are always in charge of work for which men are allotted in the sanctioned scale.

Establishment entertained from a lump sum grant in Mysore.

20 In Mysore not only are there no leave reserve and apprentices, but the Comptroller is further allowed every year a lump sum grant of four to five thousand rupees for the entertainment of temporary men partly to supplement the permanent establishment required by him and partly to provide for special temporary work which always falls on an Account Office throughout the year. At present men of the permanent staff are detailed to perform this special work and their places are taken by temporary men who have no knowledge of the technical work of the office, the pay of these men being met from the lump sum grant. In my opinion, this arrangement should cease and in place of the lump sum annual grant, an addition should be sanctioned to the permanent strength of the staff which should not only be sufficient to cope with the perma-

nent work of the office but would also provide for the men who have to be entertained for the temporary special work which has to be done practically throughout the year.

Provision of necessary reserves.

21. The lump sum grant is usually Rs. 4,000 per annum but sometimes it has been raised in the past to Rs. 5,000 or even more. The men employed out of this grant are usually paid Rs. 20 or Rs. 25 a month and the smallest number employed every year is about 8. I would therefore withdraw the lump sum grant altogether and provide in its place a permanent addition of 8 men to the strength of the office, so that a body of trained men may always be available for the performance of special work which always falls on an Account Office.

22. I would also provide a reserve of 5 per cent for apprentices for training and a reserve of 10 per cent of trained men for leave vacancies, about 7 per cent being for privilege leave and 3 per cent for long leave. The apprentices should be in training and no work should be allotted to them as long as they continue to be apprentices, while the reservists should be trained men fit to undertake the regular work of the office. The apprentices may be allowed a pay of Rs. 25, while the reservists should be considered as part of the permanent staff of the office and distributed among the different grades.

Subordinate Account Service.

23. As regards the Subordinate Account Service, it will be enough if the last grade is made as attractive as in British India, but the necessity of having some of the highest grades can be avoided by throwing open a proportion of the gazetted service to these men. If this is done and if the service is recruited to a good extent by special selection or by examination from among graduates, it is bound to attract men, a good proportion of whom would be quite competent to perform the duties of an Assistant Comptroller whose pay is as good as that of the members in the highest grades of the Subordinate Account Service in India. I have later on in my detailed proposals about the establishment required, suggested that the Gazetted staff should consist of ten officers only, *viz.*, 1 Comptroller, 2 Deputy Comptrollers and 7 Assistant Comptrollers including the officer in charge of the Huzur Treasury and I would rule that two of the Assistant Comptrollerships should be filled by selection from among the members of the Subordinate Account Service, if there are qualified men available in that service who have passed the Departmental examination prescribed for Financial Officers of the Government of India and that the rest should be Assistant Commissioners as at present. I would divide the Subordinate Account Service into the following grades :—

	Rs.
1st Grade	250
2nd Grade	200
3rd Grade	175
4th Grade	150
5th Grade	125

Recruitment of Subordinate Account Service and training of Probationers.

24. These men would always be employed as Superintendents or Assistant Superintendents in charge of sections For this service, I would provide for two probationers to be recruited direct from outside. These may be allowed a pay of Rs. 100, the same which is allowed in British India, during their probationary period and they should be required to pass the examination prescribed for the Subordinate Account Service and for 2nd Grade Public Works Accountants in British India and they should not be confirmed until they have passed the examinations nor should they be placed in charge of sections until they have passed at least one of the examinations. If they are unable to pass any of the two examinations of each kind held after their admission into the office, they should be sent away. If they are able to pass one of the first *two* examinations of either kind held not earlier than six months after their admission into service, they may be allowed two further chances to pass the other examination, but they should be confirmed only if they are able to pass the further examination within this period. If they fail to do so, they should be put into the Accountants' Service in a suitable vacancy. At present two examinations are held in British India but it is in contemplation to combine the two examinations into one and I have reason to believe this will be done very soon. When this is done, the probationers here should be required to pass only the combined examination. Their period of probation should then cease as soon as the results of the second examination held after six months after their entertainment are declared. If they are not able to pass the examination by this time, they should be sent away or taken into the Accountants' Service at the discretion of the Comptroller. As regards men now in the office, those who are already getting a salary of more tha

Rs. 100 should be put into the service at once but no one from any of the subordinate grades should be put into the service either permanently or even temporarily unless he has passed the examination. This is the rule in British India and it is absolutely necessary that it should be strictly enforced here also. In my opinion, the efficient working of the office will largely depend upon the careful recruitment of the subordinate Account Service and the Gazetted staff.

25. Members of the Accountants' Service should also be allowed to go up for the combined examination prescribed for the Subordinate Account Service and if they are able to pass it, they should be eligible for promotion to that service The number of times, each candidate is allowed to go up for the examination, should, however, be limited to three.

26. It will be easy to obtain the permission of the Comptroller-General to send up candidates for the examination. To restrict the number of candidates, the Comptroller-General requires a certificate from the candidate's head of office to the effect that in his opinion, the candidate has a reasonable chance of passing the examination. The Comptroller will therefore have to send up only such candidates as, in his opinion, are really qualified to go up for it.

Training of Gazetted Officers.

27. No special arrangements also exist at present for the training of Assistant Commissioners appointed as Assistant Comptrollers. At present when Assistant Commissioners are appointed to the Comptroller's Office, they are required at once to take charge of a branch of the office and are required to do the work appertaining to it, although they have had no special training in the technical work required to be done. They are required to pass the examination prescribed for Financial Officers of the Government of India within two years from the date of their appointment to the Comptroller's Office and in the meantime they are required to do technical work which they do not know and while getting through an amount of work which should ordinarily occupy the whole time of an experienced officer, they are required to acquire a knowledge of the work of all the branches of the office including those which are not placed in their charge. The result is that their supervision of the work becomes mechanical and it is consequently badly done and they are not also able to acquire an efficient knowledge of the work of the office. Thus, two officers who have been in the office for two and six years, respectively, have not yet been able to pass the prescribed examination and I doubt, if under existing conditions, they will ever be able to pass it. At any rate, it is extremely doubtful if they will ever be able to acquire a competent knowledge of the work of the office. The present arrangement is thus very unsatisfactory and is one of the chief reasons for the inefficient working of the Comptroller's Office.

28. Assistant Commissioners while appointed to the Comptroller's Office, are sometimes sent to the Accountant-General's Office, Madras, for a few months to get a training there. This, in my opinion, is quite unnecessary and is nothing but sheer waste of money as there is no work in the Accountant-General's Office, Madras, which is not done in the Comptroller's Office here. In my opinion, the Mysore Office affords far greater facilities and conveniences for the training of officers of the Mysore Service than the Accountant-General's Office, Madras. A clear insight into the details of the work can be obtained only when a person does each kind of work himself with his own hands and in British India, every Probationary Financial Officer is now required to do this under the direct supervision of the Accountant-General himself. If a Mysore Officer is sent to Madras, the Accountant-General will certainly not take the trouble which the Comptroller in Mysore is bound to take if a proper system is laid down. In Mysore, the Comptroller will be able to compel the officer under training to do this and if, during his training, he finds that the officer is not utilising his time in this way and is not making a satisfactory progress in learning the work and has really no aptitude for accounts work, he will be able to send him away. If sent to Madras, he will be free from all discipline and supervision and will be left to himself to do what he thinks best, while in Mysore he will be under the continuous guidance of the Comptroller and be under his disciplinary control and the Comptroller will undoubtedly be able to see that he is devoting his time to learning the work.

29. The only advantage to the officer sent to the Accountant-General's Office, Madras, under present arrangements is, that while there, he is able to devote his whole time to learn the work, while when stationed in the Mysore Office at present, he is required to get this training while at the same time holding regular charge of a section of the office. If the Officer is not actually saddled with any work in the Comptroller's Office while undergoing training, he will have far greater facilities here for learning the work than he could possibly have in the Office of the Accountant-General, Madras. I would therefore rule that Officers having a special aptitude for Accounts work should be selected by turns, once every two or three

years, from among Assistant Commissioners with not more than five years' service and should be given a special training in the Comptroller's Office for about twelve months, without being required to hold charge of any section. If they are able to pass the Departmental Examination prescribed for Financial Officers of the Government of India within two years from the date they are posted to the Comptroller's Office for training, even if they have left it in the meantime, they should be allowed a special reward of Rs. 1,000. If within the twelve months from the date they are in training in the office, they are able to pass the examination and if there is a suitable vacancy in the Comptroller's Office, they should be retained there If there is no vacancy, they should be reverted to the general line whether they have been able to pass or not. As mentioned above, they will be entitled to the reward only if they are able to pass the examination within two years from the date of commencement of their training, but there will be nothing to prevent their going up later.

30. In this way a number of Officers might be induced to go up for the examination and a good number will undoubtedly pass and will not only be available for holding appointments in the Comptroller's Office and the Assistant Secretaryship in the Financial Department, but the training which they will have received, will also make them better fitted for employment as treasury officers and it will also be extremely useful to them while employed in the general line The small expenditure incurred will prove very useful and there will be no difficulty thereafter in filling up the appointments of Gazetted Officers in the Accounts Department of the State

Redistribution of work in Comptroller's Office

31. The Comptroller's Office hitherto consisted of two entirely separate branches, *viz.*, the Civil and the Public Works. In my note on the "Reform of the Public Works System of Accounts and Payments" I suggested a complete amalgamation of the Public Works and Civil Branches of the Comptroller's Office. The proposed amalgamation having been approved by Government in G O No. Fl. 7750-99—G F. 219-16-1, dated 22nd June 1917, the amalgamation has been effected under my direction and the sections of the Office to be in charge of Superintendents as well as the charges of Gazetted Officers have been reconstituted. Prior to the amalgamation, the Office consisted of the following charges of Gazetted Officers, each charge being sub-divided into sections in charge of Superintendents as shown below :—

Serial No.	Charges of Gazetted Officers	Sections in charge of Superintendents	No.
1	Comptroller		.
	Civil Branch		
2	Treasury Account Department	Three sections . .	3
3	Special Audit Department ...	Gazetted Audit, Savings Bank, Palace and Mysore Improvement Trust .	1
		Forest, Muzrai and Military .	1
4	Miscellaneous Audit Department and Huzur Treasury.	Deposits, Loans and Bills . .	1
		Pension and Travelling Allowance . .	1
		Huzur Treasury	1
5	Local Audit Department	Headquarter Section ...	1
		Local Inspections ...	1
6	Book and Record Department . .	Budget and Resource .	1
		Bank Section	1
		Book, Compilation and Provident Fund ...	1
		Record Section	1
7	Bangalore District Treasury .	Bangalore District Treasury	1
	Public Works Branch.		
8	General Audit	Three sections for audit of Divisional Accounts	3
9	Other Work	Booking and Budget	1
		Establishment	1
		Cauvery Power Scheme	1
		Cauvery Reservoir	1
		Correspondence and Records	1
10 & 11	Railway Open Lines and Construction	Railway Construction	1
		Railways Open Line	2
		Old Open Line	1
12	Public Works Inspection... . .	Public Works Inspection	1
12		Total . .	28

32 According to the new constitution, the charges of Gazetted Officers and the Sections in charge of Superintendents are as follows :—

Serial No	Charges of Gazetted Officers	Sections in charge of Superintendents	No.
1	Comptroller, General supervision, Book, Budget and Resource excluding routine work appertaining to it		
2	General Audit Section I	*T A Group I* Consisting of the audit of the accounts of Mysore, Shimoga and Chitaldrug Districts and general procedure for Treasuries and Public Works Divisions	1
		T A Group B – Audit of Kolar Treasury accounts and establishment bills of all districts which include officers on provincial scale, audit of Forest Accounts and maintenance of all Broadsheets	1
		Works Audit Group B –Audit of 9 Public Works Divisions and 3 Civil Officers' Divisions	1
3	General Audit –Section II ..	*Works Audit Group A* Consisting of 7 Public Works Divisions, 3 Civil Officers' Divisions, preparation of General, Financial, Administrative, Capital and Revenue Accounts	1
		T A Group C – Consisting of audit of Bangalore, Tumkur, Hassan and Kadur Treasury Accounts and Accounts of Military Department	1
		Railway Construction —Accounts	1
4	General Audit Section III	Gazetted Audit, Savings Bank and Provident Fund Accounts and Pay Section	1
		Works Audit Group C – Audit of 6 Public Works Divisions and 4 Civil Officers' Divisions	1
	Life Insurance work .. .	Not included in the Comptroller's Establishment	
5	Inspection of Public Works, Railways and Treasuries	Inspection of Public Works, Railways and Treasuries	
6	Local Audit ...	Including Headquarters and Mofussil offices	1
7	Book, Compilation, Budget and Resource	Book, Compilation, Budget and Resource	1
		Records	1
		Miscellaneous Audit including Deposits, Bills, Loans and Pensions	1
8	Railway Open Lines	Expenditure	1
		Earnings	1
		Old Open Line	1
9	Huzur Treasury .	All work hitherto done by the Huzur and Bangalore District Treasuries and the Superintendent of Stamps whose establishment is not included in Comptroller's establishment	1
		Total .	16

33 Hitherto the Gazetted staff consisted of 12 Officers, *viz*,

Present strength of Gazetted staff

Comptroller	1
Deputy Comptroller	1
Assistant Comptrollers	7
Bangalore District Treasury Officer . .	1
Chief Superintendents	2
Total ..	12

34 Under the new arrangements, there need be thus only 9 Officers for the existing work The Mysore-Arsikere Railway has, however, been practically opened already and some of the branch lines now worked by the Madras and Southern Mahratta Railway Company will also be taken over soon for direct management by the Railway Department of the State. A considerable amount of additional work will then be thrown on the Comptroller's Office in connection with the audit of the accounts of these Open Lines and a large staff of additional clerks will have to be entertained It will then be difficult for only one Gazetted Officer to supervise the work I would therefore provide 10 Gazetted Officers including the Comptroller for the sanctioned strength of the Office

Provision necessary for an additional Gazetted officer who will be required on the opening of the Mysore Arsikere Railway

35 I should take this opportunity of expressing my opinion about the location of the Railway section of the Comptroller's Office at Mysore I have perused the notes in the file on this subject Originally Mr Bell suggested that for facility of work, all the Railway Offices including the Railway Section of the Comptroller's Office should be located in the same building It was however estimated that such a building would cost about three lakhs of rupees As this amount was considered too large, the idea of locating the Audit Office in the same building was temporarily given up and a building for the other offices excluding the Railway Branch of the Comptroller's Office is under construction at Mysore at an estimated cost of rupees one lakh The Financial Secretary has however noted on the file that the Railway Audit Office should be located in the same building I however entirely disagree and consider that it would not only lead to a considerable amount of unnecessary expenditure to enlarge the building at Mysore for the accommodation of a part of the Comptroller's Office, but the establishment required would be larger, as separate Record, Copying, Booking and Budget Sections would be necessary and the working of the Office under a Deputy Comptroller away from the supervision and guidance of the Comptroller would be less efficient Past experience shows that communication between the Audit Office and the Railway authorities is made almost wholly in writing and personal communication is extremely rare The only occasion for it is when the Deputy Comptroller or Comptroller has to attend the monthly meetings of the Railway Officers but this, without any inconvenience, can be easily managed by them, at a small extra expenditure on account of travelling allowance, even if their office is permanently located at Bangalore, while the Railway Offices are located at Mysore I am therefore strongly of opinion that no part of the Audit Office should be moved to Mysore at least for years to come. I have in another case suggested that a separate building should be constructed as soon as possible for the Huzur Treasury and the Office of the Commissioner of Stamps and if this is done and if the two offices are removed from the Public Office Buildings at Bangalore, a very small part of the accommodation, thus set free, will enable ample accommodation to be found for any possible expansion of the Audit Office, rendered necessary by the development of the Railways of the State

Future location of the Railway Branch of the Audit Office

36 I should also place on record that should it be decided to locate the Railway Audit Office in Mysore, two Officers should be placed there, and the audit of the Mysore Treasury accounts should also be transferred there, and a system of pre-audit should be introduced in Mysore also, as has been done in Bangalore The Assistant Comptroller will then be able to help the Deputy Comptroller in the Railway work and take charge of the audit of the Mysore Treasury accounts including pre-audit. The Railway Construction Accounts Work will, of course, also be then transferred to Mysore

37 Ten Gazetted Officers will thus be sufficient to manage the Comptroller's Office and the Huzur Treasury An additional officer will, however, be temporarily required for a year to revise the Codes and Manuals of the Account Department. These have all become antiquated and it is time that a thorough revision was undertaken Mysore at present uses the British Indian Civil Account Code, but it should have a Civil Account Code of its own, as most of the Government of India Code is inapplicable to Mysore. With the changes which have been introduced at my suggestion in the procedure, it will be still more inapplicable in future. The compilation of a special Code for Mysore should therefore be undertaken at once in future. The Government of India Public Works Codes also have all become obsolete and there is no knowing when a new Code will issue. A Mysore Public Works Code also has therefore become an absolute necessity and its compilation should therefore be undertaken at once. I wish the Local Funds Code could

Provision necessary for revision and preparation of Codes

also be revised but I am sorry I have had no time to revise the present procedure and I am not sure that any Assistant Comptroller will be able to do so In fact, I am doubtful if there is any Assistant Comptroller who is really competent to produce an useful Civil Account and a Public Works Code but the State must try to make the best out of the material at its command The Comptroller's Office Manual has also become obsolete and its revision should also be undertaken as soon as possible.

Appointment of Chief Superintendents unnecessary

38 As shown above, the present sanctioned scale of Gazetted Officers includes two Chief Superintendentships. In my opinion it is not necessary to have a separate class of Gazetted Officers under the designation of Chief Superintendents, for Mysore. The idea of having a separate class of such officers has been borrowed from British India, but the special circumstances which justify that class of appointments in British India do not exist at all in Mysore. In British India the bulk of the Gazetted staff of the Accounts Department belongs to a general superior "All-India Imperial Service" to which members of the Provincial Service called the Subordinate Accounts Service are not, except in very exceptional circumstances, eligible for promotion It has therefore been considered desirable in British India to have the special class of Chief Superintendents, which contains a few appointments in each Province which are invariably recruited by promotion of deserving members of the Subordinate Account Service The Chief Superintendents' appointments have thus been created, in British India, mainly with the object of making the Subordinate Account Service sufficiently attractive, so as to provide a means of rewarding deserving men of that service who, though not possessing the exceptional abilities which would justify their promotion to the All-India Imperial Service, the emoluments of which are the highest in British India next to the Indian Civil Service, are still as deserving as ordinary members of the Provincial services, such as the Executive, Judicial, Educational, etc, and are therefore deserving of getting towards the end of their service, a pay higher than that admissible to members of the Subordinate Account Service In Mysore there is no service which is really equal to the All-India Imperial Service, the highest being the Civil Service to which the majority of the Gazetted Officers of the Accounts Office belong. The pay of the Officers of the great majority of this service is about the same as that of the Provincial services in British India and the natural course of making the Subordinate Account Service in Mysore sufficiently attractive is not to create a separate class of appointments called Chief Superintendents, but to throw open to the members of that service, a small number of appointments of the Assistant Comptroller's grade. It is therefore that I have suggested that two of the ten appointments of Gazetted Officers in the Comptroller's Office, should ordinarily be filled up by members of the Subordinate Account Service, if there are men in that service who are really deserving of rising higher To prevent the ordinary members of that service aspiring to rise higher I have also suggested that no member of the service should be appointed as an Assistant Comptroller, permanently, unless he has passed the Departmental Examination prescribed for Officers of the Indian Financial Department. As members of this service will not ordinarily be appointed as Assistant Comptrollers until late in life, they will not ordinarily get a pay much higher than what they would have got if they had been appointed Chief Superintendents.

39 Another objection to have separate appointments of Chief Superintendents is that it would make the promotion of senior members of the Subordinate Account Service to these appointments compulsory even if there are not men in that service really deserving of such promotion, while in the case of really superior men in the Subordinate Account Service, the promotion to a Chief Superintendentship will not be a sufficient reward as there will undoubtedly be cases in which the men really deserve to be appointed as Assistant Comptrollers. It is obvious, considering the small number of Gazetted Officers required for the Department, that it is not desirable to convert some of them into Chief Superintendentships and also to throw open some of the Assistant Comptrollerships to members of the Subordinate Account Service. In fact as the highest pay proposed by me for the Subordinate Account Service is Rs. 250 and the minimum pay of an Assistant Comptroller is the same and the maximum only Rs. 450, it cannot be desirable to have another class of appointments called Chief Superintendents carrying an intermediate scale of pay.

40. A further reason for the creation of Chief Superintendentships in British India is that members of the All-India Imperial Service are liable to serve in all parts of British India

and are as a matter of fact, generally transferred from Province to Province once in every three years and even at shorter intervals when found necessary. As the members of the general service including the Accountant-General himself, are seldom attached to the same Office for any length of time, it is considered necessary to have a local man of a rank somewhat superior to that of Superintendents and clerks, it being essential to have among the gazetted staff one or two Officers possessing a personal knowledge of the qualifications of the large number of men employed in these offices and also thoroughly acquainted with the past history of the Office itself both in regard to its work and its personnel. These men are therefore selected from among the members of the Subordinate Account Service with a view to help the Accountant-General in the general management of the office and in dealing with specially difficult provincial questions which have a history of their own so far as the particular province is concerned. Members of the general service who do not stay in the office for any length of time are not expected to have this local knowledge and it is therefore considered necessary that one or two of the Gazetted staff should be selected from among the staff of Superintendents.

41. This special condition does not exist in Mysore Most of the men employed in the Office will be local men who will have spent a considerable portion of their service in the Account Office and many of them will possess all the local knowledge required It will therefore be sufficient if, as already proposed by me, two of the Assistant Comptrollerships are thrown open to members of the Subordinate Account Service It will not then be necessary to provide any further means of rewarding exceptionally able men in that service. For these reasons I would abolish the appointment of Chief Superintendents altogether.

Recruitment of Gazetted staff

42. The strength of the Gazetted staff may be fixed at 10 Officers as mentioned above. Of these two, as mentioned already, may be filled by promotion from the Members of the Subordinate Account Service on the conditions mentioned already. The other eight appointments will ordinarily be held by officers from among the Assistant Commissioners.

Present scale of pay not sufficiently attractive

43 Under existing rules Assistant Commissioners who have passed the departmental examination prescribed for Officers of the General List of the Financial Department are allowed a local allowance of Rs 50 a month, while serving as Assistant Comptrollers This allowance is however not sufficient to attract really capable men from among the Assistant Commissioners to do the work of an Assistant Comptroller. The work is extremely monotonous and compared with the work of an executive officer is much less interesting. Moreover appointment as an Assistant Comptroller involves residence at Bangalore which is more expensive than residence at the headquarters of a district or a Sub-Division where Assistant Commissioners are ordinarily posted. Further continued work in the Comptroller's Office as an Assistant Comptroller, would ordinarily make the officer lose touch with the work of the general department and seriously interfere with his prospects of rising in the general service of the State and especially of his being able to get a Deputy Commissionership or any of the higher appointments of the State to which capable officers of the Assistant Commissioner's grade look forward This could of course be avoided by employing Assistant Commissioners as Assistant Comptrollers for a limited time only and reverting them to the general line after a time. But such a course would seriously interfere with the efficient working of the Comptroller's Office In the interests of that office, it would be very desirable to retain in the office permanently or at least for a number of years, the services of an officer who finds the work congenial to him and takes an interest in it and is able to do it efficiently. A mere local allowance of Rs. 50 a month is not sufficient to attract to the Comptroller's office capable officers among the Assistant Commissioners, it being borne in mind that Assistant Commissioners attached to the Secretariat are given the same local allowance, without being required to pass any Technical Examinations, though service in the Secretariat is itself very attractive. The work itself is not only interesting but service in the Secretariat affords a far better chance of rising to the higher appointments in the service than elsewhere. I think, therefore, it is necessary to make service in the Comptroller's Office more attractive, in order to induce Assistant Commissioners to join it.

Proposed grading of Gazetted officers.

44. At present there are only two superior appointments in the Comptroller's Office, *viz.*, that of the Deputy Comptroller and the Comptroller and if these are held by comparatively young men, the prospects of others rising to the same will be very remote. I would therefore convert one of the Assistant

Comptrollerships to an additional Deputy Comptrollership. Then there will be two Deputy Comptrollerships, one of them being for charge of the Railway Accounts and the other for charge of the Treasury and ordinary Public Works Accounts. I would accordingly divide the ten appointments in the Comptroller's Office as follows :

		Cost Rs.	a.	p.
7	Assistant Comptrollers on the same pay as Assistant Commissioners, *viz*, Rs. 250—$\frac{50}{2}$—450	2,450	0	0
	Local Allowance at Rs. 50 a month for 5 Assistant Comptrollers, the other two being members of the Subordinate Accounts Service promoted to it, and not being entitled to this allowance	250	0	0
1	Deputy Comptroller on Rs 500—40—700 .	633	5	4
1	Deputy Comptroller on Rs. 700—40—900	833	5	4
1	Comptroller on Rs 1,000—100—1,200	1,173	5	4
10	Total ..	5,340	0	0

45 The pay of the Comptroller has been fixed as above for the present but in my opinion it is too low I think it should be Rs. 1,200—40—1,400 as the charge is a very responsible one and the officer should in my opinion get practically the same pay as the other Heads of Departments For the present however the pay may be allowed to continue to be the same as has been fixed recently.

46. I have provided the local allowance of Rs 50 for the Huzur Treasury Officer also, though the present officer does not get it I think it is only fair that he should get it, as he is as much an Assistant Comptroller as the others and his charge is probably more important as he is also Superintendent of Stamps I wish also to place on record here that I have found Mr Srinivasa Murti a most capable, energetic and willing officer who takes a great interest in his work and that the successful amalgamation of the Huzur and District Treasuries and the working of the new system of treasury accounts were, in no small measure, due to his zeal and active co-operation

Present cost of Gazetted staff

47 The cost of the present 12 appointments is as follows :

		Cost Rs.	a.	p
1	Comptroller (1,000—100—1,200)	1,173	5	4
1	Deputy Comptroller (600—50—800) . .	746	10	8
8	Assistant Comptrollers (250—$\frac{50}{2}$—450) ...	2,800	0	0
	Local allowance to seven Assistant Comptrollers	350	0	0
2	Chief Superintendents (200—15—350)	583	5	4
12	Total ...	5,653	5	4

The new proposals will thus result in a saving of Rs 313-5-4 per month or Rs 3,760 per annum.

48. The ministerial establishment under the Comptroller at present consists of the following parts :—

Different parts of the establishment under the Comptroller.

(1) Those employed for the audit of accounts of the Civil Departments.

(2) The audit of accounts of the Public Works Revenue and Expenditure of the State.

(3) Accountants and Accounts Clerks attached to the Divisional Offices of the Public Works Department

(4) The establishment of the Huzur Treasury which has now been amalgamated with the Bangalore District Treasury.

(5) Accountants and Accounts Clerks employed for the audit and compilation, in the Comptroller's Office and in the Divisional Offices, of Railway Construction Accounts.

(6) Accountants and Accounts Clerks engaged in the compilation of Accounts of Railway Open Lines, Revenue and Expenditure.

49. As regards the first section, the establishment should be entirely permanent as no part of the work can be considered temporary and the establishment now required will not only have to be continued in future but may have to be raised with the growth of the Revenue and Expenditure of the State. The strength of the establishment should be fixed in such a way that no increase may be required for some years to come.

Which should be permanent and which temporary

50. As regards the establishment required for the office in connection with the Public Works Expenditure of the State, it will depend largely on the amount of such expenditure.

There are at present 22 Public Works Divisions of which 13 Divisions are designated temporary, namely,

(1)	The Irrigation Division	1
(2)	The Public Works Workshop . ..	1
(3)	The Headquarters Range, Mysore ...	1
(4)	Electrical Divisions	4
(5)	Krishnarajsagara Works Divisions	6
	Total	13

The work which has to be done in connection with the first 3 Divisions is really permanent Even if the present Public Works Charges are re-distributed and some abolished as independent Divisions, the work will have to be done always and will therefore have to be transferred to other Divisions The work in connection with them in the Comptroller's Office is thus of a permanent character and will always have to be done and the establishment required for it in the Comptroller's Office should therefore be permanent. The same remarks apply to the Electrical Divisions The only Capital expenditure at present incurred by this Department on new works is in connection with the 5th installation and this is temporary but the number of men employed, on this part of the Accounts of the Department, in the Comptroller's Office is very small The audit establishment in the Comptroller's Office required for the Electrical Department should also therefore be made permanent The only temporary work in the Comptroller's Office in connection with the Public Works Department, is that which relates to the auditing and accounting of the expenditure on the Krishnarajasagara Works. These works will be completed in a few years and it is not likely that so large an Irrigation Work will be undertaken by the State immediately after the works are completed. The establishment, however, required in the Comptroller's Office for the accounts connected with this work, according to my proposals, will consist only of four men As on the completion of the works, at least one permanent Division will have to be constituted for the maintenance of the works, one man will undoubtedly be required by the Comptroller for the works permanently. This will leave only three men superfluous in the Comptroller's Office when the Works are completed But as other works are bound to be undertaken by the State, when the Krishnarajasagara Works are completed, I do not think it is necessary to place these three men on a temporary footing. I would therefore make the whole establishment required in the Comptroller's Office for the work, connected with the Civil and Public Works Expenditure of the State, permanent

51 As regards the Accounts establishment required for the ordinary Public Works Divisions including the Electrical Department, it may also be sanctioned permanently with the exception of those required for the Krishnaraja Sagar Works Divisions The latter being a purely temporary work, the establishment should also be temporary. Similarly the establishment required for the Railway Construction Divisions should also be temporary

52. The Huzur Treasury establishment should of course be permanent. This treasury being under the direct control of the Comptroller, its establishment need not be amalgamated with that of other treasuries but should form part of the Comptroller's own establishment

53. The establishment employed in the Comptroller's Office in connection with Capital Expenditure on Railways, however, stands on an entirely different footing. The whole of the establishment is at present temporary and non-pensionable and as the amount of Capital Expenditure on new lines of Railway will fluctuate from year to year, this part of the Comptroller's establishment should continue to be temporary and should be treated separately from the permanent establishment of the Comptroller's Office.

54. The establishment required for the open lines of Railways is at present permanent with the exception of one man for the old open lines, who is temporary but the services of all these men are non-pensionable like those of all other men employed on the open lines of Railways and they are allowed to subscribe to the Railway Provident Fund of the State. This establishment should continue on its present basis and be kept entirely separate from the other establishment of the Comptroller.

55. A statement is appended showing the establishments required for the Civil and Public Works Accounts in the Comptroller's Office, in the Public Works Divisions and in the Huzur Treasury. I have fixed the establishment after a very careful and detailed examination of the work allotted to each man and am of opinion that the strength now fixed should suffice for a number of years to come. The present sanctioned strength of the establishment in the Comptroller's own Office, including both permanent and temporary but excluding the

establishment authorised to be entertained from a lump sum specially placed at the disposal of the Comptroller, is 174. The Comptroller is however authorised in addition to take temporary men in the place of men absent on leave and also to employ temporary men out of a lump sum placed annually at his disposal which has hitherto varied from Rs. 4,000 to Rs. 5,000 per annum. According to the re-distribution of the work made by me, as shown in the statement, the total number of men required is 143, but to this should be added 8 men to take the place of those who are now employed out of the lump sum grant, 15 men, *i e*, 10 per cent of the total number, as a reserve to take the place of absentees on leave and 8 apprentices, *i e*, at 5 per cent as a reserve for training. With these reserves the total strength will stand at 174, the same number as at present and the Comptroller will not have authority to appoint any one to his establishment in leave vacancies or for any special work which though recurring has to be done only periodically. New appointments will be restricted to permanent vacancies and to those due to deputation of members of his establishment to other offices

56. Thus even after providing for all the reserves, the total strength of the establishment in the Comptroller's own office will be the same as the present sanctioned strength. There is thus really a large reduction as the lump sum grant will be withdrawn and temporary appointments will not be allowed in leave vacancies This reduction is partly the effect of the simplifications of procedure which have been effected and partly of the amalgamation of the Civil and Public Works branches and a consequent large reduction in the number of sections in the office, thus effecting a substantial reduction in the supervising staff as well as avoiding a large amount of duplication of work which the former system involved. In his proposals, submitted to Government in September 1915, the Comptroller proposed an addition of no less than 33 men which will be unnecessary now, besides making the appointment of temporary clerks to fill up leave vacancies as also those required to do special temporary work, unnecessary It will also provide for the training of a sufficient number of men to fill up vacancies in the office and the appointment of temporary clerks will be wholly unnecessary in future

57. As regards the Public Works Divisions other than those for the Krishnarajasagara Works, the sanctioned strength is 45 Accountants and Accounts Clerks and 13 Cashiers Of the latter 4 are employed in the Electrical Divisions and will have to be continued as a large amount of cash will still have to be handled by these Divisions, two of them collecting a large amount of Revenue in cash and a large amount having to be paid for labour in cash in the other two Divisions The reforms recently sanctioned in the system of Public Works Accounts will, however, render the appointment of Cashiers unnecessary in all the other Divisions, though some extra work will be thrown on them in the maintenance of the Register of Works at the Headquarters of the Divisions There will however be a substantial reduction in the Accounts Work in the Sub-Divisions. As I have already pointed out in my Public Works Note, the extra work at the Headquarters, should be provided for by the withdrawal of one or two clerks at the most from the Sub-Divisional Offices Each of these Sub-Divisional Offices has now got two clerks, but one clerk should in future be enough for each Sub-Division. The sub-divisional establishments should therefore be revised and one or two clerks should be transferred from the Sub-Divisional Offices except in the case of the Electrical Department which has no sub-divisional offices. Some Public Works Divisions also have no sub-divisional offices but they have no Cashiers also and no reduction is proposed in their accounts establishment. The total sanctioned strength should then be 58 as at present minus 9 Cashiers or 49 men. But an addition has to be made of 2 for apprentices and 5 for leave reserve, the total strength being fixed at 56 men.

58. For the Huzur Treasury the Accounts establishment has already been fixed at 10 which with reserves for leave and apprentices will number 11. The treasurer's establishment has been fixed at one Treasurer and 4 shroffs. The total number of clerks to be included is 12 including the Treasurer and the number of shroffs is 4. When heavy remittances are received or sent, extra shroffs may be required. The Comptroller may be authorised to engage them temporarily at suitable rates of pay like Accountants-General in British India.

59. The permanent strength of the establishment under the Comptroller's control will thus be as follows:—

Total strength of permanent establishment under Comptroller.

	No.
Comptroller's own establishment including a shroff for his pay section	174
Public Works Divisional Offices	56
Huzur Treasury including 4 shroffs	16
Total ..	246

60. The sanctioned number of temporary appointments for the Krishnarajasagara Works is 36 including a shroff. But the number actually employed at present is only 29 including the shroff. The sanctioned number may therefore be reduced to the present number 29. The scale of pay of the present employees is one on Rs. 105—5—130, 3 on Rs. 75—5—100, 3 on Rs. 50—4—70, 2 on Rs. 50, 5 on Rs. 40, one on Rs. 35 and 14 on Rs. 30. The first 7 appointments may be converted into one on Rs. 150, 1 on Rs. 100, one on Rs 90, 1 on Rs. 80, 1 on Rs 70 and 2 on Rs. 60. The other appointments may remain as they are, as they are not on a progressive scale of pay.

Temporary staff required for Krishnarajasagara Works.

61. The sanctioned scale of appointments for Railways is as follows —

Present sanctioned strength of establishment for Railways

Construction						Old Open Lines		New Open Lines	
Comptroller's office		No	Divisional offices		No		No		No
Superintendent	Rs 100 -150	1	Third Grade Accountant Rs. 75—5—100		3	Accountant on Rs. 150—25—200 (Term expires on 14 7-1918)	1	Superintendent Rs 110 -10 - 200	1
Accounts Clerks	80—100	2	Fourth Grade Accountant Rs. 50 4—70		1			Accountants Rs. 75 - 5 - 100	3
Do	50—70	4	Accounts Clerks on	Rs 60	1			Clerks on Rs 70 and under	20
Do	30—50	4	Do	40—50	3			Clerks on Rs 50 and under	5
Do	50	1	Do	50	1			Cashiers and pay clerks on Rs 50 and under	1
Do	35	1	Do	40	5				
Do	25—35	4	Cashiers on Rs	60	1				
Do	25	1	Do	40—50	1				
			N B —1 on Rs 60 and 1 on Rs 40 only till 30th September 1917 employed for the compilation of Tarikere Narasimharajapura Tramway accounts						
Correspondence clerks on	35	1							
Do	30	1							
Do	25	1							
Total		21			16		1		33

62. Nine men are required in the Comptroller's Office at present for Construction Accounts, while those employed in the divisions are 14. There are also two men now in the Central office for closing the accounts of the Tarikere-Narasimharajpur Tramway but their services will not be required after the 30th of September 1917. The total number required for Construction Accounts is thus 23 which may be distributed among the several grades as follows. The establishment will continue to be temporary and will have to be settled from time to time according to the programme of capital expenditure. It will be sufficient for the present, as the two divisions for the Mysore-Arsikere Railway will be closed by the time the two other new divisions just constituted grow in magnitude.

Strength of the establishment required for Construction Accounts.

Number	Rate of pay Rs.	Cost Rs.
1	150	150
1	100	100
1	90	90
1	80	80
1	70	70
2	60	120
3	50	150
4	40	160
4	35	140
5	30	150
Total 23		1,210

63. The number of men employed for Open Lines, new and old at present, is 30 against a sanctioned scale of 34. But the sanctioned scale does not provide for the Mysore-Arsikere Railway which has already been partially opened. I have not gone into the question of the establishment which will be required for this line. The present sanction need not be modified until the requirements of the new line are investigated and known. I have therefore excluded the open line accounts establishments altogether from my proposals.

Strength of establishment required for open lines

64. I now come to the question of the Menial Establishment required for the office. With the exception of 3 Book-binders and Mutchis, 2 Dafterbands and 2 Sweepers, the rest of the establishment now consists of peons and at present there are 45 permanent men of this class and 18 temporary men in the Comptroller's Civil and Public Works Branches. This number was considered insufficient by the Comptroller in September 1915, and he proposed an addition of 10 peons, 2 Bookbinders and Mutchis and 6 literate Attenders. I do not understand why he considered such a large addition to the number of peons necessary. The following rules are laid down in his Office Manual for the distribution of peons in the office —

Present strength of menial establishment

Rule 16 "As a rule, two orderlies are to be allowed to a Gazetted Officer for attendance on him in office, and such officer may, solely with a view to facilitate disposal of Government work, be permitted to detach one of them for duty at his residence"

Rule 17 "For office establishments, the scale is one peon for a batch of 8 or 10 clerks or more (according to the nature of the work) located in the same place with some provision for the Despatch Branch."

Rule 18 "No home orderlies are allowed to any official in charge of a section. (Government Order No. G. 6620-45—G F 236-07-1, dated 13th May 1908)".

65 Rule 16 thus authorises an officer "solely with a view to facilitate the disposal of Government work" to detach one of his two peons for duty at his residence. I doubt very much if any of the Assistant Comptrollers do any Government work at home. Even if he does such work, I can see no reason why he should have a peon at his house. He has never to send any papers to any one outside the office I am informed by the Comptroller that during the 14 months that he has been the head of the office, he has never received a single communication at his house from any of his assistants. Thus, though it is not necessary for any Gazetted Officer to send any papers to any one from his house, still he employs a peon at his house. The only conclusion which can be drawn from this is that the peon is employed as a private servant. In fact some of the Assistant Comptrollers not only employ at their houses one of the two peons sanctioned from the general establishment, but also supplement the number by additional peons obtained against other sanctions.

Provision of peons for Officers at their houses unnecessary

I think the present practice of Gazetted Officers employing Government peons as private servants in their houses is objectionable and should cease. It is true the Assistant Comptrollers are not the only officers in the Mysore State who follow this objectionable practice which appears to be almost universal in the State. I have conversed with many officers of the State and regret to have found that many of them did not see any thing objectionable in the practice. Still I cannot help considering it as objectionable. I am therefore strongly of opinion that the Accounts Department, as the custodian of the finances of the State and as the Department responsible for enforcing regularity in all matters connected with the expenditure of the State, should set an example in the matter and should be the first to give up the practice.

66. The Comptroller is the only officer who does not employ any peons at his house and he is of opinion that he was never put to any inconvenience on account of his not having any peons at home though he always works at home. The sanctioned scale provides for 6 peons for the Comptroller. I think one Jamadar and 2 peons will be enough for him and the other officers should have only one peon each. In fact, the Comptroller has only 3 peons for himself who all work in office and the other officers employ in office only one peon at present. Each of the sections has now got a peon. I think peons for

Peons required only for attendance on officers and some special sections. Audit Sections should have literate attenders instead of peons.

the clerical establishment are quite unnecessary and they do very little work. What the sections require are literate attenders to supply them with records, to file vouchers as also to carry papers to and fro. If a literate attender is attached to each section, he would be able to save the clerical establishment a lot of unnecessary trouble which they have to take at present in picking out references, etc. I would therefore attach a literate attender to every section of the office and would not allow peons to any section except the Record Section for carrying about papers and for despatch work. Book-binders and Mutchis are now employed mostly for filing vouchers. These are also unnecessary. This work would be far better done by literate attenders than by illiterate Mutchis. The name Dafterband is a misnomer as the men are none others than highly paid peons. I would abolish these appointments also substituting literate attenders for them where necessary There need be only one book-binder in the office for doing the real book binding work which is however very little, if filing of vouchers is excluded, as most of the binding work of the office is done by the Press.

67. I have consulted the Comptroller and we consider that the following Menial Establishment will be sufficient for the Comptroller's own office The scale of pay is also shown :—

Proposed strength of menial establishment and its distribution

PEONS

Comptroller	...	..	...	3
Two Deputy Comptrollers	..	.	..	2
Six Assistant Comptrollers	..		.	6
Pay Section	...	..	.	3
Records including Cycle Orderlies		..	...	4
Local Audit Section	...	.	.	1
Local Auditors	...			6
Watchmen	.	.		2
Librarian	..	.	.	1
Stationery and Forms	..	...	.	1
Old Records			.	2
Reserve	.	.	...	4
			Total .	35

ATTENDERS.

Book and Budget Section	.	.		1
Eight Audit Sections		.		8
Reserve	.	.	..	1
			Total ...	10
Book-binder	.	...	..	1
Sweepers	..	.	..	2
			Grand Total	48

PROPOSED SCALE

Proposed scale of pay.

		No.	Pay Rs	Cost Rs	Total Rs
Peons.					
Jamadar	...	1	14	14	
Daffedars	...	2	12	24	
Peons	...	2	11	22	
Do	..	4	10	40	
Do	.	7	9	63	
Do	...	19	8	152	
Total	...	35			315
Attenders.—					
Attenders	...	2	18	36	
Do	...	3	16	48	
Do	...	5	14	70	
Total	...	10			154
Book-binder	...	1	15	15	15
Sweepers	...	2	6	12	12
Total	...	48	...	...	496

The total cost will be Rs. 496 per month against the present sanctioned cost of Rs. 488-12-0. The Comptroller now employs some peons from his lump sum grant and these will be saved in future.

68. One attender will be required for the Railway Construction Section though the present scale provides for 5, the number of clerks being only nine.

Proposed strength of Menial Establishment Railway construction

69 For the Huzur Treasury, the following menial establishment is required :—

Strength of Menial Establishment for Huzur Treasury

		No	Pay Rs.	Cost. Rs.
Collar		1	12	12
Do		1	10	10
Do		2	9	18
Attender		1	14	14
Daffedar .. .		1	11	11
Peons		1	9	9
		2	8	16
Sweeper ...		1	6	6
Total ...		10	...	96

The sanctioned strength of the Huzur and Bangalore District Treasuries consisted of 20 men at a cost of Rs. 167 per month

70. To sum up, the establishment under the Comptroller will be as follows —

	No. of men
Permanent clerical establishment as in para 59	246
Temporary Accountants and Accounts Clerks for the six Krishnarajasagara Works Divisions	29
Temporary establishment in Comptroller's Office and in Divisional Offices for Railway Construction Accounts	23
Total ...	298

MENIAL ESTABLISHMENT

Permanent—	
Comptroller's Office	48
Huzur Treasury	10
Temporary—	
Railway construction	1
Total ...	59

71. I propose to distribute the establishment calculated above as consisting of 298 permanent and temporary men on the clerical establishment and 59 men on the menial establishment among the following grades which I have already suggested in a previous parts of this note.

Proposed grading of permanent establishment

Rank	Grade	Number	Pay in rupees	Cost in rupees
PERMANENT.				
Subordinate Account Service	I	2	250	500
Do	II	2	200	400
Do	III	4	175	700
Do	IV	4	150	600
Do	V	5	125	625
Do	VI	2	100	200
Total ...	...	19	...	3,025
Accountants	I	10	100	1,000
Do	II	11	90	990
Do	III	12	80	960
Do	IV	15	70	1,050
Do	V	18	60	1,080
Total ...	...	66	...	5,080

Rank	Grade	Number	Pay in rupees	Cost in rupees
Clerical Service	I	6	60	360
Do	II	9	55	495
Do	III	13	50	650
Do	IV	18	45	810
Do	V	24	40	960
Do	VI	30	35	1,050
Do	VII	36	30	1,080
Do	VIII	10	25	250
Total	...	146	..	5,655
Apprentices		10	25	250
Shroffs	I	1	30	30
Do	II	2	25	50
Do	III	2	20	40
Total		5		120
Local Allowances to Accountants and Accounts Clerks at Sivasamudram	...			27
Grand Total Permanent		246		14,157
TEMPORARY				
Krishnarajasagara Works—				
Subordinate Account Service	IV	1	150	150
Accountants	I	1	100	100
Do	II	1	90	90
Do	III	1	80	80
Do	IV	1	70	70
Do	V	2	60	120
Clerical Service	III	2	50	100
Do	V	5	40	200
Do	VI	1	35	35
Do	VII	14	30	420
Local Allowance				293
Total		29	...	1,658
RAILWAY CONSTRUCTION				
Subordinate Account Service	IV	1	150	150
Accountants	I	1	100	100
	II	1	90	90
	III	1	80	80
	IV	1	70	70
	V	2	60	120
Clerical Service	III	3	50	150
	V	4	40	160
	VI	4	35	140
	VII	5	30	150
Total	..	23	...	1,210
MENIAL ESTABLISHMENT.				
Permanent—Comptroller's Office	..	48	.	496
Permanent—Huzur Treasury ..	.	10	..	96
Temporary—Railway Construction	.	1	..	14
Total	.	59	...	606
Grand Total		357	...	17,631

Present sanctioned strength and cost.

72. The sanctioned cost of the existing strength is as shown below :—

Rank	Grade	Number	Cost	
Civil	Rs		Rs. a p	Rs a p
Examiner	150—10—200	1	187 8 0	
Do	100—10—150	3	412 8 0	
Civil Court Auditor	100—10—150	1	137 8 0	
Commercial Auditor	100—10—150	1	137 8 0	
Assistant Examiners	70—5—100	10	920 0 0	
First Grade Accountant	50—3—65	19	1,163 12 0	
Second do	30—3—45	23	948 12 0	
Third do	25	17	425 0 0	
Fourth do	20	27	540 0 0	
Temporary Accountants	50—3—65	2	122 8 0	
Do	30—3—45	13	536 4 0	
Do Provident Fund	30—3—45	1	41 4 0	
Do	25	1	25 0 0	
Do	20	1	20 0 0	
Conveyance allowance			30 0 0	
Total		120		5,647 8 0
Public Works				
Accountant, I Grade	110—10—200	2	368 0 0	
Do II Grade	105—5—130	2	247 8 0	
Do III Grade	75—5—100	9	843 12 0	
Do IV Grade	50—4—70	15	975 0 0	
Accounts clerks	50	1	50 0 0	
Do	40	4	160 0 0	
Do	35	6	210 0 0	
Do	30	16	480 0 0	
Do	25	23	575 0 0	
Do	20	2	40 0 0	
Do	30—3—45	12	495 0 0	
Do	30	2	60 0 0	
Do	25	2	50 0 0	
Do	20	5	100 0 0	
Cashiers	50	5	250 0 0	
Do	40	10	400 0 0	
Local allowance ...			102 0 0	
Total		116		5 406 4 0
Bangalore Treasury now Consolidated into Huzur Treasury.				
Head Accountant	60—5—80	1	78 12 0	
Dy. Accountant	50	1	50 0 0	
Assistant Accountant	30—1—35	1	33 12 0	
Do	35	1	35 0 0	
Do	30	2	60 0 0	
Do	25	2	50 0 0	
Do	20	3	60 0 0	
Do	15	3	45 0 0	
Do	10—1—15	1	13 12 0	
Gumastas	15	2	30 0 0	
Treasurer	100	1	100 0 0	
Head Shroff	25—1—30	1	28 12 0	
Shroff	25	1	25 0 0	
Do	20	1	20 0 0	
Total		21		630 0 0
Total		257		11,683 12 0
TEMPORARY.				
Krishnarajasagara Works				
Accountant ...	105—5—130	2	247 8 0	
Do	75—5—100	4	375 0 0	
Do	50—4—70	3	195 0 0	
Accounts clerks	30	12	360 0 0	
Shroff ..	30	1	30 0 0	
Ledger clerks	30	3	90 0 0	
Cashiers	50	3	150 0 0	
Do . ..	40	8	320 0 0	
Local allowance	...	..	378 12 0	
Total ...		36		2,146 4 0

Rank	Grade	Number	Cost	
Railway Construction	Rs		Rs a p	Rs a p
Superintendent	100—150	1	150 0 0	
Accounts clerks	80—100	2	200 0 0	
Do	50—70	4	280 0 0	
Do	80—60	1	200 0 0	
Do	25—35	1	140 0 0	
Do	50	1	50 0 0	
Do	35	1	35 0 0	
Do	25	1	25 0 0	
Correspondence clerks	35	1	35 0 0	
Do	30	1	30 0 0	
Do	25	1	25 0 0	
Accountants	75—5 100	3	281 4 0	
Do	50 4 - 70	1	65 0 0	
Accounts clerks	40 - 50	3	150 0 0	
Do	50	1	50 0 0	
Do	40	4	160 0 0	
Cashier	50	1	50 0 0	
Do	10—50	1	50 0 0	
Total		35		1 976 4 0
Mental Establishment				
Civil Branch		40	321 0 0	
Public Works Branch		20	167 12 0	
Huzur Treasury		12	90 0 0	
Railway Construction		5	44 0 0	
Total		77		622 12 0
Grand Total		405		16,429 0 0

Additions to present cost on account of temporary establishment.

73. I have not included in the above, the establishment of the old Huzur Treasury which has been abolished altogether and the savings on which I am not taking credit for here To the present sanctioned cost shown above, should, however, be added the lump sum grant which has always hitherto been placed at the disposal of the Comptroller for the entertainment of extra establishment, but for which I have made provision in the permanent establishment. The amount of this grant not having been less than Rs. 4,000 per annum for the last two or three years the monthly share may be taken at Rs. 333⅓ It will be no longer necessary to place any lump sum grant at the disposal of the Comptroller. The cost of 20 reservists proposed as a provision for leave vacancies, should also be added to the present cost as it was the practice hitherto to employ temporary men in these vacancies. The pay of these men may be taken at Rs. 30 per mensem. It will not be necessary in future to employ such men and the expenditure which was hitherto incurred for them should be taken as a part of the present cost.

Total present cost of establishment

74. The total present cost may thus be calculated as follows :—

	Rs.	a	p.
Sanctioned cost of permanent and Temporary men shown above ...	16,429	0	0
Monthly share of Lump Sum Grant	333	5	4
Cost of temporary men taken in Leave vacancies	600	0	0
Total ..	17,362	5	4

75. The cost of the establishment now proposed by me is Rs. 17,631 against Rs. 17,362-5-4 the present cost as calculated above. The excess is thus Rs. 268-10-8 per mensem or Rs. 3,224 per annum which is negligible and will be more than covered by the saving on the sanctioned cost of the gazetted staff, which has been calculated in para 46 at Rs. 3,760 per annum. Taking the Gazetted staff into account there will be an actual saving of Rs. 536 per annum.

Extra cost involved by proposals.

76. In September 1915 the Comptroller submitted proposals for the revision of the Civil and Public Works Establishments of his office as also of the Accounts establishment of the Divisional offices. His proposals were briefly to add 15 clerks and Accountants and one Shroff to the Civil Branch of his office, 14 clerks and Accountants to the

Extra cost of my proposals negligible when compared with what was proposed by Comptroller.

Public Works Branch of his office and 3 to the Divisional Offices, *i.e.*, an addition of 33 men. He also proposed the creation of 6 new appointments of literate attenders as well as 12 additional menials to his staff. He also suggested a revision of the pay of some of the appointments in the different establishments. The total additional cost proposed by him was Rs. 46,836 per annum, while that now proposed by me is only Rs. 3,224 per annum excluding the saving proposed under gazetted officers.

77 At present two accountants employed in the Chief Electrical Engineer's Office at Bangalore on pay of Rs 75—5—100 and Rs. 50—5—75 get local allowances of Rs. 50 and Rs. 25 per mensem respectively I can see no reason for the grant of these local allowances as no other accountant in Bangalore gets it I have provided for the Chief Electrical Engineer's Office, a member of the Subordinate Acounts Service, *i e*, a man on a grade between Rs. 125 to Rs. 250. As soon as a suitable man in one of these grades is posted to the Office, the local allowance to the senior man should cease. The junior man's allowance should cease at once, and he will be put in one of the new grades when he will get a pay substantially higher than his present pay. Two Local Auditors now employed in Bangalore also get a local allowance of Rs 10 each. These also should cease as there is no reason why they should get the allowance. The only difference between them and men employed in the Comptroller's Office is that their work is in other offices while the work of the others is in the Comptroller's Office. They have never to work in more than one place on the same day and they are not therefore put to any extra expenditure on account of conveyance charges The Commercial Auditor is also allowed a similar allowance which also should cease on the same grounds My proposed scale does not accordingly provide for these local allowances The accountant and the two Accounts Clerks employed at Sivasamudram at present get local allowances of 20 per cent of their pay. The men employed on the Krishnarajasagara Works also get similar allowances. I have retained all of these as the places are out of the way and unhealthy

Extra cost largely due to constitution of subordinate Account Service

78 There would have been a large saving on the present sanctioned cost, but for the extra expenditure due to the proposed constitution of the Subordinate Account Service I have proposed 19 men for this service at a cost of Rs 3,025 per mensem while the pay of the 19 senior men of the present sanctioned establishment is Rs. 2,334-4-0 The extra cost which the constitution of this service will involve is thus Rs 690-12-0 per month Thus, in my opinion, is the minimum of the extra expenditure with which this service can be constituted and as I consider it essential for the efficient working of the office that this service should be constituted, and as practically the whole of the extra expenditure will be met by savings on the total sanctioned cost I have no hesitation in recommending that the extra cost involved by it should be sanctioned

The whole of this extra cost will not be required immediately

79 The whole of the extra cost will not, however, be required immediately as it will not be possible to fill all the appointments proposed for the Subordinate Account Service with suitable men at once The object of the new Subordinate Account Service is to provide a body of efficient men possessing a thorough knowledge of the work of the office in all its branches and capable of exercising a proper supervision over the subordinate Accountants and Clerks and unless they are men who have been thoroughly trained and have acquired the technical knowledge, no improvement in the office can be expected. It would be useless to fill up the appointments by giving promotion to men already in the office unless they are at least fairly well qualified for them. I have examined with the Comptroller the qualifications and capabilities of the existing men and I find that there are only 11 men in the office at present who can make only fairly capable Superintendents immediately and who can possibly be put into the service at once. The number proposed by me as actually required is however 19. Eight more men will thus be required. I understand that two probationers have already been selected and will be posted to the office soon. Six more men will therefore still be required according to my proposals The Comptroller is of opinion that it is not possible to get properly qualified men trained in Accounts from any of the other offices in Mysore, and as two probationers are going to be taken soon, it is no use taking any more of them just at present. If more than two men are taken in the same year, it will not only be difficult to give them a proper training, but there will also be a block in promotion in future which will create discontent and they will not also be able, even if they are well educated, to discharge the duties which will devolve on them for a period of at least two years after their admission to the service.

80. Moreover, I think it is absolutely necessary to introduce some fresh blood into the Subordinate Account Service at once. No substantial improvement can be expected in the work of the office unless some capable men already well trained in the work are brought in from outside. I therefore propose that three men well trained in the Madras Accountant-General's Office may be brought from there, if possible, and the three other appointments may be kept vacant in the Subordinate Account Service for the present, the Comptroller being allowed the option of filling them *Sub pro tem* in the lower grades until they can be permanently filled up by the promotion of men already in the office after they have passed the Subordinate Accounts Service Examination or by the appointment during the next two or three years of distinguished local graduates as probationers on the terms mentioned already. It would of course be desirable, if it were possible, to get the three men from the Accountant-General's Office for a few years only on foreign service terms, but so far as I can judge the Accountant-General will never agree to part with any of his men now. Owing to the exigencies of the Military Accounts Department due to the war, he has been compelled temporarily to part with a large number of his well qualified men and as he is already very short of such men, he will not agree to any further temporary drain on his establishment for the Mysore State.

Introduction of new blood necessary in Subordinate Account Service.

81. During my incumbency of the appointment of Accountant-General, Madras, I appointed in the office a number of distinguished graduates as probationers for the Subordinate Account Service. They have all since passed the Subordinate Account Service Examination and many of them are getting now such a sufficiently high salary as will preclude the possibility of their accepting an appointment in the Subordinate Account Service here. There are, however, still three left whose pay is not sufficiently high yet and who might care to resign their appointments in the Madras office and join the Subordinate Account Service here if they are offered permanent appointments on a fairly high pay. I have already sounded one and he has expressed his willingness. He obtained a first class in his B A. Examination and obtained a nomination for the competitive Financial Examination and though he could not stand sufficiently high in the examination to be able to secure one of the advertised appointments, still he did very well. He has put in three years, service in the Madras office and has passed the Sub-Account Service Examination and has now been sent to the Military Department and is getting a pay of Rs. 150 there He is prepared to resign his appointment in British Service as he is only in his 25th year of age, if he can get a permanent appointment in the Mysore Subordinate Account Service on a pay of Rs 200 and possibly even Rs. 175 There are two others also in the Madras office, one of whom is a Madras M A., in what class I do not remember now, but he obtained a first class in his B. A He has passed the Subordinate Account Service and considering the pay which he is now getting (Rs. 125 or so), I think he also might resign his appointment in British India on the same terms as mentioned above as he has put in only 2½ years' service. The other was my last recruit and has completed nearly two years' service. He is a first class Honours B. A. of Madras and he also may come, probably on Rs. 150 even. These are, however, my guesses as I have not seen either of the two lately and have not sounded them. At any rate I think it might be possible to get two out of the three. As mentioned above they have received a sound training both in Civil and Public Works Accounts.

82. I have sub-divided the clerical service into two divisions, *viz.*, the Accountants' Service and the Clerical Service. It should be an absolute rule for the future that no one will be promoted from the lower to the higher service either temporarily or permanently, unless he has passed an examination in the practical work allotted to members of the higher service The higher service will thus be recruited by membere of the lower service who have passed the examination and also by the direct appointment on probation of graduates who will not be confirmed unless they are able to pass the examination referred to above, within two years after their appointment in the office.

Method of recruitment of the Accountants' Service.

83. In the interests of the office, it would be better to reserve every third appointment in the serve for such graduates, so that we may have a fair proportion of them in the office. The Subordinate Account Service will also be open to members of this service if they can pass the examination prescribed for men of that service. When the re-organisation is sanctioned, there will be a large number of vacancies immediately in the Accountants' Service

and as a large number of men already in the office have not had any promotion for some years now, it would not be desirable to apply the examination rules or the one-third rule for graduates immediately. The appointments can now be filled up without examination by the Comptroller by selection from among the men; but at least four appointments ought to be reserved for being filled up by graduates in the next two years. As regards the others, they may be filled by selection by the Comptroller as suggested above but such selection should be restricted to men who have already been acting in the grade Rs. 50—3—65 and who are considered really fit for that service, in which case they can be put into that service at once. If there is any doubt about their fitness for that service, they should be put in one of the higher grades of the clerical service itself. In the case of the others, that is, those whose salary is Rs. 45 or less, no one should be put into the Accountants' Service until he has passed the prescribed examination. There will be no hardship in this as it will be possible to give these men an increase of pay of Rs. 5 or even more in special cases at once and it will merely mean a postponement of their promotion to Rs. 60 until they have proved their fitness for the higher service by passing the examination which can be held within six months from the date the re-organisation is sanctioned Those men who are now acting in the grade Rs. 50—3—65 will have to be divided, as mentioned already, into two classes according to the discretion of the Comptroller, *viz*, those who are fit for the Accountants' Service and who will be put into the Accountants' Service at once and secondly those who are not considered fit for that service and will be put into the lower service in a suitable grade. They will not however be precluded from going up for the examination and if they prove their fitness in this way hereafter they will also be eligible for promotion to the higher service. The men in the clerical service who are not already acting on Rs. 50—3—65, *i e*, whose salary is Rs. 45 or less will be put into the different grades generally by seniority except in special cases of men who are considered fit for the Accountants' Service, but cannot be put into that service at once merely because their pay is at present Rs. 45 or less.

84 Some of the appointments in the Accountants' Service will probably have to be kept vacant for the present, but they will be filled up as soon as men are able to pass the prescribed examination which, as suggested above, will be held within six months from the date when the re-organisation is sanctioned. In the meantime, the Comptroller may give them promotion in the clerical service or, if there are no vacancies, may give them an increase of Rs. 5 in their pay against vacancies in the higher service · There are two are three men now in the office who are drawing a pay of Rs. 65 but who are considered quite unfit. As however they are drawing a pay higher than Rs. 60, they will have to be put into the highest grade in the clerical service with a personal allowance of Rs. 5. These personal allowances are to be covered by keeping appointments in the higher grades vacant. One or two of these men are willing to retire on the pension they have earned if they are allowed to do so without producing a medical certificate as required under the rules. I think this small concession may be allowed

Method of recruitment of the clerical service

85. As regards the clerical service, it will be recruited in future by a competitive examination from among men who have passed at least the Secondary School-Leaving Certificate examination. Special consideration will be shown towards the members of the backward communities but even in their case, no one should be appointed who has not the minimum qualification and is not able to pass the competitive examination though he might not be able to secure a place by the competitive test. None of these men will however be confirmed unless they are able to pass the Accounts Test (higher), prescribed by Government. This is the rule at present If they are not able to pass the examination within two years after the appointment in the office they will cease to be borne on the establishment. This rule will not however apply to men appointed as typists.

86. Even in the clerical service there are at present a fairly large number of permanent men who are unfit for any accounts work and can be employed only as copyists. It is not however possible to employ so large a number in this capacity. These men are getting a pay of Rs. 25 or Rs 20 for years and have not been promoted, because of their inefficiency. They will have to be retained for the present at least in the last grade on Rs. 25, on any routine work they are capable of performing. There are a few others of the same stamp but getting a much higher pay. These men also will have to be retained but they should not be allowed any further increase of pay.

87. There are at present a large number of temporary men also in the office. It will be possible to find employment for all of them. But I am strongly of opinion that none of these men should be confirmed without a preliminary examination unless they have passed the Accounts Test Higher already. The Comptroller has therefore agreed to hold a preliminary examination for the selection of candidates in which he will allow not only men who are already in the office to appear but also other Mysoreans who have at least passed the S. S. L. C. Examination. Preference will, of course, be given to men who are already in the office but those among them who fail absolutely in the examination will have to be sent away. If there are any vacancies left thereafter, they will be filled up according to the results of the competitive examination. In this examination also, he will, of course, show special consideration towards members of the backward communities as suggested already.

Confirmation of temporary men now working in the office.

88. There are a large number of men also who have put in long temporary service Such of these men as are confirmed in consequence of the re-organisation should be allowed to count their previous service towards pension. This is a concession to which they are entitled in justice and fairness.

Temporary men now confirmed should be allowed to count their past service towards pension.

89. A proposition statement is appended showing the present scale and the scale proposed by me

K L DATTA,
13-9-1917

Mr. Datta has discussed with me all the proposals made above and I agree with him in all his suggestions. I think the establishment proposed is sufficient and hope to be able to manage with it. I request orders may be passed early so that I may have the benefit of Mr. Datta's advice in giving effect to the re-organisation. The several reforms affecting the work of the Comptroller's Office, the Treasuries and the Public Works Divisional Offices have not all been reduced into working order yet The work of the Comptroller's Office in some of its sections has also still to be systematised and Mr. Datta's help in reducing the whole work of the office into order would have been very valuable. As, however, his engagement terminates at the end of this month I shall try my best to do the work left undone by him.

M N. KRISHNA RAO,
15-9-17.

APPENDIX I.

STRENGTH OF THE COMPTROLLER'S OFFICE,

Gazetted Officer	Sections and details of work	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
Comptroller	General Supervision and Budget and Resource excluding routine work appertaining to it.	...	..	...	...	...	...
Assistant Comptroller.	*Book and Compilation and Budget and Resource (Routine Work only)*						
1	Superintendent ...	1	1	...	..	.	2
	Posting of Detailed books .	.	.	...	2	..	2
	Pre-audit compilations and Bank and Coutts & Co.'s Orders, compilation of accounts of above	.	..	1	1	.	2
	Securities, Personal Estate and other Trust Accounts, and Account of Receipts from Mines	...	...	1	1	..	2
	Ledger, Journal and Transfer Entries	.	.	..	1		1
	Finance and Revenue Accounts, Review of Balances and Appropriation Report	...	..	1	1	...	2
	General Assistant . ..	..	..	..	1	..	1
	Budget and Resource .. .	.	...	1	1	.	2
	Total ..	1	1	4	8	...	14
	Records—						
	In charge	...	...	1	..	..	1
	Establishment and Establishment Bills and Contingent Bills, etc ...	...	...	1	...	..	1
	'From' Registers	.	..	..	1	...	1
	'To' Registers	..	..	..	1	...	1
	Returns, etc, received and issued and opening of letters and Short-hand Typist	.			1		1
	Despatcher and receiver of letters ..	..	..	..	2	...	2
	Old records	..	..	..	2	...	2
	Stationery and Forms	..	..	...	1	...	1
	Typists	...	..	...	4	...	4
	Copyists	...	..	.	2	...	2
	Librarian .	...	...	..	1	..	1
	Comparing clerk .. .	..	..	1	..	..	1
	Total ...	...	...	3	15	...	18
	Miscellaneous Audit—						
	Superintendent	1	..	..	...	..	1
	Deposits, 3 and 2 Districts each ..	...	.	1	2	...	3
	Loans and Takavi Advances and Bills Audit.	...	...	1	2	...	3
	Pension reporting and verification and Pension P. P. O's. and Audit.	...	...	1	3	...	4
	General Assistant	...	...	...	1	...	1
	Total ...	1	...	3	8	...	12
2	Carried over ...	2	1	10	31	..	44

Strength of the Comptroller's Office.

Gazetted Officer	Sections and details of work	Superintendent	Asst Superintendent	Accountants	Clerks	Shroff	Total number of men
2	Brought forward ..	2	1	10	31		44
Dy Comptroller 1	GENERAL AUDIT I -- SECTION						
	T. A. Group A.--						
	Superintendent and Assistant Superintendent	1	1	. .	...	. .	2
	Mysore	...		1	2		3
	Shimoga	..	.	1	1	..	2
	Chitaldrug	.	. .	1	1	..	2
	General Assistants . .		...		2	...	2
	Treasury and Public Works Miscellaneous.		.	1	..	. .	1
	Total .	1	1	4	6	...	12
	T. A Group B--						
	Superintendent and Assistant Superintendent.	1	1	...	...	. .	2
	Kolar Treasury Accounts	...	. .	1	1	.	2
	Establishment Bills containing Officers on Provincial scale.	...	...	1	2	...	3
	Forest	...	..	1	2	. .	3
	Remittance registers and all broad sheets of advances, etc	. .		1	..	. .	1
	General Assistants . ..	.		..	2	...	2
	Total ...	1	1	4	7	..	13
	Works Audit Group II -						
	Superintendent	1	..	...	..	...	1
	Bangalore Division, Irrigation Division, Civil Officer, Kolar, and I -G. of Police.	..	. .	1	1	. .	2
	C. P. S. 4 Divisions	...	...	1	2	..	3
	Tumkur Division, Headquarters Range. Mysore and Kadur, Civil Officers, Mysore.	...	...	1	1	...	2
	General Assistant .. .	..	...	. .	1	. .	1
	Total ...	1	...	3	5	. .	9
Asst. Comptroller 1	*G. A. D. and Savings Bank --*						
	Superintendent	1	.	...	...	...	1
	G O. Audit	...	...	1	2	. .	3
	Savings Banks	...	...	1	3	...	4
	Provident Fund	..	...	1	2	...	3
	Revenue Survey and General Assistant.	...	. .	...	1	...	1
	Total ...	1	..	3	8	...	12
	Pay Section	...	...	1	2	1	4
	Work Audit Group III--						
	Superintendent	1	...	...	...	...	1
	Mysore and Workshop Divisions ...	...	...	1	1	...	2
4	Carried over ...	1	...	1	1	...	3
	Carried over ...	6	3	25	59	1	94

Strength of the Comptroller's Office.

Gazetted Officer	Sections and details of work	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
4	Brought forward ...	6	3	25	59	1	94
	Works Audit Group III --continued.	1	..	1	1	...	3
	Water-Supply and Civil Officers, Chitaldrug and Shimoga.	..	...	1	1		2
	Kolar, Chitaldrug and Shimoga Divisions and Civil Officers. Bangalore and Chief Commandant.	..	...	1	1	.	2
	General Clerk	..	..	...	1		1
	Total ...	1	..	3	4		8
	The G. O. will be also in charge of Life Insurance.		...	..		.	...
1	Public Works Inspection and Treasuries Inspection	...	.	1	1	.	2
1	*Local Audit including that of Forests*—						
	Civil Courts Auditor	1	...	...	..	..	1
	Headquarters Office	...	..	1	1	...	2
	Camp Clerk	...	..	..	1		1
	Headquarters and Moffusil Audit ..	..	...	6	6	.	12
	Commercial Auditor ..	1	..	..	..	.	1
		2	..	7	8	.	17
	GENERAL AUDIT—II SECTION.						
	T. A. Group C —						
Deputy Comptroller.	Superintendent and Assistant Superintendent	1	1	...	...		2
	Bangalore	...	...	1	1	...	2
1	Tumkur	...	...	1	1	...	2
	Hassan			1	1	...	2
	Kadur	...	...	1	1	...	2
	Military	...	...	1	...	...	1
	General Assistants	...	...	...	2	...	2
	Total ..	1	1	5	6	...	13
	Works Audit Group I.—						
	Superintendent...	1	...	.	...	..	1
	K. R. S. Works	...	..	1	3	.	4
	Sanitary and Hassan Divisions, Civil Officers, Hassan, Kadur and Tumkur	.	...	1	1	..	2
	General Work including preparation of financial and administrative accounts, Capital and Revenue Accounts and other annual returns and helping K. R. S. Works Group generally ...	...	..	1	.	...	1
	General Assistant	...	...	..	1	.	1
	Total ...	1	...	3	5	.	9
	Total Comptroller's Office ...	11	4	44	83	1	143
	Public Works Divisions excluding K. R. S. Works.	3	...	17	29	...	49
	Huzur Treasury	...	...	3	8	4	15
7	Carried over ...	14	4	64	120	5	207

Strength of the Comptroller's Office.

Gazetted Officer	Sections and details of work	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
7	Brought forward ...	14	4	61	120	5	207
	Provision against lump sum grant ..	...	. .	2	6	...	8
	Reserve for leave 10 per cent ...	. .	.	...	20	...	20
	Apprentices 5 per cent	...	1	...	10	...	11
	Grand Total, permanent ...	14	5	66	156	5	246
	Temporary.—						
	Divisional Offices of K. R. S. Works ...	1	...	6	21	1	29
1	Railways Construction Accounts –						
	Comptroller's Office ...	1	...	2	6	...	9
	Divisional Offices .	...		4	10	...	14
8	Grand Total ...	16	5	78	193	6	298

APPENDIX II.

Statement of proposition for revision of establishment under the Comptroller of Mysore.

Abstract.

Designation	Present Scale		Proposed Scale		Increase per month	Decrease per month
	No.	Average cost	No.	Average cost		
Gazetted Staff	12	5,653¼	10	5,340	...	313¼
ESTABLISHMENT.						
Permanent						
Civil Branch	100	4,617½				
Public Works Branch ...	38	1,665¾				
Public Works Divisions ..	30	1,416¾				
Bangalore District Treasury	21	630				
Total Permanent ...	189	8,329	246	14,157	..	...
Temporary.						
Civil Branch	20	1,030				
Public Works Branch	16	737½				
Public Works Divisions	68	3,733½	29	1,658	...	
Railway Construction	35	1,976¼	23	1,210	..	
Total Temporary	139	7,477¼				
Total permanent and temporary	328	15,806¼				
Average monthly expenditure from lump sum grant	..	333¼	...	...	..	...
Average cost of leave allowances ..	.	600		..	..	...
Total Establishment ...	328	16,739$\frac{7}{12}$	298	17,025	285$\frac{5}{12}$	.
MENIAL ESTABLISHMENT.						
Permanent.						
Civil Branch	40	321				
Public Works Branch	10	93¾				
Bangalore District Treasury	12	90				
Total Permanent ...	62	504¾	58	592	...	..
Temporary.						
Public Works Branch	10	74				
Railway Construction	5	44	1	14	..	...
Total Temporary ...	15	118	...	...	...	...
Total Permanent and Temporary ...	77	622¾	59	606	...	16¾
GRAND TOTAL ...	417	23,015⅝	367	22,971	...	44⅝

Statement of Proposition for Revision of

Government Orders sanctioning present establishment		Proposed scale					Nature of
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
				Rs.	Rs	Rs.	Rs.
			GAZETTED STAFF.				
G. O. No. G. 17627—G. M. 631-16-3.	30th June 17	1	Comptroller ..	1,000	100	1,200	1,173⅓
G. O. No. Fl. 3746 - G. F. 54-13-2	16th Feb 14	1	Deputy Comptroller...	600	50	800	746⅔
		5	Asst. Comptrollers ...	250	50/5	450	1,750
		2	Chief Superintendents	200	15	350	583⅓
G. O. No. 4515—G. F. 105-15-5.	9th Mar 16	1	Asst. Comptroller ... (Inspection.)	250	50/5	450	350
G. O. No. Fl. 2237-G.F. 171-13 4.	27th Nov, 14	1	Asst. Comptrollers ... (Open line)	250	50/5	450	350
G. O. No. 3528-75—G. M. 232-12-1.	6th Jan, 13	1	Asst. Commissioner... (Treasury.)	250	50/5	450	350
							5,303⅓
			7 Asst. Comptrollers—Local Allowances.	...	..	...	350
		12					5,653⅓
			PERMANENT CIVIL BRANCH				
Fl. 1086—G. F. 395-04-4.	11th Aug 05	1	Examiner ..	150	10	200	187½
Fl. 1577—G. F. 88-07-2.	5th Oct. 07	3	Examiners ...	100	10	150	412½
Fl. 2324-9—G. F. 213-08.	10th Nov. 10	10	Assistant Examiners	70	5	100	920
Fl. 377 G. F. 231-10	28th July 11	19	Accountants, 1st Grade	50	3	65	1,163¾
Fl. 1633—G. F. 13-12-9.	17th Sept. 13	23	Do 2nd „	30	3	45	948¾
Fl. 3746—G. F. 54-13-7.	16th Feb. 14	17	Do 3rd „	...	...	25	425
Fl. 5753—G. F 11-15-7.	9th May 16	27	Do 4th „	...	...	20	540
Fl. 7139—G. F. 11-15	17th May 17						
Fl. 2854 ...	8th April 04	...	Conveyance allowance to 2 outside auditors.				20
Fl. 4052—G F. 228-10	1st Feb. 11						
		100					4,617½

Establishments under the Comptroller, Mysore.

Charge

No.	Designation	Proposed Scale: Pay — Minimum	Rate of increase	Maximum	Average cost	Increase per month: Amount	Decrease per month: Amount
9	10	11	12	13	14	15	16
	Permanent	Rs.	Rs.	Rs	Rs	Rs	Rs
1	Comptroller	1,000	100	1,200	1,173¼		
1	Deputy Comptroller	700	40	900	833¼		
1	Do	500	40	700	633¼		
6	Asst. Comptrollers . . .	250	50	450	2,100		
1	Do .. . . (Huzur Treasury.)	250	50	450	350		
	Local allowances to 5 Asst Comptrollers (excluding 2 promoted from Subordinate Account Service)	50	...	..	250		
10					5,340		313¼
	SUBORDINATE ACCOUNT SERVICE						
2	Supdts., 1st Grade	...	.	250	500		...
2	Do 2nd Grade	. .	. .	200	400	...	...
4	Do 3rd ,, ...	...	...	175	700	...	...
4	Do 4th ,, ...	...	...	150	600	...	...
5	Do 5th ,, ...	...	...	125	625	...	...
2	Do 6th ,, ...	...	...	100	200	...	...
19		...	..	...	3,025	...	...
	ACCOUNTANTS.						
10	Accountants, 1st Grade	...	...	100	1,000	...	...
11	Do 2nd ,, ...	...	...	90	990	...	...
12	Do 3rd ,, ...	...	...	80	960	...	...
15	Do 4th ,, ...	...	...	70	1,050	...	...
18	Do [illegible]th ,, ...	...	...	60	1,080	...	...
66		...	...	...	5,080	...	...
	CLERICAL SERVICE.						
6	Clerks, 1st Grade	...	...	60	360	...	...
9	Do 2nd ,, ...	. .	...	55	495	...	...
13	Do 3rd ,, ...	...	...	50	650	...	...
18	Do 4th ,, ...	...	...	45	810	...	...
24	Do 5th ,, ...	...	...	40	960	...	...
30	Do 6th ,, ...	...	...	35	1,050	...	...
36	Do 7th ,, ...	...	...	30	1,080	...	...
10	Do 8th ,, ...	...	...	25	250	...	...
146		...	...	...	5,655	...	...

Statement of Proposition for Revision

Government Orders sanctioning present establishment		Proposed Scale					Nature of
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
			PUBLIC WORKS. BRANCH	Rs.	Rs.	Rs.	Rs.
Fl. 5023-5—G. F. 199-07-4.	6th Apl. 08	1	Accountant, 1st grade	140	10	200	184
G. 4397-99—G. M. 237-88-1.	29th Jan 09	2	Do 2nd do	105	5	130	247½
Fl. 4107-8—G F 12-15-18.	25th Feb 16	2	Do 3rd do	75	5	100	187½
		1	Do 4th do	50	4	70	65
		1	Accounts clerk	...		40	40
		2	Do		..	35	70
		5	Do	30	3	45	206¼
		11	Do	...		30	330
		2	Do		...	25	50
		2	Do			20	40
		1	Correspondence clerk	...		50	50
		1	Do	...		40	40
		1	Do ...			30	30
		1	Do ...			25	25
		5	Do		...	20	100
		38	P W. DIVISIONS.				1,665¼
Fl. 5023-5,—G. F. 199-07-4.	6th Apl. 08	3	Accountants, 3rd grade	75	5	100	281¼
		7	Accountants, 4th grade	50	4	70	455
		10	Accounts clerks	...	...	25	250
2430-2440—459-469	30th May 88	3	Cashiers	...	...	50	150
		7	,,	..	...	40	280
		30	BANGALORE DISTRICT TREASURY				1,416¼
2324-9—G. F. 213-08	10th Nov. 10	1	Treasurer ...	...	...	100	100
		1	Head Shroff ...	25	1	30	28¾
4795-6—G. F. 213-10	13th Mar. 11	1	Shroff ...	...	..	25	25
		1	Do ..	...	...	20	20
		1	Head Accountant ...	60	5	85	78¾
		1	Deputy do ..	...	...	50	50
		1	Assistant Accountant	30	1	35	33¾
		1	Do ...	...	...	35	35
		2	Do ...	...	...	30	60
		2	Do ...	...	...	25	50
		3	Do ...	...	...	20	60
		3	Do ..	...	...	15	45
		1	Do ...	10	1	15	13¾
		2	Do ...	...	...	15	30
		21					630
		189	Total Permanent ...				8,329

Establishments under the Comptroller, Mysore.

Charge No.	Designation	Proposed Scale: Pay — Minimum	Pay — Rate of increase	Pay — Maximum	Average cost	Increase per month — Amount	Decrease per month — Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs	Rs.	Rs	Rs
...		..	...	...	..		..
10	Apprentices	...	..	25	250		..
1	Shroffs, 1st grade	...	...	30	30		.
2	Do 2nd do	.	..	25	50		. . .
2	Do 3rd do	...	...	20	40	.	.
5					120		...
	Local allowance to Accountant and Accounts clerk at Sivasamudram.	...	...	..	27	.	..
246	Total Permanent ...	...	...	..	14,157	..	...
...		...	...	..	...	..	...
...		...	...	.		.	
...		...	...	.	.	...	..
...		.	.	...	.	...	...
...		...	..	...	..		..
...		...	...	...	..	...	...
...		...	...	...	..	...	...
...		...	...	...	...	...	...
...							
...							
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...							
...		...	...	...	...	...	...
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...		..	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...

Statement of proposition for Revision of

Government orders sanctioning present establishment		Present Scale					Nature of
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of increase	Maximum	
1	2	3	4	5	6	7	8
			TEMPORARY	Rs.	Rs.	Rs.	Rs.
			Civil Branch.				
Fl. 301-2	16th Aug. 01	1	Civil Courts Auditor...	100	10	150	137½
Fl. 6094—G. F. 3-14-4	24th April 15	1	Commercial Auditor...	100	10	150	137½
		2	Accountants, 1st Grade	50	3	65	122½
		14	Do 2nd ,,	30	3	45	577½
		1	Do 3rd ,,	..	...	25	25
		1	Do 4th ,,	..	...	20	20
Fl 1271—G. F 4-15-8	29th Aug. 17	...	Conveyance allowance to Commercial Auditor	...	..	...	10
		20					1,030
			Public Works Branch				
Fl. 670-1—G. F 612-11-2.	6th July 12	1	Accountant, 3rd grade	75	5	100	93¾
		1	Do 4th ,,	50	4	70	65
		3	Accounts clerks ...	.	...	35	105
P. W. Secy's. No. 356-1920.	4th Apl. 02	2	Accounts clerks ..	...	...	30	60
Fl. 837-4108 ...	31st July 03						
Fl. 6654-5, G. F.—199-07.	22nd June 08						
Fl. 802-3, S F.—25-17-2.	15th Aug. 17	1	Cashier ...	...	...	50	50
Fl. 1157-200, G. F.—1140-13.	11th Sept. 14	1	Accountant, 3rd grade	75	5	100	93¾
Fl. 3630, G. F—12-15-32.	31st Jan. 16	1	Accountant, 4th grade	50	4	70	65
Fl. 2153, G. F.—14-13-21.	18th Nov. 14	2	Accounts clerks ...	...	...	40	80
		1	Do	...	...	35	35
		1	Do	..	...	30	30
Fl 2590-1, G F.—12-15-23.	10th Dec. 15	1	Do	...	...	30	30
Fl 4817, G. F.—12-15-24.	27th Feb 16	1	Do	...	...	30	30
		16					737½

Establishments under the Comptroller, Mysore.

Charge		Proposed Scale					
		Pay				Increase per month	Decrease per month
No.	Designation	Minimum	Rate of increase	Maximum	Average cost	Amount	Amount
9	10	11	12	13	14	15	16
		Rs	Rs.	Rs	Rs.	Rs.	Rs.
...		..	..		.	.	...
...		..	...	...	..	..	..
...		...	...	..	..	...	...
...		...	...	...	..	...	...
...		...	...	.	..		...
...		...	.	..	...	...	...
...		...	.	..	...	..	..
...		..	...	...	...	...	...
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.		...	...	...	...	..	...
...		...	...	...	...	...	...
...		..	...	...	..	..	...
...							
...		...	...	...	...	...	...
.		...	...	...	...	..	...
		...	...	...	...	...	...
		..	...	...	...	...	...

Statement of proposition for Revision of

Government orders sanctioning present Establishment		Present Scale					Nature of
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			PUBLIC WORKS DIVISIONS.				
P. W. Notification, Camp, 4-21.	16th Dec 12	1	Accountant, 4th grade	50	4	70	65
P. W. Secy.'s No. 784-822-3762-800.	20th Apl. 16	1	,, ,,	50	4	70	65
		1	Accounts clerk . .	.	.	25	25
		1	Cashier .	...	...	40	40
P. W. Secy.'s No 921-2	9th May 16	1	Accountant, 4th grade	50	4	70	65
P. W. 4375-6 ...		2	Accounts clerks .	...	...	25	50
Sanctioned by P W. Secy. every year to supplement regular Accounts establishment (P. W. Secy.'s No. 2060-10062, dated 23rd Sept. 1916 for 16-17)		1	Accounts clerks ...			30	30
		9	Do . .			25	225
		17					565
			ELECTRICAL DEPARTMENT.				
248-51—C. P. S. ...	30th June 11	1	Accountant, 1st grade	140	10	200	184
288-9—C. P. S. ...	29th April 15	1	Do 3rd do	75	5	100	93¾
		2	Do 4th do	50	4	70	130
		4	Accounts clerks ...	30	3	45	165
		1	Cashier ...	...	...	50	50
		2	Do ...	...	...	40	80
P. W. Secy 's No. 466—C. P. S.	17th May 17	1	Accounts clerk ...	30	3	45	41½
		1	Accountant, 3rd grade	75	5	100	93¾
		2	Accounts clerks ...	30	3	45	82½
			Local allowance to Accountant, 1st grade.	...	...	50	
No. 248-51—C. P. S.	20th June 11		Do 3rd do	...	...	25	102
			Do Sivasamudram.	...	...	27	
		15					1,022¼

Establishment under the Comptroller, Mysore.

Charge							
		Proposed Scale				Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16

Statement of proposition for Revision of

Government Orders sanctioning present establishment		Present Scale					Nature of
		No.	Designation	Pay			
No.	Date			Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
				Rs.	Rs	Rs.	Rs.
			KRISHNARAJASAGAR WORKS.				
440-7-2453-60 ..	13-3-14 ...	1	Accountant, 2nd grade	105	5	130	123¼
		1	Do 3rd ,,	75	5	100	93¾
		4	Accounts Clerks .	...	...	30	120
		2	Cashiers ...	...	...	50	100
		4	Do ...	..	...	40	160
R. 1832-5—L. R. 523-13-4.	31-8-14 ...	1	Accountant, 3rd grade	75	5	100	93¾
R. 768-71—L. R. 25-16-40.	21-7-17 ..	1	Accounts clerk ...	...	...	30	30
		1	Cashier ...	...	...	40	40
G. O. 141-3-5713-5 ...	12-6-14 ..	1	Accountant, 2nd grade	105	5	130	123¾
G. O. 102-3--P. W. 4780-1.	19-5-16 ...	2	Accountants, 3rd grade	75	5	100	187½
		3	Do 4th ,,	50	4	70	195
		7	Accounts clerks ..	.	..	30	210
		1	Cashier .	.	..	50	50
		3	Cashiers ...	...	..	40	120
		1	Shroff ...	...	...	30	30
		3	Ledger clerks ...	...	...	30	90
			Local allowance to Senior Accountant	...	..	..	50
			Local Allowance at 20 per cent of pay to the rest.	...	...	...	328¾
		36	Total ...	...	...	...	2,146¼
			RAILWAY CONSTRUCTION. Comptroller's Office.				
Fl. 336-8—G. F. 136-13-3	27-7-14 ...	1	Superintendent ...	100	...	150	150
		2	Accounts clerks ...	80	...	100	200
		4	Do ...	50	...	70	280
		4	Do ...	40	...	50	200
		1	Correspondence clerk	. .	...	35	35
		1	Do ...	...	...	30	30
		1	Do ...	...	...	25	25
Fl. 3206-8—G. F. 12-15-28.	16-6-16 ...	4	Accounts clerks ..	25	...	35	140
G. O. 1221-26—Ry. F. 216-15-16.	5-11-15...	1	Do ...	...	...	50	50
Engineer-in-Chief's No. 4954-339.	18 5-16 ...	1	Do ...	...	...	25	25
Ry. Secy.'s No. 3648—Fl. 228.	2-6-17 ...	1	Do ...	...	...	35	35
		21	Total ...	...	...	...	1,170

Establishment under the Comptroller, Mysore.

Charge							
		Proposed Scale				Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
	TEMPORARY.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
	Krishnarajasagar Works.						
1	Accountant	...	.	150	150	...	...
1	Accountants	...	...	100	100	...	...
1	Do . .	...	...	90	90	. .	...
1	Do	...	...	80	80	...	...
1	Do	...	...	70	70	...	...
2	Do	...	...	60	120	. .	...
2	Accounts clerks	...	. .	50	100	. .	...
5	Do	...	...	40	200	...	...
1	Do	.	.	35	35	..	. .
13	Do	...	...	30	390	...	.
1	Shroff	...	. .	30	30	. .	.
	Local allowance to Senior Accountant .	...	...	50	50	...	. .
	Do at 20 per cent of pay to the rest ..	...	..	...	243	...	..
					1,658		.
29							
	TEMPORARY.						
	Railway Construction.						
1							
1	Superintendent	...	...	150	150	...	...
1	Accountants	. .	...	100	100	..	...
1	Do	...	...	90	90	.	...
1	Accountants	...	...	80	80	. .	..
2	Do	...	...	70	70	...	..
3	Do	...	...	60	120	...	...
4	Clerks	...	...	50	150	...	...
4	Do	...	...	40	160	...	...
5	Do	...	...	35	140	...	...
	Do	...	...	30	150	...	...
23		...	...	...	1,210	...	...

Statement of proposition for Revision of

Government orders sanctioning present establishment		Present Scale					Nature of
		No.	Designation	Pay			
				Minimum	Rate of Increase	Maximum	Average cost
No.	Date						
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			DIVISIONS				
Ry. Secys'. 3872-3876 —Ry F E. 48-16-17	22-6-17	3	Accountants, 3rd grade	75	5	100	281¼
		1	,, 4th ,,	50	4	70	65
		3	Accounts clerks . .	40	. .	50	150
		1	,, ...	...	. .	50	50
		4	,, ...	...	...	40	160
		1	Cashier . .	.		50	50
		1	,, ...	40	...	50	50
		14			.	..	806¼
		35	Total Railway Construction.		.	...	1,976¼
		139	Total Temporary ...	...	. .	...	7,477¼
		328	Total Permanent and Temporary.	...	...	...	15,806¼
			Average monthly expenditure from lump sum grant.	...	...	..	333⅓
			Average cost of leave allowance	...	...	..	600
			Grand Total Establishment.	...	...	...	16,739 7/12
			MENIAL ESTABLISHMENT.				
			CIVIL BRANCH—				
			PERMANENT.				
		1	Mochi and bookbinder.			18	18
		1	Do ...			15	15
		1	Dafterband ...			11	11
		1	Do ...			10	10
Orders quoted against the clerical establishment of the Civil Branch.		1	Jamadar ...			14	14
		1	Daffadar ..			12	12
		1	Dalayat ...			10	10
		3	Do ...			8	24
		27	Peons ...			7	189
		1	Do ...			6	6
		1	Scavenger ...			6	6
		1	Sweeper ...			6	6
		40			...	...	321

Establishment under the Comptroller, Mysore.

Charge

No	Designation	Proposed Scale Pay Minimum	Rate of increase	Maximum	Permanent Average cost	Increase per month Amount	Decrease per month Amount
9	10	11	12	13	14	15	16
		Rs.	Rs	Rs	Rs	Rs	Rs
52	Total Temporary ...				2,868	...	4,609¼
298	Total Permanent and Temporary				17,025	1,218¾	
298	Grand Total, Ministerial Establishment ...				17,025	285½	...
2	Attenders			18	36		
3	Attenders			16	48		
6	Do			14	84		
1	Book binder			15	15		
1	Jamadar			14	14		
2	Daffadars			12	24		
3	Peons			11	33		
4	Do			10	40		
8	Do			9	72		
21	Do			8	168		
1	Gollar			12	12		
1	„			10	10		
2	Gollars			9	18		
3	Sweepers			6	18		
58					592		

Statement of proposition for Revision of

Government orders sanctioning present establishment		No	Designation	Present Scale Pay			Average cost	Nature of
No.	Date			Minimum	Rate of increase	Maximum		
1	2	3	4	5	6	7	8	
			P. W BRANCH PERMANENT	Rs.	Rs	Rs.	Rs	
G O. No. Fl. 6577--G. F. 14-13-34	10-5-15	1	Mutchi and book-binder.	12	1	16	15	
		1	Dafterband ...	10	1	15	13¾	
		1	Daffadar ..			10	10	
		6	Peons ...			8	48	
G O. Fl. 3508 G. F. 41-15-2	22-1-16	1	Sweeper and watch-man.			7	7	
			TEMPORARY					
G O. Fl. 2306-7 G. F. 136-13 6	30-11-14	2	Peons			8	16	
Fl. 6402--G F 7-14-5	8-5-15	2	Do		...	8	16	
Fl. 6577--G F. 14-13-34	10-5-15	6	Do		...	7	42	
Fl. 3408--G F. 41-15-2.	22-1-16							
		20		...	...	...	167¾	
		60		...		..	488¾	
			BANGALORE DISTRICT TREASURY					
Orders quoted against clerical establishment of the Treasury.		1	Gollar	...	.	10	10	
		4	Gollars	...	..	7	28	
		1	Mutchi	...	..	12	12	
		1	Daffadar ..	.	.	8	8	
		2	Peons	..	..	7	14	
		3	Do	...	...	6	18	
		12		...	...	...	90	
			RAILWAY CONSTRUCTION.					
Fl. 336-8-4 G. F. 136-13-3.	27-7-14	1	Mutchi	...	...	15	15	
	...	3	Peons	...	...	7	21	
Fl. 3206-8 G F. 12-15-28	10-6-17	1	Do	...	...	8	8	
		5		...	...	...	44	
		77	Total Menial Establishment.				622¾	
		417	Grand Total ...	...	...	...	23,015¾	

Verified,

M. N. KRISHNA RAO,
Comptroller.

12-9-17.

Establishments under the Comptroller, Mysore.

Charge No.	Designation	Proposed Scale Pay Minimum	Rate of increase	Maximum	Average	Increase per month Amount	Decrease per month Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs	Rs	Rs
	.. .	...	..	...	...	.	...
	..	...	...	...	. .	.	...
	. ...	...	. .	...	...		...
	.	. .	...	...	. .	..	...
	.	. .	.	.	...		...
	.	. .	. .	...	...	..	...
	.	.		. .	...	...	...
	.	.	...	...	...	...	...
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. .	. ...	. .	...	. .	...	...	...
...	. ..	.	..	..	...	...	...
...	.	..	.	. .	. .	...	...
.		. .	.	...	...	.	.
...	.. .	. .	...	...	...	. .	...
...	. . .	.	...	.	...	...	...
...		...	..	...	...	. .	.
1	Attender ...	...	..	14	14	..	30
59	Total Menial Establishment ...	. .	.	...	606	...	16¾
367	Grand Total ...	...	...	...	22,971	...	44¾

W. D. 569—6 PR—175 21 9 17

No. 45.

REORGANISATION OF THE MEDICAL DEPARTMENT.

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Reference to paras of note.

be abolished except in the case of unhealthy and specially expensive localities and some very exceptional appointments and the funds thus set free should be added to the 36,000 available from the general revenues and the whole sum devoted to carry out the reorganisation of the Department. Care should of course be taken that no one loses in his present emoluments in consequence of the proposed abolition of the allowances. In all cases, such losses should be made good by the grant of personal allowances which should be discontinued when the officer's pay is increased by an amount not less than that of the personal allowance or when he is transferred from the appointment to which the allowances are attached. I have proposed the total abolition of all charge allowances, as charges should be held in every case by an officer of a standing suitable to the charge and no separate allowance is necessary for the performance of duties for which the very appointments exist. The notable reductions of allowances which I have suggested are, besides charge allowances, those of the Palace Assistant Surgeons who get a special allowance of Rs. 100 and a carriage allowance of Rs. 40. Considering the pay of Assistant Surgeons, the allowances appear to be too high and I have suggested a consolidated allowance of Rs 100 in each case. I have also suggested that the allowances of the Resident Medical Officers of the Victoria Hospital and the General Hospital, Mysore, should be reduced from Rs. 100 to Rs. 50, as they are furnished with free quarters. I have also suggested that the tenure of these appointments should be limited to a period of two or three years at the most in every case, so that a number of officers may have the opportunity of getting a training in the hospitals and the efficiency of the Department as a whole may be improved ... ... 16—25

7. As the reorganisation will have the effect of increasing the present emoluments including allowances of most of the officers, the necessity for granting personal allowances will arise only in a very few cases. Thus among Surgeons and Assistant Surgeons, it will have to be given to only 3 officers, the aggregate amount being Rs. 50 only per month, in the case of Lady Apothecaries, to one officer only, amounting to Rs. 10 a month, and in the case of Sub-Assistant Surgeons also, to only one officer amounting to Rs. 10 per month. The total number of personal allowance will thus be 5 and will amount to Rs. 70 only per month. All these will of course gradually disappear in two years 25

8. There are various errors and omissions in the proposition statement submitted by the Senior Surgeon and certified to by the Comptroller. After making allowances for these errors and omissions, the scales proposed by me for the different branches of the Department compare as follows with those proposed by the Senior Surgeon :— 31—37

Scale proposed by the Senior Surgeon				Scale proposed by me			
Grade	Pay	No	Cost	Grade	Pay	No.	Cost
Surgeons	Rs		Rs.	*Surgeons.*	Rs		Rs
I .	800—100—900	1	850	I ..	800—50—900	1	850
II	800	1	800	II	700—50—900	2	1,500
III	700	2	1,400	III ..	550—25—700	3	1,875
IV	600	2	1,200	IV	500	3	1,500
V	500	3	1,500	V ...	450	3	1,350
Specialists	400—25—800	2	1,235	VI .	400	4	1,600
5 Senior Assistant Surgeons now employed as District Medical Officers	300	5	1,500				
Local and other allowances .	.	..	745	Local and other allowances ..	.	.	405
Total ...	..	16	9,230	Total .	...	16	9,080

Reference to paras of note.

9. The Senior Surgeon has proposed that there should be a separate class of officers under the designation "Specialists" as at present and that their pay should be raised from Rs. 400—25—600 to Rs. 400—25—800 For reasons explained in the body of the note, I think the proposal is not suitable for a small State like Mysore. I propose that they should be amalgamated with the other officers classed as Surgeons and should rise from grade to grade like others. Whether they are taken as Surgeons direct or in one of higher stages of the Assistant Surgeon's grades, their promotion will be equable throughout their service and they will be eligible for rising to the highest appointments in the department. The main grounds urged by the Senior Surgeon for the reorganisation is that there has been a great stagnation of promotion among the officers of the department. If these officers are classed separately there will again be stagnation. 30

10. There are nine medical charges of districts. Four of them are now classed as Surgeonships and five others as Assistant Surgeonships. I think this is anomalous and therefore propose that all the nine appointments should be placed in the class of Surgeons. Dr. Palpu's appointment has also been omitted. Including these 6 appointments and those of 8 Surgeons and 2 Specialists proposed by the Senior Surgeon, there should be 16 officers in this Service, or 17 including the Senior Surgeon himself. I have distributed the 16 officers in the different grades as shown above, and it will be seen that the grading proposed by me will give an equable flow of promotion among the officers. According to the Senior Surgeon's proposals, the cost would be Rs. 150 more while the grant of special allowances for particular appointments without any special justification would create invidious distinctions and consequently discontent among officers I have accordingly proposed some curtailment of the allowances and have suggested an improvement of the pay of five of the most Senior Assistant Surgeons and still the extra cost will be Rs. 150 less than that proposed by the Senior Surgeon 33

11. A statement is appended showing what each officer is getting at present including his allowances and what he will get under my scale. It shows that a personal allowance of Rs. 10 only will have to be given to one officer and of the remaining 15, 11 will get an increase immediately, varying from Rs. 25 to Rs. 150 and one will not get an increase as he was hitherto getting a large special allowance and the other three officers will not get any increase as they have, all of them, got substantial increases only in the current year .. Appendix A.

12. After allowing for the transfer of 5 appointments from the grade of Assistant Surgeons to that of Surgeons as explained above, the total number of appointments to be provided for as Assistant Surgeons is 31, including the four Honorary Assistant Surgeonships which have been proposed to be converted into Assistant Surgeonships on the retirement of the present incumbents. There are at present 17 Medical Graduates in training for these appointments (not 19 as mentioned in the proposition statement). If so many probationers are entertained for the recruitment of a service consisting of only 48 officers, including the Senior Surgeon himself, the probationers will have to wait for an unduly long time before they can get a permanent appointment at the bottom of the Assistant Surgeons' grade. The number of these probationers should be fixed at 9 so that they may not have to wait longer than 4 or 5 years before they can get an Assistant Surgeonship, and the other eight officers should be considered as supernumerary. No more graduates should be taken until these eight have been absorbed. Thereafter, the recruitment may be at the rate of two every year 35

Reference to paras of note.

13. The following statement compares the scale of pay proposed by me for Assistant Surgeons and Probationary Graduates with that proposed by the Senior Surgeon :— 37

As proposed by the Senior Surgeon				As proposed by me			
Designation	Pay	No.	Cost	Grade	Pay	No.	Cost
	Rs.		Rs.		Rs		Rs
Assistant Surgeons...	100–20–400	31	7,750	I	230–20–350	11	3,190
				II	120–10–220	20	3,400
Medical Graduates...	80-10/2–100	17	1,530		80–5–100	9	810
Supernumerary Medical Graduates.	...		...		80	8	640
Local and other allowances.	..		1,850		...		1,350*
Total ...	...	...	11,130	..	...		9,390

N.B. --* Includes two personal allowances of Rs. 20 each.

14. It is here that the scale proposed by the Senior Surgeon is extravagant as the extra expenditure involved by his proposals would be no less than Rs. 2,565 per month for 44 officers or an average increase of Rs. 76 per month each for 27 Assistant-Surgeons and Rs. 30 each for 17 Medical Graduates. I have cut down the proposals somewhat and have suggested an increase of the average pay of Assistant-Surgeons by Rs. 32 each, an increase of the average pay of 9 of the Medical Graduates by Rs. 34 each and an increase of the other 8 by Rs. 20 each. The total increase in pay of these 44 officers is Rs 1,325 per month, but I have suggested that Rs. 500 out of this should be met by a curtailment of the allowances now given. The total reduction in allowances is only slightly more than one-fourth of the amount now spent for the purpose... 37 Appendix A.

15 As regards Lady Apothecaries, I suggest that the grading proposed by the Senior Surgeon may be accepted except that instead of quinquennial increments of Rs. 25 they may get biennial increments of Rs 10 except at the end of the first year when they may get an increment of Rs. 5. This is necessary because the difference between the minimum and the maximum is Rs. 125 which is not a multiple of Rs. 10. The extra cost is, as proposed by the Senior Surgeon, Rs. 250 per month, but I would meet Rs. 80 out of this also by curtailment of the allowances given at present. Seven out of the 10 officers will get an immediate increase ; one has put in only eight months' service and the two others will get an increase two years hence. The biennial increments will undoubtedly be appreciated by them very much 45-46

16. For Sub-Assistant Surgeons, the Senior Surgeon's proposal is to have 6 appointments on Rs. 90 and 12 on Rs 80 in place of three each on Rs. 70 and Rs 80 at present and to raise the pay of the remaining 172 officers from Rs. 30-10/5-60 to Rs. 35-10/5-65-5/5-70. The total additional cost involved would be Rs. 1,800 per month or Rs. 21,600 per annum. This also is too much. A quinquennial increment throughout the service is not suitable to a class of low paid officials like Sub-Assistant Surgeons. In the earlier period of their service, when their pay is small, they would appreciate an increment of a small amount at shorter intervals than 5 years. They should rise to Rs. 60 much more quickly than from Rs. 60 to 100 48

Reference to paras of note.

17. As explained in my general note on "Progressive Pay," fixed rates of pay would be more suitable to them than a progressive scale The officers also get allowances varying from Rs 10 to Rs. 20 I would abolish all charge allowances and give local allowances only in case of unhealthy and costly localities and would utilise the allowances saved in raising the general scale of pay. I therefore propose the following scale — 52

Grade	Period of service required to reach grade		No.	Pay	Cost
Sub-Assistant Surgeons—	Years.	Months.		Rs	Rs.
I	30	...	6	100	600
II . .	26	9	12	90	1,080
III . .	21	5	26	80	2,080
IV . .	15	7	35	70	2,450
V	10	7	34	60	2,040
VI	7	9	20	50	1,000
VII	5	1	19	45	855
VIII	2	6	19	40	760
IX	. .	...	19	30	570
Total cost ...			190	...	11,435

18. The total cost would then be Rs. 11,435 against an average of Rs 8,730 at present, or an excess of Rs. 2,705. Out of this Rs. 1,424 would be met by the proposed curtailment of the allowances, leaving the excess expenditure at Rs. 1,281 only against Rs. 1,800 proposed by the Senior Surgeon. Personally I should have gone a little further and raised the pay of the probationary grade to Rs. 35 instead of Rs. 30 as proposed. But this would involve an additional expenditure of Rs. 95 per month and I leave it to Government to consider whether this also should not be sanctioned Statements are appended showing the present pay and allowances of all the officers and their future pay and allowances under the new scale. The actual extra expenditure next year would be Rs. 950 5/6 per month and thereafter there will be no further increase as their rate of pay is fixed 54

19. Assuming that the proposed scale of pay for the different branches of the service is given effect to from the 1st of November next, the extra expenditure in the current and next years will be as follows.— 55

	Current year	Next year
	Rs.	Rs.
Surgeons and Assistant Surgeons	11,095	23,460
Lady Apothecaries	1,120	1,980
Sub-Assistant Surgeons	6,656	11,410
Total ..	18,870	36,850

20. The amount of extra expenditure shown above for next year is the maximum possible. It may, of course, be very much less if there are any retirements or casualties among the Surgeons and Assistant Surgeons. A single retirement will lead to a saving of Rs. 600 or Rs. 700 a month. In any case, even if the extra expenditure amounts to the sums calculated above as the maximum, there will still be left Rs. 6,129 in the current year and Rs. 18,150 in the next year for meeting the other requirements of the Department in connection with the Mysore Hospital and other institutions 56

REORGANISATION OF THE MEDICAL DEPARTMENT.

Although this case was ordered by the Council on the 30th of July to be referred to me, it reached me only on the 15th of September, more than a month and a half having been spent in verifying the statistics compiled by the Finance Department and I have already received a reminder. In my opinion re-organisation schemes like the present require a great deal of thought and careful investigation of the details and should not be hurried through. In any case I am sorry I have not been able to finish it earlier. The note has become so long that I have been compelled to print it and this also has taken some time.

2. The Senior Surgeon's proposals may be summarised as follows:—

Senior Surgeon's proposals summarised.

(*a*) *Specialists.*—There are three officers now designated "Specialists" on a pay of Rs. 400—25—600. One of these appointments may be converted into a Surgeonship and the pay of the other two may be raised to Rs. 400—25—800, a personal allowance of Rs. 100 given to one of them being abolished. The increase proposed is Rs. 82⅔ per mensem or Rs. 986⅔ per annum. As the discontinuance of the allowance of Rs. 100 has not been taken into account in the proposition statement, it shows the extra cost at Rs. 182⅔ per month instead of Rs. 82⅔ only.

(*b*) *Surgeons.*—There are seven appointments of Surgeons which, with the one proposed to be transferred from Specialists will make 8 and these appointments may be sub-divided as follows:—

Rank	Present			Proposed		
	No.	Pay	Cost	No.	Pay	Cost
		Rs	Rs.		Rs.	Rs.
I Grade	1	600	600	1	800-100-900	893⅓
II ,, ...	2	500	1,000	2	700	1,400
III ,, ...	4	400	1,600	2	600	1,200
IV ,, ...	1	400-25-600	526⅔	3	500	1,500
Three local and personal allowances proposed to be abolished	...	...	600	...	...	...
Total ...	8	...	4,326⅔	8	...	4,993⅓

The increase proposed in the pay of the 8 officers is thus Rs. 766⅔ per month or Rs. 9,200 per annum. As the discontinuance of the allowances, amounting to Rs. 500 a month, has not been allowed for in the proposition statement, it shows the extra cost at Rs. 1,266-10-8 per month instead of Rs. 766-10-8.

(*c*) *Assistant Surgeons.*—There are 29 Assistant Surgeons on Rs. 80—300 and 4 Honorary Assistant Surgeons on Rs. 100—200. It is proposed to substitute for these, 33 appointments on Rs. 100—20—400, four additional appointments of Assistant Surgeons being substituted for the 4 Honorary Assistant Surgeonships on the retirement of the present incumbents. The additional cost is estimated in the proposition statement at Rs. 2,720 per mensem or Rs. 32,640 per annum. It is here that an unjustifiable increase has been proposed amounting to no less than an average increase of Rs. 83 per month for each officer.

(*d*) To raise the pay of the existing 10 apothecaries from Rs. 75—⅔—150 to Rs. 75—⅔-200, the additional cost being Rs. 250 per month or Rs. 3,000 per annum.

(*e*) To substitute the appointment of 19 Medical Graduates on Rs. 80—$\frac{1}{2}$°—100 in place of 19 Sub-Assistant Surgeons on Rs. 60, the additional cost being Rs. 658$\frac{1}{3}$ per mensem or Rs. 7,904 per annum.

(*f*) *Senior Sub-Assistant Surgeons.*—There are now 3 appointments on a pay of Rs. 70 and 3 on Rs. 80. In their place it is proposed to have 6 on Rs. 90 and 12 on Rs. 80, 12 appointments being reduced from the grade of Sub-Assistant Surgeons on Rs. 30—$\frac{1}{8}$°—60, the extra cost being Rs. 510 per mensem or Rs. 6,120 per annum.

(*g*) *Sub-Assistant Surgeons.*—It is stated that there are 165 appointments at present excluding 15 temporary appointments. Twelve of these are proposed to be converted into Senior Sub-Assistant Surgeonships as mentioned above and it is proposed to raise the pay of the remaining 153 officers from Rs. 30—$\frac{1}{8}$°—60 to Rs. 35-10/5-65-5/5-70, the extra cost being Rs. 1,147$\frac{1}{2}$ per mensem or Rs. 13,770 per annum.

(*h*) The total extra cost of the Senior Surgeon's proposals is thus Rs 73,620 $\frac{1}{2}$ per annum as shown below :—

		Rs.
2	Specialists	986$\frac{1}{2}$
8	Surgeons	9,200
33	Assistant and Honorary Surgeons	32,640
10	Lady Apothecaries	3,000
19	Medical Graduates	7,904
18	Senior Sub-Assistant Surgeons	6,120
153	Sub-Assistant Surgeons	13,770
	Total ...	73,620$\frac{1}{2}$

Adding Rs. 7,200 on account of the special allowances now drawn by the Specialists and Surgeons, which has been omitted by mistake from the proposition statement, the extra cost is shown as Rs. 80,820-10-8 per annum.

3. The main grounds urged for an improvement of the pay and prospects of the several classes of Officers in the department are as follows :—

Grounds urged in support of proposals.

(1) The pay and prospects of these officers are very much lower than those of officers in corresponding grades in other departments of the State.

(2) There is a great stagnation of promotion in the department and consequent dissatisfaction among officers.

(3) The prospects and pay of Medical Officers in British India have been fixed at a lower level than in the case of corresponding grades of officers in other departments, because officers of the Medical Department are generally able to make a substantial addition to their income from private practice. In Mysore, however, there is not much room for this and consequently the pay of the Medical Officers in Mysore should be somewhat higher than that of similar officers in British India.

4. The Finance Department in reply has urged the following :—

Objections raised by the Finance Department

(*a*) The proportion which the expenditure under the head "Medical" bears to the total revenue of the State is larger than in British India, Hyderabad and Baroda and smaller than in Travancore.

(*b*) The proportion which the establishment charges bear to the total expenditure under "Medical" in the State is larger than in Madras though it is smaller than in Bombay, Punjab, Hyderabad, Baroda and Travancore.

(*c*) However, justifiable may the principle be, that the pay and prospects of the officers entering the different departments should, as far as possible, be equal, it cannot be followed absolutely as a rigid rule. The nature and quantity of work and the pay and prospects of corresponding officers in other parts of India should be the main deciding factors in determining the scale of the pay to be allowed to the different services.

(*d*) In all administrations the pay and prospects of officers of the Medical Department are lower than those of officers employed on general administrative work.

(*e*) The pay and prospects should be improved only if any difficulty is found in recruitment.

(*f*) The extent of private practice cannot be taken as a strong argument for any general increase of pay. This consideration could have weighed only when the department was first re-organised and the pay of the officers fixed for the first time

(*g*) The general increase in the pay and prospects of the Officers of the Department should be based on general Financial grounds. The financial effect of the proposals is an increase of recurring expenditure to the extent of Rs. 80,820-10-8 (should have been taken at Rs. 73,620-10-8 as explained already) and though it might be possible to meet the increased cost in the current year we should take into account not only the increase in the current year, but also the future increase. The current year's budget estimate provides Rs. 25,000 for the re-organisation of the Department including the additional staff and the equipment required for the General Hospital at Mysore, while the extra expenditure which will be involved by the proposals, in the current year, will be Rs 37,400. Even the provision in the Budget will not therefore be sufficient to meet the excess in the current year. As regards the future, the amount available under the whole group "Protection and Army" is only Rs. 5,000 and consequently the State has no resources from which to meet the increase which will have to be incurred in future years if the scheme is sanctioned.

Examination of objections of Finance Department

5 I propose to examine first of all the arguments brought forward by the Financial Department against the proposed re-organisation and to deal with the Senior Surgeon's arguments later on.

All objections with one exception untenable

6. I regret very much I am unable to support the Financial Department in any of its contentions except one, *viz.*, that the pay of the Officers of the Medical Department cannot be brought up to the level of the Officers employed on administrative work. In fact, though this has been urged by the Senior Surgeon as a ground for his proposals, the scale proposed by him by no means approaches the pay allowed to officers in other departments

Proportion of expenditure under 'Medical' not unnecessarily high in Mysore

7 The argument that the proportion, which the expenditure on Medical Services in Mysore bears to its total revenue, is larger than in British India, Hyderabad and Baroda, has no weight at all, in my opinion. If British India and the Native States mentioned have not been progressive in this respect, there is no reason why Mysore also should lag behind, if it has got the means to make further progress by spending more. It can by no means be contended that Mysore is spending the maximum sum which, it is desirable in the interests of the people to spend on medical services It has at present got one dispensary for every 35,000 of its population and excluding the dispensaries and hospitals in Bangalore and Mysore and the forest areas, it has got one dispensary or hospital for not more than every 170 square miles of area. The number is certainly too small nor have these dispensaries been raised to their maximum efficiency. Therefore, if the finances of the State admit of it, no effort should be spared not only to increase the number of dispensaries but also to improve the efficiency of the existing ones. The question whether more money should be spent on medical is therefore entirely a question of means. Moreover, I doubt if the figures compiled by the Finance Department are quite reliable. In British India considerable sums of money are spent by Local Bodies on Medical Services and the money spent by philanthropic citizens is not also inconsiderable. These figures have not been included. Corresponding figures in Mysore also have been excluded but here they are very small. What therefore is done in British India by Local Bodies and private persons, must be done by the State in Mysore.

Statistics prepared by Finance Department inaccurate. Establishment charges under Medical very low in Mysore compared with total charges under the head.

8. The next argument is that the proportion which the establishment charges bear to the total 'Medical' expenses of the State is larger than in Madras, though it is admitted to be very much smaller than in the other Provinces and States mentioned above. The statistics upon which this conclusion is based, are however entirely inaccurate. I have examined the figures relating to Madras and Mysore and find that they have been compiled entirely on different basis. In both cases, large grants are made to Local Fund Dispensaries. But, while in the case of Madras, the grants to Local Fund Dispensaries have been included under other charges, similar grants in Mysore have

been included under establishment charges, on the ground that in Mysore the contributions are made towards the salaries of the Medical Officers in charge of the Local Fund Dispensaries. The argument is, however, entirely fallacious, be cause in thecase of Madras also, the contributions are really made towards meeting the pay of the Medical Officers. In both cases, therefore, the charges should have been dealt with in the same way, that is, included under either establishments or other charges or, better still, should have been excluded altogether as these grants have nothing to do with the proportion which the establishment charges bear to the total expenditure under the head. The inclusion of the contributions of the respective Governments, without the inclusion of the other charges of these dispensaries, is misleading for the purposes for which the statement has been prepared. We know what the other charges of the Local Fund Dispensaries in Mysore are, but no information about the corresponding charges of Local Fund Dispensaries in Madras is available. If we could have obtained information about the total expenditure on these dispensaries and their establishment charges in both, we might have included them under the respective heads in both cases. Then again in Madras, there are 82 private institutions to which the Local Government gives grants-in-aid. Whereas, the corresponding number in Mysore is only 6, and the grants-in-aid are therefore very small. These grants-in-aid have been shown under other charges in both cases and the result has been to reduce the proportion of the establishment charges in Madras in a much larger proportion than in Mysore. In both cases the establishment charges should really represent the cost of the establishment maintained for the Government hospitals and dispensaries. The number of philanthropic people in Madras is much larger than the number in Mysore and the Madras Government has therefore to spend proportionately a much larger sum in grants-in-aid to private Medical Institutions. But the Medical establishments in the two Provinces have nothing to do with these grants-in-aid and the cost cannot therefore be affected by the respective amounts of these grants. These grants-in-aid should therefore have been excluded in both cases, in determining the proportionate cost of establishment. Then again in the Madras estimates for 1916-17, there is a lump sum provision of Rs. 86,000 for the Royapuram Hospital. The whole of this has been taken in the statement prepared by the Finance Department under other charges. This also is wrong. A considerable part of the lump sum provision must be on account of establishment and in the absence of any details the whole provision should have been excluded. If the corrections suggested above are made in the figures compiled by the Finance Department they would stand as follows —

Details	Establishment charges	Other charges	Total
MADRAS—	Rs	Rs	Rs
Total as in statement	12,16,434	9,25,535	21,41,969
Deduct Charges of Royapuram Hospital ...	..	—86,000	—86,000
Grants to Local Fund and Private Hospitals and Dispensaries	—11,256	—1,91,922	—2,03,178
NET ...	12,05,178	6,47,613	18,52,791
Percentage	65%	35%	100%
MYSORE—			
Total as in statement	3,87,209	2,64,904	6,52,113
Deduct grants to Local Fund and private Hospitals and Dispensaries.	—89,160	—8,940	—98,100
NET ...	2,98,049	2,55,964	5,54,013
Percentage	54%	46%	100%

Comparison of establishment charges in Madras with those in Mysore.

9. The Madras percentage of establishment charges is thus 65 against 54 in Mysore. The reason for this is obvious as Madras employs a large number of highly paid I. M. S. Officers. The number of these officers including the Surgeon General is 41 and their annual cost is Rs. 5,48,068. Even if only half of the total pay of these officers is included

in the charges and the other half is altogether excluded, the percentage in Madras would be 58 against 54 in Mysore. The percentage of establishment charges in Mysore is therefore really very much smaller than in Madras. The Madras percentage could be reduced to the level of Mysore if the pay of all officers holding places reserved for the I. M. S. could be reduced to an average of Rs. 200 per month which is a practical impossibility. If the establishment and other charges of the Local Fund Dispensaries are included in the Mysore figures, the percentage would be still further reduced from 54 to 52. The Financial Department is therefore not correct in holding that the proportion of the establishment charges in Mysore is larger than in Madras. It would of course be still lower compared with Bombay.

Difficulty of recruitment. Allowance should be made for extent of private practice in Mysore being smaller than in British India

10. I do not also agree that the extent of private practice in the two provinces should not be taken as an argument for any general increase of pay. Qualified medical men, whether they are Medical Graduates or passed students of the Medical Schools, in determining whether to accept service under the Madras Government or in the Mysore State, will always take into consideration the fact, in which of the two provinces their emoluments whether paid by the respective Governments or derived from private practice will be larger. If, therefore, the prospective emoluments in Madras are greater, the best men will undoubtedly be attracted to Madras while only inferior men will come to Mysore. This cannot be considered a very happy state of affairs in a progressive State like Mysore Then again real difficulty is at present felt in attracting suitable candidates for the Sub-Assistants' Service in Mysore.

Misapprehension of the Finance Department regarding the Departmental settlement.

11. I would next correct a misapprehension under which, the Finance Department seems to be labouring in regard to the extent of the funds which may be available to the State for expenditure under the head "Medical" under the terms of the Departmental Settlement. It is stated that the whole available resources of the State have been divided between the several groups and that there is no source left which may be drawn upon for exceeding the assignments made under the terms of the Settlement, and that the figures published with the Budget estimates for 1917-18 clearly show that there is no margin for a large reorganisation under 'Medical' which is included in the group "Protection." I may at once say that if this were the basis of the Financial Settlement it would be unworkable altogether in practice, because it would put a stop to all growth, in future, of the various departments of the Administration. I would therefore explain that the Financial Settlement is based on the following fundamental considerations and that they should always be kept in view in future.

(*a*) The main object of it is to enable every branch of the administration to be developed simultaneously according to the resources of the State and to put a stop to the scramble for funds which had hitherto existed among the different departments.

(*b*) The first step necessary for the State to take is to provide suitable reserves for future contingencies so that the Financial stability of the State may never be endangered.

(*c*) After these reserves have been provided for, to devote the whole of the resources of the State for development and other expenditure with a view to improve the moral and material condition of the people and to alleviate their distress by providing medical and sanitary necessities. There cannot be any doubt that, under normal conditions and with careful administration, the revenue of the State will continue to grow. The intention of the Settlement is that, after the necessary reserves have been provided for, the State should boldly proceed to apply this growth of revenue for purposes of development without making any further attempts to save anything from current revenues. I have more than once pointed out that it is against the fundamental canons of Public Finance to save any part of the current revenues systematically and to invest it for future generations. It is of course always desirable to be cautious, but such caution should not be carried to excess so as to amount to timidity. The necessity for taking proper precautions has been fully met, in my opinion, by providing for the necessary reserves. Even after this, it is, of course, desirable to exercise strict vigilance over all proposals for additional expenditure in order to enforce economy and to avoid waste, so that the State may be able to make the best use of its available resources. Every scheme of development or administrative improvement should therefore be examined in detail in the Financial Department but if it cannot point out anything objectionable in the scheme on its merits or if it cannot

suggest any alterations in the scheme by which the proposed improvement could be secured more economically, its aim should be to see if the necessary funds cannot be found from the share of the resources of the State which appertains to the Department concerned, *i.e.*, from the assignments already made and from its share of the future growth of the revenues of the State which, under normal circumstances, may be reasonably expected No scheme should be opposed unless it can be proved to be unjustifiable on its merits or unless it can be shown, that though justifiable on its merits, the scheme will involve additional expenditure which cannot be met from the share of the revenues already allotted to the Department or to be allotted to it in the immediate future or unless the scheme is shown to be likely to lead to the postponement of other more urgent and desirable schemes in the very department or group of departments to which it belongs. So large a share of the revenues of the State has been invested in the past for the benefit of future generations, that there should be no hesitation in making a liberal estimate of the growth of revenue in future and consequently of the share of the growth of revenue to be allotted to different departments. Even if these shares are over-estimated in any particular year, such over estimate will right itself in the particular year by means of the savings which will inevitably occur on Budget estimates in normal years and as regards succeeding years will be righted by automatic reductions in the shares of the growth of revenue to be allotted.

Calculation of amount available for re-organisation of the Medical Department.

12. It is true the whole of the available resources of the State, at the time the settlement was made, that is, in the current year, have been distributed among the different departments. But still we have the future growth of revenue to meet the future growth of expenditure. The Financial Department has totally ignored this factor and has incorrectly referred to the balance of Rs. 5,000 left under the group "Protection" as the only available resource for meeting the future growth of expenditure under the group.

In my note on the settlement scheme, I estimated the annual growth of the revenue of the State available for the different departments as 6 lakhs per annum. In 1918, however, the growth will be much larger. My estimates included only Rs. 50,000 as the annual growth of the Revenue from the Sandal Oil factories. As a matter of fact, the growth will be much larger as in framing our estimate of Sandal Oil revenue in the current year, we had to deduct, from the value of the oil estimated to be produced, a large amount on account of sale proceeds of the oil consigned towards the end of the year to England which will remain unrealised at the end of it. The amount which will remain unrealised at the end of the next year is not, however, likely to be much larger than the corresponding amount taken in the current year, so that we shall get as revenue the price of almost the whole quantity of the oil which can be produced in that year We can therefore safely expect an addition of two lakhs from this source and take the growth of revenue in 1918 as eight lakhs instead of six lakhs assumed by me in my note. Thirteen per cent of this or Rs. 1,04,000 will then fall to the share of the group "Protection" and the question for consideration is, how much of this sum of Rs. 1,04,000 can be allotted to Medical.

13. The group "Protection" includes the following departments, *viz.*, Courts of Law, Jails, Police, Medical, Sanitation and Vaccination and Army. The Budget estimates for the current year included under the last mentioned head, *i.e.*, "Army" some special provisions, *viz.*, Rs. 30,000 for mobilisation charges, Rs. 23,000 for the purchase of Amrut Mahal Bullocks and Rs. 10,000 for Iron Carts, over and above the normal amounts required for the purposes. Considerable savings may safely be expected in these charges next year. In any case no further excess can be required under the head "Army" in addition to the assignments of the current year including the above special items. The Sanitation Department has just been reorganised and the necessary provision has been made in the Budget estimates of the current year. No further additional sum can be required for it. The real expenditure on sanitation is actually charged to the head "Grants for Miscellaneous Public Improvemts" which is not included under this group and for which ample provision has beenmade in the assignments. Nothing much also will be required under Jails. Under Police, a lump sum grant of one lakh has already been provided for reorganisation and only a small additional sum is likely to be required next year by the Department. The only head in the group other than "Medical" to be considered is thus "Courts of Law." The Government have already committed themselves to undertake some scheme of separation of the Judicial and Executive Services. This will undoubtedly involve large extra expenditure.

But the whole of the Rs. 1,04,000 should not be allotted to this purpose in a single year, as, apart from the question of funds, there is the question of the additional officers and it should be remembered that it will be difficult to recruit them all at once. Whatever additional sum may be required for the purpose should therefore be spread over two years at least. Some share of the Rs. 1,04,000 can therefore be safely devoted to improve the efficiency of the Medical Department and to meet the small additional sum that may be required by "Police" next year. I would take the share of the Medical Department, of next year's growth of revenue as Rs. 30,000 and we have already allotted Rs. 25,000 in the current year's budget. The total amount available for the Medical Department next year may therefore be taken at Rs 55,000 The whole of this should not however be devoted to improve the pay of the Officers. Some portion of it ought to be left for meeting the growth of the other charges of the Department. The present share of the establishment charges to the total expenditure of the State under Medical is 54 per cent. At this rate 30,000 would be available for the re-organisation of the Department and we may make it even at Rs. 36,000, leaving Rs. 19,000 to meet the growth of the other charges. The conclusion to which I come therefore, is that the re-organisation should be carried out at a cost not exceeding Rs. 36,000. The share of the growth of revenue to be allotted to this group after next year will be practically wholly available for the development of other Departments included in it.

Erroneous exclusion of local and other allowances from proposition statement

14. I now come to the question how the objects aimed at by the Senior Surgeon can be met within this sum His proposals are estimated to involve an extra expenditure of Rs. 80,828-10-8. As already explained, this figure is not correct, as no deduction has been made on account of the personal and local allowances which are now allowed to some of the officers of the department and which according to the Senior Surgeon's proposals, should cease when the officers concerned get the pay proposed under the new scheme These local allowances have not been taken into account in calculating the present cost and the extra expenditure therefore appears larger than it really is, by Rs 7,200 In fact, the proposition statement has not been prepared at all correctly In my opinion, all the local allowances and special allowances should have been included in the present scale and those which are to continue in future should have been included in the proposed scale.

Exclusion of Personal and Local allowances gives an erroneous idea of emoluments of officers.

15 It is this practice of excluding all special and local allowances from proposition statements which makes the pay of the establishment always look much smaller than it really is. It is also this omission of all reference to personal and local allowances which has made the Senior Surgeon lay an exaggerated emphasis on the fact that many of the officers have been drawing the same pay for an unusually long period.

(*a*) It is thus stated that Dr. E. S. Krishnaswamy Iyer has been drawing the same pay for a long period. This is not, however correct. His pay was raised from Rs. 500 to Rs 600 on the 1st of April 1914 But on the 5th April 1916, *i. e.*, two years after the date, he was given a local allowance of Rs. 250 a month. And on the 24th of February last, he has been given an additional allowance of Rs. 50 as house rent, his total emoluments being now Rs. 900. He has thus not been drawing the same rate of pay for any length of period. Considering the fact that he joined the service on a pay of Rs. 70 plus a local allowance of Rs. 30 and that he has risen to a salary of Rs. 900 after a service of 29 years, he cannot be considered to have done badly.

(*b*) Dr. Ramaswamy Iyengar reached the maximum of his grade Rs. 400—600 on the 1st July 1909 when he was appointed as Personal Assistant to the Senior Surgeon and was granted a local allowance of Rs. 100, his total emoluments being raised to Rs. 700. On the 1st February 1913, he was given an allowance of Rs. 100 for charge of the Minto Ophthalmic Hospital which was converted into a personal allowance on 1st April 1915. He has thus been drawing a total salary of Rs. 800 for the last 4 years and 7 months.

(*c*) Dr. C. A. Nanjappa was getting a salary of Rs. 300 and a local allowance of Rs. 200 up to 5th October 1910 when he was given an X-Ray allowance of Rs. 50. Two years after, *i.e.*, 24th October 1912 he was promoted to the grade Rs. 400—25—600 and immediately got a salary of Rs. 650, *i.e.*, an increase of Rs. 100. Since then he has been getting his annual increments of Rs. 25 and was getting a salary of Rs. 750 until 30th June 1917. On 1st July 1917, he was given an additional allowance of Rs. 100 for delivering lectures in the

Medical School. This is of course for additional special work but the fact remains that it had the effect of raising his emoluments as a whole. With these increased emoluments, he could not be said to have been stagnating. Even if his grade pay is not further raised, he will get on the 24th October next another increment of Rs. 25 which will raise his pay to Rs. 875. Considering the fact that he joined the service in January 1892 as a Sub-Assistant Surgeon on Rs. 70, he also must be held to have done very well.

(*d*) Miss Govindarajulu was drawing a salary of Rs. 400 up to 2nd May 1908 when her pay was raised to Rs. 500. On the 1st April 1915 she was given a personal allowance of Rs. 100 and her salary was raised to Rs. 600. She has also thus been drawing her present salary only for two years and five months and she also cannot be said to have been stagnating.

(*e*) Dr. Mylvaganam joined the service on the 19th February 1908 as a temporary Officer and was confirmed in his appointment after a year. He reached his maximum of Rs. 600 only on 1st of March 1916 and he has been drawing this for one year and four months. From 1st July of the current year, he has been getting an allowance of Rs. 75 for delivering lectures in the Medical School. Of course, he is a doctor with very eminent academical qualifications and the pay which he is drawing may not be high considering his attainments, but his pay has been proposed to be raised by Rs. 25 only immediately and hereafter by annual increments of Rs. 25 only.

16. Among the Junior Surgeons and Assistant Surgeons, however, some of the Officers have been drawing the same pay for a number of years. But in their case also, the emoluments in many cases are not what is stated in the Senior Surgeon's letter, as in a good number of cases, the pay is supplemented by various kinds of allowances. In fact, it is these allowances which are attached to particular appointments and are given to particular officers which make the position of some junior Assistant Surgeons really very much better than that of some of the Surgeons and make the latter seriously discontented. While these allowances are very agreeable to those who get them, they create any amount of discontent in those who are not fortunate enough to get them. Thus, Dr. Asirvadam who entered the service of the State about sixteen years ago as an Assistant Surgeon on Rs. 80 has risen to be an Assistant Surgeon on Rs. 250 but the allowances which he gets have raised his pay to Rs. 425 which is larger than the total emoluments of three very senior Officers, *viz.*, Drs. B. D Raghavendra Rao, C Raja Ram Rao, and W. Srinivasa Aiyangar who were promoted to be Surgeons more than eight, three and two years ago respectively They must feel depressed seeing that though they have been promoted to the grade of Surgeons and have put in twenty-seven to twenty-nine years of service, they are getting salaries really less than some of the juniors. Similarly Dr. B. Muhammad Oosman entered on Rs. 60, twenty-two years ago and has been fortunate enough to rise to an Assistant-Surgeon's place on Rs. 300 but his present emoluments are Rs. 480, much more than that of any of his seniors who entered on a higher pay even a number of years before him. I do not think it is necessary to multiply examples of this kind. As I have pointed out before, it is necessary to reduce the cost of the proposals submitted by the Senior Surgeon so as to bring it within the resources which are available for the improvement of the service and one of the means by which I would do this is to curtail these allowances in some cases and to utilise the amount thus saved to raise the pay of the service as a whole as explained below.

Grant of special allowances creates undesirable anomalies and consequent discontent among officers

17. These allowances create very undesireable anomalies and it would be far better to abolish them altogether except allowances of the kind mentioned below and to increase the pay of the Officers all round so that every one may get the benefit of the expenditure which the State incurs in the shape of these allowances, care being taken to see that no one who is already drawing any of these allowances loses his emoluments immediately, while still holding the particular appointments to which the allowances are attached, all losses being made up by personal allowances which will be reduced gradually when his pay is raised in ordinary course or when he vacates the particular appointment to which the allowances are attached. I shall explain later on that the necessity of giving such personal allowances will occur only in a very few instances if the increase of pay proposed by me is sanctioned.

Except in some special cases, allowances should be abolished and the funds set free should be applied to improving the pay of the services as a whole.

18. Charge allowances should be abolished without any exception. Charges are held according to the standing of Officers and they should not be given any extra allowances for the work for which their appointments exist. The only allowances which in my opinion should continue are local allowances for specially unhealthy or costly localities. But even in such cases it should not be disproportionate to the pay of the Officer but should be about 10 to 20 per cent of the pay subject to a maximum of Rs. 50.

Charge allowances Which allowances should be continued and which discontinued.

19. Carriage allowances may be given only where the duties of an Officer are such as to make it compulsory for him to keep an additional conveyance for the performance of those duties. Every superior officer in the Medical Department whose emoluments are Rs. 300 or more, may be reasonably expected to keep a conveyance, specially for his private practice, which, however small, brings him some additional income. Conveyance allowance should be given only when his duties render it necessary for him to keep a conveyance which he would not have otherwise maintained.

Carriage allowance.

20. No allowances should be given for charge of lock-ups. These lock-ups are very small institutions and it should be recognised as the duty of the local Medical Officers to attend to them just as they have to attend the local hospitals or dispensaries. The District Medical Officer, Mysore, is in charge of the Mysore Jail and gets an allowance of Rs. 100 for it. As he is not in charge of any hospital like other District Medical Officers, he should not get any allowance for this charge which cannot be heavier than that of a hospital.

Lock-up and Jail allowances

21. A local allowance of Rs. 100 or Rs. 50 is given to Resident Medical Officers of some of the hospitals on the ground that they are prevented from private practice. Though one of the main grounds urged for an improvement in the pay of Assistant Surgeons is that there is not much room for private practice in Mysore, still an allowance of so much as Rs. 100 is granted to them to compensate them for the loss of their so called private practice, even though they get a free house in addition. Then, again, there is no reason why in two cases, it should be Rs. 100 a month and in one case Rs. 50 only. In my opinion, the allowances should be fixed at Rs. 50 in all cases, which ought to be enough, considering the fact that the officers are invariably supplied with free quarters. Then again in British India, only junior officers are appointed as Resident Surgeons and they are allowed to retain the appointments only for a limited time, generally two years. This is a most healthy rule as it gives an opportunity to many young officers to receive a training in the large hospitals. In Mysore, however, not only are senior officers appointed as Resident Medical Officers, but they are also allowed to continue in the appointments for an unlimited time thus depriving other officers of the opportunity of receiving the training and making the State lose in the general efficiency of its officers

Appointment of Resident Medical Officers should be limited to a fixed term.

22. The two officers on attendance at the Palace get a special allowance of Rs. 100 each, plus a carriage allowance of Rs. 40. In my opinion, these allowances of Rs. 140 each are too high and should be substituted by a consolidated allowance of Rs. 100 each at the most.

Allowance of Palace Medical Officers

23. House rent allowances are given in some cases. In my opinion, it should be allowed only in cases in which an officer is in charge of a hospital and is not furnished with free quarters. But in all such cases, he should be required to live within a reasonable distance of the hospital. This is the rule in British India. There is no object in giving house rent unless the Officer resides within a short distance of the hospital to be available for emergencies at the shortest possible notice.

House rent Allowance.

24. Later on, I append a list of the allowances which should in my opinion continue and those which should be discontinued.

25. The above remarks regarding allowances apply to Sub-Assistant Surgeons also. In their cases also, I would abolish charge allowances altogether and allow a local allowance only in the case of unhealthy and exceptionally costly localities. For places in the Malnad, the allowances may be fixed at

Allowances of Sub-Assistant Surgeons.

Rs. 10 and in the case of semi-Malnad and expensive localities at Rs. 5. Of course as mentioned already, in all cases whether of Surgeons or Assistant Surgeons, I would take care to see that the personal emoluments of the officers including their allowances are not reduced so long as they are in charge of the particular appointment to which the allowances are attached. They should be allowed to continue to draw the differences between their existing emoluments and their new salaries as personal allowances to be gradually withdrawn as their pay is increased or they are transferred from their present charges to which the allowances are attached. From a detailed examination of the case of all the officers, I find that it will be necessary to give a personal allowance of Rs. 10 to one Surgeon, two personal allowances of Rs. 20 each to two Assistant Surgeons, one personal allowance of Rs. 10 to a Lady Apothecary for three months and one allowance of Rs. 10 to a Sub-Assistant Surgeon. They will all disappear in a year or two.

Causes of stagnation and their remedies

26. The most important argument urged in support of the proposal to raise the pay of the officers of the different classes is the present stagnation in promotion in the Department and consequent dissatisfaction among officers. The first thing therefore to see is what is the cause of this stagnation so that care may be taken to see that such stagnation may not be produced again even after a revision of pay has been sanctioned. In my opinion, the only causes of stagnation are (1) that no definite method is followed in the recruitment of officers and that the number recruited annually is not limited to the probable number of vacancies and (2) that most of the appointments are on a progressive scale of pay where the officers rise from the minimum to the maximum of their pay in a comparatively short period, 5 to 15 years, even though there might not be higher appointments to which they can look forward soon after. There would be no stagnation if the period of rise were fixed in every case in such a way that officers may not have to remain at the maximum pay for any length of time. As regards recruitment, the first thing to be determined is the average number of vacancies which are likely to occur in each branch of the service which is separately recruited and then to restrict the annual recruitment to the number thus required. As a matter of fact, I find that the number recruited in different years has varied widely in the past. Thus in the case of Sub-Assistant Surgeons, the recruitment has been as follows:—

Year.	Number.	Year.	Number.
1906	3	1912	nil
1907	12	1913	11
1908	8	1914	5
1909	7	1915	11
1910	2	1916	10
1911	1	1917	12

27. According to the present scale of pay, every one of these officers is likely to rise to the maximum of his grade in 15 years. The number of special appointments called Senior Grades being very small, most of the officers have no chance of rising to them and as the average service of each officer will extend from 30 to 33 years or even more, most of them will have to remain on the same pay for more than the last 15 years of their service.

28. The remedy for this state of affairs is not simply an increase of both the minimum and maximum pay by Rs. 5 and a small increase in the number of the senior appointments as has been proposed by the Senior Surgeon but to make the period required to reach the maximum much longer and to fix the number of the senior appointments so that the majority of officers can have a reasonable chance of rising to the highest grade and of being there for at least two or three years before retirement. It is entirely a question of mathematical calculation based upon statistics of life and service of officers. The Government of India have prepared such life and service tables in regard to the various branches of their services, *viz.*, the Indian Civil Service and the other European and Indian Services. I have obtained these tables from Calcutta. The first two sets of tables will be of no use to Mysore. But the third one should always be used in dealing with questions of reorganisation like the present. I have explained the use of these tables to the Comptroller and to Mr. Srirangarajan. With the help of these tables, it is easy to calculate the average number of vacancies in a year with reference to the total strength of the service and it is also easy to calculate

what should be the period during which the officers on the time scale of pay should rise from the minimum to the maximun so that they may not have to remain on this maximum pay for more than a reasonable period and also what should be the number of appointments in the special grades so as to give every officer in the service a fair chance not only of rising to them but also of being in them for a period of two or three years at least, so as to get the benefit of the higher pay in regard to the pension earned by him. If, therefore, the recruitment is limited to the calculated number of vacancies and the period required for rising from the minimum to the maximum is also mathematically calculated and the number of appointments in the special grades fixed in the same way, there cannot be a general block of promotion. Of course, the Government will always have the right of making special selections and giving them special promotion by putting them in special grades even at the time of their recruitment. But these exceptions will never interfere with the successful working of the general system.

29. I now proceed to discuss the existing rates of pay, those proposed and those which in my opinion should be substituted for the future. The classes of Medical officers usually recruited by the State may be divided into four, *viz.*—

Different classes of medical officers in the State Service.

1. Surgeons and Specialists.
2. Assistant Surgeons.
3. Lady Apothecaries.
4. Sub-Assistant Surgeons.

30. At present, Surgeons and Specialists and Assistant Surgeons are treated as altogether separate classes of officers. I do not think in a small State like Mysore, this is desirable, nor are the charges which are intended to be filled by officers of the Surgeons' class such as cannot be properly filled by selection from among Assistant Surgeons who are all Medical Graduates. It will, of course, always be desirable to have a few officers with specially high European or Indian qualifications; but it is not necessary to put them into a special service. The whole service, so far as it consists of Surgeons and Assistant Surgeons should in my opinion be graded as one but sub-divided into Surgeons and Assistant Surgeons. The grading of each should be such as to always make it possible for Government to put specialists or officers specially selected into one of the higher grades according to their qualifications and thereafter to make them rise from time to time according to the scale of pay fixed. These officers as they will enter in the higher grades will have a much better chance of rising to the highest appointments than ordinary Assistant Surgeons, but the number of appointments in the higher grades should not be so small as to be absorbed entirely by the officers specially selected precluding the possibility of the best among the ordinary Surgeons, rising to some of them at least towards the end of their service. As the Assistant Surgeons will be on a time scale of pay, every one of them will rise to the maximum pay fixed for Assistant Surgeons within a definite period and the introduction of outsiders as Surgeons or in any of the higher grades of Assistant Surgeons will not interfere with their promotion to the highest pay admissible to Assistant Surgeons. Their chance of promotion to the higher grades of Surgeons will not also be reduced as compared with the present as I am proposing later on an increase in their number. In fact, their chances in this respect will even be improved. I would not therefore provide for a special rate of pay for any of these officers called Specialists.

Specialists should not be graded separately from Surgeons.

31. The sanctioned strength of the Department according to the Proposition Statement is as follows:—

Present sanctioned strength of department

Designation.	Number.
Senior Surgeon	1
Surgeons	7
Specialists	3
Assistant Surgeons	29
Honorary Assistant Surgeons	4
Apothecaries	10
Medical Graduates	19
Senior Sub-Assistant Surgeons	6
Sub-Assistant Surgeons	165
Temporary Sub Assistant Surgeons	15
Total ...	259

32. The above does not include the appointment of Doctor Palpu who is in charge of the Lunatic Asylum, Medical Stores and the Vaccine Institute. I think this also should be included, raising the total of the first three classes to 12.

Present number of Surgeons and the number required in future

32. The charges held by these 12 officers at present are :—

1. Senior Surgeon.
2. Superintendent, Medical Stores and Lunatic Asylum.
3. Do General Hospital, Mysore.
4. Do Victoria Hospital, Bangalore
5. Do Minto Ophthalmic Hospital, Bangalore.
6. Do Maternity Hospital, Bangalore.
7. Do Vani Vilas Hospital, Mysore.
8. Specialist, Victoria Hospital, Bangalore.
9. District Medical Officer, Tumkur.
10. Do Chitaldrug.
11. Do Chikmagalur (Kadur).
12. Do Bangalore.

33. There are 9 District Medical Officers but 4 of them are classed as Surgeons and 5 as Assistant Surgeons. I have not however been able to find out the grounds on which this distinction has been made. The District Medical Officers of Tumkur, Chitaldrug, Chikmagalur and Bangalore are classed as Surgeons while those of Kolar, Mysore, Shimoga, Hassan and Kolar Gold Fields are ranked as Assistant Surgeons. I can hardly see any difference in the duties of the District Medical Officers, Bangalore and Mysore. Both are in administrative medical charge of their respective districts and both have apparently nothing much to do with any hospital in Bangalore or in Mysore. Still the District Medical Officer, Bangalore has been given a higher status namely that of a Surgeon while the District Medical Officer, Mysore, is only an Assistant Surgeon. He is in charge of the Central Jail there, for which he gets a local allowance and is compensated to some extent. But the District Medical Officers of Kolar, Shimoga, Hassan and Kolar Gold Fields are not only in administrative medical charge of their respective districts but are also in charge of the hospitals at their respective headquarters. Still, their charges are apparently considered to be less important and they are ranked only as Assistant Surgeons. I would therefore raise the status of all the above officers to that of Surgeons. The Mysore Officer is in charge of the Central Jail there, but as this is not a heavier charge than that of a district hospital, no allowance should be given to him for it. Similarly, the District Medical Officer, Bangalore, is in charge of the Imperial Service Regimental Hospital As he has to attend to no other hospital, he should get no allowance for charge of this small hospital. This would mean a transfer of five appointments from the grade of Assistant Surgeons to that of Surgeons.

Present number of Assistant Surgeons and the number required in future.

34. As regards Assistant Surgeons, the sanctioned number of appointments is shown in the proposition statement as 29 and there are 4 Honorary Assistant Surgeonships which are proposed to be converted into Assistant Surgeonships on the retirement of the present incumbents, the total number being thus raised to 33. If 5 of these 33 appointments are converted into Surgeonships, the number of Surgeons will be 17 and that of Assistant Surgeons 28 or a total of 45. Three additional temporary appointments have however been sanctioned during the last 12 months, 2 as Supernumeraries, 1 being probably for the officer who has been sent on Field Service with the Imperial Service Regiment while one of the other two appointments has been created for medical charge of the Krishnarajasagar Works. Taking all these three into account, the total number of Assistant Surgeons to be provided for is 31 and the grand total of Surgeons and Assistant Surgeons 48.

Present number of Medical graduates and the number required in future.

35. These appointments are at present recruited to a small extent by the appointment in the higher grades of specially qualified men, but generally by ordinary medical graduates either as Sub-Assistant Surgeons on Rs. 60 or as Assistant Surgeons on Rs. 80. The Senior Surgeon has proposed that the number of medical graduates required to fill up these appointments should be 19 as that number is now in service as Sub-Assistant Surgeons, with a view to their ultimate admission into service as Assistant Surgeons. But considering that the total number of appointments in the higher service is only 45 or including the three temporary appointments 48, and that some of these will always be filled by specially qualified men admitted

direct into one of the higher grades, 19 probationers cannot possibly be required for filling up the other appointments on the occurrence of vacancies. Even if in every one of the vacancies in the 48 appointments, one of these Medical Graduates is promoted to be an Assistant Surgeon, it will take them 7 years and 4 months after their entertainment to get confirmed. But as mentioned above, some of the 48 appointments must be filled up by men specially recruited in the higher grades, so that the Medical Graduates will really take one year longer, say, 8½ years to rise to an Assistant Surgeon's place. Such a prospect cannot possibly attract really good Medical Graduates. I think the number should be reduced. Four years is the maximum period for which a Medical Graduate can reasonably be expected to wait as a probationer even if his pay is raised as proposed by the Senior Surgeon and on this basis the number of Medical Graduates required to recruit a service of 48 officers is only 9. If the period is taken as 5 years, the number should not be higher, as allowance has to be made for the recruitment of a specialist now and then. I would not therefore fix the number higher than 9. The actual number of Medical Graduates now in service is 17 and not 19 as mentioned by the Senior Surgeon. The additional 8 Medical Graduates should therefore be considered supernumerary and until they are absorbed no more graduates should be taken. Thereafter only two Medical Graduates should be taken per annum. If this is done there will never be a block among them.

Pay of Medical Graduates.

36. I would suggest that the pay of the Medical Graduates should be fixed at Rs. 80 rising by annual increments of Rs. 5 to Rs. 100 (instead of biennial increments proposed by the Senior Surgeon) so that even if they have to wait a little longer than 4 years they would get their Rs. 100 in any case after 4 years of service. The other 8 supernumerary officers should be allowed a fixed pay of Rs. 80 pending vacancies among the 9 appointments for Medical Graduates. When such vacancies occur they will be put into the probationary grade and get their annual increments of Rs. 5 until they are confirmed as Assistant Surgeons.

Scale of pay for Surgeons, Assistant Surgeons and Medical Graduates

37. I would divide the 57 appointments of Surgeons and Assistant Surgeons and Medical Graduates and the 8 supernumerary Medical Graduates under the following grades.—

Designation	Number	Number of years stay in each grade	Average cost of each appointment	Pay	Total cost
			Rs.	Rs.	Rs.
Senior Surgeon	1	3	1,400	1,400	1,400
Surgeon, 1st Grade	1	3	850	800-50-900	850
Do 2nd ,, ...	2	3	750	700-50-800	1,500
Do 3rd ,, ...	3	6	625	550-25-700	1,875
Do 4th ,, ...	3	3	500	500	1,500
Do 5th ,, ...	3	3	450	450	1,350
Do 6th ,, ...	4	4	400	400	1,600
Assistant Surgeons, I grade ...	11	6	290	230-20-350	3,190
Do II grade ...	20	10	170	120-10-220	3,400
Medical Graduates	9	4	90	80-5-100	810
Supernumerary Medical Graduates ...	8	...	80	80	640
Total ...	65	.....	.....	.....	18,115

38. Under the above grading it will not be necessary for any one to stay in any grade longer than a year after having reached the maximum, unless he is considered unfit for the higher grade. Even Assistant Surgeons will then be able to reach the maximum of Rs. 350 in 20 years. Assuming that the total average length of service of such an officer is 29 years, he will still have 9 years to serve in one of the higher appointments. If out of 31 Assistant Surgeonships two are filled by outsiders, the remaining 29 Assistant Surgeons and the 9 Medical Graduates will require 11 of the 17 higher appointments to be filled by them during the remainder of their service and the two outsiders directly appointed in the higher grades will have 6 of the higher appointments open to them and they will be able to spend

more than 25 years in the different grades without being required to stop in any grade longer than the period required to reach the maximum in each grade. There will thus be no block among officers recruited either as Probationary Assistant Surgeons or in any of the higher grades and eight of the appointments will be held by officers specially recruited in the higher grades.

Calculation of cost of the several appointments

39. The rules laid down by the Government of India for the calculation of the average pay of Gazetted appointments on a progressive scale of pay are based on the assumption that officers will ordinarily be in the particular appointment for a period of 9 years. The assumption cannot however hold good in the above grading. For under it, no one will be required to stay longer than one year after reaching the maximum. In fact, the period will be even less. It will therefore be perfectly safe to take the average cost of each appointment at the mean between the maximum and the minimum. I have therefore taken the value of each appointment at this mean.

Calculation of extra cost

40. According to the proposition statement, the cost of the present 64 appointments is as follows:—

Designation.	Rate of pay Rs.	No.	Rs.
Senior Surgeon	1,400	1	1,400
Superintendentship	800	1	800
Surgeons	400–600	7	3,200
Specialists	400–25–600	3	1,580
Assistant Surgeons	80–300	29	5,510
Honorary Assistant Surgeons	100–200	4	570
Medical Graduates	60	19	1,140
Total ...		64	14,200

We have to add to the above the cost of the three supernumerary appointments recently created namely Rs. 570. The total present cost is thus Rs. 14,770. The proposed cost is, however, Rs. 18,115 or an excess of Rs. 3,345 a month.

Allowances to be continued and those to be discontinued.

41. From this, however, we have to deduct the allowances which are at present given but which will be discontinued in future. These are as follows:—

Name of the Officer	Allowances to be discontinued	Allowances to be continued
	Rs.	Rs.
Dr. S. V. Ramaswamy Iyengar—		
Personal Allowance	100	. .
Local Allowance as Personal Assistant to Senior Surgeon ...	...	100
„ E. S. Krishnaswamy Aiyar—		
Personal Allowance and Local Allowance	250	.
House rent Allowance	...	50
„ C. A. Nanjappa—		
Charge Allowance	200	...
X-Ray Allowance	...	50
Allowance for delivering lectures	...	100
„ H. B. Mylvaganam—		
Local Allowance for delivering lectures	...	75
Miss R. Govindarajulu—		
Personal Allowance	100	...
Dr. B. D. Raghavendra Rao—		
House rent	..	20
„ T. V. Kuppuswamy Mudaliar—		
House rent	30	..
Local Allowance for charge of I. S. Regiment Hospital ...	20	P. A. 10
„ C. Abboy Naidu—		
Ambulance Allowance	...	30
Carried over ...	700	435

Name of the Officer	Allowance to be discontinued	Allowance to be continued
	Rs.	Rs.
Brought forward ...	700	435
Dr. S. Ranganna—		
Special Allowance for attendance on Maharaja	...	100
Carriage allowance	40	...
„ G. S. David—		
Charge Allowance as D. M. O., Kolar	30	...
„ S. Subba Rao—		
Charge Allowance as D. M. O., Mysore	30	P. A. 20
Jail allowance	100	...
House rent Allowance	...	30
„ C. Appadorai Mudaliar—		
Charge Allowance as D. M. O., Shimoga	50	...
Lock-up Allowance	30	...
„ M. Jagannatha Pillai—		
Charge Allowance as D. M. O., Hassan	30	...
„ V. Muttuswamy Das, D. M. O., Kolar Gold Fields—		
Local Allowance for costliness of locality	50	50
„ S. Mahomed Usman—		
Local Allowance as Resident Medical Officer, Mysore Hospital.	100	100
„ A. Seshagiri Rao—		
Local Allowance, Sivasamudram	...	100
„ B. G Srinivasa Charlar—		
Local Allowance as Resident Medical Officer, Minto Hospital...	...	50
Carriage Allowance for attendance on Mr. Ananda Rao . .	. .	25
„ N. Rangachar—		
Special Allowance for attendance on Maharaja	.	100
Carriage Allowance	20	P. A. 20
„ S. G. Asirvadam—		
Local Allowances as Resident Medical Officer, Victoria Hospital	50	50
Local Allowance for delivering lectures	...	75
„ C Kuppuswami Pillai—		
Local Allowance, C. R Works	...	100
„ B Krishna Murti Rao—		
Special Allowance for Cholera duty	. .	50
„ B. Nanjappa—		
Local Allowance for Headquarters Establishment ...	...	50
Carriage Allowance	...	40
House-rent Allowance	30	...
Mrs. Mathurbai Uchgavkar—		
Personal Allowance	50	. .
Dr. K. Srinivasachar—		
Allowance for delivering lectures	...	50
„ S. Varada Iyengar—		
Local Allowance for Malnad duty	. .	40
Travelling Allowance	...	30
„ G. Dinadayal Singh—		
Local Allowance for Malnad duty	...	40
Travelling Allowance	...	30
„ B Rajagopal Naidu—		
Local Allowance for Malnad duty	...	40
Travelling Allowance	...	30
„ C. Narayan Rao—		
Local Allowance for Cholera duty, Mysore	...	50
Honorary Assistant Surgeons	80	80
Probationary Assistant Surgeons	105	70
Supernumerary Medical Graduates	25	...
Total ...	1,440	1,755

The extra cost will thus be Rs. 3,345 less Rs. 1,440 on account of allowances discontinued or Rs. 1,905. From this also we should deduct Rs. 640 the pay of the 8 supernumerary Medical Graduates whose appointments will be abolished gradually. The total extra cost will thus be Rs. 1,265 per month against Rs. 4,127½ proposed by the Senior Surgeon.

Net extra cost

42. I append a list showing the present emoluments of all the Officers as well as the salary which they will receive under the new scheme. The statement shows that personal allowances will have to be allowed to three officers for the present as shown below aggregating Rs. 50 only and that out of the 60 officers now in service, 44 officers will get an increase immediately over their total present emoluments including their present allowances. All the other 16 officers have either only recently been admitted into the service or have got an increase in the current year or considering the length of their service, are already getting a fairly high salary specially on account of the large local and special allowances which they are receiving now and I think it will be enough if they are allowed to continue to draw their present emoluments by the grant in 3 cases of personal allowances as mentioned above. These personal allowances will of course disappear soon, while the other officers also will get an increase in a short time. The improvement is not inconsiderable as most of the allowances will be converted into pay. 44 will get an actual increase immediately and none of the others will lose in his present emoluments.

Comparative statement showing present emoluments of Surgeons and Assistant Surgeons now in service and their salaries under proposed scale

43. In arranging the officers among the different gardes I have followed seniority, except in two cases, namely, those of Drs. Abboy Naidu and S. Ranganna. According to seniority they are eligible to be put into the 6th grade of Surgeons but as this is intended to be held by Officers in Medical charge of districts, and both of them are in charge of duties which appertain to an Assistant Surgeon, I have put them in the 1st grade of Assistant Surgeons. Dr. Abboy Naidu is stationed at the Victoria Hospital for undergoing a post graduate course, but I do not understand what this means if it is borne in mind that Dr. Naidu has put in 24 years' service and is in his 52nd year of age. With his present duties, it does not seem quite fair to give him the pay of a Surgeon. If he is to get a Surgeon's pay, it is only fair that he should be placed in Medical charge of a district. Similarly I have placed Dr. Ranganna also as a 1st grade Assistant Surgeon, as he is only an Assistant Surgeon on duty at the Palace. In his case also he should be placed in Medical charge of a district if he is to be put into the Surgeon's class. If he is to continue at the Palace he should continue to be in the 1st grade of Assistant Surgeons. Owing to the large allowance given to him for duty at the Palace his emoluments will be higher than as a Surgeon. In every case, I have assumed that the officer was promoted to his present grade under the new scale; on the date when he actually got under the present scale a pay equal to the minimum pay of the new grade and have regulated his pay accordingly. No claim will of course be allowed for arrears.

Two anomalies in the grading in the list.

44. The statement also shows that the extra charge in the current year will be Rs. 1,585 per month. If the new scale is given effect to from 1st November 1917, the extra charge in the current year will be for 7 months, *i.e.*, Rs. 11,095 in all. The extra charge in 1918-19 will be Rs. 1,585 plus Rs. 370 on account of increments less one of the three personal allowances which will disappear next year or Rs. 1,955 per mensem, *i.e.*, Rs. 23,460 for the whole year. In 1919-20 there will be an extra cost of only Rs. 315 per month for additional increments on the assumption that there are no casualties either during the current year or in the next two years. This is a practical impossibility as there are bound to be some retirements if not any other casualties, during such a long time. In fact, it may be safely assumed that practically the whole of the extra Rs. 315 calculated above will be met from savings caused by appointments which will have to be made on the minimum pay of the different grades in consequence of any casualties that may happen. The saving on the retirement of the Senior Surgeon alone will amount to Rs. 700 per month.

Extra cost involved by proposed scale of pay for Surgeons and Assistant Surgeons in current and future years

Lady Apothecaries.

45. There are now 10 Lady Apothecaries on a salary of Rs. 75—25/51—50, that is they rise from their minimum to maximum in fifteen years. The Senior Surgeon has proposed to alter the pay to Rs. 75$\frac{2}{5}$-200, *i.e.*, rising from the same minimum of Rs. 75 to a maximum of Rs. 200 or Rs. 50 more than the present maximum by the same quinquennial increments of Rs. 25, *i.e.*, in 25 years I would accept the minimum and maximum proposed but would make the interval between two increments much shorter. I would make the first increment Rs. 5 to be obtained after a year's service and further increment thereafter biennial at the rate of Rs. 10, so that their pay would rise in 25 years from Rs 75 to Rs 200 and they would get an increase every two years instead of at intervals of 5 years which is rather a long period. The average pay would then be the same, and the extra cost would be Rs. 250 a month. But here also I would reduce the charge allowances from Rs. 120 a month which the officers draw at present to Rs. 40 only, thus reducing the extra cost to Rs. 170 a month. The withdrawal of these charge allowances will not affect them, for they will be more than compensated by the increments being made biennial instead of quinquennial as at present. The average age at which the existing 10 officers entered the service is 26½ years, so that they would ordinarily serve the State for 28½ years and if they rise from the minimum to the maximum in 25 years, they would have to remain on the maximum pay for three years and a half which is not a very long period and they would be entitled to a pension of Rs. 100 a month.

New scale of pay proposed for Lady Apothecaries

46. A statement is appended showing the pay which each officer will get under the proposed grading and it will be seen that 7 of them will get a fairly good increase while one of them will have to be paid a personal allowance of Rs. 10 which will continue only till 4th February next, *i.e.*, for about three months only after which she will get an increment. One of the other two will get an increase in August next and the last who is the most junior officer having entered the service only in January last will get her increment of Rs. 5 in January next and thereafter she will get Rs. 10 every two years and will thus be much better off than under the present scale.

Comparative statement showing the present emoluments of Lady Apothecaries now in service under proposed scale

The total emoluments of these officers at present amount to Rs. 1,195 a month Under the new scale they will amount to Rs. 1,355 or an excess of Rs. 160 per month. Assuming here also that the scheme will have effect from 1st November next, the extra charge in the last seven months of the current year will be Rs. 1,120 only. Next year the extra cost will be Rs. 160 as mentioned above plus Rs. 5 on account of an increment, or Rs. 165 in all including the increase of Rs. 160 in the current year. The total extra cost next year will thus be Rs. 1,980 only.

Extra cost involved by proposed scale of pay for Lady Apothecaries in current and future years.

Sub-Assistant Surgeons.

47. As regards Sub-Assistant Surgeons, the total number of sanctioned appointments is now 207 including 15 temporary appointments which have been excluded from the proposition statement and the 17 medical graduates who have been provided for under Assistant Surgeons. Excluding the temporary Sub-Assistant Surgeons and the Medical Graduates, the sanctioned scale is shown in the proposition statement as 171 but the correct number is 173. Excluding 17 Medical Graduates who have been provided for in the higher service, but including the 15 temporary appointments of Sub-Assistant Surgeons, the total number of appointments to be provided for, is 207 less 17 or 190. There are only three appointments on Rs. 70 and three on Rs. 80 and the rest are all on a pay of Rs. 30-10/5-60 at present and passed students recruited for the service are generally required to be on probation for some time on a pay of Rs. 25. As mentioned already there is no definite rule about the recruitment. In future the annual recuitment should be limited to 8 and the scholarships should be regulated accordingly.

Present sanctioned strength of Sub-Assistant Surgeons.

48. These officers after their probationary period, take 15 years to rise from Rs. 30 to Rs. 60 getting an increase of Rs. 10 every 5 years. Most of them, however, get a charge allowance of Rs. 10, when they are placed in charge of Local Fund Dispensaries or some other special appointments. Thus they rise from Rs. 40 to about Rs. 70 in 15 years after confirmation and get no further. I propose that these charge allowances should be amalgamated

Local allowances should be discontinued and fixed pay should be substituted for present progressive scale of pay

with their pay and the separate allowances should be abolished altogether except in the case of the malnad, and other unhealthy localities in which they may be given a local allowance of Rs. 10 and in some exceptionally expensive localities where they may be given a local allowance of Rs. 5. Fifteen years is also too long a period to rise from their minimum pay after their probation to Rs. 60 (plus Rs. 10 on account of allowances) their present maximum pay. I would fix Rs. 30 as the pay for their probationary period, which may be fixed at 2½ years, and then they may rise from Rs. 40 to Rs. 70 in 13 years. Thereafter they may get an increase of Rs. 10 every 5¾ years and then rise to Rs. 100 after three years and remain in that grade for 2 or 3 years before retirement. A uniform rate of increase of Rs. 10 every five years does not appear to me to be suitable. The increments should be more frequent in the earlier years of service when the pay is small, though the amounts of increments may be smaller I would make the increments Rs. 5 in the earlier period of their service, *i.e*, till they rise to Rs. 60 and thereafter the periodical increments may be fixed at Rs. 10, of course, the increments of Rs. 5 should be earned in a much shorter period than those of Rs. 10. They are also required to pass two departmental examinations during their service and the maximum to which they can rise before passing each of these examinations is also too low as there are only three stages of pay at present in excess of the minimum and the first two have to be taken as the maxima to which they can rise before they can pass the examinations For these reasons and on the general grounds on which progressive pay is unsuitable for low-paid non-gazetted appointments, I would abolish progressive scale of pay in the case of these officers altogether and divide the appointments into a number of grades on fixed rates of pay, the number in each grade being fixed in such a way as to enable an officer in it to get to the next grade within the periods mentioned above

Scale of pay proposed for Sub-Assistant Surgeons.

49. The total number of appointments, namely, 190 may be divided into the following grades. The total period which an officer will take to rise to each grade and the period during which he will stay in it, have been calculated with the aid of Life and Service Tables and have been shown against each grade.

Grade	Pay	Number of appointment	Cost	Average period of service			
				After which grade will be reached		Stay in grade	
	Rs.		Rs.	Years	Months	Years	Months
IX	30	19	570	...	...	2	6
VIII	40	19	760	2	6	2	7
VII	45	19	855	5	1	2	8
VI	50	20	1,000	7	9	2	10
V	60	34	2,040	10	7	5	0
IV	70	35	2,450	15	7	5	10
III	80	26	2,080	21	5	5	4
II	90	12	1,080	26	9	3	3
I	100	6	600	30	0	2	0
Total ...	...	190	11,435	...	...	32	...

50. The present cost of the 190 appointments is as follows:—

Extra cost involved by proposed scale of pay for Sub-Assistant Surgeons.

		Rs.
3 on Rs. 70	...	210
3 on Rs. 80	...	240
184 on Rs. 30-$\frac{1}{2}$°-60	...	8,280
Total	...	8,730

The proposed grading will thus involve an additional expenditure of Rs. 2,705 per month against Rs. 1,657-8-0 proposed by the Senior Surgeon. But out of the Rs. 2,705 on account of increase in pay, Rs. 1,424⅛ will be met by the abolition of charge allowances, leaving Rs. 1,280⅝ as the net extra cost.

Grading of 8 Sub-Assistant Surgeons' appointments to be substituted for 8 medical graduates

51 I have already mentioned under Assistant Surgeons that the number of medical graduates should be reduced from 17 to 9 and that 8 supernumerary appointments provided under Assistant Surgeons should be gradually transferred to this class. The 8 appointments may be distributed as shown below :—

Pay Rs.	Number	Cost Rs.
30	1	30
45	1	45
50	1	50
60	2	120
70	2	140
80	1	80
Total ...	8	465

As each vacancy occurs among medical graduates, it may be substituted by one of the appointments in the above list beginning from the bottom. When all the appointments have been substituted in this way, there will be a saving of Rs. 640 in the pay of Assistant Surgeons and an extra cost of Rs. 465 under Sub-Assistant Surgeons, *i e*, there will be a net saving of Rs. 175 per month

Abolition of temporary appointments in future

52. The scale includes 15 temporary appointments. Though called temporary they will probably have to be continued long. Should it however be decided hereafter to abolish any of the appointments, they may be abolished in the following order :—

Grade	Pay	Instalments			Total	Cost
		First	Second	Third		
	Rs.				No.	Rs
II	90	...	1	...	1	90
III	80	1	...	1	2	160
IV	70	1	1	1	3	210
V	60	...	1	1	2	120
VI	50	1	...	1	2	100
VII	45	...	1	1	2	90
VIII	40	1	...	1	2	80
IX	30	...	1	...	1	30
Total ...	...	4	5	6	15	880

Comparative statement showing present emoluments of all Sub-Assistant Surgeons now in service and their salaries under proposed scale.

53. In order to show the actual extra cost, I append a list showing the present emoluments of all the officers now in service as well as the salary which they will receive under the new scheme. The list has been arranged according to seniority and may have to be altered by the Senior Surgeon but the alterations will not affect the extra cost to any material extent The substantive pay of every officer except those who have one year's service or less will be higher than his present substantive pay. In only one case will, the new pay be Rs. 10 less than the present emoluments including an allowance of Rs. 20 for which there is really no justification. He will however be given a personal allowance of Rs. 10 till he rises to the next higher grade which will be on the second vacancy hereafter and which cannot therefore take more than a few months. Out of 190 officers, 86 will get an increase immediately over their present emoluments including their allowances, 24 have got an increase

already within the last 12 months, 10 within the last 2 years, 25 have been appointed only recently, one appointment is vacant and the rest will not get an increase because of the special allowances which they get at present but which have to be discontinued.

Extra cost involved by new scale of pay for Sub-Assistant Surgeons in current and future years.

54. The statement also shows that including allowances, the future cost will be Rs. 11,820 per month against a total cost of Rs. 10,869$\frac{1}{8}$ per month at present. The extra cost per month will thus be Rs. 950$\frac{5}{8}$. In the last 7 months of the current year, that is, from November 1917 to May 1918, the extra cost will be Rs. 6,655$\frac{5}{8}$ and in the whole of the next year the extra cost will be Rs. 11,410. Thereafter there will be no extra cost as the appointments being on fixed pay, no promotion will have to be given except in consequence of retirement or death. On the other hand, there will be a small saving owing to the discontinuance of the personal allowance.

Total extra cost involved in the whole department by new scale in the current and future years.

55. To sum up, the extra cost in the current and next years will be as follows and as already explained, there will be no extra cost thereafter.

	1917-18 7 months Rs.	1918-19 whole year Rs.
Surgeons and Assistant Surgeons ...	11,095	23,460
Lady Apothecaries	1,120	1,980
Sub-Assistant Surgeons	6,655$\frac{5}{8}$	11,410
Total ...	18,870$\frac{5}{8}$	36,850

Extra expenditure involved will leave enough to meet the growth of other charges of the Department.

56. The special provision in the current year's budget amounts to Rs. 25,000, so that Rs. 6,129$\frac{3}{8}$ will be available in the current year for the equipment of the Mysore hospital and other special charges. The cost next year will be slightly more than the amount calculated in para 13 as available for improving the pay of the officers but the difference is not important as a single retirement in one of the higher grades will more than make it up. Even if there are no savings, it will only have the effect of reducing the amount available for growth of other charges of the department to Rs. 18,150 which should be sufficient for all practical purposes as it will be a permanent addition to the funds available for the improvement of the department.

K. L. DATTA.
29-9-17.

APPENDIX A.—Statement showing the present and the proposed pay and allowances of Surgeons, Assistant Surgeons and Medical Graduates.

No.	NAME	Date of				Present		1st November 1917		1st July 1918		1st July 1919		Remarks
		Birth	Admission as Sub-Asst. Surgeon	Admission as Assistant Surgeon	Promotion to present pay	Pay Rs	Allowance Rs.	Pay Rs	Allowance Rs.	Pay Rs	Allowance Rs.	Pay Rs.	Allowance Rs.	
	Surgeon, I Grade—1 on Rs. 800-50-900.													
1	Dr. E S. Krishnaswamy Iyer ...	12-2-63	4-6-88	28-10-89	1-1-14	600	P. A 200 L. A 50 H. R. 50	900	H R 50	900	H. R 50	900	H R 50	
	Surgeons, II Grade—2 on Rs. 700-50-800													
2	Dr. P. Palpu	2-11-63	16-12-92	23-9-98	24-4-17	800	.	800	.	800		800		
3	Dr. S. V. Ramaswamy Iyengar .	15-10-63		26-10-92	1-7-09	600	S A. 100 P. A. 100	750	100	800	S A. 100	800	S A 100	
	Total ..	...	..	.		1,400	200	1,550	100	1,600	100	1,600	100	
	Surgeons, III Grade—3 on Rs. 550-25-700.													
4	Dr. C. A. Nanjappa ..	17-8-69	11-1-92	1-10-97	24-10-16	500	Lec A 100 L A 200 X.-Ray. A. 50	700	X Ray A 50 Lec A. 100	700	X. Ray A 50 Lec A 100	700	X Ray A 50 Lec. A 100	
5	Dr. H. B. Mylvaganam . . .	11-2-70	..	19-2-08	1-3-16	600	Lec. A 75	650	Lec. A 75	675	Lec A. 75	700	Lec. A 75	
6	Miss R. Govindarajulu . ..	5-10-65	..	1-10-87	2-5-08	500	P. A 100	650		675		700		
	Total .	..	..	..	.	1,600	525	2,000	225	2,050	225	2,100	225	
	Surgeons, IV Grade—3 on Rs. 500.													
7	Miss Ayachammal	16-6-68		20-5-92	10-7-17	500	. .	500		500		500		
8	Dr. B. D. Ragavendra Rao	24-2-64	22-4-90	15-1-93	1-7-08	400	H. R. 20	500	H R 20	500	H. R. 20	500	H R 20	
9	Dr. C. Rajaram Rao..	5-7-63	26-3-88	20-7-89	1-1-14	400	.	500		500		500		
	Total ..	...	. .	..		1,300	20	1,500	20	1,500	20	1,500	20	
	Surgeons, V Grade—3 on Rs. 450													
10	Dr. W. Srinivasa Iyengar . . .	20-5-65	1-1-90	16-12-92	21-2-15	400		450		450	.	450		
11	Dr. T. V. Kuppuswami Mudaliar ..	1-1-70	15-2-93	1-10-97	23-1-17	400	L A. 30 H. R. 30	450	P. A. 10	450	P. A. 10	450	P A 10	
12	Mr. J. Whale	14-3-74	...	14-7-02	14-7-05	300	.	450		450		450		
	Total ..	.	.	.	.	1,100	60	1,350	10	1,350	10	1,350	10	
	Surgeons, VI Grade—4 on Rs. 400.													
13	Dr. G. S. David	19-6-69	27-8-95	4-7-02	4-7-11	300	Ch. A 30	400		400	.	400		
14	Dr. Mahomed Ooseman	16-1-72	28-8-95	4-7-02	4-7-11	300	L. A 100	400		400	.	400	.	
15	Dr. C. Appadorai Mudaliar ..	2-11-71	26-5-96	5-12-04	5-12-13	300	Ch. A. 50 Lock-up A. 30	400		400	. ...	400		
16	Dr. M. Jagannatha Pillai	14-5-72	14-3-97	24-4-05	24-4-14	300	Ch. A. 30	400		400	. .	400		
	Total ..	...	..	..	.	1,200	240	1,600	. .	1,600	.. ...	1,600	. ....	
	Grand Total, Surgeons	...	...	. .	...	7,200	1,345	8,900	405	9,000	405	9,050	405	

	Asst. Surgeons, I Grade—11 on Rs. 220-20-360																	
17	Dr V. Abboy Naidu...	14-4-66	16-9-93	1-10-97	1-10-06	300	Amb. A	30	350	Amb A	30	350	Amb. A.	30	350	Amb. A.	30	
18	Dr. S. Ranganna	15-4-65	15-1-94	15-7-99	15-7-08	300	Sp. A	100	350	Sp A.	100	350	Sp. A.	100	350	Sp. A.	100	
							C. A	40										
19	V. Muttusami Doss	24-12-69	2-7-96	13-3-05	30-3-15	300	L. A.	100	350	L. A	50	350	L A.	50	350	L. A.	50	
20	S. Subba Rao	18-6-83		15-2-12	14 1-17	300	J A	100	350	H. R.	30	350	H. R.	30	350	H. R.	30	
							Ch. A	50		P. A	20		P A.	20		P. A.	20	
							H. R.	30										
21	B. G. Srinivasachary . .	12-7-83	...	15-1-13	15-1-17	300	L. A.	50	350	L A.	50	350	L. A.	50	350	L. A.	50	
							C. A.	25		C. A	25		C. A.	25		C A.	25	
22	A. Seshagiri Rao . . .	8-9-68	14-3-97	23-4-08	2-5-17	300	L. A.	100	310	L. A.	100	330	L. A	100	330	L A.	100	
23	T. S. Siddappa .	15-6-64	25-11-97	14-7-08	14-7-14	250	.		290			310			330	. . .		
24	V. K. Narayan Rao .	13-3-84	.	12-1-16	12-1-16	250			250	.		270	...		290	. . .		
25	N. Rangachar ...	24-7-74	16-6-98	3-11-11	1-6-16	250	Sp. A	100	270	Sp. A.	100	290	Sp A.	100	310	Sp. A.	100	
							C. A	40		P A	20							
26	S. Gp Asirvadam	4-4-71	23-9-01	3-11-11	1-6-16	250	L A	100	270	L A	50	290	L. A	50	310	L. A.	50	
							Lec. A.	75		Lec A	75		Lec A.	75		Lec A.	75	
27	D. S. Puttanna	18-10-85	...	26-5-17	26-5-17	250	.		250	..		270			290	. .		
	Total Assistant Surgeons, I grade	. . .		. .		3,050		940	3,390		650	3,510		690	3,630		690	
	Asst. Surgeons, II Grade—20 on Rs. 120-10-220 of which 4 now held by Hony Asst Surgeons.																	
28	F. Noornha .	3-12-78	9-8-06	3-11-11	8-9-16	200	.		210	.		220			220			
29	C. Rajagopal Mudaliar .	20-1-79	5-7-06	3-11-11	5-1-17	200	. .		200			210			220			
30	C. Kuppuswami Pillai . .	12-11-77		12-7-02	9-3-17	200	L. A	100	200	L A	100	210	L. A.	100	220	L. A	100	
31	Miss B. Perriton . .	.	.	14-7-17	14-7-17	200	.		200			200			210			
32	S. Narayan Rao . . .	15-5-79	4-9-07	3-11-11	6-9-14	..	.			.			.					
33	B. Krishnamurthy Rao	15-9-79	18-1-08	18-1-11	18-1-16	150	L A	50	180	L A	50	190	L A	50	200	L A.	50	
34	B. Nanjappa . .	13-6-81	21-6-09	3-11-11	21-6-16	150	C. A	40	180	L. A.	50	190	L A.	50	200	L. A.	50	
							L A.	50		C A	40		C A	40		C. A.	40	
							H. R	30										
35	N. S. Nanjundiah . .	8-1-82	10-8-06	3-11 11	3-7-14	120	. ..		180	.		190			200			
36	T Balakrishna Mudaliar	20-12-82	11-8-09	3 11-11	11-8-14	120	. . .		180			190	.		200			
37	Miss Allen . .	13-12-87		1 11-12	1-11-12	100			170			180	. .		190	. .		
38	Mrs M Uchgavkar . .	19-8-89		19-2-15	19-2-15	100	P. A.	50	160	.		170			180	. .		
39	K Srinivasachar . .	25-7-82	19-8-08	11-9-16	11-9-16	80	Lec. A	50	120	Lec. A	50	130	Lec. A.	50	140	Lec. A	50	
40	S Varada Iyengar	17 4 80	9-11-11	11-9-16	11-9-16	80	L. A	40	120	L A	40	130	L A.	40	140	L. A.	40	
							T. A	30		T A.	30		T A	30		T A	30	
	Carried over					1,700		440	2,100		360	2,210		360	2,320		360	

* On Field Service on a pay of Rs 260 + Allowance Rs 125.

No	Name	Date of Birth	Admission as Sub-Asst Surge	Admission as Asst Surgs.	Promotion to present pay	Present Pay Rs.	Present Allowance Rs.	1st November 1917 Pay Rs.	1st November 1917 Allowance Rs.	1st July 1918 Pay Rs.	1st July 1918 Allowance Rs.	1st July 1919 Pay Rs.	1st July 1919 Allowance Rs.	Remarks
	Brought forward .			.		1,700	440	2,100	360	2,210	360	2,320	360	
41	G. Dinadayalu Singh . . .	24-12-79	11-11-11	11-9-16	11-9-16	80	L. A. 40 F T A 30	120	L. A. 40 F T A 30	130	L. A. 40 F. T. A. 30	140	L. A. 40 F T A 30	
42	B. Rajagopal Naidu .	2-7-84	1-1-12	11-9-16	11-9-16	80	L. A 40 F T. A. 30	120	L. A. 40 F. T A. 30	130	L. A. 40 F. T A 30	140	L A 40 F T A. 30	
43	C. Narayana Rao	16-4-86	16-6-12	11-9-16	11-9-16	80	L. A. 50	120	L. A. 50	130	L. A 50	140	L A 50	For cholera duty.
	Total—Assistant Surgeons, II Grade		. .	.		1,940	630	2,460	550	2,600	550	2,740	550	
	Hony Asst.-Surgeons, 4 on Rs. 120—200													
44	S. Venkoba Rao ...	3-5-64	8-10-88	1-1-15	1-1-15	200	L. A 40	200	L. A. 40	200	L. A. 40	200	L A 40	
45	M. D Srinivasa Iyengar	15-1-63	23-10-88	1-7-13	1-7-13	200		200		200		200		
46	P. S. Ramachandra Iyer	13-11-66	25-6-90	3 11-11	1-7-13	150		150		150		150		
47	Mrs. L. Rodrigues .	8-11-70	23-8-91	24-7-16	24-7-16	120	P. A. 30 C A. 10	120	P. A. 30 C. A 10	120	P. A 30 C A 10	120	P. A. 30 C. A 10	
	Total—Honorary Assistant-Surgeons		. .			670	80	670	80	670	80	670	80	
	Total—Assistant-Surgeons, II Grade, including 4 Hony. Asst.-Surgeons . .			.		2,610	710	3 130	630	3,270	630	3,410	630	
	Proby. Asst. Surgns. 9 on Rs 80-5-100.													
1	K. V. Gundopanth	7-10-84	21-6-12	6-10-13	6-10-13	80	..	100		100		100	. .	
2	P. R. Subba Rao	15-12-85	20-7-12	20-7-12	20-7-12	60	L A. 40 F T. A 50	100	L A 20 F T A. 50	100	L. A. 20 F. T. A. 50	100	L. A 20 F T A. 50	
3	S Krishnamurti	23-10-83	12-8-13	. .	12-8-13	60	20	100	. .	100	. .	100	...	
4	S. Narayana Prasad	14-7-87	22-12-13	...	22-12-13	60	20	95	. .	100	...	100	...	

5	M. N. Sivaramiah .	31-1-86	23-12-13	.	23-12-13	60	20	95		100		100	.
6	S. Ramachandra Rao	24-6-82	28-12-13		28-12-13	60	15	95		100		100	.
7	S. Chokkam Iyengar . ..	10-12-85	29-12-13		29-12-13	60	10	95		100	..	100	..
8	P. Shama Rao .. .	30-12-87	13-6-14	.	13-6-14	60		95		100	..	100	
9	T. Subba Rao . .	12-12-88	1-12-14		1-12-14	60	.	90		95	..	100	.
	Total Probationary Assistant Surgeons .	...	...			560	175	865	70	895	70	900	70
	Superny. Graduates—8 on Rs. 80.												
1	D B Modi .	1-10-72	27-3-15		27-3-15	60		80	.	80		80	
2	Shankar Rao Pandit	29-1-92	13-4-15	.	13-4-15	60	K. G F L. A 5	80	.	80		80	
3	L. Ramakrishna Rao .	19-9-88	9-2-16		9-2-16	60	10	80		80	..	80	..
4	V Srinivasa Mudaliar . .	15-1-88	11-2-16		11-2-16	60	.	80		80	.	80	
5	C. K. Ananthanarayana Iyer	3-7-91	24-3-16	.	24-3-16	60	10	80		80	.	80	
6	C. Krishnaswami Rao . .	...	28-6-17	.	28-6-17	60	.	80		80	.	80	.
7	H. Shama Rao	..	4-1-17	.	4-1-17	60	.	80		80		80	.
8	B. Ramaswami Iyengar	.	29-8-17	.	29-8-17	60	.	80	.	80	.	80	.
	Total Supernumerary Graduates	..	..			480	25	640	.	640	.	640	
	ABSTRACT.												
	Total Surgeons	...			..	7,200	1,345	8,900	405	9,000	405	9,050	495
	Total Assistant Surgeons, I Grade	...				3,050	940	3,390	650	3,510	630	3,630	630
	Total Assistant Surgeons, II Grade, including Honorary Asst Surgeons	.	.		..	2,610	710	3,130	630	3,270	630	3,410	630
	Total Probationary Assistant Surgeons		...	.	. .	560	175	865	70	895	70	900	70
	Total Supernumerary Graduates	.	..		..	480	25	640	...	640	.	640	
	GRAND TOTAL ..		.		.	13,900	3,195	16,925	1,755	17,315	1,735	17,630	1,735
							17,095		18,680		19,050		19,365
	INCREASE .	.	.	.					1,585		1,955		2,270

APPENDIX B—Statement showing the present and the proposed Pay and Allowances of Lady Apothecaries.

No.	NAME	Date of			Present		1st November 1917		1st July 1918		1st July 1919		Remarks
		Birth	Admission as Sub-Assistant Surgeon	Promotion to present pay	Pay	Allowance	Pay	Allowance	Pay	Allowance	Pay	Allowance	
	Lady Apothecaries—10 on Rs 75-5-80—½°—200				Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	
1	Miss. E. L. Palman	29-12-69	9-3-94	9-3-09	150		190		190		200		Maternity Hospital, Bangalore
2	Mrs. A. Falconer James	6-8-68	14-7-94	14-7-09	150	10	190		190		200		Female Dispensary, Hassan
3	Miss. Florance Brown	14-1-70	29-7-94	29-7-09	150	10	190		190		200		Female Dispensary, Kolar
4	Mrs. Laura Holman Rozario	8-3-74	23-8-95	23-8-10	150	50	180	L A. 25	180	L A 25	190	L. A 25	Maternity Hospital, Robertsonpet-
5	Miss N. E Trutwain	13-11-64	4-2-11	4-2-16	100	10	100	P. A. 10	110		110		Female Dispensary, Tumkur.
6	Miss A. Rozario	18-4-79	23-10-10	23-10-10	75	10	110		110		120		General Hospital, Mysore
7	Miss E. Pattan	21-1-83	1-5-12	1-5-12	75	10+5	100	L. A. 15	100	L A 15	110	L A 15	Female Dispensary, K G F.
8	Miss E Mescarenhas	23-5-90	17-8-14	17-8-14	75	15	90		90		100		Female Dispensary, Chikmagalur.
9	Miss A. G. Smith	16-3-86	3-10-16	3-10-16	75		80		80		90		Victoria Hospital, Bangalore.
10	Miss Taylor			22-1-17	75		75		80		80		Female Dispensary, Shimoga.
	Total Apothecaries				1,075	120	1,305	50	1,320	40	1,400	40	
					1,195		1,355		1,360		1,440		
	Increase						+160		+165		+245		

APPENDIX C.– Statement showing the present and proposed pay and allowances of Sub-Assistant Surgeons.

No.	Name	Present		Proposed	
		Pay	Allowances	Pay	Allowances
	ABSTRACT.		Rs		Rs
	Sub-Assistant Surgeons.				
	I Grade 6 on Rs 100	510	80	600	10
	II ,, 12 on ,, 90	720	180	1,080	
	III ,, 26 on ,, 80	1,560	265	2,080	20
	IV ,, 35 on ,, 70	2,090	372½	2,450	60
	V ,, 34 on ,, 60	1,610	885	2,040	80
	VI ,, 20 on ,, 50	790	265	1,000	95
	VII ,, 19 on ,, 45	570	221	855	75
	VIII ,, 19 on ,, 40	640	91	760	45
	IX ,, 19 on ,, 30	570		570	
	Grand Total	9,060	1,809½	11,435	385
		10,869½		11,820	
	Increase			950½	

APPENDIX D.

No	NAME	Date of Birth	Date of Admission as Sub-Asst Surgn	Date of Promotion to present pay	Present Pay Rs	Present Allowance Rs	1st November 1917 Pay Rs	1st November 1917 Allowance Rs.	Remarks
	Sub-Asst Surgeons, I Grade—6 on Rs. 100								
1	Balasundara Subraya Mudaliar	4-12-57	30-6-80	25-2-09	80	10	100		Minto Oph Hospital, Bangalore
2	G. L. Ramaswamy	23-6-57	1-7-78	15-10-14	80	20	100	L. A 10	Local Fund Dispensary, Harihapur (Kadur
3	G. V. Rangaramanjulu Naidu	15-3-64	20-7-83	24-12-15	80	15	100		Palace Dispensary, Mysore
4	S. Perrasami Pillai	1-1-64	27-8-86	1-4-11	70	10	100		Weavers' Lines Dispensary Mysore
5	A. Rajagopala Pillai	30-6-60	30-6-90	24-12-15	70	15	100		Lun. Asy, Bangalore, Free house
...	Vacant				70				
6	P. Papiah Naidu	18-1-64	19-6-90	10-6-97	60	10	100		Local Fund Dispensary, Hoskote
	Total I Grade				510	80	600	10	
	Sub-Asst. Surgeons, II Grade—12 on Rs 90.								
1	T V. Ramakrishna Pillai	17-9-60	20-7-83	20-7-97	60	10	90		Local Fund Dispensary, Seringapatam.
2	Darashaw Framji	6-2-70	20-2-98	20-2-98	60	P. A. 30	90		General Hospital Mysore
3	T. V. Viraswamy Mudaliar	2-10-73	26-8-98	26-8-98	60	10	90		Local Fund Dispensary, Birur
4	Y. Papiah Naidu	1-7-63	10-11-84	10-11-98	60	10	90		Do Chamrajnagar.
5	T. Chenthulathypathy Pillai	28-3-60	10-11-84	10-11-98	60	10	90		Nazarbad Dispensary, Mysore
6	T. Dharmalinga Mudaliar	1861	10-11-84	2-11-99	60		90		District Hospital, Tumkur.
7	B. V Narasimha Iyengar	11-6-65	1-7-87	1-7-01	60	10	90		Local Fund Dispensary Kunigal
8	M. Lakshmana Rao	20-2-65	1-7-87	1-7-01	60	10	90		Do Freuch Rocks.
9	V. Arivanamdam Pillai	1866	15-9-87	30-9-01	60	10	90		Do Harihar
10	T. J. Mamandy Pillai	20-7-65	6-8-86	6-8-02	60	10	90		Do Nanjangud
11	T. V Lakshmana Pillai (B)	14-4-67	6-9-88	6-9-02	60	10	90		Do Srinivaspur
12	P. Srinivasa Rao	4-9-64	11-10-88	11-10-02	60	10	90		Do Nagamangala
	Total II Grade				720	130	1,080		
	Sub-Asst. Surgeons, III Grade—26 on Rs. 80.								
1	K. Abdul Koothoos	1-1-68	25-6-90	25-6-04	60	20	80		Public Health Institute. Bangalore.
2	M. Gundappa	25-1-65	25-6-90	25-6-04	60	10	80		Local Fund Dispensary, Mandya.
3	S. Krishnaswamy Iyer (B)	26-3-66	25-6-90	10-11-04	60	10	80		Do Nyampti (Shimoga)

4	D. K. Narasinga Rao	1867	10-2-90	10-11-04	60	10	80			Do Challakere.
5	A. M. Mathiah	May 1867	25-6-91	20-10-05	60	..	80			District Hospital, Tumkur.
6	P. S. Ramaswamy Iyengar (B) .	19-1-69	25-6-91	25-6-05	60	10	80			Old Agrahar Dispensary, Mysore.
7	M. V. Narasimhachar (B) . .	27-2-65	25-6-91	25-6-05	60	10	80			Victoria Hospl Bangalore (Temporarily at disposal of Resy., from 20-10-14.)
8	M. Nanjundiah . .	23-4-67	25-6-91	25-6-05	60	10	80			L. F Dispy , Molakalmuru (Chitaldrug).
9	Miss S. Paul	5-11-70	25-6-91	25-6-05	60	10	80			Female Dispensary, Chitaldrug.
10	K. Krishna Iyengar	13-12-67	8-7-92	8-7-06	60	10	80			Erangere Dispensary, Mysore.
11	M. C. Venkatachar	27-4-68	8-7-92	8-7-06	60	10	80			Local Fund Dispensary, Chikballapur
12	M. Vijayarangam Naidu ..	16-12-68	8-7-92	8-7-06	60	10	80			General Hospital, Mysore
13	D. Jaya Rao . .	4-8-68	8-7-92	8-7-06	60	20	80	L A.	10	L. F Dispy , Kalasa (Kadur) Malnad.
14	K. Narayana Iyengar (B) .	1867	25-6-91	2-10-06	60	10	80			Local Fund Dispensary, Chiknayakanhalli
15	S. V. Subbarayer	1868	25-6-91	29-10-06	60		80			General Hospital, Mysore
16	T Ramachandra Rao	1-2-69	20-10-92	20-10-06	60	15	80	L. A	10	Epidemic Disease Hospital and Leper Asylum, Bangalore.
17	P. Rajendram Pillai .	1-1-63	15-9-87	29-10-06	60	10	80			Local Fund Dispensary, Honnali.
18	M. Srinivasa Rao	July 66	8-7-92	2-7-07	60	10	80			Do Malvalli
19	A. S Ramalinga Mudaliar . .	5-3-69	8-7-93	8-7-07	60	10	80			Do Goribidnur.
20	N. Ganapathi Iyer .	12-8-66	8-7-93	8-7-07	60		80			District Hospital, Hassan
21	T. Sivaprakasa Mudaliar (B)	10-11-74	18-10-00	30-4-08	60	10	80			Local Fund Dispensary, Varthur.
22	B Annappa (B)	1-10-67	8-7-92	16-7-08	60	15	80			Headquarters Establishment Bangalore
23	G. Audiappa (B) .	1867	23-7-94	23-7-08	60	15	80			Malleswaram Dispensary, Bangalore
24	B. Srikantayya .	17-11-69	27-7-94	27-7-08	60	10	80			Local Fund Dispensary, T -Narsipur
	J. Chinniah	1-12-67	26-7-94	26-7-08	60	10	80			Do Channarayapatna
26	C. Ramanujam Pillai .	15-6-72	28-7-94	28-7-08	60	10	80			Do Tyamagondlu
	Total III Grade				1,560	265	2,080		20	
	Sub-Asst. Surgeons. IV Grade—35 on Rs. 70.									
1	R Tirumal Rao	29-9-71	23-7-94	15-9-08	60	10	70			Local Fund Dispensary, Hole-Narsipur
2	Sheik Abdulla	30-11-70	27-7-94	15-10-08	60	10	70			Do Gubbi
3	V. Govindarajulu Naidu (B)	1870	26-7-95	26-7-09	60	10	70			Ganigarpet Dispensary Bangalore.
4	M Varadaiya	15-6-71	26-7-95	26-7-09	60	10	70			General Hospital, Mysore
5	Mahomed Ali Khaleel	7-73	26-7-95	26-7-09	60	15	70	L A	5	Local Fund Dispensary, Benkipur (Shimoga).

No	Name	Date of Birth	Date of Admission as Sub-Asst Surgn	Date of Promotion to present pay	Present Pay Rs	Present Allowance Rs	1st November Pay Rs.	1st November Allowance Rs	Remarks
	Sub-Asst Surgeons—IV Grade—35 on Rs 70								
6	V. Krishna Rao	26-10-69	26-7-95	26-7-09	60	10	70		Local Fund Dispensary, Nelamangala
7	H. Krishna Jetty	7-4-67	25-6-91	2-8-09	60	10	70		Do Huliyurdurga
8	Mahomed Hussain	10-6-70	20-7-95	2-9-09	60	5	70		Jail Hospital Mysore Free quarters
9	A Singaravelu Mudaliar	1872	26-7-95	29-10-09	60	10	70		Arlapet Dispensary, Bangalore
10	D. Chambers	13-9-68	26-7-95	29-10-09	60	10	70		Local Fund Dispensary, Pavagada
11	M Sadasivam	18-10-78	19-3-08	19-3-10	60	10	70		Do Arsikere
12	B. R Srinivasa Iyengar	3-1-75	29-7-97	29-7-11	60	10	70		Chamarajpet Dispensary, Bangalore
13	B S. Ramaswami Pillai (B)	2-10-74	5-8-97	5-8-11	60	10	70		Minto Ophthalmic Hospital, Bangalore
14	P. R. Lakshmi Narayana Iyer	12-1-72	14-12-97	14-12-11	60	10	70		General Hospital, Mysore
15	Mahomed Musa	13-12-77	1-5-99	1-5-13	60	10	70		Local Fund Dispensary Turuvekere
16	A. L Manuel	15-9-74	1-5-99	1-5-13	60	10	70		Do Mulbagal
17	C. Basappa Chetty	1-7-73	24-7-99	24-7-13	60	10	70		Do Malur
18	C Vedanayakam Pillai	1872	30-6-00	25-5-16	60	..	70		C P S Dispy., Sivasamudram (Tempy)
19	M. Guru Rao	7-4-67	8-7-92	18-9-15	60	20	70	L A 10	Local Fund Dispensary Sringeri (Malnad)
20	D. Pearl	16-2-71	19-5-96	1-10-16	60		70		Victoria Hospital, Bangalore
21	B Narayana Rao	16-7-75	6-5-00	1-10-16	60	10	70		Local Fund Dispensary, Sidlaghatta
22	H. Krishna Murthy	16-6-78	1-5-01	1-10-16	60	10	70		General Hospital, Mysore
23	F. A Jayasilaraya Pillai	14-5-77	1-5-01	1-10-16	60	15	70	L A 5	Local Fund Dispensary, Bowringpet
24	S. Ramaswami Iyer (B)	31-5-76	3-5-01	1-10-16	60	8	70		Central Jail Hospital, Bangalore
25	B. Narasinga Rao	April 78	16-12-99	1-10-16	60	10	70		Victoria Hospital, Bangalore
26	B. Balakrishna Rao	30-6-72	6-5-00	15-10-16	60		70		General Hospital, Mysore.
27	T. Sadasiva Mudaliar	8-8-78	20-5-02	20-5-17	60	10	70		Local Fund Dispensary, Tiptur
28	M. Munisami	3-1-79	17-5-02	17-5-17	60	10	70		Do Holalkere
29	T. S. Ambu Pillai	7-4-79	26-5-02	26-5-17	60	10	70		Do Closepet
30	M. A. Janikiram	7-7-86	27-1-12	16-6-17	60	15	70	L. A 5	Do Belur (Hassan Dist)
31	M. Gregory	9-5-78	21-5-02	20-6-17	60	10	70		Do Magadi
32	A Masilamani Mudaliar	1876	2-5-01	16-7-17	60	10	70		Victoria Hospital, Bangalore.
33	B. Subba Rao	1873	5-5-00	3-9-17	60	15 8 L A.	70	L. A. 15	P. W D Dispy, Kannambadi.

34	A. Ponnuswami Pillai (Temporary)	16-3-86	15-4-13	15-4-13	60	21	70	L A	10	Local Fund Dispensary, Nagar—Temporary for 4 years (Shimoga).
35	H. Gangadhara Rao	21-10-79	18-5-02	8-9-12	50	20	70	L. A	10	Local Fund Dispensary, Kallurkatte (Shimoga)
	Total IV Grade ...				2,090	372½	2,450		60	
	Sub-Asst. Surgeons. V Grade—34 on Rs. 60									
1	C Lakshmiah	28-9-77	22-7-03	22-7-13	50	10	60	..		Do , Devanhalli.
2	B F. Rodrigues	17-5-78	22-7-03	22-7-13	50	20	60	P A	10	Sowar and Barr Dispensary Mysore
3	C. Mahomed Sibgathulla	10-9-79	22-7-03	22-7-13	50	.	60	.		District Hospital. Kolar
4	M J. Thambuswami Pillai	17-9-78	18-8-03	18-8-13	50	15	60	L. A.	5	Local Fund Dispensary, Arehalli (Hassan District)
5	M. Krishnasingh	25-5-78	20-8-03	20-8-13	50		60	. .		I S Regiment, Bangalore. (Returned from F. Service invalided on 29-3 17)
6	P. Govindarajulu Naidu	22-12-78	22-7-03	22-7-13	50	10	60			Local Fund Dispensary, Pathapaiya
7	T. Sadasivam Pillai	10-80	13-11-03	13-11-13	50	10	60			Do , Maddur.
8	T. M. Jagannatham Mudaliar	8-6-79	19-12-03	19-12-13	50	15	60	L A	5	Do , Shikarpur (Shimoga)
9	B. A. Rajaratnam Pillai	27-7-81	10-9-04	30-9-14	50	10	60			Do , Maddagiri
10	S. R. Padhmanabhan	27-2-80	18-3-04	2-11-15	50	10	60	. .		Do , Yelahanka.
11	D. Nursingh	1-11-77	9-5-06	1-10 16	50		60			On Field Service
12	A K. Muniswami Mudaliar	1882	14-9-06	1-10-16	50	L, A 15 10	60	L A	15	Local Fund Dispensary Hiriyur (Chitaldrug)
13	M. Narayana Rao	1881	1-5-05	30-10-16	50	10	60			Do , Hosdurga
14	N R Vedanarayana Pillai	1876	17-8-05	30-10-16	50	10	60			Victoria Hospital Bangalore
15	T R. Moses	1880	22-9-06	30-10-16	50		60			District Hospital, Chitaldrug
16	Paul Peter	13-7-83	14-1-07	14-1-17	50	20	60	L A	10	Local Fund Dispensary, Heggaddevankote (Mysore)
17	V T Kannappa Mudaliar	24-5-82	25-2-07	25-2-17	50	10	60			Local Fund Dispensary Dodballapur
18	A Venkataramiah	20-10-77	18-5-02	8-3-17	50	10	60	.		Minto Ophthalmic Hospital, Bangalore
19	Khaja Mahomed	4-4-82	1-4-07	1-4-17	50	15	60	L A.	5	Railway Dispensary, Hassan
20	Mahomed Zainullabudin	1884	9-4-07	9-4-17	50	10	60	.. .		Local Fund Dispensary Koratagere
21	Sundra Rao Sripathi Rao Thakare	6-6-89	21-4-12	25-5-17	50	10	60	. .. .		Do , Malebennur
22	Abdul Khader Sowar	21-8-79	1-7-07	18-7-17	50	10	60	.		Public Works Dispensary Soldevanhalli.
23	K. Abdul Aziz	1-4-83	20-4-07	1-8-17	50	10	60			Local Fund Dispensary, Sira
24	B Vasudeva Rao	27-3-92	2-5-12	1-8-17	50	10	60	.		Do Arkalgud
25	M. Puviah	8-75	24-3-15	24-3-15	50	15	60	L A	5	Do , Periyapatna (Mysore)
26	P S Chinnaswami Pillai	18-7-80	23-1-07	23-1-12	40	15	60			Palace Dispensary, Mysore.
27	C Narasimhaiya	2 9-77	28-3-07	28-3-12	40	10	60	.. .		Local Fund Dispensary, Channapatna
28	L. F. Joseph Pillai	1873	18-10-07	8-10-12	40		60			On Field Service
29	M Balasundaramma	14-5-80	1-11-07	1-11-12	40	P A 10 15	60	L A. 5		Female Dispensary, Chikmagalur. Free quarters.

No	NAME	Date of Birth	Date of Admission as Sub-Asst. Surgn.	Date of Promotion to present pay	Present Pay Rs	Present Allowance Rs	1st November 1917 Pay Rs	1st November 1917 Allowance Rs	Remarks
30	T. R. Dhamodaram	1873	1-12-07	1-12-12	40	10	60		General Hospital, Mysore
31	B. Visweswariah	1880	19-12-07	19-12-12	40	20	60	L. A. 10	Ll. Fund Dispy Narasimharajapuram (Kadur)
32	T. K. Venkatachar	1882	10-5-08	10-5-13	40	10	60		Public Works Dispensary, Arkihebbal
33	C. Venkata Rao	1881	10-10-08	9-10-13	40	10	60		Local Fund Dispensary, Melkote
34	V. S. Nagabhushanam	12-10-82	10-10-08	10-10-13	40	20	60	L. A. 10	Do Sringeri
	Total V Grade				1,610	385	2,040	80	
	Sub-Asst. Surgeons, VI Grade—20 on Rs. 50.								
1	Trikamlal, N	13-11-84	27-11-11 A. N	27-11-11 A. N	40		50		District Hospital, Chikmagalur.
2	B. Vajravelu	24-4-88	3-5-12	3-5-12	40		50		Victoria Hospital, Bangalore
3	T. P. Sangameswara Iyer	13-4- 9	14-5-12	14-5-12	40	20	50	L. A. 10	Local Fund Dispensary, Kankanhalli.
4	K. Ananthiah	17-7-84	23-2-13	23-2-13	40	10	50	L. A. 5	Do Gudibanda
5	D. Muniswami Mudaliar	9-11-75	27-9-13 A. N	27-9-13 A. N.	40	10	50	..	Do Bagepalli, temp for 4 yrs.
6	Thomas D'Souza	7-3-82	10-10-08	10-10-13	40	10	50		Do Channagiri
7	B. Arjuna Mudaliar	1-7-80	30-11-08	10-2-14	40	20	50	L. A. 10	District Hospital, Chikmagalur.
8	E. C. Wesley	1861	3-11-08	3-11-13	40	10	50		Local Fund Dispensary, Anekal.
9	M. R. Nagarathnam Mudaliar	1886	25-2-09	25-2-14	40	20	50	L. A. 10	Do Mandagadde (Shimoga).
10	S. Lakshman Rao	31-3-76	20-3-09	1-4-14	40	10	50		Do Ajjampur.
11	Sulaiman Khan	25-2-84	1-5-09	20-5-14	40	20	50	L. A. 10	Do Sorab (Shimoga).
12	S. V. Bhima Rao	16-6-85	12-6-09	12-6-14	40	10	50	L. A. 5	Public Works Dispensary, Yedatore.
13	P. Basavaraju	1886	20-7-09	20-7-14	40	10	50		Local Fund Dispensary, Banawar.
14	Mahomed Abdul Satar	5-1-85	31-7-09	31-7-14	40	10	50		Public Works Dispensary, Bethamangala.
15	T. Mascarenhas	Nov 84	21-12-09	21-12-14	40	15 *10	50	L. A. 5 *10	Local Fund Dispensary, Kumsi (Shimoge)
16	V. C. Krishnaswami Mudaliar	Feb-86	12-6-10	12-6-15	40	15	50	L. A. 5	Do Sargur (Mysore)
17	Amba Bai	14-6-90	24-7-15	24-7-15	40	20	50	L. A. 10	Female Dispensary, Sagar (Shimoga).
18	P. Guruswamiah	15-3-85	5-9-10	5-9-15	40	10	50		Local Fund Dispensary, Saligrama.
19	A. M. Doraswami	16-5-81	24-7-08	30-10-16	40	20	50	L. A. 10	Do Yeslurpet (Hassan).
20	D. Appa Rao	26-9-89	25-3-13	25-3-13	30	15	50	L. A. 5	Do Alur.
	Total VI Grade				790	265	1,000	95	

* Allowance for paying weekly visits to Harnahalli.

	Sub-Asst. Surgeons, VII Grade—19 on Rs 45.									
1	M. Govindaswami Naidu . . .	16-7-90	19- 4-13	19- 4-13	30	15	45	L A	5	Local Fund Dispensary, Anvatti.
2	U. L. Bhatt	28-11-88	22- 4-13	22- 4-13	30		45	. . .		District Hospital, Tumkur
3	B. G. Krishnaswami	25- 4-88	29- 4-13	29- 4-13	30	10	45	. . . .		Local Fund Dispensary, Nyamti (Temporary)
4	T. K. Thayamanawar	15-11-87	1- 5-13	1- 5-13	30	20	45	L. A.	10	Local Fund Dispensary, Honbal (Hassan)—Malnad
5	L. D. Rajaratnam	12- 8-88	6- 6-13	6- 6-13	30	20	45	L A	10	Local Fund Dispensary, Saklespur (Hassan)—Malnad.
6	A. D. Balasubramanyam	28-12-88	10- 6-13	10-6 -13	30	10	45	.....		Local Fund Dispensary, Kadur.
7	M. C. Ramaswamy	26- 4-89	14- 6-13	14-6 -13	30	10	45	. .		Do Konanur.
8	J. M. Babu Rao	14- 9-89	20- 8-13	20- 8-13	30	20	45	L. A.	10	Do Bidare, Malnad.
9	V. R. S. Charloo	12- 6-89	20- 8-13	20- 8-13	30	3	45	L. A.	5	Civil Hospital, Kolar Gold Field
10	J. B. Sinha	1888	30-12-13	30-12-13	30	.	45	. . .		District Hospital, Hassan.
11	H. Narayana Iyengar	1-10-88	9- 4-14	9- 4-14	30	10	45			Local Fund Dispensary, Krishnarajpete.
12	N. Krishnaswami	23- 5-91	11- 4-14	11- 4-14	30	3	45	L A.	10	Civil Hospital, Kolar Gold Field.
13	S. T. Narayanaiah . . .	1-10-89	15- 8-14	15- 8-14	30	10	45			Local Fund Dispensary, Gundlupet.
14	C. S. Narayana Chetty . . .	15- 7-89	5- 9-14	5- 9-14	30	10	45	.		Do Bannur
15	V. R. Manikam Mudaliar	15-11-88	1- 7-15	1- 7-15	30	20	45	L A	5	Imperial Service Lancers' Hospital, Bangalore
16	K. Rangasami Iyengar .	30- 1-88	1- 7-15	1- 7-15	30	.	45	. . .		District Hospital, Chitaldrug
17	T. N. Subramanya Iyer . . .	31- 3-87	1- 7-15	1- 7-15	30	20	45	L. A.	5	Public Health Laboratory, Kolar Gold Fields.
18	K. N. Subbayya	7- 8-91	1- 7 15	1-7 -15	30	10 H A. 20	45	H. R L A	10 10	Local Fund Dispensary, Siralkoppa (Shimoga)
19	M. Ganesh Rao	8- 7-92	1- 7-15	1 7-15	30	10	45	.		Do Jagalur.
	Total VII Grade .	....	.		570	221	855		75	

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APPENDIX D—*contd.*

No.	NAME	Date of Birth	Date of Admission as Sub-Asst Surgn	Date of Promotion to present pay	Present Pay Rs	Present Allowance Rs.	1st November 1917 Pay, Rs.	1st November 1917 Allowance Rs.	Remarks
	Sub-Asst. Surgeons. VIII Grade—19 on Rs 40								
1	Y. Ramaswamy Naidu	15-6-92	1-7-15	1-7-15	30	10	40	L. A 5	Local Fund Dispensary Vedatore
2	C. S Rangaswami Iyengar	25-9-88	1-7-15	1-7-15	30	20	40	L. A 10	" Sollebile
3	Mahomed Abdul Rahiman	20-11-93	27-9-15	27-9-15	30		10		Victoria Hospital, Bangalore
4	M. Krishna Iyengar	23-10-90	1-10-15	1-10-15	30	10	40		Local Fund Dispensary, Sakrepatna
5	B. Byatrangappa	8-7-86	1-11-15	1-11-15	30	10	40		" Santebennur
6	H. C. Subba Rao	20-11-89	24-11-15	22-11-15	30	..	40	L A 5	District Hospital Shimoga
7	M. Visvanatha Iyer	12-10-93	16-12-15	16-12-15	30	10	40		Local Fund Dispensary, Hubivar
8	B. Parthasarathi Iyengar	Sept 87	23-3-15	23-3-16	30	10	40		Malarial Survey Work, Bangalore City
9	Y. Sankara Rao	17-8-96	5-4-16	9-7-16	30		40	L. A 5	District Hospital Shimoga
10	S. A. Ramaswamy	13-11-92	6-4-16	15-6-16	30		40	..	General Hospital, Mysore
11	S. Ramachandra Rao	27-10-91	7-4-16	26-9-16	30	..	40	L. A 5	Lunatic Asylum, Bangalore
12	M S Subramanyam	4-8-92	8-4-16	24-10-16	30	15 6 L. A	40	L A 15	Public Works Dispensary, Cauvery Reservoir Works.
13	Miss M. Joaquin			...	40		40	..	
14	Miss Ada Fernandez			10-12-16	40		40	.	
15	P. Appa				40		40	..	
16	A. Gnanasigamany				40		40	..	
17	M. O. Mahajir				40	..	40	.	
18	Jagenola Prasad			...	40		40		
19	H Rama Rao				40	.	40	..	
	Total VIII Grade				640	91	760	45	

APPENDIX D—*concld.*

No.	NAME	Date of Birth	Date of Admission as Sub-Asst Surgn	Date of Promotion to present pay	Present Pay	Present Allowance	1st November 1917 Pay	1st November 1917 Allowance	Remarks
	Sub-Asst. Surgeons, IX Grade—19 on Rs. 30								
1	S Seshachar	15-10-90	8-4-16	25-10 16	30		30		District Hospital, Chitaldrug
2	K. Shamanna	10-9-93	9-4-16	20-11-16	30		30		Do Chikmagalur.
3	D. David	1893	10-5-16	30-11-16	30		30		Do Hassan.
4	M. C. Srikanta Pandit	12-9-91	15-7-16	5-12-16	30		30		General Hospital, Mysore
5	D Ramachar		17-5-17	1-7-17	30		30		Lunatic Asylum, Bangalore
6	D Gopalakrishna Rao		15-4-17	do	30		30		Victoria Hospital, Bangalore
7	A. Anantha Rao		18-4-17	do	30		30		E D Hospital, Mysore
8	K Vasudeva Rao		5-5-17	do	30		30		General Hospital, Mysore
9	K. Rama Rao		8-5-77	do	30		30		Victoria Hospital, Bangalore.
10	P J. Rajaratnam		24-5-17	do	30		30		Maternity Hospital, Bangalore
11	N A Bannu		13-6-17	do	30		30		District Hospital Chikmagalur
12	C Vadiraja Rao		16-6-17	do	30		30		Civil Hospital, Robertsonpet.
13	C Krishnappa			do	30		30		General Hospital, Mysore.
14	M Venkata Rao			do	30		30		District Hospital, Chikmagalur.
15	S Narayana Rao			do	30		30		Victoria Hospital, Bangalore.
16	K B. Narayan Rao				30		30		District Hospital, Shimoga
17	S V. Iyer				30		30		
18	Mahomed Ibrahim Khan				30		30		
19	Vacant				30		30		
	Total IX Grade				570		570		

WD—776—GPB—175—13-10-17

No. 46.

RETURNS DUE TO AND FROM THE COMPTROLLER'S OFFICE.

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RETURNS DUE TO AND FROM THE COMPTROLLER'S OFFICE.

There are at present a large number of returns due to and from the Comptroller's Office. Several of these are unnecessary and serve no useful purpose. Some have to be discontinued on account of the reforms introduced at my instance in the work of the Comptroller's Office and in the accounts of District and Taluk Treasuries and Public Works Offices. Some others again which used to be sent from the Public Works Branch to the Civil Branch and *vice versa* have been *ipso facto* abolished, owing to the complete amalgamation of the Public Works and Civil Sections of the Comptroller's Office.

2. I append four lists showing—

(1) the returns to be submitted in future by the Comptroller's Office (Appendix A);

(2) the returns now submitted by the Comptroller, which may be discontinued in future (Appendix B)

(3) the returns to be submitted to the Comptroller's Office by Treasury Officers, Heads of Departments and other officers (Appendix C) and

(4) the returns now submitted to the Comptroller's Office, which may be discontinued in future (Appendix D).

3. As regards (1) and (3), the lists have been brought up to date and arranged according to the several officers who render the returns or to whom statements are sent by the Comptroller, furnishing information required for departmental or administrative purposes. A complete list of the schedules and statements which have to accompany the Treasury cash account and the first and second lists of payments as well as those which form part of the monthly accounts of Executive Engineers will be found in the appendices. The due dates of submission in these and other cases have already been advanced under the orders of Government passed on my recommendations and the dates in the column 'Proposed' are actually those which have been approved and are being kept up to as far as possible. In other cases, the due dates at present are rather very late and have been apparently so fixed in consequence of late receipt of accounts, late audit and compilation of the accounts and late closing of the books of the year. I have shown in my several notes how there has been laxity in the accounts work of the State and how it should be rectified. The earlier submission of the Treasury and Public Works accounts has been arranged for by a simplification and reduction of work and this fact coupled with the reforms introduced in the Comptroller's Office itself will tend to quicken the processes of audit and compilation of the accounts of the State in the Audit Office. Consequently, the due dates for several returns have been fixed much earlier than at present. The reasons have been explained in the 'Remarks" column of the statements where necessary

4 With regard to lists (2) and (4), I may mention that the returns now submitted to Government by the Comptroller, are 82 in number, namely, 18 monthly, 14 quarterly, 9 half-yearly and 41 yearly. Of these 42 are proposed to be discontinued as unnecessary, namely, 8 monthly, 10 quarterly, 6 half-yearly and 18 yearly. As regards returns sent to other officers, 19 out of 88 will be discontinued. The number of returns submitted by Treasury and other Officers to the audit office and the number to be discontinued in future are tabulated below:—

	Number now submitted.	Number to be discontinued.
Weekly	3	1
Monthly	127	57
Quarterly and occasional ...	5	3
Half-yearly	7	7
Yearly	40	9
Total ...	182	77

5. The reasons for the discontinuance have been detailed in the remarks column of the statements. In the case of Public Works returns, the abolition of several of them is due to the abolition of the system of Letters of Credit, the introduction of Treasury Payments for salary, establishment, travelling allowance and contingent bills and the consolidation into one of many separate returns hitherto submitted, both by the Public Works and the Civil branches of the Comptroller's Office

K. L. DATTA.
24-10-1917.

APPENDIX A.

Statement showing the returns to be submitted by the Comptroller's Office.

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
	Government. *Monthly.*					
1	Final Cash Balance Report of Treasuries and Sub-Treasuries.	Office Manual ...	Government ...	20th of the following month.	7th of the following month.	One cash balance report is enough as explained under Serial No. 2 of the list of returns "to be discontinued" (Appendix B). There is no necessity for delaying the submission of this report till the 20th. I have prescribed a new form for it.
2	Revenue Statistics (Principal Heads of Revenue and Mining Revenue).	Do ...	Do ...	25th of the following month.	8th of the following month.	
3	Comparative statement of Accounts with monthly apportioned Budget Estimates.	Do ..	Do ..	5th of 3rd month .	8th of second month	This should be sent earlier as proposed.
4	General statement of Accounts by Major Heads.	Do ...	Do ..	20th of 2nd month ...	7th of second month	One month and twenty days for the compilation of the accounts of a compact State like Mysore is too long. One month and seven days should be enough. Every Accountant General in British India is allowed only 30 days. In fact one month's work should not occupy more than a month. All the accounts under the new arrangements will be received in the Comptroller's Office by the 8th of the next month and the audit and compilation of these accounts should not occupy more than a month. As the first list of payments will be received separately by the 15th of the same month, the Comptroller will really have 7 weeks for the audit and compilation of the accounts of a month.

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
5	Resource Estimate . .	. ....	..	15th of the month . .	11th of the month .	This should be submitted on the 11th of every month, so that Government may be kept informed how receipts and expenditure are progressing and what special arrangements for ways and means are necessary for the current and next months. I have prescribed a new form for it, which dispenses with the necessity for a separate Abstract preliminary account of receipts and disbursements of treasuries.
6	Monthly Report showing state of work in the Comptroller's Office. (New)	. ...	. ...	.....	15th of the month ...	This is a new statement which, in my opinion, it is very necessary for the Comptroller to submit to Government, *vide* para 10 of my note on the Reorganisation of the Comptroller's Office.
	Half-yearly.					
7	Office Gradation List	G. O No G. 1475-514—G.M. 139-13-1, dated 18th Aug. 1913.	..	1st September ..	15th January and 15th July.	Will be submitted half-yearly in future.
8	Damodar Das Fund Account (for the half-years ending December and June)	Office Manual ...	.	15th March and Sept.	20th Feb. and Aug.	
9	Statement of Receipts and Expenditure of Mysore City Improvement Trust Board.	Do ..	... .	Do .	15th March and Sept	(Submitted under Section 33 of Regution III of 1903 of the City Impt).
	Yearly.					
10	Review of Balances	Do ...	.... .	31st January .	20th December ...	

11	Statement of Europeans and Eurasians employed.	G.O.No.4731-57—173, dated 16th Sept. 1886.	.....	15th January ...	15th January ...	.....
12	Statement showing the value of pronotes held with Madras Bank.	Office Manual ...	.....	15th February ...	15th February ...	Pronotes only in the ordinary form can be kept with the Bank of Madras for safe custody. Income-tax has to be paid on the interest on such notes. In future, notes in the ordinary form should be avoided as far as possible and the necessity for having kept any notes in the ordinary form with the Bank should be explained.
13	Statement of Treasure in thousands	Do ...	.....	15th April ...	15th April ...	This is a D. O. letter to Government stating the amount of treasure in the State Huzur Treasury on 31st March.
14	Village School Fund Investment Account	Do ...	.....	15th July ...	15th July ...	
15	Confidential report on officials drawing Rs. 70 and above.	.. ...	....	Do ...	Do ..	Limit should be raised to officers drawing more than Rs 100.
16	Confidential reports on Graded Officers	.....	.. ...	Do ...	Do	
17	Report on the easements enjoyed by the European Officers in the independent employ of the State.	No G G. M, dated 27th March 1908. Office Manual.	. ...	1st August ..	1st August ...	
18	Report on the working of the Local Audit Department.	No Ml, dated 18th May 1912.	.....	1st December . .	Do	These returns should show the offices inspected by each officer, the number of days spent on each, and the offices not inspected, with reasons *Vide* remarks against item 18 of Appendix B.
19	Annual return of inspections done ...	. ...	.....	. ..	15th August	
20	Report on Resource Operations ...	Office Manual ..	.....	1st January ..	25th August ...	The report in British India covers a multitude of subjects such as the absorption of Gold, Silver and Small Coins, the inter-provincial remittances and the remittances to England and their relation to Exports and Imports and various other matters.

APPENDIX A—*contd.*

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
						The report in Mysore should be very simple Such a report 6 months after the close of the year will be of no interest to any one It should therefore be submitted on 25th August, *i.e.*, a fortnight after the compilation of the preliminary accounts for June. The suppl. accounts for the month are not likely to include any transactions which can affect this report
21	Statement No. XVI, Receipts and Expenditure under Municipal Funds (is included in Administration Report and shows the Receipts and Expenditure for each Municipality and is accompanied by Abstracts of Receipts and Disbursements under District and Municipal Funds).	G. O, dated 4th Aug. 1905.	.....	15th September .	15th September ...	
22	Annual statements of Savings Banks transactions for incorporation in the General Administration Reports.	Office Manual ..	. . .	1st October ...	1st October . .	See No 28 of Appendix B. The two should be consolidated into one.
23	Review of objections	G O, dated 7th Feb. 1903.	... ..	31st December . .	20th October ...	
24	General Abstract of receipts and payments (June Final).	.....	.....	1st December ...	31st October ...	
25	Appendix XXII of the Administration Report. (Statement showing the Receipts and Expenditure of the Mysore State).	G. O., dated 4th Aug. 1905 and Office Manual.	. ....	15th November ...	Do ...	
26	Finance and Revenue Accounts ...	No. Fl. G. F., dated 17th July 1905	.... .	15th April ...	15th November ..	
27	Statement of Superannuated Officials ...	M. S. R. and Office Manual.	.....	1st December ...	1st December ...	
28	Mortality returns for Superannuated and Retired Pensioners.	Office Manual ...	... .	Do ...	Do ...	

29	**Appropriation Report**	No. Fl. dated 7th February 1903.	.....	15th **May** ...	7th **December** ...	
	Budget Estimates.					
30	Departmental estimates accompanied by Budget Notes	G. O No Fl. 3396-444—G. F. 107-16-1, dated 19th December 1916.	.....	. ....	20th February to 1st March	
31	Complete estimates and Budget Notes ...	.....	.....	15th May ...	5th March ...	
32	Financial review and Ways and Means...	.....	.....	Do ..	Do ...	
33	**Second edition of Budget Estimates and** Budget Notes.	.....	.....	.....	28th **March** ...	
34	Final Edition of Budget Estimates and **Budget Notes** (for 2nd **Session** of Representative Assembly).	.....	.....	.....	10th April ...	
35	**Last** Edition of Budget Estimates, Budget Notes and Financial Review.	.....	.....	.... .	12th **June** ...	
36	Statement of Expenditure on Public Works (Appendix XIX of the State Administration Report.)	.....	. ....	1st October ...	1st October ...	
37	Statement of works carried out by the Public Works Department from District Funds.	.....	.....	Do ..	Do ..	
38	Statement of works carried out by the Public Works Department from Municipal Funds	.....	. .. .	Do .	Do ..	
	Heads of Departments and other Officers.					
	Monthly.					
39	Statement of Stamps supplied to the Hon'ble Resident's Treasury.	. ....	Accountant-General, Madras.	20th of following month.	5th of following month.	It is necessary to furnish the Accountant-General, Madras, with this statement in order to recover the amount from British India. At present the statement is furnished through the Government. I see no

Serial No.	Name of return	Reference	From whom due	Due date		Remarks
				Present	Proposed	
						necessity for it The Comptroller should obtain an acceptance of the figures in the statement from the Officer in charge of the Resident's Treasury and then furnish the statement so accepted to the Accountant-General, Madras, direct
40	Bill for contributions payable to British Government, on account of lent officers.	Art 438, M. S R. ..	Accountant-General, Madras, and Public Works, Secy. and Railway Secretary	15th of the following month	10th of the following month	
41	Palace Receipts and Expenditure ...	.....	Palace Controller ..	20th of 3rd month following.	15th of 2nd month ..	The accounts are sent out very late at present owing to late receipt of the Palace accounts from the Palace Controller
42	Statement of Military Receipts ...	Art. 22, C A C. ..	Government ...	20th of 2nd month following.	12th of 2nd month following	This should in future be sent to the Chief Commandant.
43	Statement of Land Revenue Receipts ...	Do ...	Rev. Commissioner...	Do ..	12th of 2nd month ...	
44	Statement of Salt Receipts	Do ...	Do ...	Do ...	Do ..	
45	Statement of interest on arrears of Revenue.	Do ...	Do ...	Do ...	Do ..	
46	Statement of Excise Receipts ...	Do ...	Excise Commissioner	Do .	Do ..	
47	Statement of Stamp Receipts ...	Do ...	Stamp Commissioner	Do ..	Do ...	
48	Statement of Registration Receipts ...	Do ...	Inspector-General of Registration	Do ...	Do ...	
49	Statement of Mining Royalty and Leases and Geological Receipts.	Do ...	State Geologist ...	Do ...	Do ...	
50	Statement of Receipts of Law and Justice —Jails.	Do ...	Inspector-General of Prisons.	Do ...	Do ...	

51	Statement of Police Receipts ...	Do ...	Inspector-General of Police.	20th of 2nd month following.	Do ...	
52	Statement of Education including Village School Fund Receipts.	Do ...	Inspector-General of Education.	Do ...	Do ...	
53	Statement of Medical Receipts ...	Do ...	Senior Surgeon and Sanitary Commissioner.	Do ...	Do ...	
53A	Do Sanitary and Vaccination Receipts.	Do ...	.....	.....	.....	
54	Statement of Amrut Mahal Receipts ..	Do ...	Superintendent, Amrut Mahal Department	Do ...	Do ...	
55	Statement of Local Service Examinations	Do ...	Secretary to Board of Management.	Do ...	Do ...	
56	Statement of Stationery and Printing Receipts.	Do ...	Superintendent of Stationery and Printing.	Do ...	Do ...	
57	Statement of Revenue Survey Receipts ..	Do ...	Superintendent, Rev. Survey.	Do ...	Do .	
58A	Do Agricultural Receipts ...	Do ...	Director of Agriculture	Do ...	Do ...	
58B	Do Gardens Receipts ...	Do ...	Superintendent, Government Garden.	Do ...	Do ...	
58	Statement of sales of sites in Malleswaram and Basavangudi Extension.	De ..	President, Bangalore City Municipality	Do ..	Do ..	
59	Statement of debits and credits of Muzrai Institutions.	Office Manual ...	Deputy Commissioner, Muzrai Department.	25th of 2nd month following.	Do ...	
60	Personal Estate Accounts of His Highness the Maharaja, Yuvaraja, Maharajkumaris, etc., and Palace Special Fund.	Do ...	Palace Controller ...	5th of 3rd month ..	15th of 2nd month	This has already been ordered to be sent to the Palace Controller direct.
61	Consolidated statement of Forest Revenue and Expenditure	Art. 187, Forest Code and Office Manual.	Conservator of Forests	Do ...	Do ...	This statement will be sent to the Conservator and will show the revenue and expenditure for each district by major, minor, etc., heads. An extract relating to each district will be made out from it and sent to District Forest Officers
62	Original Jamakarch Accounts .	Office Manual ...	Resident's Treasury...	25th of the month ...	25th of the month ..	
	Supplementary do ...	Do ...	Do ...	15 do ...	15 do ...	

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
63	Objection statements I List ...	Art 968, C A C. . .	Deputy Commissioners, Treasury Department	20th of the following month	Three days before the end of the same month.	
64	Do II List ...	Office Manual ...	Do ...	End of the following month.	20th to 3 days before end of following month.	
65	Statement of demands, collections and balances of Gold Mining revenue (new) *Quarterly.*	... .	State Geologist ...	. ....	25th of the following month.	
66	Statement of balance under Military Funds.	Office Manual ...	Chief Commandant. .	15th February, May, August and November	15th February, May, August and November	
67	Statement of local cesses under Excise...	.....	Excise Commissioner	28th February, 31st May, 31st August and 30th November.	Do	
68	Statement of contribution due from the Kolar Gold Fields Mining Board for Detective Police.	G. O dated 20th September 1912.	Messrs. Coutts & Co., London	20th of 2nd month following the quarter.	20th of 2nd month following the quarter	
69	Return of cost of Police Force employed in the Bangalore-Nanjangud and Birur-Shimoga Sections of Mysore State Railway.	G. O dated 22nd November 1905.	Auditor of Railway ...	Do ...	Do ...	These statements are received from the Inspector-General of Police and after verification are submitted to Government, who again forward them to the Resident for transmis-
70	Return of cost of Police Force employed in the Kolar Gold Fields Railways.	G. O. dated 30th January 1914.	Do ...	Do ...	Do ...	

						sion to the Agent of the M. & S. M. Railway. The course at present followed is very roundabout, and the recoveries take an unnecessarily long time to be effected. Under the terms of the contract with the railway, all correspondence between the Mysore Government and the Agent of the Railway Company is required to be sent through the Resident. These statements should not however be treated as such correspondence, as they appertain to adjustment of recurring transactions between the Railway and the State which should be made by direct correspondence between the account officers of the State and of the company as in the case of net earnings, etc In future, the statements should therefore be sent by the Comptroller to the Auditor of the Railway direct
	Half-yearly.					
71	Statement showing the demand, collection and balance of interest due by Agricultural Banks on the 30th June and 31st December.	Office Manual ..	Deputy Commissioners of Districts	31st October and 30th April.	30th September and 31st March	
72	Statement showing the demand, collection and balance of Land Improvement and Takavi Loans, old and new	G O. No. 3489-97—G. F. 216-10-2, dated 27th December 1910.	Revenue Commissioner.	Do ...	Do	This is necessary as the Revenue Commissioner has to check the returns received from Dy Commissioners quarterly, with the Comptroller's half-yearly returns
73	Statement for the half-years ending with 31st December and 30th June of every year, of scholarships sanctioned in the Accounts Department.	Cir. dated 25th October 1915, from Secy., Depts. of Edn. and Agriculture.	I G of Education	Before the 15th of month following the half-year	15th January and July	

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
	Yearly.					
74	Indent for Stationery	... ..	Supdt , Stationery and Printing.	15th February.	15th February.	
75	Statement of Dispensary charges for the calendar year.	.....	Senior Surgeon . .	15th February	15th February	
76	Public Works Estimates (portions)	.....	Chief Engr and Rev. Comr.	.....	15th February	
77	Indent for Registers and Forms ...	.....	Supdt., Stationery and Printing.	31st March	31st March	
78	Arrack Manufacture Advance Account ...	Mysore Try. Manual	Excise Commissioner	31st August	15th August	
79	Acknowledgment slips of balances outstanding on the 30th June on account of different loans.	Office Manual ...	Dy. Comrs of Districts and Heads of Departments.	31st December ...	15th August	
80	Annual Statement of Forest Outstandings (under 'Advances').	Do ...	Do ...	Do	20th August	
81	Review on the working of Treasuries ...	Office Manual ...	Rev. Commr. .	15th December	15th September	
82	Abstract of Accounts of the Mysore City Improvement Trust Board.	Do ...	President, Mysore City Municipality	15th September	15th October	These two should be combined into one.
82 (a)	Annual Accounts of the Mysore City Trust Board.	Do ...	Do ...	15th December	.... .	
83	Annual Indent for Small Silver ...	Comp Gen.'s letter 13th June 1907.	A. G. Madras ...	30th September	30th September	
84	Annual Account Current of the Forest Department.	Art. 220, Forest Code, and Office Manual.	Conservator of Forests	15th October	15th October	These should be combined into one.
85	Annual Summary of Forest Revenue and Expenditure.	Do ...	Do ...	Do	...	

86	Statement of expenditure incurred in the P. W. D. on educational works—Original and repairs.	.....	I.-G. of Edn. ...	Soon after they are called for after the Suppl. Accounts are booked.	15th November		
87	Do Police buildings ...	.....	Do Police ...	Do ...	Do		
88	Do Military works and repairs.	.....	Chief Comdt., Mysore State Troops.	Do ...	Do		
89	Do Sanitary works carried out by the P. W. D. involving an expenditure over Rs. 1,000 for the official year.	.....	Sanitary Comr.	Do ...	Do		
90	Do for the calendar year.	.....	Do ...	Do ...	Do		
91	Special enquiries of continued existence of Pensioners of over 70 years of age.	Art. 861, C. A. C., and Office Manual	Treasury Officers of Districts and Huzur Treasury Officer.	30th November	30th November		
	For Publication.						
	Monthly						
92	Addenda and Corrigenda to the Mysore Treasury and Public Works Manuals.	Office Manual ...	... ..	15th of every month	15th of every month	The Mysore Treasury Manual and the other Manuals require to be rewritten and until this is done, it is not much use issuing corrections I have suggested that an officer should be placed on special duty for this purpose *vide* para 37 of my note on the "Reorganisation of the Comptroller's Office"	
92 (a)	Addenda and Corrigenda to Office Manual	.....	. . . .	Do ...	Do ...		
93	Addenda and Corrigenda to Municipal Audit Manual.	Do . .	... ..	Do ...	Do ..		
	Quarterly.						
94	Civil List ...	Do . .	.....	22nd of last month of quarter, to issue on 12th of following month.	To be sent to Press on 22nd of the last month of the quarter and to issue on 12th of following month.		

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
	Half-yearly					
95	Office Gradation List	Office Manual ...	.....	10th January and July	20th January and 20th July	
96	List of Duplicate Pro-notes of the Mysore Loan issued.	Mysore Securities Regulation.	.....	Do ...	Do ...	
	Yearly.					
97	History of Services of Gazetted Officers.	G. O. No. Fl. 2802-3—G. F. 323-16-1, dated 7th December 1916.	.....	31st January ...	31st January of every alternate year.	Will be issued in future every alternate year Please see G. O. No. Fl. 2802-3—G. F. 323-16-1, dated 7th December 1916.
98	History of Services of Amildars and Deputy Amildars.	Do ...	.....	Do ...	Do ...	
99	List of Government of India Pro-notes and Mysore State Loan of 1906-07 held in Trust on account of Muzrai and other institutions, educational endowments and contractors.	Art. 164, C A. C	.....	15th January ...	15th January	
	Officers of the P. W. D.					
	Monthly.					
100	Divisional statements of objectionable items.	Para 1483, P. W. Code	Ex. Engrs. and Civil Officers.	Soon after the audit of accts. is completed.	Before the end of following month.	
101	Audit Notes	Para 1481, P. W. Code	Do ...	Do ...	Do ...	
102	Advice of audit and statements of corrections in the accounts.	Para 1453, P. W. Code	Ex. Engrs. of Division and Civil Officers.	As soon as the audit of accounts is completed.	Do ...	

	Quarterly.					
103	Objectionable items statement (Provincial)	Para 1487, P. W. Code (old).	Secy , P W. D ...	Within three months after close of the period to which it relates.	30th November 28th February 31st May 31st August ...	Three months after the close of the quarter are not necessary as the accounts are now received on the 5th of each month and should be audited before the close thereof. A month after the completion of audit ought to be sufficient for watching the disposal of objections raised and preparing the quarterly returns to Government.
103A	Statements of objectionable items over six months old.	.....	Executive Engineers...	.....	Do ...	*Vide* para 20 of my note on the "Reform of Public Works system of payments and accounts." A half yearly extract of important items should be sent to Government.
	Yearly.					
104	Statements of grants and outlay of the Public Works Department for Administration Report and their distribution by Divisions. (Appendices I & II of Administration Report).	Chief Engineer's No. 6718, dated 11th August 1913.	Ch. Engr ...	15th September ...	15th September ...	
105	Statement of grants allotted to and outlay incurred by Civil Officers.	Do ..	Do ...	Do ...	Do ...	
106	Statement showing by main and sub-heads of service, the expenditure for the previous five years, the average for the period and the expenditure for the year (Appendix III of Administration Report)	Do ...	Do ..	Do ...	Do ...	
107	Finance Accounts	Para 1716, P. W. Code. G. O. No. 76-502, dated 30th June 1900.	Ch. Engr. and the Press.	15th November ...	15th November ...	
108	Administrative Accounts of Irrigation ...	Do ..	Do ...	Do ...	Do ...	
109	Capital and Revenue Accounts of Buildings.	P. W. Secy.'s No. 1251-10794, dated 24th November 1911.	Do ...	Do ...	Do ...	
110	Capital and Revenue Accounts of Marikanave Project.	Ch Engr.'s No. 7335, dated 15th August 1911.	Do ...	Do ...	Do ...	

APPENDIX A—*concld.*

Serial No.	Name of return	Reference	To whom sent	Due date		Remarks
				Present	Proposed	
111	Capital and Revenue Accounts of the Workshop at Bangalore.	.....	Ch. Engr. and the Press.	15th November with the Finance Account	15th November	This return will be abolished as soon as the transfer of the workshop to the Department of Industries and Commerce ordered in G. O. No. 3005-55—I and C. 144-16, dated 17th September 1917 is given effect to.
112	Statement of works on which no outlay was incurred during the year.	.....	Statement of the Divisions to the Supg. Engr. concerned and of Civil Officers to the Ch. Engr.	Do ...	Do ...	
113	Statement of incomplete works after close of the year.	.....	Ch Engr. ...	Soon after receipt ...	15th August ...	

APPENDIX B.

Statement showing the returns now submitted by the Comptroller, which may be discontinued in future.

Serial No.	Name of return	Reference	Due date (present)	Remarks
	Government.			
	Monthly.			
1	State Huzur Treasury Inspection Report (when inspected by Comptroller).	.. ..	8th of the month ...	The State Huzur Treasury is not inspected by the Comptroller every month in the proper sense of the term. What he does is simply to verify the closing cash balance of the treasury on the last day of every month in the same way as the closing balance of every treasury is verified by the Deputy Commissioner, or other responsible officer. This is required to be done under standing orders and no special report is necessary to Government for it When any deficiency is discovered, a special report will of course be submitted to Government. The monthly cash balance report submitted to Government shows in the case of what treasuries, the verification has not been done No further special report is therefore necessary.
2	Preliminary Cash Balance Report	Office Manual ..	12th of the following month .	Two cash balance reports are not necessary. One cash balance report should be enough and this should be submitted on the 7th It should not be called preliminary as it should contain final figures.
3	Preliminary Statement of Receipts and Expenditure.	G O No 1150-92, dated 7th February 1903.	20th of the following month	Not necessary. Resource estimate will show these figures
4	Original Statement of Dewan's Account with the Bank of Madras.	G O No Fl 4030-1—G F. 136-09-2 dated 12th February 1910 Office Manual.	Do do ...	Cheques for large payments by the bank require the countersignature of the Dewan in every case and the Bank will not pay such cheques without such countersignature There is therefore no necessity to send a monthly account to Government in the case of the Bank of Madras, any more than in the case of accounts of any Government treasury. This should therefore be discontinued In fact no cheques are now being issued on the Bank of Madras, Madras All cheques are being issued on the Bangalore Branch as funds are transferable between the two places at par.

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Serial No.	Name of return	Reference	Due date (present)	Remarks
5	Original statement of Mysore Government Royalty account with Messrs Coutts & Co	Office Manual .	10th of 2nd month following ..	No cash book is necessary A classified account will be prepared from the original account The submission of this with the original account to Government is unnecessary The only important fact shown in these accounts is the realisation of the mining revenue This will be included in return No 2 (Revenue Statistics)
6	Abstract of monthly Receipts and Expenditure of Municipal Funds.	G O. No G 6000—M L 218-09-1, dated 19th January 1910.	20th of 2nd month following . .	These will be discontinued as directed in G O. No Fl 4689-90—G F. 175-16-1, dated 23rd February 1917
7	Abstract of monthly Receipts and Expenditure of District Funds.	Do	Do do	
	Quarterly.			
8	Return showing applications for pension pending disposal.	.... .	10th January, April, July and October ..	The monthly report on the state of work in the Comptroller's office will give all necessary information about undisposed of pension applications. A further report is unnecessary
9	List of officials of and above the rank of peons dismissed.	.....	Do do	The object of this is that the names of officers dismissed may be duly published in the Gazette so that they may not be re-entertained in Government Service Dismissals are very rare A report may be submitted when there is such a dismissal, but a regular quarterly return showing that no one has been dismissed is unnecessary.
10	Statement showing promotions given to the officials of the office.	. ....	Do do	Promotions and appointments are governed by definite rules and heads of offices should be trusted to work them properly Returns for this purpose are of no use A general order may be issued requiring a special report to be made to Government in all cases in which appointments are made against rules
10A	Statement showing fresh men entertained in the office.	.....	Do do	
11	Report on the statement of Land Revenue Realisations.	.....	25th January, April, July and October ...	Not necessary. Any such return should be sent by Revenue Commissioner as he will be able to show in them the demand, collection and balance by districts. The Comptroller will of course send him monthly statements showing total collections paid into the Treasury every month.

12	Return of applications for pension and gratuity received and disposed of.	M. S. R. G. O. dated 5th October 1908 and Office Manual.	30th April, 31st July October and January ...	Not necessary. The monthly report about the state of work will show the number of such applications which have been pending for more than a month.
13	Statement of gold extracted and shipped to England and Royalty paid by the Mining Companies. (submitted to Financial and Geological Secretaries).	.. ..	30th January, April, July and October ...	Should be discontinued as a monthly statement of demands, collections and balances has been prescribed
	Half-yearly.			
14	Report on officials drawing Rs. 70 and above ...	G O No. Fl. 5498-588-S. R —186-05-8, dated 28th April 1908.	10th January and July . .	Limit should be raised to more than Rs 100 and a yearly report should be enough.
15	Confidential report on graded officers ...	G. O 8089-105—G. M 346-06-1, dated 26th June 1907.	Do	An annual report should be sufficient.
16	A list of vacancies in the several classes of Amildars and Deputy Amildars.	G. O , dated 18th Jan 1916	16th January and 16th July	All information about vacancies is furnished in the Quarterly Civil List which is now published within a fortnight after the end of the quarter to which it relates A further half-yearly return is unnecessary
17	Statement showing the work done in the office during each half-year (ending with 30th June and 31st December respectively).	G. O. No 688-726—A 8-15-1, dated 28th October 1915	31st July and 31st January .. .	This should be substituted by a monthly statement showing the state of work. See No. 7 in statement A
18	Statement showing touring and inspection during each half-year (ending with 30th June and 31st December respectively)	Do . .	Do . .	The Comptroller's own bills are examined by the Financial Secretary while those of his subordinates require his countersignature A half-yearly return is therefore unnecessary. The only tours are those performed by officers for inspection of Public Works Divisions, Treasuries and Local Funds An annual return will be submitted showing the offices inspected by each of the officers, the number of days spent on each and the offices not inspected. Such a return will be more useful to Government than the half-yearly report now submitted.
	Yearly.			
19	Budget Estimates of the Comptroller's Office ...	No. Fl. 2956-96—G. F. 220-09-2, dated 21st Dec. 1909.	25th January	Not necessary This will be included in the General Budget Estimates.

Serial No.	Name of return	Reference	To whom sent	Due date (present)	Remarks
20	Budget Estimates of miscellaneous items ..	Do .	25th February .	... ...	Not necessary
21	Do Local Funds, General	No. 7383-97—L. B 269-07-4. dated 28th Jan. 1908.	15th March .	... . .	The fund having been abolished, no estimates need be furnished in future
22	Particulars of Treasure at State Huzur Treasury	Office Manual .	15th April ...	... .	The statement was originally required in connection with the revision of the Local Defence scheme of the Bangalore Brigade area A separate statement is not required as the information will be included in the monthly cash balance report.
23	Preliminary Accounts of Receipts and Expenditure, Municipal Funds	G O. No. 3901-15—Ml 146-3, dated 12th Nov. 1904.	30th September ...	... .	Not necessary Please see G O No Fl. 4689 90—G F 175-16-1, dated 23rd February 1917, dispensing with the audit of the monthly accounts.
24	Preliminary Accounts of Receipts and Expenditure, District Funds.	.. ...	Do ...	... ..	
25	Preliminary Accounts of Receipts and Expenditure, Local Funds General.	. ... .	Do ...	... . .	Not necessary. The fund has been abolished since July 1917.
26	Final accounts in monthly accounts form, Local Funds General.	.....	1st December ...	... ..	Fund abolished. *Vide* G O. 6544-71—L B. 103-16-1, dated 10th April 1917.
27	Statement of local cesses and allotments . .	. ....	15th December ...	... ...	This may be discontinued and should be included in the Finance and Revenue accounts as the information should be permanently on record in the accounts of the State.
28	Annual Savings Bank Report	Office Manual . .	Do . .	... ...	See No. 22 under returns to be submitted, Appendix A. The two should be consolidated into one.
29	Final accounts in monthly accounts form, Municipal Funds.	G. O. No. 3901-15-146-3—Ml., dated 12th Nov. 1904.	1st December ...	... ...	See No. 21 in Statement A, which is enough.
30	Do District Funds.	G. O. 7883-93—L B 201-10-3, dated 26th April 1912.	Do ...	. . ...	
31	Annual statement of advances and loans including Weavers' lines, with review.	Office Manual ..	31st December ...	... ...	This may be discontinued and the necessary particulars should be given in the Review of Balances.

	Heads of Departments and other Officers.				
	Monthly.				
32	Statement of Assessed Taxes and Receipts ...	Art. 22, C. A C ...	Revenue Commissioner	20th of 2nd month following.	Not necessary, as the Mohatarfa tax has been assigned to Local Funds.
33	Classified Abstract of Forest Revenue and Expenditure by Divisions.	Art. 172, Forest Code and Office Manual.	D. F. O's and Disbursers through Conservator of Forests	15th of 2nd month following.	This was being prepared by the Forest Section when the original Cash Books of D. F. O's and Rangers used to come to the Comptroller and was sent to the D. F O.'s through the Conservator. As a Classified Abstract is received from D. F. O.'s since 20th May 1915, the return has *ipso facto* ceased (G. O. No. R. 10517—8 Ft. 165-14-4, dated 20th May 1915).
34	Summary of Forest Revenue and Expenditure ...	Art. 187, Forest Code, and Office Manual	D. F. O's and Disbursers	5th of 3rd month	Three statements are not necessary. One consolidated statement showing the Revenue and Expenditure for each division separately and the grand total for the State will suffice. An extract from this should be sent to each D. F. O.
35	Account current of Forest Department ...	Do ...	Conservator of Forests	Do	
36	Consolidated statement of Forest Revenue and Expenditure.	Do ...	Do ...	Do	
	Yearly.				
37	List of Public Service Transfer Receipts and Supply Bills outstanding and likely to lapse at the end of the year.	Art 897, C A C ..	Deputy Commissioners, Treasury Department, of Districts.	31st May ..	Not necessary It will not be possible for a Treasury Officer to verify it
	PUBLIC WORKS RETURNS				
	Monthly.				
38	Statement of circulars issued during the month ..	683-723—65-09-1, dated 6th Aug. 1909	Secy to Govt, Gl. and Rev. Depts.	Beginning of the following month.	
39	Application for letters of credit for the Public Works Department.	Para 1412, P W Code	Civil Branch .	24th of the preceding month	Discontinued, with the abolition of the system of Letters of Credit.
40	Supplement application for letters of credit for the Public Works Department	Do ...	Do ...	15th and 25th of the month.	

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Serial No.	Name of return	Reference	To whom sent	Due date (present)	Remarks
41	Monthly accounts (Register of receipts and charges) with the following Schedules :—				
	Receipts under Local Funds General ...				
	Do District Funds ...				
	Do Municipal Funds ...				
	Do Palace Funds ...	Office order ..	Civil Branch ...	To be despatched not later than the 15th of 2nd month, succeeding that to which the accounts relate.	
	Expenditure under Local Funds General ...				
	Do District Funds ...				
	Do Municipal Funds ...				
	Do Palace Funds ...				
42	Broad sheet of suspense and remittance balances.	Paras 1690 and 1697, P. W. Code	Do ...	15th October	
43	Civil Exchange Accounts	Office order . .	Do ...	25th of following month	Abolished.
	Quarterly.				
44	Statement of grants, expenditure and unspent balances.	Para 1425 of P. W. Code.	The Chief Engineer...	20th April, May and June.	
45	List of dismissed officials	G. O No. 1214-52 of 1903-04—G. F. 124, dated 2nd Sept. 1904.	Gl and Rev. Secy ...	5th of the month following the quarter.	The list is unnecessary. See remarks against Serial No. 9 above.
45	Statement showing the names of persons retired in the Accounts Branch of the Public Works Department with dates of submission of their pension applications.	G. O. P and A 846-85, dated 25th Nov. 1903	Do ...	10th do	These are unnecessary *vide* remarks against items Nos. 8, 10, 10A and 12 above.
47	Statement of fresh men entertained and promotions granted to officials.	G. O. No. R. 2514-53 —L. R. 214-05-1, dated 26th Aug. 1905	Do ...	Do	
48	Comparative Statement of grants and audits under Establishment.	.....	Chief Engineer ...	Soon after the end of the quarter.	The return is not necessary.

	Half-yearly.				
49	Half-yearly roll of officials in the Public Works Accounts Branch drawing a pay of Rs. 70 and above.	G. O No Fl. 6404-46—S. R. 186-05, dated 9th June 08.	General and Revenue Secretary.	Soon after the close of the half-year.	No separate return is necessary. May be included in the office list.
	Yearly.				
50	Supplementary accounts for June	...	Civil Branch ...	15th October ..	There will be no separate returns submitted by the P. W. Branch to the Civil Branch in future.
51	Statement for the Finance and Revenue Accounts.	.....	Do ...	30th November ...	
52	Annual return of European pensioners and European non-officials employed in the State.	G. O. No. G. 2881-623 —G. M. 171-119-2, dated 22nd Nov. 1909.	General and Revenue Secretary.	Soon after 1st January	This may be included in the statement for the Civil Branch. A separate statement may be dispensed with.
53	Confidential report of Public Works Officers of the Government of India lent to the State ...	Gl. & Rev Secy.'s Memo No. G. 1927—G. M. 126-05-2, dated 18th October 1905.	Do ...	7th January ...	.....
54	Statement of works carried out by the P. W. D. from Local Funds General.	Chief Engr.'s No 6718, dated 1st August 1913.	Do ...	1st October ...	The fund has been abolished.
55	Return of Civil Officers in Service after 55 years of age.	Art 325, M. S. R	Secretary, Public Works Department and Secretary, Railway Department	On or before 1st December each year.	Will be included in the statement for Civil Branch.
56	Reports of easements drawn by European and American officers serving in the Public Works, Railway and Electrical Departments.	G. O. No. G. 5606-47-G. M 155-07-02, dated 27th Mar. 1908.	General and Revenue Secretary.	Soon after 1st January of each year	Will be included in item 60 of the other list.
57	Disallowance lists	Para 1548, P. W Code.	All Executive Engineers, Chief and Superintending Engineers and Chief Electrical Engineer.	Soon after the audit of Salary, Travelling Allowance and Contingent Bills.	Audit will be conducted as in the case of other bills
58	Indent for Public Works Account forms of the Comptroller's office and those received from the Divisions and Civil Officers.	G. O No. G 6011-10, dated 27-5-04.	Superintendent of the Government Press and Stationery Department.	31st March	A separate indent is unnecessary. one consolidated indent for the whole of the Comptroller's Office will in future be sent.

APPENDIX B—*concld.*

Serial No.	Name of return	Reference	To whom sent	Due date (present)	Remarks
59	Establishment portion of Public Works Budget Estimates.	Chief Engr.'s No. 5055, dated 12 Sept. 1903.	Chief Engineer ...	1st March ...	These will be merged in the Comptroller's Office Budget Estimates
60	Revised Estimate of Establishment charges ...	Chief Engr.'s No. 16, dated 1st Dec. 1909	Do ...	31st December ...	

APPENDIX C.

Statement showing the returns to be submitted to the Comptroller's Office.

Serial No.	Name of return	Reference	From whom due	Due date		Remarks
				Present	Proposed	
	Treasuries.					
	Weekly					
1	Memo of balance under double locks ...	.. ...	State Huzur Treasury.	1st working day of the week.	1st working day of the week	It would be well for the Comptroller to know this balance once a week.
2	Journal of Savings Banks receipts	.. ...	Taluk Treasuries ...	Do ...	Do ...	
3	Do withdrawals					
	Monthly.					
4	Cash Balance Reports (Final) ...	.... .	State Huzur and District Treasuries	To be despatched by the 7th.	5th of the following month.	
5	District Treasury cash account accompanied by the following schedules	Art 326, C A C, and G. O No. Fl. 8075-85—G. F. 170-16-11, dated 27th June 1917	District Treasury Officers.	10th of the following month	5th of the following month	
	(i) Schedule of Miscellaneous unclassified items—					
	(ii) Extract of Registers of Stamps	..	.....	,,	,,	
	(iii) Extract of Registers of Pension Allowances.	.....	. .. .	,,	,,	
	(iv) Law and Justice (Fees and Fines Statements).	.... .	. ....	,,	,,	
	(v) Statements showing receipts under the following heads except amounts received by deductions from bills—					
	(a) State Life Insurance Fund	.....	.....	,,	,,	
	(b) Public do ...	. ...	.....	,,	,,	
	(c) State Railway Provident Fund.	. ...	...	,,	,,	

Serial No.	Name of return	Reference	From whom due	Due date		Remarks
				Present	Proposed	
	(vi) Mysore University Fund (with challans)	. ...	District Treasury Officers	10th of the following month.	5th of the following month	
	(vii) Muzrai Funds	.. . .	.... .	,,	,,	
	(viii) Trust Interest Funds ...	... ..	. ....	,,	,,	
	(ix) Village Improvement Funds ..	.....	... .	,,	,,	
	(x) Revenue Deposits ..	.....	. ....	,,	,,	
	(xi) Judicial Deposits . .	... .	.. ...	,,	,,	
	(xii) Personal Deposits . .	.. .	.....	,,	,,	
	(xiii) Public Works Deposits . .	.....	.....	,,	,,	
	(xiv) Forest Deposits . .	.....	.....	,,	,,	
	(xv) Palace Deposits ...	.....	.....	,,	,,	
	(xvi) Railway Cess Deposits ...	. ....	.....	,,	,,	
	(xvii) Cauvery Power Scheme Deposits.	... ..	.. ...	,,	,,	
	(xviii) H. M.'s Jamakarch accounts—original and supplementary.	.....	.....	,,	,,	
	(xix) Charges by Public Works Officers for works recoverable from raiyats under Tank Maintenance Rules	.. .	. ...	21st of the month 12th of the following month	21st of the month. 12th of the following month.	
	(xx) Charges for boundary marks recovered from raiyats.	.... .	. ...	10th of the following month.	5th of the following month.	
	(xxi) Land Improvement Loans ...	.....	.....	,,	,,	
	(xxii) Takavi Loans	.... .	. ...	,,	,,	
	(xxiii) Loans for rural and cottage industries.	.....	.....	,,	,,	
	(xxiv) Schedule of Remittance Transfer Receipts issued and paid.	. ...	. ....	,,	,,	
	(xxv) Schedule of supply bills ...	.....	.....	,,	,,	
	(xxvi) Schedule of cash orders issued	.....	.....	,,	,,	
	(xxvii) Forest Department payments into Treasuries.	.....	.....	,,	,,	
	(xxviii) Payments into Treasuries on account of Railways worked by Government.	.. ...	.. ...	,	,	

(xxix) Plus and minus memos showing opening balance, receipts, payments and closing balance under the following—					
(*a*) Stamps (different kinds) ...	.. .	District Treasury Officers.	10th of the following month.	5th of following month.	
(*b*) Each head of deposits including personal.					
(*c*) Local Funds—					
Mysore City Improvement Fund.	.....	. ....			
Municipal Fund	.....	. ....			
(*d*) District Funds					
(*e*) Kolar Gold Fields Sanitary Board Fund.	...	.....			
(*f*) Opium	. ...	. ..			
(*g*) Ganja	.....	.... .			
(*h*) Land Improvement Loans (old rules).	... .	.....			
(*i*) Land Improvement Loans (new rules).	.. . .	... .			
(*j*)Takavi Loans (old rules) .	... .	. . .			
(*k*) Do (new rules) ...	. ...	.....			
(*l*) Advances for Survey Boundary marks.	.....	. ....			
(xxx) List of documents not submitted with the cash account	. . .	...			
6 Second List of payments accompanied by detailed schedules showing payments on account of the following —			10th of the following month.	5th of the following month.	
1. Savings Bank Deposits ...	.... .	. ...			
2. District Funds	.....	.....			
3. Kolar Gold Field Sanitary Board Fund.	.....	.....			
4. Mysore University Fund ...	.....	. ....			
5. Municipal Funds	.....	.....			
6. Mysore City Improvement Funds.	.....	.....			
7. Muzrai Funds	.....	. . .			
8. Trust Interest Funds ...	....	. . .			
9. Village Improvement Fund ...	.... .	. ....			

Serial No.	Name of return	Referance	From whom due	Due date		Remarks
				Present	Proposed	
	10. Revenue Deposits	.. ...	.... .			
	11. Judicial Deposits	.....	.. .			
	12. Personal Deposits	. ....	. .			
	13. Forest Deposits	.. ..	. ....			
	14. Palace Deposits	.....	.. ...			
	15. Railway Cess Deposits ...	.... .	.. . .			
	16. Revenue Survey advances (cheques paid).	.....	.....			
	17. Forest Remittances (cheques paid)	.....	... .			
	18. Remittance Transfer Receipts ...	.....	...			
	19. Cash remittances to other districts.	.....	... ..			
	20. Cash remittances within district	. .. .	. ...			
	21. Supply bills	.....	. ....			
	22. Railway cheques paid ...	.....	....			
	23. All vouchers	.....	. ....			
	24. H. M.'s Jamakarch accounts ...	....	. ....	21st of the month 12th of following month.	21st of the month 12th of following month.	
7	Statement of cheques cashed by the Mysore Bank, Ltd	....	District Treasury Officers	10th of the following month.	5th of following month	
8	Statement of properties lodged in District and Taluk Treasuries.	... .	do	do	do	This is required to enable the audit office to check whether the usual charge is levied if the deposits last over the prescribed period.
9	First List of payments (1st to 10th) accompanied by	... ..	.....	12th of the month	14th of the month	
	1. Schedule of Public Works Bills payable.	. .	... ..			
	2. Schedule of Potgi bills paid ...	.... .	.....			
	3 Do Pre-audit cheques ...	.....	.....			
	4. Do Pensions paid ...	.....	.....			
	5. All vouchers paid	.....	.....			

	Public Works Officers.				
10	Statement showing total amount of bills passed for payment at the Treasury every month.	G. O. No .Fl. 7750-99 —G. F. 219-16-1, dated 22nd June 1917.	Executfve Engineers and other Public Works Officers in charge of Divisions ; Civil Officers.	.....	Last day of each month
11	Divisional accounts consisting of— ...	.....	... ..	20th of the following month.	6th of the following month.
	(1) List of accounts	.....	.....		
	(2) Account current	.....	.....		
	(3) Consolidated Treasury receipt...	.....	.....		
	(4) Stock account-current ...	.....	.....		
	(5) Statement of bills passed, bills paid and the balance payable, with a detailed list of unpaid bills.				
	(6) Schedules of Transfers, Divisional	.....	.....		
	(7) Schedule of miscellaneous receipts and payments originating in the Civil Department and adjustable by Public Works Department.	.....	.....		
	(8) Schedule of stock and other adjustment transactions adjustable by Civil.	.....	.....		
	(9) Schedule of deposits showing transactions during the month	... ..	.....		
	(10) Schedule of contributions ...	... .	... .		
	(11) Return of buildings ...	.....	. .. .		
	(12) List of officers occupying Government buildings and the recoveries effected from them.	. .. .	. . .		
	(13) Abstract of expenditure by fund and departmental heads	. . ..	.....		
	(14) Schedule dockets with write-back orders and adjustment vouchers attached and with a skeleton abstract to being out the total for each fund head	... ..	... ..		
	(15) Schedule of miscellaneous advances.	... .	.... .		
	(16) Schedule of stock purchases on credit.	.. ..	. ...		
	(17) Schedule of stock sales on credit	.....	. ....		

Serial No.	Name of return	Reference	From whom due	Due date		Remarks
				Present	Proposed	
	(18) List of balances due to and from contractors.	.. .	.. . .			
	(19) Statement of tools and plant ...	.... .	. . •			
	(20) Account-sales of stock and tools and plant.	. . .				
	(21) Completion reports of works completed during the month or a previous month if not already submitted.	. ..				
	(22) List of completion reports due but not yet submitted.	.....	....			
	Yearly.					
12	Statement of counterfeit coin cut and broken.	Art. 587 (*c*) of the C. A C	Deputy Commissioner, Treasury Department and State Huzur Treasury Officer	15th January ...	15th January .	A quarterly return is prescribed in the Code, but for the State, an annual statement would seem sufficient
13	Indent for stationery and forms ...	.. .	All Treasury Officers	Do ...	Do . .	
14	List of unclaimed deposits transferred to Government.	. ...	Deputy Commissioners, Treasury Department	1st August ...	15th July ...	
15	Clearance Register of Revenue Deposits	. .	Do	Do .	Do ...	
16	Clearance Register of Judicial Deposits...	.... .	Do	Do ...	Do ...	
17	Annual Return of pensioners paid (Form No. 40A.)	Art. 348 of C A. C, Vol I.	Do ... and State Huzur Treasury Officer	Do .	Do ...	
18	Annual statement of Interest on Savings Banks transactions.	Office Manual .	District and Taluk Treasuries	10th August .	25th July ...	
19	Consolidated indent for small silver ...	Comptroller's Circular dated 17th July 1905	State Huzur Treasury Officer.	20th September ...	20th September .	

	Bank.				
	Monthly.				
20	Memo of balance at the Branch Bank at Bangalore on the closing day of the month.	.....	Madras Bank, Bangalore.	1st working day of the month	1st working day of the month.
21	Monthly account of the Bank of Mysore showing transactions on account of the Government.	.....	Mysore Bank, Bangalore		5th of each month ...
22	Statement of Dewan's Deposit account with the Bank of Madras, Madras.	....	Bank of Madras, Madras	5th of following month	5th of following month.
	Messrs. Coutts & Co.				
	Weekly.				
23	Statement of receipts and payments made by Messrs. Coutts & Co.	.....	Messrs Coutts & Co	1st Mail day in following week	1st Mail day in following week.
	Monthly.				
24	Statement of receipts and payments at Messrs. Coutts & Co.	..	Do	1st Mail day in following month	1st Mail day in following month
	Mining Companies.				
	Monthly.				
25	Gold sale accounts of Companies working in Kolar Gold Fields	.....	Mysore Co, Champion Reef Co, Nandidrug, Balghat and Mysore West Companies	15th of the fourth month following.	When ready
26	Statement of approximate value of bar gold produced and the Royalty due to Government.	....	Do	..	30th of the month following

Serial No.	Name of return	Reference	From whom due	Due date		Remarks
				Present	Proposed	
	Yearly.					
27	Annual published reports of Mines ...	.....	All Mining Companies.	When issued by the Companies.	When issued by the Companies.	
	Forest Department.					
	Monthly.					
28	Forest Account with ts accompaniments	Art. 169, Forest Code	All District and other Forest Disbursers.	10th of the following month.	5th of following month.	*Vide* para 41E of my note on the 'Reform of Forest Accounts.'
29	List of works sanctioned (Forests) ...	Art. 3, Forest Code ...	Conservator of Forest	Do ...	Do	
30	Contractor's and Disburser's Ledger Account.	Art. 169, Forest Code.	Do ...	Do ...	Do	
31	List of Forest cheques drawn ..	Art. 153, Forest Code	All Dt. and Forest Disbursers.	Last day of the month	Last day of the month.	List of unpaid Forest Bills will be substituted.
	Survey Department.					
	Monthly.					
32	Revenue Survey Accounts ...	.....	Dy. Supdt, Rev Survey.	15th of the following month	12th of the following month.	
	Yearly.					
33	Balance statement of Boundary mark charges.	.....	Dy Commissioners ...	1st August ...	1st August	
	Local Boards and Municipalities					
	Monthly.					
34	Mysore City Improvement Trust Board Accounts.	. . .	Chairman, Mysore City Improvement Trust Board.	20th of the month following.	20th of month following.	
35	District Funds Classified Accounts ...	Rule 120, Local Board Rules of 9th Sept. 1903.	Presidents, District Boards.	20th of the following month.	20th of the following month.	
36	Municipal Funds Classified Accounts ...	G. O, dated 8th Sept. 1893.	Presidents, Municipal Boards.	30th of the month following.	Do ...	

	Yearly.					
37	Annual Accounts in the form of Appendix II to Municipal Administration Reports.	G. O. Fl. No. 4689-90 —G. F. 175-16-1, dated 23-2-17.	Do ... and District Boards.	15th August ...	1st September ..	These statements will be consolidated in the Comptroller's office in the form of Appendix XVI to Administration Report for submission to Government.
	Other Officers.					
	Monthly.					
38	Statement of fees and fines ...	Art. 23, C. A. C. ...	Judges of Civil Courts	10th of following month.	10th of the following month.	
39	Account current with Accountant-General, Madras.	.....	Accountant-General, Madras.	10th of 3rd month following.	10th of 3rd month following.	
40	Jail Manufacture Accounts ...	.....	Supdts. of Jails . .	10th of the following month.	10th of the following month.	No accounts are received. A statement of supplies is received.
41	Statement of water supplied to the Mines	.. ...	Superintending Engrs.	15th of 4th month following.	20th of month following.	It is not known how the original dates were fixed. The statements are actually received on the dates in column "Proposed."
42	Statement of power supplied to the Mines	. ....	Chief Engineer ...	Do ...	5th of second month following.	
43	Plus and minus memo of Civil Courts Deposits.	Ch. Court Rules, dated 22-10-06.	Judges of Civil Courts	16th of the month following.	16th of the month following.	
44	Palace Accounts	.....	Palace Controller ...	20th of month following.	20th of the month following.	
45	Statement of personal deposits of encumbered Inamdars whose villages are under Government management.	.....	Deputy Commissioner, Mysore District.	Do . .	Do ...	
46	List of sanctions to Public Works ...	.....	Deputy Commissioners, Chief Commandant, I.-G: of Police, Chief Engineer, Superintending Engineers, and Executive Engineers.	15th of the following month.	5th of the following month.	
	Quarterly.					
47	Return of cost of Police employed in the Bangalore-Nanjangud and Birur-Shimoga Sections of Mysore State Railway.	G. O. (Police) dated 2nd November 1905.	Inspector-General of Police.	End of the month following the quarter.	End of the month following the quarter.	
48	Statement of contribution due from the Kolar Gold Fields Mining Board for Detective Police Force.	G. O. dated 4th May 1901 and 20th September 1912.	Do ...	Do ...	Do ...	
	Yearly.					
49	Detailed estimates under special heads of revenue with reference to seven months' actuals.	G. O. No. Fl. 3396-444— G. F. 107-16-1, dated 19th December 1916.	Departmental Officers.	.....	14th to 20th February	

Serial No.	Name of return	Reference	From whom due	Due date		Remarks
				Present	Proposed	
50	Public Works estimates	G. O No. Fl. 3396-444—G. F. 107-16-1, dated 19th December 1916.	Chief Engineer, and Revenue Commissioner.	5th March ...	15th February 1915...	
51	Comptroller's estimates (to be returned with remarks and suggestions.)	.. ...	Departmental Officers.	.....	3rd to 12th March...	
52	Communication by Departmental Officers of any further alteration in estimates.	.....	Do ...	.....	25th May ...	
53	Mysore State Railway Sterling Loan Redemption Fund Account.	.....	Secretary to Government, Financial Department.	20th June ...	20th June . .	
54	Easement Report	No. G., dated 27th March 1908.	All European Officers in independent employ of the State.	15th July ...	15th July ...	
55	Acknowledgment of Permanent Advances	Art. 78, C. A. C. ...	Officers holding permanent advances.	Do ...	Do ...	
56	Indents for Public Works forms ...	.....	Executive Engineers...	1st February ...	Do ...	The due date is fixed as in the case of Treasury Officers.
57	Statement of materials at site of works for Finance Accounts.	. ....	Do ...	15th July ...	Do ...	
58	Annual statement of Personal Deposits of encumbered Jahgirdars.	... .	Deputy Commissioner, Mysore District.	31st July ...	31st July ...	
59	Statement showing amounts lapsed to Government out of petty items received in Civil Courts.	Rule of Practice No. 129 of 22nd October 1906.	Judges, Civil Courts...	1st August ...	1st August ...	
60	Annual statement of establishments for all pensionable non-gazetted establishments for whom service books are maintained.	Art. 55, C. A. C. ...	All Heads of Departments and Offices, Deputy Commissioners of Districts, and Executive Engineers of Public Works Divisions.	15th August ...	15th July ...	

61	Returns furnishing the information required for the preparation of the Administration accounts of Irrigation.	.....	Revenue Commissioner	30th September ...	1st September ...
62	Capital and Revenue accounts of buildings let or available for residences in the Divisions concerned.	P W. Secretary's No. 1251-10794, dated 24th November 1911	Executive Engineers...	Do ...	Do ...
63	Statement of revenue realised from the Marikanave Project, including also— (1) the proportionate cost of revenue establishment employed for the collection of revenue. (2) revenue lost to Government on account of lands acquired for the project. (3) Refunds of revenue during the year	.....	Deputy Commissioner, Chitaldrug.	Do ...	Do ...
64	Supplementary Accounts for June ...	.....	Executive Engineers...	31st August ...	31st August ...
65	Report on efficiency of Accountants .. *Occasional.*	Para 1594 of P. W. Code.	Do ...	30th September ...	10th July ...
66	Report of relief of Divisional Accountants	Para 1383 of P. W. Code.	Do ...	On relief of a Divisional Accountant.	On relief of a Divisional Accountant.

APPENDIX D.

Statement showing the returns due to the Comptroller's Office, which may be discontinued in future.

Serial No.	Name of return	Reference	From whom due	Due date—present	Remarks
	Treasuries.				
	Weekly.				
1	District and Taluk Cash Balance Reports ...	Comptroller's Circular, dated 24th November 1887	Deputy Commissioners, Treasury Department.	To be despatched on the last working day of the week	These weekly reports are unnecessary and should be discontinued. A monthly cash balance report for the whole district showing each taluk separately has been prescribed.
	Monthly.				
2	Cash Balance Report Preliminary	..	All Taluk and District Treasuries.	To be despatched on the 1st working day	To be discontinued. A preliminary report is unnecessary when the final report has to be sent by the taluks on the 1st and a consolidated report by the District Treasury on the 5th.
3	Detailed statement of sums credited to 'Miscellaneous' under all major heads.	Article 137, C. A. C...	Do ...	Do ..	
4	Sums credited on account of Europe family remittances.	...	Do ..	Do .	
5	Police Receipts	...	Do ...	Do ...	These statements were being separately submitted along with the cash account hitherto. They are no longer necessary under the revised procedure relating to Treasury accounts and should be discontinued
6	Education Receipts	...	Do ..	Do .	
7	Medical Receipts	..	Do ...	Do ...	
8	Amrut Mahal Receipts	..	Do ..	Do ..	
9	Fines and forfeitures under XIX Miscellaneous ...	...	...	Do .	
10	Savings and refunds under XIX Miscellaneous ..	...	Do ..	Do	
11	Recoveries of service payments under XIX Miscellaneous.	..	Do ..	Do ..	
12	Acreage contributions	...	District Treasury Officers.	10th of following month.	This is also unnecessary

Serial No.	Name of return	Reference	From whom due	Due date—present	Remarks
13	Other items under XIX Miscellaneous ...	...	District Treasury Officers	10th of following month.	This is also unnecessary
14	Permanent advances recovered	...	Do ...	Do ..	No separate schedule will in future be necessary. It will be included in the schedule of unclassified items
15	Statement of house-building advances recovered...	..	Do ..	Do ...	Included in the schedule of unclassified items. No separate schedules are necessary.
16	Statement of advances for milch cows on the Nandidrug.	..	Do ...	Do ...	
17	Statement of amounts credited under Weaving Factory.	...	Do ..	Do .	
18	Statement of Loan Scholarships and other Educational. Advances.	...	Do ...	Do ...	
19	Statement of amount of advances to weavers ...	...	Do ...	Do ..	
20	Statement of amounts credited under working sugar-cane plants.	...	Do ..	Do ...	
21	Statement of silk-reeling experiments ...	...	Do ..	Do ..	
22	Statement of amounts credited under working General Industrial Fund.	...	Do ...	Do ..	
23	Statement of amount credited under workshop section of Chamarajendra Technical Institute	...	Do ...	Do ...	
24	Statement of advance on account of Famine ..	...	Do ..	Do ...	
25	Statement of credits on account of oil cake advances, loans to Jahgirdars, Agricultural Banks and other miscellaneous advances and loans.	...	Do ...	Do ...	
26	Private Estate under Government management ...	...	Do ...	Do ...	Included in the schedule of unclassified items.
27.	Receipts by Civil Treasuries from Public Works Officers.	Article 462, C. A. C...	Do ...	Do ...	Unnecessary, as the receipts will be credited direct to final heads in Treasury Accounts.
28	Receipts in Civil Treasuries from Cauvery Power Scheme.	Art. 462, C. A. C ...	Do .	Do ...	This will be discontinued, as credits will appear under XXVI., C.P.S, direct in Treasury Accounts.

29	Recoveries of house rent from Civil Officers on account of Public Works Department.	Art. 462, C. A. C ...	Do ...	10th of following District Treasury Officer's month.	To be discontinued.
30	Contribution recovered from Yelandur Jahgir ...	Art. 317, C. A. C ...	Do ...	Do ...	These separate statements will be replaced by a single statement for "Miscellaneous contributions."
31	Do from Sringeri Mutt ...				
32	Plague Department Receipts	Do ...	Do ...	Do ...	Included under "miscellaneous unclassified items." No separate statement is necessary
33	Gumbaz Fund Receipts	. . ..	Do .	Do ...	
34	Detailed statement of recoveries on account of purchase of machinery (*i e.*, loans on account of Agricultural and Industrial purposes)	.....	Do .	Do .	
35	Statement of credit on account of share capital of the Mysore Bank, Limited.	. . .	Do ...	Do ...	
36	Statement of deposits on account of Kolar-Bowringpet Railway.	... ..	Do .	Do ...	
37	Statement of deposits on account of Bangalore-Chikballapur Railway.	. ....	Do ...	Do ..	
38	Allowances deducted from Sayer, etc , collections (payable to Inamdars.)	... .	Do .	Do ...	This return is no longer required and should be discontinued.
39	Statement of sums realised at the State Huzur Treasury on account of unstamped and insufficiently stamped documents.	.....	State Huzur Treasury	Do ...	This statement serves no useful purpose.
40	Statement of Land Improvement and Takavi loans under the revised rules of 1908	. . . .	Dy. Comrs of Districts	15th of following month.	Not necessary, See my note on these loans.
41	Statement of Loans sanctioned to owners of lands submerged by the Krishnarajasagar Works.	....	Spl Land Acq Officer, K R. S. Works.	Do ..	
	Public Works.				
	Monthly.				
42	Statement of credit notes issued during the month	Cir No. B 515, dated 11th Nov. 1911	Ex Engineer, Water-Supply and Stores & other Officers issuing credit notes.	5th of following month	May be discontinued As credit notes signed by Divisional Officers are received with the letter of demand from the M. & S. M. Railways, payment may be made by the Comptroller by debit to the head "Remittances between Civil and Public

Serial No.	Name of return	Reference	From whom due	Due date—present	Remarks
					Works Department" and advised to the Public Works Divisions, supported by the accepted voucher. The officers issuing the credit notes will then adjust the payments to final heads and if they find any discrepancies between the amount for which the note was issued and that as corrected by the Railway, they will address the Railway, if necessary, regarding any overcharges and settle the matter themselves and communicate the result to the Comptroller
43	Civil exchange accounts—General, including C P S and Railways	Para 1613 of P W Code.	Comptroller, Civil Branch	20th of following month	As there has been a complete amalgamation of the Civil and Public Works branches of the Audit Office, there will be no exchange accounts in future
44	Civil exchange Accounts—Coutts & Co.'s receipts and payments.	Do	.....	... ..	
45	Certificate of disbursement of audited establishment bills.	Do ...	Supg. Engrs., Chief Engr, and Secretary, Railway Department	1st week of following month	Should be discontinued, as all such bills are now paid at the treasury. The certificate is not now being received
46	Application for letters of credit	Para 1131 of P. W. Code.	Ex Engrs and Civil Officers	10th of the previous month	Discontinued, with the abolition of the system of letters of credit.
47	Extract from the Register of Liabilities (last 3 months of the year).	Para 1132 ...	Do ..	Do ..	
48	Cash balance statement	Para 1154 ...	Executive Engineer...	10th of following month.	Discontinued, as disbursing officers will have no cash balance, works and establishment bills, etc, being paid from the treasury.
49	Schedule of establishment charges	Do ..	Do ...	20th do ...	do Do
50	Vouchers, such as hand receipts, acquittance rolls, vendors' bills.	Do .	Do ...	Do ...	Acquittance rolls will be retained in Divisional offices and other vouchers will come with treasury accounts.
51	Salaries, travelling allowance and contingent bills.	Paras 1191, 1203 and 1209.	Do ...	Do ...	Will not be submitted to audit office, but will be presented for payment at the treasury.
	Forest Department.				
	Monthly.				
52	List of changes in establishment (Forests) ...	Art 128, Forest Code	Conservator of Forests	10th of the following month	If my proposals on 'Forest Accounts' are approved, establishment bills will be accompanied by absentee statements and will come to the Audit Office along with the Treasury lists of payments.

53	Schedule of Forest Remittances into Treasury ...	Art. 169, Forest Code	All District Forest Officers	Do	Not necessary, if the proposals in Forest note are approved
54	Cash balance report (Forest)	Art. 103, Forest Code	All District and Forest Disbursers	To be despatched on the last day of the month	Do
	Local Boards and Municipalities.				
	Monthly.				
55	Statement of sale of sites in Basavangudi Extension.	G O. dated 20th Jan 1910.	President, Bangalore City Municipality	20th of the following month	These are not received now.
56	Statement of sale of sites in Malleswaram Extension.	Do	Do	Do	
	Other Officers.				
	Monthly.				
57	Book Depot Accounts	.....	Inspector-General of Education.	10th of the following month.	May be discontinued as the accounts undergo Local Audit and a proper check cannot be exercised in the Central Office
58	List of Muzrai works sanctioned	Comptroller's Circular dated 28th October 1904	Deputy Commissioners, Muzrai Department.	15th of the following month	Unnecessary There ought to be only one bill for such small works as are sanctioned by Deputy Commissioners and their counter-signature on the bills may be taken as authority to admit the charges.
	Quarterly				
59	Statement of currency notes issued and received	Art 624, C A C ...	Dy Comrs, Try Dept, of Districts	10th January, April, July and October.	To be discontinued (obsolete)
60	Statement of Land Revenue Realisations	.....	Deputy Commissioners of Districts	20th January, April, July and October.	Should be discontinued with reference to G O No Fl 4592, dated 17th February 1917
	Half-yearly.				
61	Extract of check register of unpaid Trust Interest Pay Orders.	Circular dated 6th August 1909	Dy. Comrs Try Dept of Districts and State Huzur Try Officer	15th January and July	Should be discontinued as the work will be done in the Comptroller's Office
62	Return of inspection of Sub Divisional Offices ...	... .	...	15th July and 15th Jan	These do not serve any useful purpose and may well be abolished
63	Report do do by the E E. or the Accountant or both.		. .	Do . .	The inspections may continue and at the annual inspections, the state of the Sub-Divisional accounts can be tested. Such returns are not received in British India.

Serial No.	Name of return	Reference	From whom due	Due date—present	Remarks
64	Certificate of Stock-taking	Para 1277 of P W. Code	Executive Engineer...	On the completion of the adjustment of stock rates	As stock and tools and plant accounts will in future be audited at inspections, this certificate will also be looked into at the time and need not be submitted to the Audit Office
65	Do counting tools and plant	Para 1255 of do .	Do ..	. ..	
66	Do counting furniture of Inspection Lodges	.....	Do .	.....	
	Half-yearly.				
67	Madras Bank memos for interest realised on Government of India pro-notes held in Trust and Mysore Surplus Investment Account—				
	(i) Loan of 1854-55, 1879, 1896-97, and 1900-01.		Bank of Madras, Madras	5th and 21st January and 5th and 21st July	These are advices of interest realised by the Bank and may be discontinued, as there are separate arrangements for watching the receipt of interest on due dates
	(ii) Loan of 1842-43	...	Do .	5th February and 5th August	
	(iii) Loan of 1865	... .	Do . .	5th May and 5th November.	
	Yearly.				
68	Statement of incomplete Muzrai works ...	Comptroller's Circular, dated 28th October 1904.	Deputy Commissioners, Muzrai Department	15th July ...	This statement serves no useful purpose It is stated that the outlay shown therein is checked with the register of works maintained in the Audit Office, but this is hardly necessary, as the outlay can be checked on the bills themselves.
69	Budget Estimates	.....	All Heads of Departments, Deputy Commissioners of Districts.	... ..	Not received now with reference to G. O No. Fl 3396-444—G F 107-16-1, dated 19th December 1916
70	Estimates of Revenue	....	Executive Engineer, Water-Supply and Stores Division, and Deputy Commissioner, Shimoga.	1st February ...	Not necessary under the revised budget procedure approved in G O. No. Fl. 3396-444—G. F. 107-16-1, dated 19th December 1916.

71	**Returns in connection with the Finance Accontus—** (1) Statement showing expenditure incurrred on constructing Police buildings.	.....	Executive Engineers, and Civil Officers	30th September ..	This serves no useful purpose and has since been discontinued. The information is available in the Comptroller's Office.
72	(2) Statement showing the works on which there have been excesses over or savings in appropriation to the extent of Rs. 500 and above in each case.	.... .	Executive Engineers and Civil Officers	30th September ...	The information should be available in the Comptroller's Office and there is no object in getting a return from each Division.
73	(3) Statement showing advances, overpayments and arrears on works.	. . ..	Do ..	Do . .	Should be discontinued. Can be compiled in future in the Audit Office itself from the audited lists of Contractor's dues submitted monthly by Executive Engineers.
74	(4) Return of Subordinates both permanent and temporary in charge of Cash or Stores on the 30th June (Security Deposits of Subordinates and Contractors in the Savings Bank.)	.....	Do ...	Do ...	The information should always be available in the Schedule of Deposits for June. The return is thus unnecessary
75	(5) Statement of surplus or obsolete articles of tools and plant.	... .	Do . .	Do ...	These lists are unnecessary for the Finance Accounts, as a list of the stores is furnished and a mere note is made therein that action has been taken with regard to the disposal of surplus stores and a periodical count has been taken. The total amount of surplus stores in each Division, with a note of the action taken should be reported in future.
76	Statement of inferior pensionable servants in service whose names are not given in salary bills. *Occasional.*	....	Executive Engineers.	Soon after 1st July ...	Will be discontinued, as the information will be included in the annual statement of establishment for all pensionable non-gazetted establishments for whom salary bills are maintained. *Vide* items 60 of Appendix C.
77	Indent for Public Works Account forms ...	.....	Executive Engineers...	.....	In addition to the annual indent for forms, occasional and urgent indents are also sent to the Comptroller by Public Works Disbursers. A stock of forms is kept in the Comptroller's Office to meet such indents and an account of receipts and issues and balances is kept up. Forms required for consumption in the Comptroller's Office should alone be kept and all occasional indents for forms required by Divisions should be sent direct to the Superintendent of Stationery and Forms. Such occasional indents should be very rare.

WD 914—GPB—200—26-10-17.

No. 47.

ACCOUNTS OF THE CAUVERY POWER SCHEME.

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SUMMARY.

ACCOUNTS OF THE CAUVERY POWER SCHEME.

The primary accounts of the Cauvery Power Scheme are compiled in four different offices and submitted to the Chief Electrical Engineer's Office. There, they are consolidated and then forwarded to the Comptroller's Office. Considerable delay and extra work are accordingly involved. It is suggested that the sectional accounts should be sent direct to the Audit Office and the departmental registers in the Chief Electrical Engineer's Office posted from progress reports received for the purpose.

II. The form of the Revenue Register is cumbrous and unwieldy. The preparation of bills is unnecessarily laborious. Details for arrears are not completely available in Bangalore Power and Lighting. I have suggested a revised form and recommend that bills should be made out to the nearest anna, pies being omitted.

III. Extra establishment was applied for the B. P. L., for the maintenance of Revenue Registers, but it has not been sanctioned. In the meantime, additional hands are entertained, out of grants not intended for the purpose. The necessity for prompt disposal of applications for strengthening establishments and for departmental officers not being allowed to anticipate sanction cannot be too strongly emphasised.

IV. There is no limit for the purchase of electric stores for Stock. The Stock has not been counted for a number of years and the balance on hand consists of large quantities of unserviceable and surplus stores. A limit for the reserve of stock is necessary. The stores balance should be rendered current and efficient by the clearance of superfluous articles.

V. The stores ledgers in Bangalore Power and Lighting are bulky and ill-kept, particulars of rate and cost which are most important being absolutely omitted. The accounting by sub-heads of stock increases the work unnecessarily. I would suggest that sub-head accounting should be dispensed with and that the stores ledgers may be maintained on the loose-leaf system.

No. 47.

ACCOUNTS OF THE CAUVERY POWER SCHEME.

Details of accounts maintained.

The primary accounts of the Cauvery Power Scheme are made up in four different offices, namely, the Chief Electrical Engineer's Office, the Bangalore Power and Lighting, the Mysore Power and Lighting and the Sivasamudram offices, the transactions of the Kankanhalli and Kolar Gold Fields Sub-Divisions being included in the accounts of the Chief Electrical Engineer himself, as they are under his direct charge. Each of these offices prepares the following accounts and schedules:—

1. Account-Current.
2. Stock Account-Current.
3. Abstract of Schedule Dockets (Capital Works).
4. Do (Maintenance Works).
5. Abstracts of expenditure during and to end of each month by departmental heads.
6. Schedules of credits and debits to—
   (*a*) Transfers between Public Works Department and Cauvery Power Scheme.
   (*b*) Do Divisions of Department.
   (*c*) Do Civil Department and Cauvery Power Scheme.
7. Register of Revenue realised.
8. Revenue suspense schedule.
9. Schedule of deposits (ordinary and contribution).
10. Schedules of miscellaneous advances, stock purchases and sales.
11. Schedule dockets with vouchers.
12. Depreciation Fund Account.
13. Workshop Schedule.
14. Statements of bills passed, cashed, etc.
15. List of balances due to and from contractors.
16. Demands payable-schedule for credit notes issued and royalty due from Madras Government.
17. Statement of work done in the laboratory.

Consolidation of accounts in the Chief Electrical Engineer's Office.

2. Out of these, the following accounts are consolidated in the Chief Electrical Engineer's Office, *viz.*, (1) Account-current, (2) Stock account-current, (3) Abstract of capital expenditure and (4) Abstract of revenue expenditure; and consolidated returns are submitted to the Comptroller's Office by the Chief Electrical Engineer with his monthly accounts. The other schedules are sent in original, the totals being entered in the corresponding schedules of the Chief Electrical Engineer's Office and a grand total struck for comparison with the account-current. All the schedules are audited separately and separate audit notes and objectionable items statements are prepared in the Comptroller's Office for each section and issued direct to the sections. There is, however, only one advice of audit intimating to the Chief Electrical Engineer, the total amount of expenditure on the whole scheme admitted in audit. The replies to the audit notes and objectionable items statements are submitted by the sections through the Chief Electrical Engineer's Office.

Disadvantages of consolidation

3. The consolidation naturally throws a lot of additional work on the Chief Electrical Engineer's Office and takes some time. The prescribed due date for the submission of the accounts of the divisions as well of the Chief Engineer is the 20th of the following month, but as the Chief Electrical Engineer has

to consolidate the accounts, he takes some time and is always late in submitting his consolidated accounts to the Comptroller, as would be evident from the following dates :—

Accounts for	Date of submission	Days delayed
February 1917	26 -3-17	6
March „	1 -5-17	11
April „	23 -5-17	3
May „	29 -6-17	9
June „	4 -8-17	15
June (Suppl.) due 31-8-17	18 -9-17	18
July 1917	29 -8-17	9
August 1917 (due on 6th)	15 -9-17	9
September 1917 (due on 6th)	16-10-17	10

4. The delay is due not only to the necessity for consolidating the several accounts as mentioned above, but also because the Chief Engineer is required to reconcile the debits raised by one section with the corresponding credits raised by the other sections concerned, any debits in one section not responded to in the other, being either forced into the accounts of the latter or transferred to a suspense head in the former, pending appearance of the credit in the debtor section. This procedure has been introduced in order to avoid the necessity of opening an additional head " Transfers between Electrical Divisions " in the account-current.

Sectional accounts should be submitted to the Audit Office direct

5. I am of opinion that it is not necessary for the Chief Electrical Engineer to prepare a consolidated account for the Department and that the sectional accounts should come to the Comptroller direct. The sectional accounts are understood to be roughly scrutinised in the Chief Electrical Engineer's Office, but this scrutiny can be exercised by means of progress and other reports as is done by Superintending Engineers in the ordinary Public Works Department.

No practical control is also exercised by the Chief Electrical Engineer over the collection of power and lighting revenue. The demands, collections and balances of revenue are entered in his office in a register from the sectional revenue schedules by budget heads, for comparison with the budget provision and for obtaining a basis for the revised estimate. The revenue registers are, of course, maintained in the respective sections and the demands, collections and balances watched therefrom. The register in the Chief Electrical Engineer's Office is merely for watching the progress of revenue realisations month after month, as compared with the provision in Budget estimates. The Chief Electrial Engineer is not now required to prepare a revised estimate, and for checking the budget estimates and exercising administrative control, it would be sufficient if a demand, collection and balance statement arranged according to budget heads is submitted by each section. The detailed schedules of revenue need not at all come to the Chief Electrical Engineer's Office.

6. For expenditure on maintenance, the Chief Electrical Engineer's Office maintains a " C " register. Until a few months ago, this used to be posted from the schedules of maintenance expenditure received from sections, so as to arrive at the aggregate expenditure under each detailed head of account for the whole Cauvery Power Scheme. This, however, is not now done and the posting is done from the maintenance reports received from the sections. For this part of the work in the Chief Engineer's Office, the sectional accounts need not therefore come to his office.

7. Capital expenditure was also posted from sectional schedules of expenditure into a register of capital outlay. As the schedule of expenditure has now been discontinued, the posting has to be made from separate reports to be obtained from the different sections for the purpose.

8. For the sake, therefore, of the upkeep of the Revenue, Capital and Maintenance Registers above referred to, it does not seem necessary to get the accounts into the central office and detain their submission to the Audit Office till the posting of the registers is completed. A progress report (statement of expenditure on maintenance works) is, as already stated, at present received from each section in addition to the schedules accompanying the monthly accounts. The progress report need alone be submitted to the Chief Electrical Engineer in future. For posting the register of capital expenditure and revenue realised, two progress reports, one showing the outlay on each capital work during and to end of each month

and the other showing the demands, collections and balances of revenue by budget heads may be submitted by sections hereafter. As these statements will be in skeleton form, their preparation will not throw any substantial additional work on the sectional offices. The accounts need not therefore be submitted to the Chief Electrical Engineer's Office, but may be sent by the sections concerned direct to the Comptroller, the Chief Electrical Engineer sending a similar account for the transactions in the sub-divisions under his direct charge. The Chief Electrical Engineer's Office will then practically be an office of direction, corresponding to the Superintending Engineer's Office in the ordinary Public Works Department and this is as it ought to be. All the several accounts can then be submitted on due dates, audit work can be done in time without any extra pressure and there will be no inconvenience to the Administrative Office, as information necessary for its purpose will always be had from the progress reports submitted by sections.

Revenue Suspense Schedule.

9. This schedule shows demands, collections and balances for each section in lump for power and lighting, but excluding miscellaneous revenue such as centage charges on stores sold, disconnection and reconnection fees, fines, etc. The schedule of revenue, however, contains all the details and includes "Miscellaneous Revenue" also. The object of the former is not understood, nor is it clear, why the credits and debits to "Revenue Suspense" should be shown as below in the account-current :—

Revenue Suspense schedule may be discontinued.

Total Revenue (demands)	...	...	.....
Add credits to Suspense	...	...	.....
		Total ...	.....
Deduct debits to suspense	...	..	.. ...
Net credited to Revenue	...	...	.....

The account-current ought merely to show the total revenue realised during a month and this can be done by a single entry instead of, with the superfluous particulars above. The Suspense Schedule serves no useful purpose and should therefore be abolished.

Electric Revenue.

10. The total revenue realised by sale of electric power and the levy of lighting and other charges from the Kolar Gold Mines, private persons, firms, etc., amounts to about Rs. 25,00,000 (including the share creditable to K. R. S. works annually) of which about Rs. 20 lakhs are contributed by the Kolar Gold Mining Sections. The realisation of the revenue from the latter is watched separately. The other items consist of a very large number of small demands and collections from individual consumers.

11. The Chief Electrical Engineer considers that the present form of register is cumbrous and that the account of a particular consumer is not clearly shown in it month after month. He is therefore in favour of a personal ledger account in loose leaf forms to be used in conjunction with an adding machine. The Chief Electrical Engineer also explains that none of the electrical suppliers maintain a ledger in the form obtaining in his office and that it serves no useful purpose. It was decided at a meeting held on 28th August 1916 in which the Deputy Comptroller was also present, that some of the leading power suppliers be requested to furnish samples of ledgers, books, etc., maintained by them. Samples have been received from Bombay and Madras and these do not show that personal ledger accounts are maintained by either of the Companies. The introduction of a personal ledger will entail the maintenance of another account in which the totals of each personal account relating to demands, collections and balances of power and lighting revenue will have to be transferred and a grand total struck each month for arriving at the aggregate figures for the B. P. L. and the M. P. L. An adding machine might simplify the process of addition, but it cannot avoid the necessity of maintaining a separate broad-sheet, bringing together the figures posted in the ledger accounts for comparison of the grand total with the amount of revenue actually brought to account in the account-current and paid into the treasury.

Present form of register unsuitable.

12. I am, therefore, not in favour of separate personal ledgers and broad-sheets in both of which, each consumer's account must appear separately. I would suggest a combined form of personal ledger and broad-sheet which would reduce the clerical work very substantially. The present form of register is also a combined personal ledger and broad-sheet, but it is too cumbersome and elaborate and the registers are too unwieldy to be handled with ease. A number of columns have been prescribed where only one column should suffice. For instance, the column for "monthly minimum" is sub-divided into three, "Points as per test report," "Amount," "Corresponding B. T. U." of which the second, namely "Amount" is the only column useful for purposes of assessing the correct charge and of preparing the bills. At present, 12 folios for each set of individual accounts have to be turned each year for arriving at the net result of the demands and collections relating to each installation and the process is very troublesome. I have accordingly recast the form (sample attached) and so arranged the columns that the information required about each installation can be had in one folio with two inter-leaves between the pages. Two lines will be allotted to each installation showing the numbers of installations, locality, and the names of the occupants, the latter being changed from time to time, as changes take place. The amount of monthly minimum 'Column 3' is fixed and it is necessary to enter it only once for all every year. There need be only six columns for each month. Thus for July, the 'reading' and the 'consumption' will be entered one below the other in column 4, the 'cost of power' and the 'metre hire' similarly in column 5, the 'opening balance' and 'total' in column 6; and there will be only one entry for each of the other columns. The entries for the other months of the year will be posted in corresponding columns in a similar manner, except that the opening balance need not be separately entered again as it is shown as the closing balance of the previous month. About 20 accounts can be written up on each folio and at this rate, it will be possible to include 4,000 accounts in 200 folios. The number of accounts at present is only 2,777, so that one volume per annum will be sufficient for the next few years. At present, there are no less than 7 volumes of nearly 400 folios each for Bangalore alone. The form drawn up by me will, in my opinion, very much simplify the work and conduce to efficiency.

Revised form suggested.

13. Another point also needs mention. At present, bills are calculated to the nearest pie and the labour of computation is great. Pies have been omitted in all contractors' accounts in the Public Works Department; and the correctness of the revenue accounts of the Electrical Department cannot be vitiated, if the calculation is made to the nearest anna in regard to Electric Power and Lighting, etc., revenue. I would therefore suggest that all bills should be made out to the nearest anna, fractions above 6 pies being treated as one anna and those less than six pies being ignored. It would facilitate work, without either any sacrifice of revenue or increasing unduly the amounts payable by consumers.

Bills should be made out to the nearest anna.

14. The new registers for Bangalore Power and Lighting are in 7 volumes of nearly 400 folios each and are maintained by 3 clerks, one for "A" station in three volumes consisting of 1,281 installations, the other for "B" Station in two volumes for 644 installations and the last for "C" Station in two volumes for 852 installations, aggregating in all 2,777 installations. It has been proposed to supplement by one the strength of the bill clerks. The clerks have to post the meter-reading slips sent by meter Inspectors into the registers, prepare demand bills for each consumer, post the recoveries from the cash book, strike a balance and draw out an abstract for each station. I think with my new form one clerk ought to be able to deal easily with 1,000 accounts which will be included in a register of 50 folios only. There need therefore be no addition to the present sanctioned strength.

Extra establishment for B. P. L. Revenue registers.

15. I should note here that the Superintendent is actually employing 4 men on this work now, one being charged to workshop General charges (*vide* para 3 (*d*) of the Inspection Report of the Division dated June 1917). The practice of strengthening the regular establishment by the addition of men who are members of works establishment is irregular and should be stopped. The proposal for an increase of establishment is stated to have been submitted to Government about two years ago and no orders appear to have been issued yet. In the meantime, extra establishment is entertained out of a grant not intended for the purpose and the incidence of charge obscured

Works establishment should not be entertained for office work

I would therefore urge in this connection the necessity for prompt and proper scrutiny of applications for extra establishments and the issue of timely orders to departmental officers and the latter not being allowed to anticipate the sanction.

Register of revenue in B. P. L. requires to be brought up to date.

16. Up to the end of April 1914, it was the practice to work out every month in detail the arrears due from each individual customer, working up to the total balance shown as due in the Demand, Collection and Balance statement. For want of establishment, this practice was given up between May 1914 and December 1915. The result was, that though the accounts showed the total amount due at the end of each month, the balance due from each customer was not brought forward from the registers of revenue. The arrears are being carried forward again since December 1915, but details are not available in the registers for older outstanding balances; and the amount for which such details are not available is Rs. 3,084-1-6 out of the arrears shown as due in the accounts for December 1915. These are being traced by a special clerk employed for the purpose since May 1916, but there is no doubt that he has taken an unduly long time over it. The details for the arrears in Bangalore City are understood to have been worked out and a sum of Rs. 300 is stated to be irrecoverable. The details for the arrears in Civil and Military Station have been traced to end of June 1915 and it is stated that roughly a sum of Rs. 1,500 will have to be written off owing mostly to Military officers having left the station without previous notice and settlement of their accounts. The accounts require to be set right.

17. The form which I have suggested will necessitate the balances being carried forward in each case from month to month and there will not only be no trouble about arrears, but there will be a considerable saving of labour in connection with the preparation of these arrear lists.

Store Accounts.

Stock balance—necessity for a limit explained.

18. The balance of the stock of stores at the end of June 1917 amounted to Rs. 7,21,385 against a reserve limit of Rs. 70,000. The limit needs to be considerably raised and a standard reserve fixed. This limit was fixed by Government prior to the issue of Government Order No. 118-22—819-23, dated 1st February 1909, specially prescribing that a new system of accounts should be adopted in C. P. S. As no stock limit was fixed therein, the Chief Electrical Engineer contends that there has been no limit and therefore no excess. It is, however, wrong in principle to allow the purchase of stock far in advance of requirements or without any limit being defined. The value of stock represents locked-up capital and it is essential in the interests of economy that the amount should be kept at the lowest point, compatible with efficient working. The requirements of the Electrical Department should be forecast and a proper reserve limit should be fixed which should seldom, if ever, be exceeded.

19. The increase in the actual value of stock in hand over the limit sanctioned in 1905 is due to the fact that since 1909 all materials, whether for capital or maintenance works, have been taken into stock in the first instance, instead of being charged off direct to the works on which they are intended to be used, and that the limit of Rs. 70,000 did not include the value of spare parts, and materials supplied for capital works, such as spare transformer coils, hydraulic parts, etc. The quantity and value of stores required for capital works cannot, it is stated, be forecast with any degree of accuracy, as they fluctuate every year with the requirements of works. I do not think this is an insuperable difficulty. The reserve stock may be safely limited to two years average requirements, it being replenished by purchases to meet every year's requirements as soon as they are known. As regards maintenance works, it should be easy to fix a reserve and for capital works, a stores budget similar to the one obtaining in the Railway Department and showing the opening balance, the stock required during the year, the value of anticipated issues to works, the closing balance and the net annual addition to stock should be called for every year. A definite course should be prescribed early.

Large stock of unserviceable stores should be cleared.

20. The stock has not been counted for the past five years and it is not known if the actuals agree with the book balances and if the whole stock on hand is current and efficient. As far as can be gathered, materials to the extent of Rs. 73,000 are unserviceable and surplus and very early steps should be taken to relieve the stock accounts of these items by sale or otherwise, and to retain on the

stock accounts only materials which are likely to be required within a reasonable time. A complete count of stock is very essential. The count should be taken early and the result reported for orders of Government.

Arrangements for custody of stores depend on quantity of stock required.

21. The arrangements for the care and custody of stores do not appear satisfactory, as a large quantity of stores and unused materials in the workshops are lying about in the yard and their protection is entrusted to watchmen patrolling by turns. It is also understood that several articles such as copper wire, etc., are kept in an open yard near the City Railway Station and the quantity of copper wire is about 60 tons costing nearly one lakh, after the disposal of a large quantity during the course of the last year. For the proper custody and correct accounting of stores, the Chief Electrical Engineer proposes the construction of store buildings of sufficient capacity at all the sections including Bangalore, and the appointment of a stock verifier in addition to the Chief Store-keeper and has also a few minor suggestions in regard to the submission of indents, etc. These questions depend largely on the quantity of the stores which it is necessary to keep in stock. If a substantial reduction can be effected in the quantities maintained in stock at present, the difficulties complained of by the Chief Electrical Engineer will solve themselves.

Store ledgers—How maintained.

22. In the Bangalore Power and Lighting Office, there are over 800 articles in stock. Store ledgers are maintained in 9 volumes. Receipts and issues of stock are posted in these volumes, not daily as is intended by the form, but only monthly. Values are never entered and the rates never struck. The primary object of a store ledger is that by means of it, actual, instead of average, rates may be charged to works. The omission of values and rates frustrates the very object of a ledger.

Process of compilation laborious.

23. The quantities are posted in the ledgers monthly from the abstract of daily receipts and issues. The abstract of receipts calls for no remarks, but the abstract of issues is kept in very great detail and consists of three parts, the first being a summary date-war of the amounts creditable under each sub-head of stock—there are 15 sub-heads—the second, a distribution of the charges among the different works and the third, an abstract by dates of the values of the issues of each article grouped under the several sub-heads of stock, the names of articles being entered in horizontal lines and the dates in vertical columns. The last part serves to bring out the totals of each sub-head every day for posting Part I and furnishes in horizontal lines the figures for the monthly posting of the ledger. It is doubtful if the distribution by sub-heads and all the work which it involves be necessary for administrative or accounts purposes. No useful object seems to be served by the laborious process of compilation now adopted.

Reduction of work proposed.

24. The following proposals are suggested for adoption with a view to reduction of work in the Bangalore Power and Lighting Office. Sub-head accounting may be entirely dispensed with and all receipts and issues may be shown under "Stores" or "Workshops" as the case may be. The receipts and issues should be posted into the ledger day by day, both in respect to quantities and values and a rate struck for each article for which there have been transactions during the month. The total charges for each work for a day should be abstracted in a register ruled and printed for the purpose, with the dates in one column and money columns for the entry of names of works and the outlay thereon. The correctness of the postings in the ledgers can be verified at the end of each month by comparison with the total charges to works as brought out in the abstract register.

25. The bulk of the registers will be greatly reduced by maintaining them on the loose leaf system, the names of the articles being arranged alphabetically. Used folios will be removed and filed in the "Transfer Binder" and fresh sheets added in the proper places, where necessary. This will save the carrying over of balances to new ledgers and tend to the maintenance of a single ledger in a compendious form.

K. L. DATTA,
Special Officer.
9-11-17.

Register showing the demand, collection and balance of

Revenue Register Serial No	Name of consumer and address (Two lines for each)	Amount of monthly minimum and date of commencement of service	July						August						Item No.
			Readings, current month and consumption	Demand		Collection			Readings, current month and consumption	Demand		Collection			
				Cost of power and meter hire	Opening balance and total	Recovery (cash or adjustment) (2nd line)	Date of recovery (2nd line)	Closing balance (2nd line)		Cost of power and meter hire	Total including opening balance (2nd line)	Recovery (cash or adjustment) (2nd line)	Date of recovery (2nd line)	Closing balance (2nd line)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs a p		Rs a p	Rs a p	Rs a p		Rs a p		Rs. a p.	Rs. a. p.	Rs a p.		Rs a. p.	
1															1
2															2
3															3
4															4
5															5
6															6
7															7
8															8
9															9
10															10
11															11
12															12
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16															16
17															17
18															18
19															19
20															20
21															21
22															22

13

Electrical Power and Lighting, etc., Revenue.

Item No.	September						October						Item No	Remarks
	Readings, current month and consumption	Demand		Collection			Readings, current month and consumption	Demand		Collection				
		Cost of power and meter hire	Total including opening balance (2nd line)	Recovery (cash or adjustment) (2nd line)	Date of recovery (2nd line)	Closing balance (2nd line)		Cost of power and meter hire	Total including opening balance (2nd line)	Recovery (cash or adjustment) (2nd line)	Date of recovery (2nd line)	Closing balance (2nd line)		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	86
		Rs a p	Rs a p.	Rs. p a		Rs. a. p		Rs. a. p.	Rs a p.	Rs. a p		Rs. a p.		
1													1	
2													2	
3													3	
4													4	
5													5	
6													6	
7													7	
8													8	
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22													22	

No. 48.

ADVANCES FOR BOUNDARY MARKS AND TANK MAINTENANCE CHARGES RECOVERABLE FROM RAIYATS.

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ADVANCES FOR BOUNDARY MARKS CHARGES AND TANK MAINTENANCE CHARGES RECOVERABLE FROM RAIYATS

Nature of this account

The charges incurred by the Survey Department on account of Boundary Marks in occupied lands are recoverable from the raiyats occupying those lands and the bills on this account are therefore passed on to the Comptroller along with the Survey Departmental Accounts for transfer to the Revenue Department for recovery. These bills are at present debited in the Comptroller's Accounts to an advance head "Advances for Boundary Marks Charges recoverable from raiyats" by corresponding relief to the Survey Department in respect of the amounts drawn by it from the Treasury and charged in the Treasury Accounts to the head "Survey Advances." The debits on account of each district are posted in what is called a Broad Sheet showing the debits, credits and closing balance for each month in each district. The credit figures in the Broad-Sheets are posted from the statements received from the treasuries in support of the credits appearing in the Treasury Accounts under this head on account of recoveries effected by the Revenue Department.

Particulars of the account kept in the Comptroller's Office.

2. Beyond this, no further account is kept in the Comptroller's Office in regard to these advances. The bills recived from the Survey Department are merely copied in a register but no copy is kept of the detailed statements received with these bills showing all necessary particulars such as name of raiyats, etc., for the recovery of the amount from the parties concerned. The credits appearing in the Treasury Accounts are not also noted against the original debits copied in the register.

Cause of disagreement between the accounts of the Comptroller and of the Revenue Department

3. The Deputy Commissioners send every year to the Comptroller an annual Demand, Collection and Balance Statement. The debits and credits shown in this statement are checked with the debits and credits in the Broad Sheet but the remissions granted by the Deputy Commissioners are not adjusted in the Comptroller's Office Partly for this reason and partly for the reason that there is no proper arrangement anywhere for the consolidation of the several items of demand and collection in the Revenue accounts of the various taluks with the consolidated figures in the Comptroller's office, there is no agreement between the figures shown in the demand, collection and balance statements of the Deputy Commissioners and those in the Broad-Sheets kept in the Comptroller's Office. There has therfore been no verification between the two sets of figures nor has an attempt recently made for such verification in regard to the closing balance for 1915-16 proved successful.

Under present arrangement verification of figures is rendered impossible.

4. From this it is clear that there is no use attempting to verify the consolidated figures in the Comptroller's Office with the details scattered over the several taluks of the State without any attempt to consolidate the latter in the same manner as in the Comptroller's Office. But instead of attempting to consolidate the latter, which involves unnecessary duplication of work in requiring the Deputy Commissioners to consolidate taluk accounts and the Revenue Commissioner to consolidate district figures, I would arrange for the verification of the two sets of figures in the initial stage, *i e.*, at the Taluk Offices themselves instead of through the Deputy Commissioners or the Revenue Commissioner. For this purpose, I would suggest the following new procedure :—

Amounts of bills received from Survey Department to be debited to "objection book advances" and the Taluk Treasury required to adjust them.

5. The amounts of bills submitted by the Survey Department on this account with its monthly account are now debited in the Comptroller's Office as soon as the account is received without any acceptance by the Revenue Department which is responsible for the recovery of the amount from the raiyats along with the Revenue Khists. These amounts should in future be debited to the head "Objection Book

Advances" in the Comptroller's Office in the first instance and the bills should be forwarded along with the detailed account of particulars, to the Deputy Commissioner of the district concerned for acceptance and transfer to the taluk concerned for note in the Revenue Demand Register for recovery. The Taluk Office should after such note presen the bill at the Taluk Treasury for transfer adjustment of the amount of the bills by debit to a new head to be opened in the Treasury Account for the transactions recorded under this new procedure, *viz.*, "Boundary Marks Advances since July 1917." The Taluk Treasury is not to pay any money on these bills but only to adjust the amounts by transfer credit in the Treasury Accounts to the head "Objection Book Advances," and debit to the new head mentioned above.

Comptroller's Office to watch credit to the head "Objection Book Advances."

6. It should be the duty of the Comptroller's Office to watch that credit to the head "Objection Book Advances" is given in the accounts of the Taluk Treasury concerned by debit to the head "Boundary Marks Advances" as soon as possible. This will ensure that every such amount is actually brought on the Taluk Registers as a demand.

Taluk office to maintain a pass book.

7. The Taluk Office should maintain a pass book which should be sent to the Treasury every time a debit is proposed to the head "Boundary Marks Advances since July 1917" by credit to the head "Objection Book Advances. Similarly when recoveries are made on account of these advances and the amounts are remitted to the Treasury, the pass book should be sent to the Treasury with the challan and the Treasury Officer should note the credits in the pass book. The Treasury Officer will maintain a register in the form of the pass book and will note in it every debit and credit raised under the head. He will also note the debits and credits in the pass book submitted by the Taluk Office with every voucher for a debit and with every remittance to be credited to the head. Care should be taken by the Taluk Revenue Office to see that no sum realised on account of an advance made prior to July 1917 is credited to this head or in the pass book. Such sums should continue to be credited to the old head "Advances for Boundary Marks Charges before July 1917."

Pass book to be agreed with Treasury Account.

8. The pass book should be sent for verification with the Treasury Accounts at the end of every month. The Taluk Treasury should send to the Comptroller every month a Plus and Minus Memo for the transactions passing in the Treasury Accounts under the new head, showing the opening balance, the total debits and credits and the closing balance for each month. On this Memo the Treasury should record a certificate that the balance has been verified with the pass book of the Revenue Department and found to agree and that the Revenue Department has accepted the balance as agreeing with the detailed accounts maintained by it. The Revenue Department should be required to record such a certificate every month on the pass book against the closing balance of the month shown in it. As all the transactions will be recorded in the pass book, the Revenue Department should have no difficulty in comparing the entries in its registers with those in the pass book and record the certificate required.

Method of recording remission.

9. Statements of remission sanctioned by the Revenue authorities, should be sent to the Treasury by the Taluk Office as soon as they are sanctioned together with the pass book. On receipt of these remission statements, the Treasury Officer will make a transfer adjustment in his accounts debiting the accounts as expenditure under the head "17 Miscellaneous-Boundary Marks Advances since July 1917 written off" by *per contra* credit to the advance head "Boundary Marks Advances since July 1917." He will at the same time note the credit in the pass book, the outstanding balance in which will thereby be reduced in the same way as if the amounts remitted had been actually recovered. The Remission Statement received from the Taluk Office should be sent along with the Treasury Accounts as a voucher for the charge.

Under proposed arrangement, verification will be effected in the initial stages.

10. As under this arrangement, complete verification will be effected in the initial stages between the primary accounts maintained in the Revenue Department and the Treasury, there will be no need for any further verification. The Comptroller's Office should only see that the items held under the head "Objection Book Advances" are cleared soon and that the certificate of verification required has been recorded on the

monthly Plus and Minus Memos. A Broad Sheet should also be maintained in the Comptroller's Office by taluks showing the debits, credits, and balances as exhibited in the Plus and Minus Memos received from Treasuries and the entries in this Broad Sheet should be reconciled every month with the entries in the books of the Comptroller. At the close of the financial year, the closing balances for the year as shown in the Broad Sheet should be communicated to the Deputy Commissioners concerned with details of balances relating to each taluk and their acceptance obtained for report to Government in the Review of Balances. If there is any difference, it should be possible to reconcile it by a comparison of the departmental accounts with the entries in the pass book.

The same procedure may apply also to charges for tank maintenance recoverable from raiyats

11. Charges incurred in the Public Works Department on account of the restoration of minor tanks and recoverable from raiyats are similar in nature. In their case also no steps are at present taken to see that the balances on the books of the Comptroller agree with the amounts outstanding in the Revenue Department Demand Registers. These charges are debited in the Comptroller's books to the head 'Tank Restoration Charges' and the vouchers furnished by the Public Works Department are forwarded to the Revenue authorities for apportionment of the charges among the raiyats concerned and for entry as demands against them in the revenue registers. An account is maintained in the Comptroller's office by detail of tanks to which they relate. The recoveries effected by the Revenue Department are credited in the Treasury accounts under the same head. Treasury officers furnish schedules giving details of the recoveries by tanks and these are posted in the Comptroller's detailed accounts against the respective tanks. But there are no means of seeing whether the debits are actually included in the demand against the raiyats, and whether the total balance outstanding on the books of the Comptroller agrees with the total outstanding balance in the demand registers of the Revenue Department.

12. Under the new procedure, the Public Works or the Marahmat Division, in which the expenditure is incurred, will send to the Comptroller as at present a schedule of such charges with the connected vouchers. The charges will be debited in the Comptroller's office to 'Objection Book Advances' and the details will be passed to the taluks concerned through the Deputy Commissioners. After the amounts of the charges have been apportioned against different raiyats, their amounts will be included in the Taluk Revenue Demand Registers and the taluk officers will present a bill to the Treasury for the total amount for transfer adjustment in the Treasury Accounts by debit to the head "Tank maintenance charges recoverable from raiyats since December 1917" by *per contra* credit to the head 'Objection Book Advances. These bills should be presented with a pass book in which the Treasury Officer will enter the amount on the debit side. When recoveries are effected the amounts would be sent with the pass book to the Treasury where they will be credited to the head "Tank Maintenance charges recoverable from raiyats since December 1917." If the Treasury officer sends a plus and minus memo at the end of the month duly certified to by the Revenue Department, the verification will be complete and effective, as the Comptroller will be able to see that the balances of his register agree with the balances shown in the plus and minus memos.

K. L. DATTA.
7-11-17.

WD 1085—GPB—175—9-11-17

No. 49

NOTE ON THE MYSORE STATE LIFE INSURANCE OFFICE.

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No. 49.

NOTE ON THE MYSORE STATE LIFE INSURANCE OFFICE.

The Insurance Committee.

1. The business of the Insurance Office is managed by a Committee appointed by Government consisting of eight members, of whom the Financial Secretary is President, the Comptroller is Secretary and an Assistant Comptroller is Joint Secretary. The members of the Committee are selected from among the Heads of Departments and other high Officers stationed at Bangalore, who are all busy Officers with much work of their own to do and who can consequently ill spare any time for Insurance work. As the work done by the Committee is of a routine and simple character its intervention in Insurance work merely causes inconvenience to the members and entails delay in the disposal of work without any corresponding advantage to Government or to any one else.

Work done by the Committee.

2. The Committee holds meetings once a quarter and also disposes of proposals by circulation. The work done by the Committee consists mainly of passing statements showing the progress of work in the Office and issuing orders on doubtful points in the application of rules, and on doubtful proposals about which there may be difference of opinion and on general matters on which there may be no specific orders. On all important points, however, the decision of the Committee is not final but has to be submitted to Government for orders. The disposal of questions is naturally delayed when they are to be disposed of only in quarterly meetings or after circulation among the Committee members, which takes time. As Insurance work has become crystallised and as there are definite rules on almost all points, the Comptroller should himself be able to dispose of all matters regarding the interpretation and application of the rules. In fact he should be regarded as in a better position to decide such questions than a Committee the members of which can after all only have a limited knowledge of the rules. For deciding whether a proposal is to be accepted at ordinary rates or at special rates or rejected altogether, on the basis of the family history and medical report, the opinion of the Senior Surgeon has necessarily to be accepted by a Committee of laymen and it is no use getting the opinion of the members of the Committee regarding them. In other really important cases, the Committee cannot pass final orders and their deliberation merely results in delaying the submission of the subject to Government for orders.

Delay in the Issue of Policies.

3. According to Rule 20 of the Insurance Rules every proposal has to be submitted to the Senior Surgeon for his opinion and afterwards considered by not less than 3 members and the President of the Committee when it is for first insurance or for further insurance requiring a detailed medical certificate. In case of difference of opinion among the members it has to be circulated to all the members of the Committee. There is no need for the examination of the proposal by so many officers. There are definite rules on all points and on the merits of the medical report, the Senior Surgeon's opinion has perforce to be accepted by the other laymen of the Committee. It would be quite sufficient if the Comptroller and the Senior Surgeon go through the papers and accept the proposals. If this procedure is adopted, policies can be issued a few days after the receipt of the proposals while at present over a month is generally taken in circulating the papers to the members of the Committee alone, not to speak of the time taken by the other processes of work.

Delay in the issue of Policies in the Public Branch.

4. The rule regarding the examination of each proposal by three members of the Committee is found to be very inconvenient in the Public Branch and has arrested its growth by unduly delaying the issue of policies. As is well known, it is necessary, in all cases of insurance which are not compulsory, to complete the contract with as little delay as possible after a person expresses his desire to effect insurance and before such desire weakens. If the work in the Public Branch is to develop satisfactorily it is absolutely necessary that the above procedure and other similar processes which delay the issue of a policy, should be done away with.

Practice in British India

5. In British India there is no Committee for transacting Postal Insurance business and the Postmaster-General accepts or rejects proposals on the recommendation of the Medical Officer concerned and certain certificates required to be given by the superior officers of the insurant and his audit officer and manages all other business relating to it without any outside assistance in the same way as he does other work of his office. There is no reason why the Comptroller should not do similar work here, after getting the same certificates from his official superiors and the Senior Surgeon's opinion on the Medical report accompanying proposals and submitting important cases for the orders of Government with his own opinion thereon as is now done by the Committee.

Abolition of the Committee recommended.

6. There might have been some justification for having a Committee of the kind twenty-five years ago at the inception of the scheme but I can see none for its continuance at present. I would therefore suggest that the Insurance Committee may be abolished and the work now done by it and the powers exercised by it be transferred to the Comptroller, the Senior Surgeon aiding him by recording his opinion on all detailed medical reports and the Comptroller not having authority to reject the opinion of the Senior Surgeon without the sanction of Government. The statement of work done in the office, prepared for the quarterly meetings of the Committee might in future be submitted to Government to keep them aware of the state of work in it. The Comptroller could submit all important matters for the orders of Government.

I am quite sure that the members of the Committee will themselves welcome the proposal to abolish it as the work they are now doing is of a routine character and takes an appreciable portion of their time and energy which could be devoted to better purpose in their legitimate sphere of work. This measure will not only conduce to the despatch of business and the speedier issue of policies but will also substantially reduce the work done and the stationery consumed in the Insurance Office in preparing and circulating notes and papers to the Committee members and in sending them proposals for opinion and in maintaining a record of the papers so sent to each officer.

Work done in Insurance Office.

7. Passing next to the work of the office proper, it may be classified under the following heads :—

(1) Work relating to a proposal up to the stage when it is accepted and results in a policy or is rejected.
(2) The issue of a policy.
(3) The noting of the recoveries of the monthly premia paid and other work relating to a policy in force.
(4) The payment of a claim when it becomes due.
(5) The preparation of statements required for the quarterly meetings of the Committee and for the annual report to Government.

The work is of a simple and uniform character and can easily be done by ordinary clerks. Further the submission of quarterly statements to the Committee which contain the result of the work turned out by the office ensures the work being done fairly promptly in the office. At present, however, the posting of Treasury credits is somewhat in arrears owing to the non-receipt of the credit statements from the Comptroller's Office in time. June accounts are still incomplete. For July and August the statements of some treasuries have yet to be received while no statements have been received for September. This is however only a temporary difficulty and it is expected will not recur in the future.

Delay in the disposal of proposals.

8. There is however considerable avoidable delay in the disposal of proposals and issue of policies, due to the proposals being received in an incomplete condition and also the necessity of circulating the proposals containing detailed medical reports to three members of the Committee and the President in addition to the Senior Surgeon.

Many proposals in the official branch are now received wanting in some of the essential information required and their acceptance will have to be delayed till the requisite information is obtained by means of correspondence. Nearly 60 per cent of the proposals are found to be wanting in some particular or other and in some cases these defects may be remedied

by altering the proposal form suitably. The following alterations in the proposal form is accordingly suggested :—

(1) An additional column may be opened for entering reasons for delay in submitting the proposal when a considerable period intervenes between the date of the proposal and the date when the person became eligible for insurance, in place of the note now found in the form.

(2) An Officer has now to sign twice on a proposal for further insurance where no detailed medical examination is required—once to the effect that the signature of the proposer was affixed in his presence and again in token of the declaration being signed in his presence. In several instances, the superior officer signs in only one place necessitating the return of the proposal by the Insurance office. If only one signature of the superior Officer is required to be entered by shifting the position of the declaration in the present form, delay due to this cause will be prevented.

(3) Many horoscopes are returned on the ground that they are not originals or authenticated copies or that they do not mention the name of the person to whom they relate. Delay due to this cause will be obviated if all horoscopes or copies thereof are required to be signed by the Head of the Office at the time of signing the proposal and the name of the proposer is entered therein. An even better method will be to require every man, appointed to Government service and having a service book opened for him for the first time, to produce his horoscope in original and to get the age as recorded in the service book verified with the original horoscope by the Head of his Office and for the latter to record a certificate to that effect on the service book. Thereafter the Head of the Office when forwarding a proposal form should certify on it that the date of birth as shown on the proposal agrees with the date recorded on the service book and that the latter contains the required certificate of verification with the original horoscope. In British India, the Post Office accepts the age recorded in the service book without any verification with the horoscope. In Mysore, the verification with the horoscope might continue but it would simplify matters greatly, if this is left to be done by the Head of the Office who has to maintain the service book. As insurance is compulsory, the verification has to be done practically in every case and this decentralisation will simplify matters and will not only reduce work in the Insurance Office but also in the Secretariat as all discrepancies between the horoscope and the service book have to be dealt with by Government at present.

(4) Some proposals are returned because no specific reasons are given in the confidential report of the Head of the Office. I am of opinion that Heads of Offices cannot ordinarily be expected to know the proposer intimately, so as to be in a position to give a certificate about the person's health, character, etc., supported by details. All that the Head of an Office should be required to state is that in his opinion, the officer is eligible for insurance and that he is not aware of any fact which would render him ineligible for insurance. If he is aware of any such facts, he should be required to state these facts on the certificate and to say that for the reasons stated, the life is ineligible in his opinion. The form of the proposal revised on these lines is appended.

The suggestion made above for abolishing the Committee will, if accepted, remedy the delay due to the circulation of the proposal among the Committee members. The desirability of issuing a policy without the least delay should however be impressed on the Insurance Office. The time taken in issuing policies in some cases is noted below :—

Proposal number	Date of receipt of proposal	Date of issue of policy	Time taken
011043	26-3-1917	5-7-1917	3 months 9 days.
011258	22-5-1917	18-7-1917	1 „ 16 „
010917	1-3-1917	31-7-1917	4 „ 30 „
011295	8-6-1917	31-7-1917	1 „ 23 „
011226	14-5-1917	31-7-1917	2 „ 17 „
011047	26-3-1917	31-7-1917	4 „ 5 „
011269	28-5-1917	14-8-1917	1 „ 16 „
011194	12-5-1917	14-8-1917	3 „ 2 „
011296	8-6-1917	16-8-1917	2 „ 8 „
010807	30-1-1917	12-5-1917	3 „ 12 „
010726	30-12-1916	12-5-1917	4 „ 12 „
011016	2-3-1917	12-5-1917	2 „ 10 „

9. In addition to the delay in the issue of policies the other important defects in the work of the Office are the preparation of policies before the payment of the first premium and the unsatisfactory manne in which the premium receipts are recorded. These points will be dealt with at some length in the succeeding paras.

Other defects in the work of the Insurance Office.

10. The system of preparing policies in advance of receiving the first premium involves some unnecessary work as it necessitates the watching of the delivery of the policy within a month after its receipt in the Treasury and the altering of the figures in the policy register in cases where the original policy is revised. No Insurance Company issues a policy until the first premium is paid. Further it is not quite proper that a valuable document like a policy should be prepared and signed when the most important essential on which the contract is based, *viz.*, the payment of first premium is wanting. It is also very inconvenient to have to be altering the figures of the total amount of policies issued which will be subject to alteration when a policy once issued is returned by the Treasury and is revised. The present practice may therefore be altered and a policy issued only after the first premium is paid into the Treasury, as in all Companies. When a policy is so issued it may be sent to the Head of the Office to which the insurant belongs instead of to the Treasury.

Policies to be issued after receipt of first premium.

11. As maintained at present, the ledger consists of about 35 volumes of 300 pages each in which one page is set apart for each individual for recording the premium paid for five years. At the end of this period new volumes are opened and the entries relating to each insurant are carried over into them and when the insurant finally severs connection with the fund, all the volumes are referred to for verifying the total premium paid. Each page in the ledger consists of three portions, the first portion containing the names and designation of the insured the numbers and amounts of the several policies taken by him the monthly premium due thereon, the reversionary bonus due to him and gives reference to the numbers in the nomination register, the death register, the Government due register, discharge register, etc.

The Ledger.

The second portion contains a record of the premia paid monthly for five years.

The third portion contains notes of correspondence pertaining to the individual such as that relating to the non-payment of premium during leave or period of suspension.

12. The entries in the first part have to be recopied every five years and this entails on the office additional work of an avoidable character. Most of the correspondence noted in the third portion relates to premia not collected in the months to which they relate but are collected subsequently. Such correspondence has no permanent value and a permanent record like the ledger should not be burdened with such matters of an ephemeral interest. The record of the premium receipts in the second part is unsatisfactory as the postings in the ledger cannot be totalled and directly verified. The method now adopted for checking premia collections is to call over the entries in the abstract of Treasury collections, to tick off the corresponding entries in the ledger and to make a total of the former and verify it with the total collection recorded in the Comptroller's books. The Head Clerk has to spend the major portion of his time in calling over and agreeing the postings, a very laborious and monotonous, but nevertheless, important, task requiring to be performed by a responsible official, as it constitutes the sole check on the ledger postings. Even when this work is done, there is no certainty that the ledger postings are quite accurate. The ledger is the most important register in an Insurance Office, as the collection of premia is recorded and watched in it and it is highly unsatisfactory to have it in a form in which the postings cannot be easily and completely verified. The form of the ledger now maintained is thus not quite satisfactory and needs revision the most serious defects in it being (1) that it does not allow the premium collected each month from the several insured officials being totalled and verified directly with the Comptroller's books, (2) that it requires all the ledger volumes to be renewed involving the transcription into them of a large number of entries once every five years and (3) that notes of correspondence which are of no value are allowed to be entered in its pages.

Defects in the Ledger.

13. To remedy the defects pointed out above, I would split up the present Ledger into two registers styled the Premium Ledger and the Personal Ledger, the former to contain a note of all collections and the latter, of all details of a permanent character relating to the insured which may be required for

Revised form of Ledger suggested.

reference. I would have the Premium Ledger in a form in which the amounts may be entered one below the other and can be totalled and verified and I would keep the Personal Ledger as a permanent record for all time without any need to renew or recopy it periodically. The forms suggested for these registers, are appended (Appendices A and B).

The proposed forms described.

14. The Premium Ledger would have the names, Policy numbers and the amount of monthly premia printed as in the present abstracts of Treasury collections from which latter, the collections would be posted every month in the former. This Ledger would also show the arrears of premia due at, and the total premia paid up to, the beginning of each year by each individual. The total collections of each month and the total premia paid by each insured could be made out and verified in this with the greatest ease. The Personal Ledger in the form suggested will contain six names in each page and will last for ever, while the present Legder contains only one name in each page and has to be renewed every five years, *i.e.*, instead of about 35 volumes to be renewed every five years we will have only six volumes of the same size permanently.

Advantages of the proposed Ledger.

15. If the Ledger is maintained in the form suggested above, the laborious checking of the Ledger postings now done by the Head Clerk will be unnecessary, the work of the Ledgerers will be lightened and there will be some saving of stationery also in addition to the postings becoming susceptible of perfect verification. When once the name has been brought on the Policy Ledger, the form proposed provides an automatic and complete verification of (1) the amounts collected each month (2) the total amount paid by each individual up-to-date and (3) the arrears due by each individual. Wrong figures in the Ledgers will be disclosed by a discrepancy between the total of the Ledger and the Comptroller's books while postings against wrong names and arrears due by each individual will be brought out by running the eye over the several pages of monthly collections and the column in which the premium due per month is noted.

Entering a new policy in the Ledger.

16. When a new policy is issued, the Policy Clerk should simultaneously enter the name of the individual, the number of the policy, the amount of premium due and the bonus and other particulars in the Treasury Credit Abstract, the Premium Ledger and the Personal Ledger, so that there may be no danger of the demand on account of the new policy being overlooked. Such entries may be initialled by the Joint Secretary or the Assistant Secretary in the Ledgers at the time the policies are signed. To further ensure the entry of a new policy in the Premium and Personal Ledgers, the number of the pages of the Ledgers in which the entries have been made may be entered in the Policy Register. For this purpose the headings in the Policy Register may be revised as shown in Appendix C.

Further simplification in posting credits.

17. According to the present practice, each item of premium receipt is entered twice, once in the abstract of treasury credits and a second time in the Ledger, and I have allowed these two entries to continue, satisfying myself with only altering the form of the ledger. Theoretically, it ought not to be necessary to enter an item twice and it ought to be sufficient to enter such items only once, namely, in the Ledger. The object of keeping the treasury abstracts is to enable the collections being verified with the Comptroller's registers, and to facilitate the posting of items into the Ledger. The first of these objects would be served equally well by keeping a broad sheet in which the totals of the several premia collection statements of each treasury may be entered, instead of each individual receipt being entered separately. As regards the second object, there would be less labour in posting straight into the ledger than in posting first into the intermediate abstract and then into the ledger from it. The credits in each treasury could be verified from the broad sheet, while the total of the postings of the ledger could be verified with the Comptroller's books. There should be no difficulty in adopting this procedure but as it would meanan entire recasting of the present method of accounting followed in the Insurance Office, I hesitate to recommend it for immediate adoption. But I would suggest that it may be adopted a year or two hence when the Comptroller feels confident that it can be introduced without causing any difficulty.

Destruction of old records.

18. Though the Insurance Office has been in existence for over 25 years, no rules have been framed for the destruction of records nor have any been destroyed therein so far, with the result that a large quantity of old and useless papers is encumbering the racks. The old and useless papers require to be

destroyed and some definite rules are required for future guidance. Treasury Credit Statements, Abstract of Treasury Collections and Discharged Policy bundles, are the papers which are occupying a large volume of space and which require to be destroyed. Treasury credit statements are first entered in Treasury Abstracts and then in the Ledgers. When the Ledgers are preserved permanently, there is no need to keep for any length of time the Treasury Credit Statements or the Abstracts in which they are entered. I would accordingly suggest their destruction after five years. As regards bundles of policy papers, the papers contained in them may be divided into two classes, the first class consisting of the papers containing information on which the proposal was accepted and policy issued, and the second class relating to the payment of the claim when it accrues. All papers of the first class excepting the proposal and the report of the Medical Officer, such as the policy, the report of the Head of the Office, the certificate of age, etc., may without any inconvenience be destroyed after a policy is discharged and payment is made. The important information contained in them will be found in the proposal and policy registers and these will be sufficient for all reference and statistical purposes. These papers may therefore be destroyed three years after the policy is paid. The proposal and the medical report may however be preserved permanently for possible future actuarial calculations. In the second class also there are some papers which it is not advisable to destroy soon, as they may be required to serve as evidence of payment to the proper persons and to protect the Insurance Office against possible claimants. Papers of this kind are the party's voucher for receiving bonus and the court certificate or the original nomination application on the authority of which payment is made. These papers may for the present be kept permanently, as also other papers which may be of special importance for any reason. All other papers of the second class such as, the death report, may also be destroyed three years after a policy is actually paid and discharged. To enable the destruction of records being made without any effort, the papers to be destroyed at the end of three years and the papers to be kept permanently may in future be separated in the policy bundles at the time of payment of bonus and the two sets of papers kept separately until the time arrives for the former to be destroyed.

19. Registers for noting premium in arrears and the recovery thereof :—

Registers for noting premium in arrears and the recovery thereof.

At present there are no registers in which all the arrears of premia due, are brought together in one place and their recovery watched. As it is desirable to have registers for this purpose, suitable forms are appended (Appendices D and E). Arrears of premia need be brought on these registers, only when they are payable in instalments. Arrears due in cases of leave with allowances when premium is paid in a lump at the time the leave allowances are drawn need not be entered in these registers as their recovery may be watched without any inconvenience from the Premium Ledger itself.

20. The following are some suggestions of a minor character for doing away with unnecessary work now done :—

Miscellaneous suggestions.

(*a*) At present all cases where payment is to be made are to be submitted to the President for orders (Rule 23 of the Insurance Rules). As all orders for payment are based on a nomination application registered in the Insurance Office or a certificate of a competent Court of Law, the submission to the President is unnecessary and merely causes delay in payment. If, as suggested at the beginning of this note, the Committee is abolished, the submission to the President of such cases, would automatically cease. But even if the Committee should continue, there is no reason why the Comptroller should not be allowed to authorise such payments. If this proposal is accepted, the Regulation passed recently empowering the President to authorise payments not exceeding Rs. 1,000 will have to be modified and this power delegated to the Comptroller.

(*b*) Statement III submitted to Government with the Annual Report shows the policies issued during each year classified according to the districts to which they relate. What purpose this statement serves is not clear. So far as I can see it serves no purpose whatever. The submission of the statement may be discontinued and the Insurance Office saved the trouble of preparing it.

(*c*) In the casualty register maintained, I find a number of entries such as real age, accepted age, age of parents at death, height, weight, chest girth, respiration per minute, pulse

per minute, specific gravity of urine, opinion of the medical officer, made from the medical report furnished at the time the officer submitted his proposal and underwent medical examination. These entries serve no purpose and are not at present made use of on any occasion. When a claim for repayment is under consideration, the medical certificate has to be, and is, actually examined in original and no extract from it would be considered sufficient and when an individual is dead and his claim discharged there is no need to keep a record of the details elicited at the initial medical examination. These headings may therefore be omitted.

(*d*) In the register where rejected proposals are entered, separate columns may be opened for noting temporary and permanent rejections separately, so that the case of each class may be found out at a glance and a watch kept over the temporary rejections.

(*e*) Similarly in the Proposal Register additional columns may be opened for separately noting first, further and optional proposals, so that the total of each class required for the statements to be submitted at Committee Meetings may be got without any effort.

(*f*) There is no need to have a premium receipt book and it may be done away with, without any inconvenience.

(*g*) The Policy Register as now maintained contains eight names in each page. Without any inconvenience more than twice the number can be entered in each page by reducing the width of the space allowed for each item. If this is done, the number and size of these Registers will be reduced and work facilitated.

(*h*) It is desirable for obvious reasons to separate the form of the medical report from the proposal form, to keep the former confidential and to issue it only to medical officers.

Medical Examination of persons desirous of insuring in the Public Branch.

21. *Public Branch.*—If the Public Branch should develop satisfactorily, it is absolutely necessary that the rules should provide for all the necessary formalities being gone through when the individual's desire to insure is at its height and is not weakened by lapse of time. The procedure should therefore be such as to admit of the medical examination being effected with as little delay as possible after a person expresses his willingness to take a policy. At present an individual has to send the proposal to the Secretary who on receiving it will write to the Senior Surgeon to arrange for the medical examination. The latter in his turn selects the Medical Officer who in almost all cases, is the District Medical and Sanitary Officer of the District and asks him to arrange for the examination in consultation with the proposer. This method is unnecessarily circuitous, takes much time for the medical examination being conducted and delays the completion of the proposal. It would simplify matters and conduce to the development of this branch if a proposer is permitted to go to a District Medical and Sanitary Officer straight and the latter allowed to examine him at once if a proposal duly supported by a domicile certificate and evidence of age, be presented to him. If these papers are sent by the Medical Officer with his certificate and report to the Insurance Office, the proposal will result in a policy in a very short period. Of course, the Comptroller will in every case have the medical report examined by the Senior Surgeon and accept the proposal only with his concurrence.

K. L. DATTA.
12—11—17.

APPENDIX A.

Premium Ledger.

Policy No.	Name	Total premium paid up to the beginning of this year from previous register	Arrears of premium due on 1st July	Amount of monthly premium due	Amount of premium paid in							Total collections during the year	Total collections up to the end of the year	Balance due at the end of the year	Remarks
					July	August	September	October	April	May	June				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

APPENDIX B.

Personal Ledger.

Name	
Designation at entry	
Date of birth	
Nomination Number	
Policy Number	
Date of payment of 1st premium .	
Amount of policy	
Monthly premium	
Reversionary bonus addition ...	
Initials of Assistant Secretary ...	
Policy number	
Date of payment of 1st premium ...	
Amount of policy	
Monthly premium	
Reversionary bonus addition ...	
Initials of Assistant Secretary ...	
Date of exit	
Total premium paid	
Number in Government due Register ...	
Number in death and paid up registers	

PPENDIX C.

gister of Policies.

Serial number of policy	Name of insured	Designation	Number of proposal	Date of acceptance of proposal	Date of issue of acceptance notice	Name of Treasury where first premium is paid	Date of payment of first premium	Date of birth
1	2	3	4	5	6	7	8	9

Age	Amount of monthly premium payable	Amount assured	Date of last payment	Number of page in personal ledger	Number of page in premium ledger	Number of the first policy, if any	Remarks
10	11	12	13	14	15	16	17

APPENDIX D.

Register of outstanding premia recoverable in instalments.

Serial No.	Policy No.	Name of insured and address	Monthly premium	Reason for arrears	Date from which arrears begin	Opening balance of arrears, if any	Premium due in		
							July	August	September
1	2	3	4	5	6	7	8	9	10

Premium due—*concld.*					Total premium due	Item number in register of payment of arrears	Remarks
October	November		May	June			
11	12	13	14	15	16	17	18

APPENDIX E.

Register of collections on account of arrears of premia recoverable in instalments.

Serial No.	Policy No.	Name of insured and address	Item number in register of arrears due	Arrears of premium due	Interest at 4 per cent	Total due or balance brought from previous year	Amount of monthly instalment of repayment	Number of months in which to be repaid
1	2	3	4	5	6	7	8	9

Repayments in							Total repayments	Balance carried forward	Remarks
July	August	September	October		May	June			
10	11	12	13	14	15	16	17	18	19

REVISED FORM OF PROPOSAL.

MYSORE STATE LIFE INSURANCE.

Form to be filled up by the person who proposes to insure his life.

1. Proposer's name in full.....
2. Father's name in full.. .....
3. Address in full..... .....
4. Race, caste or religion..... ....
5. Place of birth.....village.....Taluk
6. Date of birth..... ....day.....month.....year. Present age.....
7. Evidence of age furnished. (*Vide* Note 1 *infra.*)
   (1) Horoscope attested by the Official Superior or Baptismal certificate.
   (2) If no horoscope is available a declaration signed by two respectable persons and duly attested.
   (3) Authenticated extract from the Service Register.
8. Present substantive pensionable appointment.
9. Pay of the above appointment.
10. Present temporary or acting appointment, if any, and nature thereof.
11. Salary drawn in the above.
12. Date of 1st appointment in permanent pensionable service.
13. Pay and designation of such appointment.
14. Explanation for delay in sending proposal in cases where a proposal for 1st insurance or for further compulsory Insurance is not sent up three months after such proposal becomes due.

15. Total length of service to date.....years.....months.....days.

16. Total length of leave since entry into service ...

	Y.	M.	D.
Privilege leave on account of illness.....			
Privilege leave on other occasions.....			
Leave on P. A. and Furlough.....			
L. W. A.....			
Total.....			

17. Amount of premium for which Insurance has been already effected (if any). Rs..... .....
18. Do Compulsory insurance is now proposed. Rs.....
19. Do optional insurance is now desired (if any). Rs.....

Place Signature of proposer

Date Designation

DECLARATION TO BE SIGNED BY THE PROPOSER BEFORE THE OFFICIAL SUPERIOR.

I do hereby declare that the foregoing statements (*and those made by me to the Medical Officer on the occasion of my first insurance) are true to the best of my knowledge and belief, and that I have not withheld or concealed any circumstance with regard to which information has been required from me. I agree that the foregoing statements shall be the basis of the proposed contract for this insurance on my life and that if it shall hereafter appear that I have wilfully made any untrue statement or have fraudulently concealed any material information or circumstance which I ought to have made known, then all the premiums which shall have been paid under the said contract shall be forfeited and the contract rendered absolutely null and void.

(To be attested before the Official Superior.)

Signature of Proposer.

The above declaration was signed by the proposer in my presence and I further certify that the proposal is accompanied by the necessary evidence of age as per notes in the body of the proposal form and below.

Place..... ..... Signature of Official Superior.

Date..... .... 191 . Designation.....

*The portion in brackets in the declaration to be signed by the proposer should be scored out in the case of a proposal for first insurance.

NOTE 1. If the Proposer be a Christian, he should attach his Baptismal Certificate, or if this is impracticable, produce satisfactory evidence as to his age. If the Proposer be other than a Christian, he should forward his horoscope, or other document recording the date of his birth made about that time or a compared copy of such, attested by a Magistrate under his signature and seal. If such documentary evidence is not in existence, he should attach to the proposal the statements in regard to his date of birth, of two respectable persons, preferably of his close relatives, executed before his official superior or a Magistrate or an officer of Government not below the rank of an Amildar. Extract of the date of birth of the proposer entered in his Service Register should also be furnished.

NOTE 2. Proposals in which any of the above columns are left blank or are imperfectly filled in will not be considered complete and the pay of the proposer is liable to be stopped till they are completely and correctly filled in.

W D —GPB—175—14-11-17