was established, and also to exercise any such jurisdiction in respect of 1[any British subject for the time being within] any part of India outside British India.

(2) The Governor-General in Council shall transmit to the Secretary of State an authentic copy of every order made under this section.

(3) His Majesty may signify, through the Secretary of State in Council, his disallowance of any such order, and such disallowance shall make void and annul the order as from the day on which the Governor-General notifies that he has received intimation of the disallowance but no act done by any high court before such notification shall be deemed invalid by reason only of such disallowance.

110.--(1) The Governor-General, each governor, Exemption from jurisdiction of high courts. 2[lieutenant-governor and chief chief commissioner] and each of the members of ³[the executive council of the Governor-General or of a governor or lieutenant-governor] ⁴[and a minister appointed under this Act], shall not-

¹ These words were substituted for the words "Christian subjects of His Majesty resident in" by Sch. I of the Government of India (Amendment) Act, 1916.

[.] These words were inserted by ibid.

⁹ These words were substituted for the words "their respective executive councils " by *ibid*.

⁴ These words were inserted by Part II of Sch II of the Government of India Act, 1919.

- (a) be subject to the original jurisdiction of any high court by reason of anything counselled, ordered or done by any of them in his public capacity only; nor
- (b) be liable to be arrested or imprisoned in any suit or proceeding in any high court acting in the exercise of its original jurisdiction; nor
- (c) be subject to the original criminal jurisdiction of any high court in respect of any offence not being treason or felony.

(2) The exemption under this section from liability to arrest and imprisonment shall extend also to the chief justices and other judges of the several high courts.

111.-The order in writing of the Governor-General in Council for any act shall, Written order by in any proceeding, civil or criminal, Governor - General justification for act in any high court acting in the exerin any court in India. cise of its original jurisdiction, be a full justification of the act, except so far as the order extends to any European British subject; but nothing in this section shall exempt the Governor-General, or any member of his executive council, or any person acting under their orders, from any proceedings in respect of any such act before any competent court in

England.

GOVERNMENT OF INDIA ACT.

Law to be administered.

112.—The high courts at Calcutta, Madras and Bombay, in the exercise of their original jurisdiction in suits against inhabitants of Calcutta, Madras or Bombay, as the case may be, shall, in

matters of inheritance and succession to lands, rents and goods, and in matters of contract and dealing between party and party, when both parties are subject to the same personal law or custom having the force of law, decide according to that personal law or custom, and when the parties are subject to different personal laws or customs having the force of law, decide according to the law or custom to which the defendant is subject.

Additional High Courts.

113—His Majesty may, if he sees fit, by letters patent, establish a high court of judilish additional high courts. India, whether or not included within the limits of the local jurisdiction of another high court, and confer on any high court so established any such jurisdiction, powers and authority as are vested in or may be conferred on any high court existing at the commencement of this Act; and, where a high court is so established in any area included within the limits of the local jurisdiction of another high court is so established in any area included within the limits of the local jurisdiction of another high court, His Majesty may, by letters patent, alter those limits, and make such incidental, consequential and supplemental provisions as may appear to be necessary by reason of the alteration.

Advocate-General.

114.--(1) His Majesty may, by warrant under His Ar pointment and powers of advocate general Royal Sign Manual, appoint an advocate-general for each of the presidencies of Bengal, Madras and Bombay.

(2) The advocate-general for each of those presidencies may take on behalf of His Majesty such proceedings as may be taken by His Majesty's Attorney-General in England.

¹[(3) On the occurrence of a vacancy in the office of advocate-general or during any absence or deputation of an advocate-general the Governor-General in Council in the case of Bengal, and the local Government in other cases, may appoint a person to act as advocate-general; and the person so appointed may exercise powers of an advocate-general until some person has been appointed by His Majesty to the office and has entered on the discharge of his duties, or until the advocate-general has returned form his absence or deputation, as the case may be, or until the Governor-General in Council or the local government, as the case may be, cancels the acting appointment.]

¹ This sub-saction was added by Sch. I of the Government of India (Amendment) Act, 1916.

PART X.

ECCLESIASTICAL ESTABLISHMENT.

115. (1) The bishops of Calcutta, Madras and Bombay have and may exercise with-Indian bishops. Indian bishops. Indian bishops. Indian bishops. Indian bishops. Indian bishops. In their respective dioceses such episcopal functions, and such ecclesiasticopal functions, and such ecclesiastirespective dioceses such episcopal functions, and such ecclesiastitherein, as His Majesty may, by letters patent, direct. If His Majesty may also by letters patent make such provision as may be deemed expedient for the exercise of the episcopal functions and ecclesiastical jurisdiction of the bishop during a vacancy of any of the said sees or the absence of the bishop thereof.]

(2) The Bishop of Calcutta is the Metropolitan Bishop in India, subject nevertheless to the general superintendence and revision of the Archbishop of Canterbury ¹[and as metropolitan shall have, enjoy, and exercise such ecclesiastical jurisdiction and functions as His Majesty may by letters patent direct. His Majesty may also by letters patent make such provision as may be deemed expedient for the exercise of such jurisdiction and functions during a vacancy of the See of Calcutta or the absence of the bishop.]

(3) Each of the bishops of Madras and Bombay

¹ These words were inserted by Part III of Sch. II of the Government of India Act, 1919.

is subject to the Bishop of Calcutta as such Metropolitan, and must at the time of his appointment to his bishopric, or at the time of his consecration as bishop, take an oath of obedience to the Bishop of Calcutta, in such manner as His Majesty, by letters patent, may be pleased to direct.

(4) His Majesty may, by letters patent, vary the limits of the dioceses of Calcutta, Madras and Bombay.

(5) Nothing in this Act or in any such letters patent as aforesaid shall prevent any person who is or has been bishop of any diocese in India from performing episcopal functions, not extending to the exercise of jurisdiction, in any diocese or reputed diocese at the request of the bishop thereof.

116.—[Power to admit to holy orders.]—Rep. by Sch. 11 of 6 & 7, Geo. 5, Ch. 37.

117.—If any person under the degree of bishop Consecration of India appointed to bishopric. dent in India, the Archbishop of Canterbury, if so required to do by His Majesty by letters patent, may issue a commission under his hand and seal, directed to the two remaining bishops, authorising and charging them to perform all requisite ceremonies for the consecration of the person so to be appointed. 118 --(1) The bishops ¹[**] of Calcutta, Mad-Salaries and al ras and Bombay are appointed by lowances of bisshops and arch. His Majesty by letters patent ²[and the archdeacons of those dioceses by their respective diocesan bishops], and there may be paid to them, or to any of them, out of the revenues of India such salaries and allowances as may be fixed by the Secretary of State in Council; but any power of alteration under this enactment shall not be exercised so as to impose any additional charge on the revenues of India.

(2) The remuneration fixed for a bishop or archdeacon under this section shall commence on his taknig upon himself the execution of his office, and be the whole profit or advantage which he shall enjoy from his office during his continuance therein, and continue so long as he exercises the functions of his office.

(3) There shall be paid out of the revenues of India the expenses of visitations of the said bishops, but no greater sum may be issued on account of those expenses than is allowed by the Secretary of State in Council.

* These words were inserted by ibid.

¹ The words "and archdeacons" were omitted by Part III of Sch. II of the Government of India Act, 1919.

119.-(1) If the Bishop of Calcutta dies during his vovage to India for the purpose of taking upon himself the execution Payments to representatives of of his office, or if the Bishop of Calcutta, Madras or Bombay dies within

bishore.

six months after his arrival there for that purpose, the Secretary of State shall pay to his legal personal representatives, out of the revenues of India, such a sum of money as will, with the amount received by or due to him at the time of his death on account of salary, make up the amount of one year's salary.

(2) If the Bishop of Calcutta, Madras or Bombay dies while in possession of his office and after the expiration of six months from his arrival in India for the purpose of taking upon himself the execution of his office, the Secretary of State shall pay to his legal personal representatives, out of the revenues of India. over and above the sum due to him at the time of his death, a sum equal to six months' salary.

120.-His Majesty may, by warrant under the Royal Sign Manual, countersigned by the 1 [Secretary of State], grant. Pensions to bishops out of the revenues of India, to any Bishop of Calcutta a pension not exceeding fifteen

hundred pounds per annum if he has resided in India as Bishop of Calcutta, Madras or Bombay or arch-

² These words were substituted for the words " Chancellor of the Exchequer " by Sch. I of the Government of India (Amendment) Act, 1016.

deacon for ten years, or one thousand pounds per annum if he has resided in India as Bishop of Calcutta 1 Madras or Bombay] for seven years, or seven hundred and fifty pounds per annum if he has resided in India as Bishop of Calcutta 1[Madras or Bombay] for five years, or to any Bishop of Madras or Bombay a pension not exceeding eight hundred pounds per annum 2[***] if he has resided in 3[*] India as such bishop for fifteen years.

121.-His Majesty may make such rules as to the leave of absence of the Bishops of Calcutta, Madras and Bombay on Furlough rules. furlough or medical certificate as seem to His Majesty expedient.

122.-(1) Two members of the establishment of Chaplains maintained in each of the Establishment of chaplains of presidencies of Bengal, Madras Church of Scotand Bombay must always be miland nisters of the Church of Scotland, and shall be entitled to have, out of the revenues of India, such salary as is from time to time allotted to the military chaplains in the several presidencies.

(2) The ministers so appointed chaplains must be ordained and inducted by the presbytery of Edinburgh according to the forms and solemnities used in the Church of Scotland and shall be subject to the

236

¹ A 1 These words were inserted by Sch. I of the Government of India (Amendment) Act, 1916.

³ The words " to be paid quarterly " were repealed by *ibid.* s The word " British " was repealed by *ibid.*

spiritual and ecclesiastical jurisdiction in all things of the presbytery of Edinburgh, whose judgments shall be subject to dissent, protest and appeal to the Provincial Synod of Lothian and Tweeddale and to the General Assembly of the Church of Scotland.

123 -Nothing in this Act shall prevent the Gov-Saving as to ernor-General in Council from grants to Chrise granting, with the sanction of the tians Secretary of State in Council, to any

sect, persuasion or community of Christians, not being of the Church of England or Church of Scotland, such sums of money as may be expedient for the purpose of instruction or for the maintenance of places of worship.

PART XI.

OFFENCES, PROCEDURE AND PENALTIES.

124.-If any person holding office under the Certain acta to Crown in India does any of the folbe misdemeanours. lowing things, that is to say-

(1) if he oppresses any British subject within his jurisdiction or in the exercise of Oppression. his authority; or

(2) if (except in case of necessity, the burden of proving which shall be on him) he wilfully disobeys, or wilfully omits, Wilful disobe-

forbears or neglects to execute, any orders or instructions of the Secretary of State: or

dience.

238

(3) if he is guilty of any wilful breach of the Breach of duty. trust and duty of his office; or

- (4) if, being the Governor-General, or a gover-
- Trading. nor, lieutenant-governor or chief commissioner, or a member of the Executive Council of the Governor-General or of a governor or lieutenant-governor ¹[or being a minister appointed under this Act] or being a person employed or concerned in the collection of revenue or the administration of justice, he is concerned in, or has any dealings or transactions by way of trade or business in any part of India, for the benefit either of himself or of any other person, otherwise than as a shareholder in any joint-stock company or trading corporation; or
- (5) if he demands, accepts or receives, by himself or another, in the discharge of his office, any gift, gratuity or reward, pecuniary or otherwise, or any promise of the same, except in accordance with such rules as may be made by the Secretary of State as to the receipt of presents, and except in the case of fees paid or payable to barristers, physicians, surgeons and

¹ These words were inserted by Part II of Sch. Il of the Government of India Act, 1919.

chaplains in the way of their respective professions,

he shall be guilty of a misdemeanour; and if he is convicted of having demanded, accepted or received any such gift, gratuity or reward, the same, or the full value thereof shall be forfeited to the Crown, and the court may order that the gift, gratuity or reward, or any part thereof, be restored to the person who gave it, or be given to the prosecutor or informer and that the whole or any part of any fine imposed on the offender be paid or given to the prosecutor or informer, as the court may direct :

¹[Provided that notwithstanding anything in this Act, if any member of the Governor-General's Executive Council or any member of any local Government was at the time of his appointment concerned or engaged in any trade or business, he may, during the term of his office with the sanction in writing of the Governor-General, or, in the case of ministers, of the governor of the province, and in any case subject to such general conditions and restrictions as the Governor-General in Council may prescribe, retain his concern or interest in that trade or business, but shall not, during that term, take part in the direction or management of that trade or business.]

See notes under s. 42 Act (1919).

^{&#}x27; This Proviso was inserted by Part I of Sch. II of the Government of India Act, 1919.

125.-(1) If any European British subject, without the previous consent in writing of the Secretary of State in Council or of the Governor-General in Council or of a local Government, by himself or another,-

- (a) lends any money or other valuable thing to any prince or chief in India; or
- (b) is concerned in lending money to, or raising or procuring money for, any such prince or chief, or becomes security for the repayment of any such money; or
- (c) lends any money or other valuable thing to any other person for the purpose of being lent to any such prince or chief; or
- (d) takes, holds, or is concerned in any bond. note or other security granted by any such prince or chief for the repayment of any loan or money hereinbefore referred to,

he shall be guilty of a misdemeanour.

(2) Every bond, note, or security for money, of what kind or nature soever, taken, held or enjoyed, either directly or indirectly, for the use and benefit of any European British subject, contrary, to the intent of this section, shall be void.

PART XI.-OFFENCES, PROCEDURE & PENALTIES. 241

126.-(1) If any person carries on, mediately or immediately, any illicit correspon-Carrying on dandence, dangerous to the peace or derous correspondsafety of any part of British India.

with any prince, chief, land-holder or other person having authority in India, or with the commander. governor, or president of any foreign European settlement in India, or any correspondence, contrary to the rules and orders of the Secretary of State or of the Governor-General in Council or a Governor in Council, he shall be guilty of a misdemeanour; and the Governor-General or governor may issue a warrant for securing and detaining in custody any person suspected of carrying on any such correspondence.

(2) If on examination taken on oath in writing of any credible witness before the Governor-General in Council or the Governor in Council, there appear reasonable grounds for the charge, the Governor-General or governor may commit the person suspected or accused to safe custody, and shall within a reasonable time, not exceeding five days, cause to be delivered to him a copy of the charge on which he is committed.

(3) The person charged may deliver his defence in writing, with a list of such witnesses as he may desire to be examined in support thereof.

(4) The witnesses in support of the charge and of the defence shall be examined and cross-examined on oath in the presence of the person charged, and

ence.

their depositions and examination shall be taken down in writing.

(5) If, notwithstanding the defence, there appear to the Governor-General in Council or Governor in Council reasonable grounds for the charge and for continuing the confinement, the person charged shall remain in custody until he is brought to trial in India or sent to England for trial.

(6) All such examinations and proceedings, or attested copies thereof under the seal of the high court, shall be sent to the Secretary of State as soon as may be, in order to their being produced in evidence on the trial of the person charged in the event of his being sent for trial to England.

(7) If any such person is to be sent to England, the Governor-General or governor, as the case may be, shall cause him to be so sent at the first convenient opportunity, unless he is disabled by illness from undertaking the voyage in which case he shall be so sent as soon as his state of health will safely admit thereof.

(8) The examinations and proceedings transmitted in pursance of this section shall be received as evidence in all courts of law, subject to any just exceptions as to the competency of the witnesses.

127 -(1) If any person holding office under the Prosecution of offences in England under this Act, or any offence against any person within his jurisdiction or subject to his authority, the offence may, without prejudice to any other jurisdiction, be inquired of, heard, tried and determined before His Majesty's High Court of Justice, and be dealt with as if committed in the county of Middlesex.

(2) Every British subject shall be amenable to all courts of justice in the United Kingdom, of competent jurisdiction to try offences committed in India, for any offence committed within India and outside British India, as if the offence had been committed within British India.

128.—Every prosecution before a high court in Limitation for prosecutions British India. British India in respect of any offence referred to in the last foregoing section must be commenced within six years after the commission of the offence.

129.—If any person commits any offence refered to in this Act he shall be liable to Penalties. such, fine or imprisonment or both as the court thinks fit, and shall be liable, at the discretion of the court, to be adjudged to be incapable of serving the Crown in India in any office, civil or military; and, if he is convicted in British India by a high court, the court may order that he be sent to Great Britain.

PART XII.

SUPPLEMENTAL.

¹[129A.--(1) Where any matter is required to be prescribed or regulated by rules, un-Povisions as to der this Act and no special provision is made as to the authority by whom the rules are to be made, the rules shall be made by the Governor-General in Council, with the sanction of the Secretary of State in Council, and shall not be subject to repeal or alteration by the Indian legislature or by any local legislature.

(2) Any rules made under this Act may be so framed as to make different provision for different provinces.

(3) Any rules to which sub-section (1) of this section applies shall be laid before both Houses of Parliament as soon as may be after they are made, and if an address is presented to His Majesty by either House of Parliament within the next thirty days on which that House has sat after the rules are laid before it praying that the rules or any of them may be anulled, His Majesty in Council may annul the rules or any of them, and those rules shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

Provided that the Secretary of State may direct that any rules to which this section applies shall be

r Section 129A was inserted by Part I of Sch. II of the Government of India Act, 1919.

laid in draft before both Houses of Parliament, and in such case the rules shall not be made unless both Houses by resolution approve the draft either without modification or addition, or with modifications and additions to which both Houses agree, but upon such approval being given, the rules may be made in the form in which they have been approved, and such rules on being so made shall be of full force and effect, and shall not require to be further laid before Parliament.]

See notes under s. 44 Act (1919).

130.—The Acts specified in the Fourth Schedule to this Act are hereby repealed, to the extent mentioned in the third column of that Schedule :

Provided that this repeal shall not affect-

- (a) the validity of any law, charter, letters patent, Order in Council, warrant, proclamation, notification, rule, resolution, order, regulation, direction or contract made, or form prescribed, or table settled, under any enactment hereby repealed and in force at the commencement of this Act, or
- (b) the validity of any appointment, or any grant or appropriation of money or property made under any enactment hereby repealed, or
- (c) the tenure of office, conditions of service,

GOVERNMENT OF INDIA ACT.

terms of remuneration or right to pension of any officer appointed before the commencement of this Act.

¹[Any reference in any enactment, whether an Act of Parliament or made by any authority in British India, or in any rules, regulations or orders made under any such enactment, or in any letters patent or other document, to any enactment repealed by this Act, shall for all purposes be construed as references to this Act, or to the corresponding provision thereof.]

¹[Any reference in any enactment in force in India whether an Act of Parliament or made by any authority in British India, or in any rules, regulations, or orders made under any such enactment, or in any letters patent or other document, to any Indian legislative authority, shall for all purposes be construed as references to the corresponding authority constituted by this Act.]

See s. 47 (3) and (4) Act (1919).

Savings.

131.-(1) Nothing in this Act shall derogate from any rights vested in His Majesty, or any powers of the Secretary of State in Council, in relation to the govern-

ment of India.

¹ These paragraphs were inserted by Part I of Sch. II of the Government of India Act, 1919.

(2) Nothing in this Act shall affect the power of Parliament to control the proceedings of the Governor-General in Council, or to repeal or alter any law made by any authority in British India, or to legislate for British India and the inhabitants thereof.

(3) Nothing in this Act shall affect the power of the ¹[Indian legislature] to repeal or alter any of the provisions mentioned in the Fifth Schedule to this Act, or the validity of any previous exercise of this power.

132.—All treaties made by the East India Com-Treaties, con. pany, so far as they are in force at tracts and liabilities of East India Company. binding on His Majesty, and all contracts made and liabilities incurred by the East India Company may, so far as they are outstanding at the commencement of this Act, be enforced by and against the Secretary of State in Council.

133.-All orders, regulations and directions law-

fully made or given by the Court of Orders of Edst Directors of the East India Company, or by the Commissioners for the Affairs of India, are so far as they are in force at the commencement of this Act, deemed to be orders, rules and directions made or given by the Secretary of State under this Act.

¹ These words were substituted for the words "Governor-General in Legislative Council" by Part II of Sch. II of the Government of India Act, 1919.

Definitions. 134.—In this Act, unless the context otherwise requires,—

- (1) "Governor-General in Council." means the Governor-General in Executive Council;
 - (2) "governor in council." means a governor in executive council;
 - (3) 'lieutenant-governor in council' means a lieutenant-governor in executive council;
- 1[(4) "local government" means, in the case of a governor's province, the governor in council or the governor acting with ministers (as the case may require), and, in the case of a province other than a governor's province, a lieutemantgovernor in council, lieutemant-governor or chief commissioner;
 - ¹ local legislative council ² includes the legislative council in any governor's province, and any other legislative council constituted in accordance with this Act;
 - " local legislature " means, in the case of a governor's province, the governor and the legislative council of the province, and, in the case of any other province,

Paragraph (4) was substituted by Part II of Sch. II of the Government of India Act, 1919.

the lieutenant-governor or chief commissioner in legislative council];

- (5) " office " includes place and employment;
- (6) " province " includes a presidency; and
- (7) references to rules made under this Act include rules or regulations made under any enactment hereby repealed, until they are altered under this Act.

¹[The expressions "official " and "non-official," where used in relation to any person, mean respectively a person who is or is not in the civil and military service of the Crown in India :

Provided that rules under this Act may provide for the holders of such offices as may be specified in the rules not being treated for the purposes of this Act, or any of them, as officials.]

See notes under s. 46 Act (1919).

²[135.—This Act may be cited as the Government of India Act.]

Short title.

This paragraph was insested by Part I of Sch. II of the Government of India Act, 1919.

Sec. 135 was substituted by Part II of ibid.

GOVERNMENT OF INDIA ACT.

SCHEDULES.

¹FIRST SCHEDULE. [s. 72A.]

Number of Members of Legislative Councils.

Number

Les	Isla	tive	Council.	

of Members.

				1	Members
Madras			•···		118
Bombay		·	'	••••	111
Bengal		•		·	125
United Provinces				·	118
Punjab	·				83
Bihar and Orissa					98
Central Provinces			•••		70
Assam		• •		·	53

¹ This Schedule was substituted by Part I of Sch. II of the Government of India Act, 1919.

SECOND SCHEDULE.

¹SÉCOND SCHEDULE. [s. 85.] Official Salaries, etc.

Officer.	Maximum Annual Salary.
	Two hundred and fifty-six thousand rupees.
Governor of Bengal, Madras, Bombay, and the United Provinces.	One hundred and twenty-eight thou- sand rupees.
Commander-in-Chief of His Majesty's forces in India.	One hundred thousand rupees.
Governor of the Punjab, and Bihar and Orissa.	One hundred thousand rupees.
Governor of the Central Provinces .	Seventy-two thousand rupees.
Governor of Assam	Sixty-six thousand rupees.
Lieutenant-Governor	One hundred thousand rupees.
Member of the Governor-General'a Executive Council (other than the Commander-in-Chief).	Eighty thousand rupees.
Member of the executive council of the governor of Bengal, Madras, Bombay, and the United Provinces.	
Member of the executive council of the governor of the Punjab, and Bihar and Orissa.	
Member of the executive council of the governor of the Central Pro- vinces.	
Member of the executive council of the governor of Assam.	Forty two thousand rupees.
This Schedule and Sch III were	substituted by Part II of Sch. II of the

This Schedule and Sch. III were substituted by Part II of Sch. II of the Government of India Act, 1919.

¹THIRD SCHEDULE. [s. 98.] OFFICES RESERVED TO THE INDIAN CIVIL SERVICE.

A.—Offices under the Governor-General in Council. 1. The offices of secretary, joint secretary, and deputy secretary in every department except the Army, Marine, Education, Foreign, Political, and Public Works Departments: Provided that if the office of secretary or deputy secretary in the Legislative Department is filled from among the members of the Indian Civil Service, then the office of deputy secretary or secretary in that department, as the case may be, need not be so filled.

2. Three offices of Accountants General.

B.—Offices in the provinces which were known in the year 1861 as "Regulation Provinces."

The following offices, namely :--

- 1. Member of the Board of Revenue.
- 2. Financial Commissioner.
- 3. Commissioner of Revenue.
- 4. Commissioner of Customs.
- 5. Opium Agent.
- 6. Secretary in every department except the Public Works or Marine Departments.
- 7. Secretary to the Board of Revenue.
- 8. District or sessions judge.
- 9. Additional district or sessions judge.
- 10. District Magistrate.
- 11. Collector of Revenue or Chief Revenue Officer of a district.

[·] See footnote, page 251 Supra.

FOURTH SCHEDULE.

FOURTH SCHEDULE: [s. 130.]

ACTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.	
10 Geo. 3, c. 47	The East India Com- pany Act, 1770	The whole Act.	
13 Geo. 3, c. 63	The East India Com- pany Act, 1772.	The whole Act, except sections forty-two, forty-three and forty- five.	
21 Geo. 3, c. 70	The East India Com- pany Act, 1780.	The whole Act, except section eighteen.	
26 Geo. 3, c. 57	The East India Com- pany Act, 1786.	Section thirty-eight.	
33 Geo. 3, c. 52	The East India Com- pany Act, 1793.	The whole Act.	
37 Geo. 3, c. 142	The East India Act, 1797.	The whole Act, except section twelve.	
39 & 40 Geo. 3, c. 79	The Government of India Act, 1800.	The whole Act.	
53 Geo. 3, c. 155	The East India Com- pany Act, 1813.	The whole Act.	
55 Geo. 3, c. 84	The Indian Presidency Towns Act, 1815.	The whole Act.	
4 Geo. 4, c. 71	The Indian Bishops and Courts Act, 1823.	The whole Act.	
6 Geo. 4, c. 85	The Indian Selaries and Pensions Act, 1825.	The whole Act.	
7 Geo. 4, c. 56	The East India Officers' Act, 1826.	The whole Act.	
3 & 4 Will: 4, c. 85	The Government of India Act, 1833.	The whole Act, except section one hundred and twelve,	

Session and Chapter.	Short Title.	Extent of Repeal.		
5 & 6 Will, 4, c. 52	The India (North-West Provinces) Act, 1835.	The whole Act.		
7 Will, 4 and 1 Vict., c. 47	The India Officers' Salaries Act, 1837.	The whole Act.		
5 & 6 Vict., c. 119	The Indian Bishopa Act, 1842.	The whole Act.		
16 & 17 Vict., c. 95	The Government of India Act, 1853.	The whole Act.		
17 & 18 Vict., c. 77	The Government of India Act, 1854.	The whole Act.		
21 & 22 Vict., c. 106	The Government of India Act, 1858.	The whole Act, except section four.		
22 & 23 Vict., c. 41	The Government of India Act, 1859.	The whole Act.		
23 & 24 Vict., c. 100	The European Forces (India) Act, 1860.	The whole Act.		
23 & 24 Vict., c. 102	The Eost India Stock Act, 1860.	The whole Act, excep section six.		
24 & 25 Vict., c. 54	The Indian Civil Ser- vice Act, 1861.	The whole Act.		
24 & 25 Vict., c. 67	The Indian Councils Act, 1861.	The whole Act.		
24 & 25 Vict., c. 104	The Indian High Courts Act, 1861.	The whole Act.		
28 & 29 Vict., c. 15	The Indian High Courts Act, 1865.	The whole Act.		
28 & 29 Vict., c. 17	The Government of India Act, 1865.	The whole Act.		
32 & 33 Vict., c. 97	The Government of India Act, 1869.	The whole Act.		
82 & 33 Vict., c .98	The Indian Councils Act. 1869.	The whole Act.		

254

Session and Chapter.	Short Title.	Extent of Repeal.
33 & 34 Vict., c. 3	The Government of India Act, 1870.	The whole Act.
33 & 34 Vict., c. 59	The East India Con tracts Act, 1870.	The whole Act.
34 & 35 Vict., c. 34	The Indian Act, 1871.	The whole Act.
34 & 35 Vict., c. 62	The Indian Bishops Act, 1871.	The whole Act.
37 & 38 Vict., c. 3	The East India Loan Act, 1874.	Section fifteen.
37 & 38 Vict., c. 77	The Colonial Glergy Act, 1874.	- Section-thirteen
37 & 38 Vict., c. 91	The Indian Councils Act, 1874.	The whole Act
43 Vict., c. 3	The Indian Salaries and Allowances Act, 1880.	The whole Act.
44 & 45 Vict., c. 63 .	The India Office Audit- or Act, 1881.	The whole Act.
47 & 48 Vict., c. 38	The Indian Marine Ser- vice Act, 1884.	Sections two, three, four and five.
55 & 56 Vict., c. 14	The Indian Councils Act, 1892.	The whole Act.
3 Edw. 7, c. 11	The Contracts (India Office) Act, 1903.	The whole Act.
4 Edw. 7, c. 26	The Indian Councils Act, 1904.	The whole Act.
7 Edw. 7, c. 35	The Council of India Act, 1907.	The whole Act.
9 Edw. 7 c. 4	The Indian Councils Act, 1909.	The whole Act.
1 & 2 Geo. 5, c. 18	The Indian High Courts Act, 1911.	The whole Act.

Session and Chapter.	Short Title.	Extent of Repeat.	
1 & 2 Geo. 5, c. 25	The Government of India Act Amend- ment Act, 1911.	The whole Act.	
2 & 3 Geo. 5, c. 6	The Government of India Act, 1912.	The whole Act.	

¹FIFTH SCHEDULE. [8. 131(3)]

Provisions of this Act which may be repealed or alter-

Section.			Subject.	
62			 Power to extend limits of presidency towns.	
106	'		 Jurisdiction, powers and authority of high courts.	
108(1)			 Exercise of jurisdiction of high cour by single judges or division courts.	
109			 Power for Governor-General in Coun cil to alter local limits of jurisdiction of high courts, etc.	
110			 Exemption from jurisdiction of high courts.	
111			 Written order by Governor-General in Council a justification for act in high court.	

ed by the ²[Indian legislature.]

² This schedule was substituted by Sch. I of the Government of India (Amendment) Act, 1916,

* These words were substituted for the words "Governor-General in Legislative Council" by Part II of Sch. 11 of the Government of India Act, 1919.

FIFTH SCHEDULE.

Section.			Subject.	
			Law to be administered in cases of in heritance, succession, contract and dealing between party and party.	
			Powers of advocate-general.	
···· '	•••		Oppression.	
or cond revenue justice. ar as it n the G or, or a counce	relates to p overnor-Go member il of the	bersons eneral, of the Gov-		
			Loans to princes or chiefs.	
			Carrying on dangerous correspondence	
			Limitation for prosecutions in Britist India.	
		•···	Penalties.	
	far as it i for conc frevenue f justice. far as it n the G or, or a e Counc neral or	far as it relates to p l or concerned in th i revenue or the ad f justice. far as it relates to p n the Governor-G or, or a member e Council of the neral or of a gover	far as it relates to persons l or concerned in the col- f revenue or the adminis- f justice. far as it relates to persons in the Governor-General, or, or a member of the council of the Gov- neral or of a governor.	

REPORT

FROM THE JOINT SELECT COMMITTEE OF THE HOUSE OF LORDS AND THE HOUSE OF COMMONS APPOINTED TO CONSIDER THE GOVERN-MENT OF INDIA BILL.

Ordered to Report-

1. That the Committee have met and considered the said Bill and taken the evidence of a large number of witnesses, many of whom had come all the way from India for the purpose. A mass of telegrams and other communications has also been received. The list of witnesses and the telegrams have been printed as an appendix to the evidence. Written representations have not as a rule been printed. The Committee appreciate the advantage they have derived from being placed in full possession of the views of many persons who have given much thought to the political future of the country.

2. The Committee were not charged, as some have seemed to think, with the task of reporting on the state of India, or on the conduct of the administration in India, or even at large on the best form of government for India, but only with the duty of dealing with this Bill, which had been read a second time in the House of Commons, according to the wellknown forms of Parliamentary procedure and with the rules and conventions arising out of it.

3. In the declaration made by His Majesty's Government on the 20th August, 1917, there is enun-

clated the problem for which the Bill endeavours to provide a-solution. It is to design the first stage in a measured progress towards responsible government. Any such stage. if it is to be a real advance, must, as the Committee conceive it, involve the creation of an electorate, and the bestowal of some share in the work and responsibilities of government on those whom the electorate chooses to represent its interests. In the present circumstances of India, the electorate must at the outset be small and administrative experience of its representatives must limited. Before, therefore, the policy of he His Majesty's Government can be fulfilled the electorate must grow, and practical experience in the conduct of public affairs must be enlarged. During this period the guardianship of the peace of India cannot be withdrawn from the care of the official agency which Parliament at present charges with the duties of the administration, and the Committee regard it to be an essential feature of the policy of His Majesty's Government that, except in so far as he is released from responsibility by the changes made under this Bill, the Governor-General-in-Council should remain in undisturbed responsibility to Parliament and fully equipped with the necessary powers to fulfil that responsibility. But from the beginning the people must be given an opportunity, and all political wisdom points to its being a generous opportunity, of learning the actual business of government and of

showing, by their conduct of it, to some future Parliament that the time has come for further extensions of power.

4. In the opinion of the Committee the plan proposed by the Bill is conceived wholly in this spirit. and interprets the pronouncement of the 20th August, 1917, with scrupulous accuracy. It partitions the domain of provincial government into two fields, one of which is made over to ministers chosen from the elected members of the provincial legislature while the other remains under the administration of a Governor-in-Council. This scheme has evoked apprehensions which are not unnatural in view of its novelty. But the Committee, after the most careful consideration of all suggested alternatives are of opinion that it is the best way of giving effect to the spirit of the declared policy of His Majesty's Government. Its critics forget that the announcement spoke of a substantial step in the direction of the gradual development of self-governing institutions with a view to the progressive realisation of responsible government and not of the partial introduction of responsible government; and it is this distinction which justifies the method by which the Bill imposes responsibility. both on Ministers to the legislative council and on the members of the legislative council to their constituents, for the results of that part of the administration which is transferred to their charge.

5. Having weighed the evidence and informa-

tion before them, the Committee have made a number of changes in the Bill. Those of a more detailed or miscellaneous character are briefly discussed below under the clauses to which they relate. Those which are directed to the avoidance of the difficulties and dangers which have been pointed out, proceed on a simple and, in the Committee's opinion, an indefeasible theory. That theory the Committee think it desirable to state at once. Ministers who enjoy the confidence of a majority in their legislative council will be given the fullest opportunity of managing that field of government which is entrusted to their care. In their work they will be assisted and guided by the Governor, who will accept their advice and promote their policy whenever possible. If he finds himself compelled to act against their advice, it will only be in circumstances roughly analogous to those in which he has to override his executive council-circumstances which will be indicated in the Instrument of Instructions furnished to him on his appointment by His Majesty. On the other hand, in and for that field of government in which Parliament continues to hold him responsible, the provincial Governor-in-Council will remain equipped with the sure and certain power of fulfilling that responsibility. The Committee will indicate in the course of this Report how they visualise the relations between the two parts of the provincial government, but they wish to place in the forefront of the Report their opinion that they see no rea-

why the relations should not be barmo-800 nions and mutually advantageous. They regard it as of the highest importance that the Governor should foster the habit of free consultation, between both halves of his government, and indeed that he should insist upon it in all important matters of common interest. He will thus ensure that minister's will contribute their knowledge of the people's wishes and susceptibilities and the members of his Executive Council their administrative experience, to the joint wisdom of the government. But while the Committee anticipate much advantage from amicable and, as far as possible, spontaneous association for purposes of deliberation, they would not allow it to confuse the duties or obscure the separate responsibility which will rest on the two parts of the administration, Each side of the government will advise and assist the other ; neither will control or impede the other. The responsibility for administrative and legislative action in their own field will be fixed beyond possibility of doubt on ministers and on the majorities of the provincial legislatures which support them, and they will be given adequate power to fulfil their charge. Similarly within that field for which he remains accountable to Parliament, the responsibility for action must be fixed on the Governor-in-Council, and he must possess unfailing means for the discharge of his duties. Finally, behind the provincial authorities stands the Government of India

6. The change which this Bill will make in the political structure and life of India is very important: It marks a great step in the path of self-government. and it is a proof of the confidence reposed by His Majesty's Government in the lovalty, wisdom and capacity of our Indian fellow-subjects. At the same time it points to the desirability of keeping Parliament in closer touch with Indian affairs than has recently been possible. The Committee accordingly propose that a Standing Joint Committee should be appointed by both Houses of Parliament for that purpose. It should have no statutory functions, but a purely advisory and consultative status; and among its tasks is one of high importance. the consideration of amendments to rules made under this Bill. For the plan on which the Bill has been drafted, and in the opinion of the Committee rightly drafted, will necessitate the completion of some of its main provisions by a large number of rule and other documents which will have to be framed before the machinery established by the Bill can come into working order. Many of these rules and documents will be drafted in India for the approval of the Secretary of State. When they come to England, it may be found convenient that the present Committee be re-appointed to advise Parliament in regard to them.

7. The Committee will now proceed to indicate the nature of the changes they have made in the Bill, and also their suggestions for action to be taken under it, either in the framing of rules or by executive process hereafter.

* * * *;

[For remarks on the specific clauses of the Bill, see extracts under notes to the sections of the Act, (1919).]

8. This concludes the Committee's specific recommendations on the Bill. There remain certain other topics which do not conveniently fall within any particular clause. The first of these is the treatment of Burma, and after hearing evidence the Committee have not advised that Burma should be included within the scheme. They do not doubt but that the Burmese have deserved and should receive a consitution analogous to that provided in this Bill for their Indian fellow subjects. But Burma is only by accident part of the responsibility of the Governor-General of India. The Burmese are as distinct from the Indians in race and language as they are from the British.

9. Doubts have been expressed from several quarters questioning the financial adjustment proposed between the Central and Provincial Governments in India. Without expressing any opinion on this controversy, the Committee accept and endorse the recommendation of the Government of India that a fully qualified financial commission should be appointed to advise as to the priciple on which contributions from the provincial governments to the Central Government should in future be adjusted.

10. The Committee think that it may often greatly assist the political education of India if standing committees of the legislative bodies are attached to certain departments of Government, but they only express this opinion on the understanding that the appointment of such committees, their composition, and the regulations which govern their procedure, shall be matters wholly and exclusively within the discretion of the Governor-General or of the Governor as the case may be.

11. The Committee are impressed by the objections raised by many witnesses to the manner in which certain classes of taxation can be laid upon the people of India by executive action without, in some cases, any statutory limitation of the rates and, in other cases, any adequate prescription by statute of the methods of assessment. They consider that the imposition of new burdens should be gradually brought more within the purview of the Legislature. And in particular, without expressing any judgment on the question whether the land revenue is a rent or tax, they advise that the process of revising the land revenue assessments ought to be brought under closer regulation by statute as soon as possible. At present the statutory basis for charging revenue on the land varies in different provinces; but in some at least the pitch of assessment is entirely at the discretion of

266 JOINT SELECT COMMITTEE REPORT 1.

the executive government. No branch of the administration is regulated with greater elaboration or care: but the people who are most affected have no voice in the shaping of the system, and the rules are often obscure and imperfectly understood by those who pay the revenue. The Committee are of opinion that the time has come to embody in the law the main principles by which the land revenue is determined. the methods of valuation, the pitch of assessment, the period of revision, the graduation of enhancements, and the other chief processes which touch the wellbeing of the revenue payers. The subject is one which probably would not be transferred to ministers until the electorate included a satisfactory representation of rural interests, those of the tenantry as well as of the landlords; and the system should be established on a clear statutory basis before this change takes place. 1

12. The Committee have not hitherto touched on the subject of education in India, and it is far too large for them to make any attempt to deal with it adequately. They have accepted the recommendation of the Function Committee that, subject to certain reservations about the Universities, the responsibility for the whole field of education in each province should be transferred to ministers. They attach much importance, however, to the educational advancement of the depressed and backward classes, and they trust that the subject will receive special attention from ministers. They are also impressed by the advantage of Boards such as Sir Michael Sadler has advised in Bengal, for the assistance of ministers in controlling the different grades of education, and they trust that ministers will see their way from the outset to constitute such Boards in every province. The Committee would similarly commend to ministers the advisability of creating local government departments in the provinces.

13. The Committee attach the greatest importance to the formation in each provincial government of a strong department of Finance which will serve both sides of the Government alike.

14. The Committee have been greatly struck by the earnest representations made to them by several witnesses, both of British and Indian birth, to the effect that the Government of India and the provincial governments must become more vocal, and put forth their view of what the good of India requires with more courage and more persistence than they have in the past. It has been represented to them that it will be of the utmost importance in the future that the Government of India and the provincial governments should have means of explaining to the people of India the reasons why things are done the reasons which underlie decisions, and the arguments against proposals which they consider will be detrimental to the welfare of the country. It was represented to the Committee that at present, to a great

extent, the case for the policy of the Government of India and of the provincial governments is unknown to the masses of Indians, whereas the case against that policy is becoming every day more widely disseminated by means of the vernacular press. They are glad to think that this opinion is also shared by the Secretary of State for India and the Viceroy. It is dealt with in paragraph 326 of their report on Indian Constitutional Reforms.

15. In conclusion the Committee emphatically repudiate the suggestion that the changes in this Bill in the form of the provincial governments of India imply any condemnation of the present system of government in India. The Government of India has accomplished great things for India's good and one of its greatest services has been the introduction into India of a reign of law, to which the Government itself is as much subject as the people it governs. It is no reproach to it that in form it has been everywhere autocratic. So long as Parliament on the one hand did not bestow any form of constitutional self-government on any part of India, and on the other hand held the Government of India rigidly responsible to itself for its every action, it could not be otherwise in the provinces any more than at the central seat of government. But, whatever the form, the spirit of its being everywhere and always has been effort for the welfare of the masses of the people of India.

16. The Committee have directed the Minutes of Proceedings, together with Appendices, to be laid before both Houses of Parliament.

17th November, 1919.

SECOND REPORT.

FROM THE JOINT SELECT COMMITTEE ON THE DRAFT RULES MADE UNDER THE GOVERNMENT OF INDIA

ACT.

Ordered to Report-

1. That the Committee have met and concluded their consideration of the draft rules to be framed by the Government of India, and the Secretary of State for India in Council under the Government of India Act, 1919, which, under the provisions of that Act, require the approval of Parliament. The draft rules which are the subject of the present report are those provisionally presented to both Houses of Parliament in Command Paper 765, and the Committee understand that these drafts will now be reprinted with such modifications and amendments as are enumerated in this Report, and with certain further amendments recommended by the Government of India since the original drafts were framed, which the Committee have considered and approved. The Committee wish it to be understood that the observations contained in paragraphs 1 and 2 of their first report apply equally to the present drafts, and that, as in the case of the drafts to which that report related. their remarks are confined to the few changes which they have effected. In all other respects the Committee accept the drafts as framed by the Government of India.

[For remarks on the draft rules, see extracts under notes to the DEVOLUTION RULES (APPENDIX A) THE LOCAL GOVERNMENT (BORROWING) RULES (AP-PENDIX B), THE NON-OFFICIAL DEFINITION RULES, (see under notes to s. 46, Act 1919) and the rule made under s. 33 regarding relaxation of control of the Secretary of State (see under notes to s. 33, Act 1919)].

GENERAL.

6. This concludes the Committee's observations on the draft rules. In the course of their deliberations they have, however, considered at the request of the Government of India, two cognate matters which call for some comment. In their Report on the Bill the Committee expressed the opinion that it would be a great advantage if, wherever possible, the Presidents of provincial Legislative Councils (who for the first four years are to be nominated) were persons with Parliamentary experience. The Government of India and the local Governments have given full consideration to this suggestion, and their views have been laid before the Committee. The consensus of opinion is that there would be great practical difficulties involved in carrying out the suggestion, and the Committee are prepared to defer to this opinion. They are glad, however, to learn that it is intended to give effect to their recommendation

in this respect as regards the President of the Legislative Assembly.

7. The second matter which has been brought to the Committee's notice is the desire that they should reconsider the recommendation made in their Report on the Bill, that if a provincial Executive Council contains two members with service qualifications. neither of whom is by birth an Indian, it should also contain two non-official Indian members. The Committee have given their best consideration to the arguments upon which this request was based, but they see no reason to change their opinion. They recognise that this decision may involve a slightly greater man-power in the Government than present statistics would strictly justify, but they have little doubt that the increase of work arising out of the new legislative bodies will be such as to render past experience a doubtful guide as to the volume of business likely to fall upon the executive, and in any case they think it of more importance that as many Indian gentlemen as possible should obtain experience inside the government, than that the salaries of a few of them should be economised.

10th August, 1920.

NOTE ON THE REPORT OF THE

FINANCIAL RELATIONS COMMITTEE.

The authors of the M-C. R. urged the importance of entirely separating the resources of the central and local governments and they proposed the abolition of the system of divided heads. They advocated that certain heads of revenue should be handed over entirely to the central government and others to the provincial governments : but as this scheme would result in a large deficit in the Government of India's budget. it was proposed to meet this deficit by the levy of contribution from the provinces (see M-C. R. 200, 202, 203, 206 and 207). In fixing this levy, the authors of the report recommended an assessment in the ratio of the gross surplus which they estimated that each province would enjoy under the new allocation of resources. But it was admitted that some provinces would bear a very much heavier proportion of the cost of the central government than others and that this scheme would largely affirm existing inequalities. The Government of India in their First Despatch (para 61) urged the appointment of a committee on financial redation to advise on the subject. The Joint Select Committee accepted and endorsed their recommendation that a fully qualified financial commission should be appointed to advise as to the principle on which contributions from the local to the central government should in future be adjusted (see Jt. S. C. R. I, 9). The Secretary of State accordingly appointed the Financial Relations Committee (popularly known as the Meston Committee) to advise mainly on :--

(a) the contributions to be paid by the various provinces to the central government for the financial year 1921-22; (b) the modifications to be made in the provincial contributions thereafter with a view to their equitable distribution until there ceases to be an all-India deficit; (c) the future financing of the provincial loan accounts. [Para 3].

- The Committee accepted the recommendation in the M-C. R. (para 203) that the income-tax should go to the central exchequer. The needs of the central government in the near future were likely to be quite as great and to develop quite as rapidly, as those of the provinces (para 7).
- (2) As regards general (i.e., non-judicial) stamps, the Committee advised that they be made a provincial head throughout, so that the whole of the stamp revenue (general and judicial) would be provincial (para 8).

- (3) As regards provincial contributions the Committee said :---
- "We anticipate that the Government of India will direct its financial policy towards reducing those contributions with reasonable rapidity, and their ultimate cessation. We recognise that it would be imprudent on the part of the central government to give any guarantee of the precise pace of reduction; but we think that a formal enunciation of the general policy would go some way to allay apprehensions which have been expressed to us. Such a policy would clearly be subject to the important reservation mentioned in the report, by which the central government must remain empowered to levy special contributions, by way of temporary loan or otherwise, from the provinces in the event of any crisis of first importance." [Para 9].
- (4) After examination of figures, the Committee found the deficit in the revenue of the central government to be 983 lakhs, which was to be distributed over the provinces (para 10).
- (5) In fixing the ratio in which each of the nine provinces should contribute to

276 MESTON COMMITTEE REPORT.

make up the deficit, the Committee laid down as a principle, the obligation to leave each province with a reasonable working surplus—a surplus to be calculated with relation to the general financial position of the province and the imminent claims upon its resources (para 11).

- (6) The Committee suggested a departure from the basis of initial contribution proposed in the M-C. R.—the basis of realized surplus. They proposed, subject to the principle laid down in para 5 above, to assess the initial contributions on the increase of the spending power. For one of results of the introduction of the Reform Scheme would be that each one of the provinces would gain something in revenue, while some would gain very substantially. (Paras 12 and 14).
- (7) On this basis, the Committee recommended the following fixed ratio of contributions (called the Standard Contribution) which would represent a standard and equitable distribution of the deficit :--
- Madras-17 per cent. contribution to deficit, Bombay-13, Bengal-19, United Provinces-18, Punjab-9, Burma-61, Be-

har and Orissa-10, Central Provinces-5 and Assam-2¹/₂. (Para 27).

- (8) The Committee proposed that contributions should be made on the standard ratio to any deficit that there may be in the seventh year of contribution and that the process of transition from the initial to the standard should be continuous, beginning in the second year of contribution, and proceeding in six equal annual steps. In recommending this sliding scale of contribution, the Committee thought that it would avoid an immediate dislocation in the provincial budgets (para 28).
- (9) As regards the provincial loan account, the Committee agreed that the provinces, should, for the future finance their own loan transactions, and that joint account of this nature between them and the central government should be wound up as quickly as possible.

The Jt. S. C. R. 2, dealt with the recommendation of the Mes. Com. R. in the remarks on Devolution Rules 14—18 (see Appendix A. pp. 10a—12a). The Joint Committee recognized the peculiar financial difficulties of the Presidency of Bengal which they commended to the special consideration of the Government of India.

APPENDIX A.

THE DEVOLUTION RULES.

[See the Gazette of India Extraordinary, December 16th, 1920.]

Rule.

- 1. Short title and commencement.
- 2. Definitions.

PART I.-CLASSIFICATION OF SUBJECTS.

- 8. Classification of subjects.
- 4. Settlement of doubts about provincial subject,
- 5. Duty of local Government to supply information.
- 6. Transfer of subjects and revocation or suspension of transfer.
- 7. Settlement of doubts about transferred subject.
- 8. Transfer in consequence of legislation.
- 9. Matters affecting both reserved and transferred subjects.
- 10: Regulation of exercise of authority over members of public service.
- 11. Service in a department.
- 12. Employment of J. M. S. officers.
- 13. Devolution.

PART II-FINANCIAL ARRANGEMENTS.

- 14. Allocation of revenue.
- 15. Allocation of Income-Tax.
- 16. Payment of Government revenues into the public account.
- 17. Contributions by local governments in 1921-22.
- 18. Contributions in subsequent years.

APPEPDIX A

- 19. Excess contributions in case of emergency.
- 20. Priority of Contributions.
- 21. Withdrawal of balances.
- 22. Interests on provincial balances.
- 23. Provincial Loan Acount.
- 24. Capital Expenditure on irrigation works.
- 25. Advances by the Government of India.
- 26. Priority of interest charges.
- 27. Powers of sanctioning transferred expenditure.
- 28. Delegation of powers of sanction.
- 29. Famine Insurance Fund.
- 30. Taxation and borrowing.
- 31. Allocation of revenues for the administration of transferred subjects.
- 32. Procedure in event of failure to agree.
- 33. Period of order of allocation.
- 34. · Condition of order of allocation.
- 35. Preparation of budget in default of agreement or order of allocation.

PART III-FINANCE DEPARTMENT.

- 36. Finance department.
- **37.** Functions of Finance Department.
- Powers of Finance Department with reference to reappropriation.
- 39. Matters to be referred to Finance Department.
- 40. Establishment charges.
- 41. Allowances and pay.
- 42. Grants and concessions.
- 43. Abandonment of revenue etc.
- 44. Disposal of reports by Finance Department.
- 45. Presumption of assent of Finance Department,

PART IV-AGENCY.

- 46. Agency employment of local governments.
- 47. Cost of agency establishments.
- 48. Distribution of cost of joint establishment.

PART V-LIMITATION OF CONTROL.

49. Limitation of control by Governor General in Council over transferred subjects.

20

SCHEDULE I.

Part I-Central Subjects. Part II-Provincial Subjects.

SCHEDULE II.

List of Provincial Subjects for Transfer.

SCHEDULE III.

Rules relating to transferred subjects.

SCHEDULE IV.

Famine Insurance Fund.

NOTIFICATION.

Delhi, December 16, 1920.

No. 808-S.—In exercise of the powers conferred by sections 45-A and 129-A of the Government of India Act, the Governor General in Council, with the sanction of the Secretary of State in Council, is pleased to make the following rules, the same having been approved by both Houses of Parliament.

1. (1) These rules may be called the Devolution Rules.

(2) They shall come into force on a date to be short title and com. mencoment. appointed by the Governor General in Council, with the approval of the Secretary of State in Council, and different dates may be appointed for different parts of India, and for different provisions of these rules.

Definitions. 2. In these rules, unless there is anything repugnant in the subject or context,—

- (a) "all-India revenues" means such portion of the revenues of India as is not allocated to local Governments under these rules;
- (b) "Schedule" means a Schedule to these rules ;
- (c) "the Act" means the Government of India Act.

DEVOLUTION RULES

Part I.-Classification of subjects.

8. (1) For the purpose of distinguishing the functions of local Governments and local legislatures of Governors' provinces and of the province of Burma from the functions of the Governor General in Council and the Indian legislature, subjects shall in those provinces be classified in relation to the functions of Government as central and provincial subjects in subjects in schedule I.

(2) Any matter which is included in the list of provincial subjects set out in Part II of Schedule I shall, to the extent of such inclusion, be excluded from any central subject of which, but for such inclusion, it would form part.

For Classification of subjects as "central" and "provincial" see S. 1. (1) (a) Act 1919 or S. 45 A, Act.

4. Where any doubt arises as to whether a partisettlement of doubts. cular matter does or does not relate to a provincial subject, the Governor General in Council shall decide whether the matter does or does not so relate, and his decision shall be final.

See S. 1. (2) (v) Act 1919.

5. The local Government shall furnish to the Duty of Local Goverament to supply information. General in Council from time to time such returns and information on matters relating

to the administration of provincial subjects as the