

134. What changes have there been on the previous year's assessment, *i.e.*, remissions, new assessments, increase or decrease in tax paid by old assessees ?

135. Is the number of objections decreasing ?

136. How many successful appeals were there ?

137. Is the proportion of successful objections and appeals on the institution decreasing ?

138. Has there been any difficulty in the realization of the tax ? If so, what is the explanation ?

139. Are dakhilas given to assessees ?

140. Have the special and general notices prescribed by the Act been issued ?

141. Does the Tahsildar worry the people by inquisitorial investigations ?

142. Does the Tahsildar know his Tahsil sufficiently well to be able to say with confidence whether it is properly assessed or not ?

143. Does he watch the course of trade, and while determined that the Government revenue should not suffer, is he still prepared to give relief to all who have suffered *bonâ-fide* loss ?

Land Improvement and Agricultural Loans Acts.

144. What measures has the Tahsildar taken to find out persons really deserving of advances ?

145. Is the Tahsildar determined that all applicants should come direct to him, and not through the intervention of venal underlings ?

146. Does the Tahsildar know the real cost of works generally constructed, such as wells, &c. ?

147. Does he understand the principles of Takavi

administration and know when to press for repayment, and when to hold his hand ?

148. Are there any irrecoverable balances, and if so, through whose fault have they occurred ?

Police and Criminal Administration.

149. Does the Tahsildar keep any check on the conduct of the Police, or watch the condition of crime in his Tahsil ?

150. Has he secured proper arrangements for the watch and ward of the roads, ferries, &c., within his jurisdiction ?

Pounds.

151. Is the Tahsil properly supplied with pounds, and does the Tahsildar check the accounts and inspect the arrangements made for the comfort of the animals ?

152. What is the longest distance of any village in the Tahsil from a pound ?

Schools.

153. Is the Tahsil properly provided with schools both primary and secondary ?

154. Does the Tahsildar keep a control over the teachers, and see that they are popular and attentive ?

155. Does he execute repairs to schools, or inspect them when done ?

156. Does he examine schools ? If so, how many of his schools has he examined during the past half year ?

157. Does he take any interest in moral or physical training ?

Sanitation.

158. What system of village sanitation has the Tahsildar adopted, and with what practical results?

159. What villages by the yearly occurrence of cholera or other disease point to specially insanitary conditions?

160. What measures have been taken to improve these insanitary villages?

Summary Settlement.

161. Are the alluvion and diluvion registers complete?

162. Have the lists of mahals been punctually submitted by Kanungos and Tahsildars?

163. Are there any revenue-free mahals, the culturable area of which has increased more than 10 per cent.? If so, have they been assessed to revenue?

164. Has the revenue roll been altered on receipt of sanction?

165. What measures does the Tahsildar take to find out whether groves are cut or not?

166. Are the registers of revenue-free tenures properly kept up?

167. What measures does the Tahsildar employ to find out if Patwaris report faithfully the death of muafi-holders?

168. Has the observation of conditions in the case of all muafis been enquired into?

Vaccination.

169. What attention is paid by the Tahsildar and his subordinates to vaccination?

170. How many villages in the Tahsil have not been visited by a vaccinator within the last two years?

Vital Statistics.

171. Does the Tahsildar ever check the returns? If so, has he found any villages where registration is conspicuously incorrect, and what steps has he taken to get the chaukidars punished?

PART III.

OFFICIALS WITH SPECIAL DUTIES.

CHAPTER 9.

TAHSILDARS OR SUB-COLLECTORS.

IN attempting, in this chapter, to describe the duties of a Tahsildar, considerable risk of repetition is run, as this official has to do with the majority of the departments of work dealt with in previous and succeeding chapters. But so important are the duties of this functionary, so much does the success of the administration depend upon his efficiency, that it seems advisable to devote a chapter to the officer, as the last chapter was devoted to his office.

As a preliminary to what follows, it may be remarked that the most important part of the duties of a Tahsildar is the acquisition of thorough and exhaustive local knowledge. It is much to be regretted that no camp equipage or travelling allowances are sanctioned for Tahsildars, but as their entering the service is a purely voluntary act,

they cannot be permitted to neglect the most important part of their duties. A Tahsildar should know his Tahsil as far as possible in the same way as the head of a family knows the individuals that compose it : any trouble or expense to which a Tahsildar may be put, in acquiring this exhaustive local knowledge, will be amply compensated for by the pleasure and facility with which every description of work will be performed, when the knowledge is acquired.

SECTION I.—*Of the duties of a Tahsildar as head of the Tahsili Establishment.*

Of distribution of work and general control of subordinates.—The distribution of work among his subordinates will, in general, be arranged for a Tahsildar by the orders of superior authority : when this work has to be done independently, the following principles should be borne in mind :—

(1) No work should, in general, be made over to a superior official which can be done equally well by an inferior one

(2) Each individual will perform that work most efficiently in which he takes a special interest, and care should, therefore, be taken to give to each that department for which he is naturally fitted.

(3) All work which intimately affects the well-being of the people, or which affords scope for embezzlement of the public revenues, should be kept by a Tahsildar in his own hands, or, at least, not made over to any subordinate in whom he has not the fullest confidence. In the event of delegation of such work to such subordinate,

the Tahsildar will be expected to satisfy himself, by such supervision as may be necessary, that his confidence is not misplaced.

Illustrations.

(a) The preparation of accounts should not be made over to a person unacquainted with mathematics.

(b) A local investigation involving hard physical labour should not be made over to a sickly or weak person.

(c) Such work as the distribution of takavi, payment of labourers for work done, sale of contracts, &c., &c., should not be made over to any person in whose honesty the Tahsildar has not the fullest confidence.

Of Special Officials.—In every Tahsil there are special officials charged with special work, and to these ordinarily no work other than their own can be entrusted.

The Tahsildar's duty is to see that the special directions for his guidance are carefully attended to by each official.

The following are ordinarily prohibited from doing any but their own special work :—

- (1) The Registrar-Kanungo.
- (2) The Supervisor Kanungo.
- (3) The Registration Moharir.
- (4) The Tahvildar.

The following are not to be ordinarily employed out of the Tahsil, or, at least, not both at the same time :—

- (1) The Wasilbakinavis.
- (2) The Siahanavis.

NOTE—During the time at which the land revenue is coming into the Tahsil, the last named officials must be strictly kept to their own duties.

Tahsildars must particularly bear in mind that the efficiency of the administration depends in a large measure upon the Kanungos being kept strictly to their own work; and they will be held personally responsible for the neglect of this all-important principle. It is probably a common practice, in many Tahsils, to employ the Kanungos on extraneous duty without recording the fact. This is strictly prohibited. Every duty undertaken by a Kanungo must be recorded plainly in his diary. It is understood, of course, that the only kind of extraneous duty permissible is that which does not interfere with the performance of his proper avocations by a Kanungo. The only conditions under which such duties can be thus performed are—

(1) When the Kanungo has finished his own proper work.

(2) When he can accomplish the extraneous duty on his way to, or during the performance of his own.

Of the Tahsildar's general superintendence of the work of his subordinates—A Tahsildar should be competent to perform the work of each one of his subordinates, and be cognizant of the manner in which each acquits himself, so that when questioned with regard to any branch of work he may not require to refer to any one before giving an answer. This is an indispensable preliminary to efficient supervision and control. It is also plainly necessary to enable the Tahsildar to get the work of any special post done, in case of emergency, by a raw hand.

A Tahsildar should also practise each one of his sub-

ordinates in doing various kinds of work, so that they may not lack experience, should it be necessary to entrust that work to them. In particular the official to whom it may be necessary to entrust the charge of the Tahsil should be made to perform that duty under the Tahsildar's eye. For instance, in the absence of both the Tahsildar and his assistant or naib, the Wasilbakinavis has often to take charge of the Tahsil, and it is most essential that the Tahsildar should know whether he is fit to be entrusted with such an important duty.

The Tahsildar should invariably bring to the notice of the District Officer any case of incompetency for his duties on the part of any official, and should also make it known whether or not his subordinates are fit for any duties other than their own. It is, of course, understood that want of experience is not to be considered incompetency. It is the Tahsildar's duty to arrange that his subordinates should have the opportunity of acquiring experience of all kinds, as well as to instruct them in the performance of the tasks which, under the present distribution of work, may be allotted to them.

Of the Tahsildar's general conduct of his own work in relation to his subordinates.—A Tahsildar should attend to the following points in this connection :—

(1) When he is in charge of the Tahsil, he should not delegate the duty of signing important papers to any one else.

(2) The Tahsildar should bear in mind that when he signs any paper he is responsible for its contents. He should, therefore, carefully examine every paper to

satisfy himself that he can conscientiously vouch for the accuracy of the statements made therein, or if not satisfied, he should affix a note to that effect.

(3) The Tahsildar is prohibited from allowing any of his subordinates to utter any expressions which can in any way be construed into giving their opinion as to what ought to be done; not only would such conduct destroy the personal influence of the Tahsildar, but it would give the subordinates enormous opportunities for oppression and illegal gain. Should a Tahsildar require advice, he should refer to superior authority or consult his fellow Tahsildars by private letters.

NOTE.—This caution is not intended to minimize the extreme importance of comparison of experience and opinion, and utilization of the knowledge gained by any one in however subordinate a position. But the necessity for independent action on the part of a Tahsildar so rarely occurs, that it is better for him even to make a mistake than to incur the far greater evil produced by the impression that he is under the influence of any subordinate. Should any individual, who cannot be trusted to give his opinion, have valuable experience to impart, it can always be got from him, if he is questioned in such a way as to make him imagine that he is being catechized and examined, instead of being consulted. The only occasions on which subordinates should be permitted to interfere in any way with the work of their superior officers is, when the latter pass any order which is contrary to law or the directions of superior authority. In such cases it should be impressed on subordinates that they not only may, but that they are bound to, bring to notice any breach of law or rule.

(4) Chaprasis should, as a rule, be prohibited from opening their mouths at all. The slightest favour shown by a Tahsildar to a chaprasi, may be productive of the most serious consequences.

Of the general regulation of the work of chaprasis or messengers.—The Tahsildar should see that all the chaprasis of the Tahsil are provided with uniform, and if they do not reside in the lines of the Tahsil, he should report the matter. It is a good plan to give each chaprasi a

turn of each different kind of work. A regular register of chaprasis on duty, with the work apportioned to each, should be kept up; and the time within which each man should finish the work allotted to him, with the date and hour of its commencement, should be recorded.

About 15 miles a day is a fair average journey for each man, and a certain number of chaprasis should be kept, with their "loins girded," ready to start on outside work at a moment's notice. On return from outside work, the date and hour of each man's return and result of his labour should be noted.

On the arrival of each day's *dâk* from the *sadr*, the Tahsildar should note the receipt of any urgent orders and arrange for their immediate despatch.

Care should be taken that the distribution of work does not necessitate the return of any man to the Tahsil only to start again for the same tract of the country. A little care will prevent a man's going over the same route twice, and utilize his services to the full.

The Tahsildar should see that the orders communicated to each man are intelligent, and understood by him, and conformable to those received from head-quarters.

The Tahsildar must see that the character of each chaprasi, and the way in which he performs his work, are accurately and carefully recorded. The *naib nazir* or the miscellaneous *moharir* is ordinarily made responsible for recording the performance by each chaprasi of his duty when he returns to the Tahsil; the Tahsildar

that no orders are carried out by any person other than a peon of the regular establishment, or his recognised substitute.

Mazkuri Peons.—Applications for the appointment of mazkuri or extra peons should be made with reference to the requirement of the season, and not on the basis of appointments in previous years.

Tahsildars should be held strictly responsible for not requesting the appointment of unnecessary hands.

Leave.—Tahsildars should forward all applications for leave as a matter of course. In regard to officials entitled to privilege leave, Tahsildars should note whether any inconvenience will be caused by the grant of the leave. In regard to all other officials, Tahsildars should also note whether they have been working well for a period of 12 months previous to the application. In all cases Tahsildars should report why the leave is required, and whether there are any urgent reasons for granting it. The Registrar-Kanungo will keep a register of all leave granted to Patwaris.

Miscellaneous.—Tahsildars are strictly prohibited from giving any hopes of promotion to their subordinates ; nor are they allowed to entertain candidates for service, or hangers-on of any description whatever, without the express permission of the District Officer. Tahsildars must be particularly careful to see that no persons follow them from one district or tahsil to another in the hopes of appointment or promotion. Most serious notice should be taken of any breach of this rule. The same restriction must, of course, be enforced upon subordinates.

No subordinate can be allowed to forward any application whatever in any way other than through his immediate superior.

The Tahsildar must make himself acquainted with the relationship of all his subordinates among themselves, and with persons residing in the district, and faithfully report the result of his enquiries. He must also ascertain to what extent, if any, the subordinate staff are in debt to the Tahsildar, and whether that individual has money-lending dealings on his own account or not.

SECTION II.—*Of the General Office Work of the Tahsildar.*

Execution of orders.—The Tahsildar must see that every order received from the sadar is duly posted in the approximate register, and for the purpose of shewing that no undue delay takes place in execution of orders, submit a fortnightly statement shewing progress made.

Despatch of statements.—The Tahsildar should keep a list of prescribed statements always suspended in a conspicuous part of the Tahsil, with the dates on which they are due; and should note on the list any instructions as to change of form, or date of despatch, immediately on receipt.

Malkhana.—Tahsildars should see that the Malkhana register is properly kept up to date, and that all receipts and issues are duly entered. No article should be taken out of the Malkhana without the order of the Tahsildar, or officer in charge of the Tahsil.

Rain-gauge.—The Tahsildar should make himself thoroughly acquainted with the method of using each kind of rain-gauge, and see that it is properly placed, *i. e.*, where no building, tree, &c., can prevent the free access of the rain, and in good order. If the work is made over to the Naib-Tahsildar, the same remarks apply to that official.

Treasury.—The Tahsildar must carefully note and observe Circular No. 14 of 21st April 1876, and the directions of the Civil Account Code which concern him.

The Tahsildar's special attention is directed to the necessity for keeping all sorts of silver coin, notes, and other descriptions of currency such as are likely to be required by the people.

The sums in the *berun-az-siala*, or personal ledger, should be kept as low as possible, and the Tahsildar should satisfy himself from time to time that the condition of the treasure-room, chests, bags, &c., and of the arms of the guard, is satisfactory.

The Tahsildar should distribute pay, &c., himself, and sign the usual papers.

Registration.—The Tahsildar should see that the provisions of registration rules No. ⁹²*VII-III*, dated 5th February 1886, are fully carried out. His attention, however, may be directed to the following points, which are the principal ones to be attended to:—

1. There should be no delay in the return of documents.

2. Fees should be correctly calculated and credited.

3. The Registration Moharir should sit so as to be constantly under supervision.

4. Registers, &c., should be duly written up.

NOTE.—The rules above alluded to are so full and elaborate that no possible mistakes can take place if they are carried out, and the Tahsildar should see that this is done, and that the Moharir intelligently understands what is required of him.

Registers of permanent utility.—The Tahsildar is responsible that all registers of permanent utility are properly written up to date, that they are in good condition, and properly indexed, and that all rules regarding them are observed.

* *Law books.*—The Naib-Tahsildar is ordinarily responsible for seeing that all law books are properly entered in the register, but the Tahsildar must, of course, satisfy himself that this is done.

Irrigation.—The Tahsildar is responsible that the canal jamabandis are written up to date, and that they are properly tested. He must be particularly careful to check all wasteful use of water, and to prevent all damage to canal works.

Land revenue.—The Tahsildar must take every opportunity of impressing upon the malguzars the absolute necessity of their paying in their revenue punctually.

The general object of the Tahsildar should be to collect the State dues at the time when the revenue payer or malguzar has cash in his hands, and to prevent him from squandering it. In every way prominence should be given to the Government revenue as a first charge upon the estate.

The Tahsildar must, however, bear in mind that he is

responsible for bringing to the Collector's notice any case in which his action drives a malguzar into the hands of the usurer.

Tahsildars must carefully observe the provisions of Circulars No. 3 of 22nd March 1871, and No. 5, dated 19th March 1875.

The Register of Dastaks should be alphabetically arranged and despatched punctually to head-quarters on proper dates.

When any defaulter is arrested, the fact must be immediately reported.

The Tahsildar will be held responsible that no undue hardship is exercised towards arrested defaulters.

The Tahsildar should have his Tahsil so well in hand as to know beforehand where default is likely to occur, and should be prepared with proposals for action if it does occur.

Bearing in mind the principles above alluded to, the Tahsildar should make a report, specifying the punitive measures most applicable to the case, with the reasons for his selection.

The Tahsildar must see that the following circulars are carefully observed :—

Circular No. 14,	dated	21st April	1876,	Department IX
"	14,	"	9th May	1878, " III
"	70,	"	8th December	1879, " "
"	19,	"	28th January	1880, " "

Procedure to avert sales of ancestral property.—Reports by Tahsildars in reference to the possibility of averting sales of ancestral property are often most unsatisfactory. Tahsildars must recognize the extreme

importance of this branch of work. The capabilities of an estate under attachment must be carefully gauged, and it must be ascertained that the figures are really trustworthy.

English figures.—The Tahsildar must see that all officials are cognizant of the use of English figures, and it cannot be said that is the case unless they can do sums in them.

Kurkamins.—Special directions have been issued for the guidance of Kurkamins and other officials, and it is the Tahsildar's business to see that these directions are faithfully observed.

SECTION III.—*Of the Tahsildar's Court Work.*

Petition-writers.—Tahsildars should see that the petition-writers in their Courts are sufficiently well educated for their work, that they write petitions intelligently, and in proper form, and do not fill them with unnecessary matter. They should be particularly careful to see that petitions, the fate of which can only be to be struck off as soon as filed, are not written.

Reception of petitions.—On receiving a petition the Tahsildar should be particularly careful to tell the petitioner what he is to do, whether to remain in the Tahsil, to go home awaiting further orders, or to appear again on a particular date. The following most important points in connection with case work should be continually kept in mind by Tahsildars:—(1) They must see that all stamps are correctly affixed and properly defaced; (2) that all orders and proceedings in the case are

duly-recorded in the proper place; (3) that all postponements are not only communicated to the parties, but that the dates are thoroughly known by them, and that they affix their signature to the orders. In cases where it is doubtful whether the parties really understand the dates on which they are to appear, small slips of paper, with the necessary figures in Urdu and Hindi, may be given to them, with directions to get them read by some literate person when the date approaches. In order to check any possible abuses Tahsildars should, at least once a day, call for any verbal applications that may be made to them, and take pains to see that no person who has anything to say is kept away by the underlings of the Court.

Cases should be disposed of as quickly as possible, and long postponements should be discouraged.

Depositions.—Tahsildars should be particularly careful to record what witnesses really say, taking care that nothing unnecessary is included in, and nothing necessary is excluded from, the depositions. In the case of admissions (and of course confessions) the Tahsildar must be careful to see that the deponent understands what he is admitting; the necessary certificates being given, of course, where required by law.

Examination of witnesses.—Witnesses should be examined, as far as possible, with their eyes fixed upon the countenance of those persons to whose case their statements are damaging. In many cases this person will appear confused if the evidence is true, and the witness will appear confused if his statement is false, and thus a most useful test of veracity will be obtained.

Criminal cases.—The great principle of criminal administration is that all cases affecting the parties themselves alone are better settled out of Court, the Court's interference being ordinarily necessary only in those cases which affect society. The Tahsildar should bear this in mind, both in taking up cases, and also in accepting compromises.

Preliminary examination of complainants.—Complainants should be examined as fully as possible, on their first appearance in Court, as to all circumstances bearing on the case, the relationship of parties and witnesses, &c., and should be specially compelled to say what the accused states in reference to the case. If even after a full preliminary examination the Tahsildar is in doubt as to whether a crime has been committed or not, he should, if a third class Magistrate, obtain orders to hold a preliminary enquiry into the case, rather than unnecessarily summon a possibly innocent person.

If the complainant cannot produce his own witnesses, one trustworthy person should be summoned for the purpose of this preliminary enquiry. If the Tahsildar has powers under section 202, C. Cr. P., he can, of course, hold the preliminary enquiry himself without orders.

Tahsildars are strictly prohibited from sending non-cognizable cases to the police for enquiry, a process which not only demoralizes the police, but tends to the institution of false cases by persons who only want their opponents worried by unnecessary investigation, and by the bullying of petty police officials. Tahsildars are to see that the rules for levying fees are properly observed,

and not to omit to take them because the complaint, though really an uncognizable one, has been exaggerated into a cognizable one by the complainant.

Tahsildars should, however, remember that the rules can be relaxed, in cases of poor persons *bond fide* in need of relief.

Expenses.—Tahsildars should carefully observe the provisions of High Court Circular No. 4, dated 18th September 1878, and remember the extreme importance of indemnifying persons for loss of time, and expenses to which they are put in attending Court. Nothing hinders the discovery of the truth so much as inconvenience to persons who should come forward and tell it.

Punishments.—Tahsildars should be extremely careful to award punishment with due regard to the circumstances of the offender.

Illustration.

A heavy fine should not be imposed upon a poor person. When fines are imposed they should be collected with due despatch, and if found to be irrecoverable, report should be made to that effect, so that the fine may be struck off.

Tahsildars should be careful to see that the police do not harry the people by an unintelligent carrying out of the rule that fines can be realized at any time within six years.

Ex-parte cases.—The Tahsildar should be particularly careful to see that no injustice is caused by the decision

of cases *ex-parte*; and for this purpose he must satisfy himself that the summons was really served according to law.

In mutation and other cases, in which the depositions are written by the Registrar-Kanungo or other official under the Tahsildar's superintendence, he must see that the above directions are attended to as far as possible. Over a month a Tahsildar must examine the *bastas* of the Registrar-Kanungo and the Judicial Moharir to see that everything is in proper order, and he must be careful to see that records are despatched to the *sadar* on due dates.

SECTION IV.—*Of work partly inside and partly outside the Tahsil.*

Direct Taxes —Tahsildars are required to make themselves personally acquainted with the circumstances of every person subject to direct taxation, whether license-tax, income-tax, or any other tax.

The principal points to be attended to are, first and foremost, that no person is taxed who should be exempt; secondly, that no person is omitted who should be taxed; thirdly, that the income of each assessee, with the details thereof, is accurately recorded as far as possible; and fourthly, that each assessee knows his assessment, and the grounds of it.

Excise.—The following points may be noted as requiring the particular attention of Tahsildars:—

1. They must know accurately, as far as possible, the value of each contract within their Tahsils, so as to be

able to check the proceedings at the annual auction, and see that neither does the Government revenue suffer, nor are bids forced up too high by irrational competition.

2. They must see that the conditions of all contracts within their Tahsil are duly carried out.

3. That no illicit dealings take place.

4. Tahsildars must particularly watch the attitude of the police towards the excise administration. The police are prone to vexatious interference in technical cases, because in them they have small hopes of illegal gratification. In embezzlement of the revenue, on the other hand, the police are freely bribed, and therefore they are very prone to neglect their duties in its more important branches, and be over-zealous in others. Strict supervision is necessary to defeat these machinations.

5. Tahsildars must carefully watch to see that the excise contractors do not fall into arrears.

6. Tahsildars must see that due provision is made for the sale of excisable articles, without inconvenience to the consumer, wherever a legitimate demand exists, more particularly when the articles are required for religious, ceremonial, or medicinal purposes.

Stamp Administration.—The following points may be noted as most particularly to be observed by Tahsildars :—

1. That a sufficient stock of each kind of stamp exists, both in the Tahsil and in the hands of each licensed vendor.

2. That proper facilities for vend are supplied, in all places where there is likely to be a demand.

3. That the people thoroughly understand the law.
4. That all rules are properly observed, and all registers are properly kept up.
5. In regard to all fluctuations in sale of stamps, Tahsildars must be careful to furnish intelligent explanation of deficiency or excess. If the fluctuations are natural, and may be expected to correct themselves, this should be stated ; but if they are due to any special cause, that cause must be investigated and reported. This must be done in reference to each denomination and value of stamp, and not in lump for a class.

Act XX Towns.—Tahsildars should see that Panches, or Assessing Boards, are thoroughly representative, and understand the responsibility of their position. Panches too often aim at exempting the rich from taxation, and throwing the whole burden on the poor, and therefore the Tahsildar's efforts should be directed towards counter-acting this tendency.

The Tahsildars must see that the tax-collector, or "bakshi," complies with all the rules for his conduct ; that he promptly credits all items of receipt as soon as collected ; that he gives a receipt to each tax-payer, makes no excess collections, and generally performs his duties in a conciliatory manner.

The Tahsildar must see that the collections correspond with the demand, and with the necessities of the town, and must watch and report if the incidence of the tax rises above the legal figure. The Tahsildar must carefully note any local improvements needed for a town ; so that any balance may be usefully expended.

Dispensaries.—A Tahsildar must carefully supervise the working of the dispensaries in his jurisdiction, and see that the native doctor treats poor patients with as much care as rich ones.

Tahsildars must, above all, endeavour to prevent the exactions of illegal fees by native doctors, as such conduct tends more than anything else to the unpopularity of European medicine, and to prevent the dispensary from being used by the very people for whom it is intended. A Tahsildar on his visit should see that everything is clean in the dispensary, that poisons are properly kept, that necessary furniture is supplied, with medicines in sufficiency, and that the compound is duly furnished with trees, and, where possible, with flowers.

Sanitation.—The following most important points are here noted for the Tahsildar's special guidance :—

1. People should be prevented as far as possible from using dirty water, and wells should be kept properly mended at the top, and clean.
2. Refuse should be thrown in special places, chosen with reference to the most common direction of the wind, and covered over with earth.
3. Village sites should be kept as clean as possible, and the purposes of nature confined to places set apart for them.
4. Stagnant water should not be allowed to accumulate.
5. Jungle, ruined houses, &c., should not be allowed within the village site.
6. Where the village is kept fairly clean, and the

people appreciate the advantage of sanitation, pigs should be kept outside the village, but it must be remembered that pigs are natural scavengers.

In Act XX Towns, especially, the Tahsildar should endeavour to carry out the sanitation rules, and after them, in large villages.

The object to be borne in mind, in endeavouring to improve the sanitation of the country, is to avoid harsh and inquisitorial measures, and to induce the people to see the advisability of the improvements, and to undertake them for themselves.

Agricultural improvements and Government advances.—These two subjects may be considered together. The Tahsildar should keep this work in his own hands, and, from his knowledge of his Tahsil, be able to say at once where improvements are required, and to whom money can be safely advanced for the purpose. The following may be noted as most important points for a Tahsildar to bear in mind in this connection. The most useful works to be undertaken are wells, dams, tanks, and other methods of irrigation, improvement of the breed of cattle, introduction of improved agricultural implements, &c.

Takavi for these purposes should be distributed by a Tahsildar, with his own hands, to persons who can give the requisite security, and intend to carry out the work. Applications for withdrawal of advances, for non-compliance with conditions, should contain full details, and a Tahsildar should take into consideration any circumstances beyond the control of a recipient of

advances, which may have hindered his performance of his contract.

Repairs of buildings.—Tahsildars should take particular care to send in all applications for repairs, so that the estimates may be duly sanctioned, and the work commenced within the proper time.

It must be understood that the only repairs to be done before the monsoon are those necessary to prevent damage during the monsoon.

During the rainy season itself only such repairs can be permitted as are necessary to enable daily work to go on, and generally the proper season for repairs is after the rains.

Patwari candidates.—The Tahsildar should always be on the look-out for promising candidates for patwariship of good character and fair general education.

Although preference is to be given to candidates who have read up to the required standard in a Government school, the Tahsildar should keep his eyes open for others, so that the list of candidates may be as long as possible, and the patwaris really feel that there are plenty of men to take up their duties, if they refuse to fulfil them.

Alluvion and Diluvion.—The Tahsildar must see that the provisions of Circular No. 13, dated 1st October 1875, Department I, are fully carried out.

The quinquennial revision of mahals should be strictly adhered to, and all intermediate revisions of demand must be granted only for the period left of the settlement running when the revision is made.

Pensioners and Muafidars.—The Tahsildar must see that a list of all pensioners and muafidars residing in his Tahsil is duly kept up, and satisfy himself that the patwaris understand their duty in respect of reporting the death of pensioners and muafidars, and that they are questioned on these matters on their visits to the Tahsil. The Tahsildar should take care to verify the facts with regard to pensioners and muafidars when on tour.

The same remarks apply to cases of heirs to a heritable pension or muafi.

In the case of a pension payable at the Tahsil, the Tahsildar must be careful that he thoroughly understands the rules and precautions for paying pensions.

Acquisition of land.—The compensation statements in cases of land taken up by Government must be prepared carefully under the Tahsildar's supervision. This branch of work is sometimes most unsatisfactorily and perfunctorily performed. The Tahsildar must be sure that he thoroughly understands the directions for the preparations of statements, and in cases of doubt, make a reference for instructions.

Calamities.—On the occurrence of any calamity affecting the agricultural population, the Tahsildar must at once proceed to the spot and investigate the causes and extent of the calamity most thoroughly. He must not raise any false hopes, however, of remission or suspension of the Government demand, or any other kind of State aid to the sufferers.

SECTION V.—*Of the Duties of the Tahsildar when on Tour.*

General enquiries.—When on tour the Tahsildar should lose no opportunity of enquiring into the general condition of his Tahsil and its population. In his demeanour towards the people, he should adopt the principles laid down in the ensuing section. When conversing with the people, the Tahsildar should be entirely alone, not even a private servant being allowed to be within the hearing of the conversation. By this means alone can trustworthy information be obtained.

Police.—The Tahsildar should keep himself generally informed of the manner in which the police within his jurisdiction are working. The following points may be enquired into by the Tahsildar with reference to the conduct of each individual station officer :—

1. Has he his chaukidars well in hand, and does he compel them to give information of everything that passes in their villages ?

2. Has he the bad characters of his circle well in hand, and is he constantly informed of their movements ?

3. Does he secure faithful reporting of crime in his circle ?

4. Has he his subordinate stations, if any, under thorough supervision ?

5. Is his discipline good ?

6. Is he conciliatory in his demeanour towards the people, and really looked up to by them as their protector ?

7. Also may be mentioned the obvious duty of a

thorough knowledge of every village in his circle, of the characters of the landed proprietors in relation to crime, &c.

NOTE.—With the object of finding out whether crimes have been committed or not in any village, it is very useful to question children, and to enquire into old cases which have been disposed of. When a case has been finally completed, it will ordinarily be to no one's interest to tell lies about it, so that it is a most useful check on the police to enquire about such cases.

Road Chaukidars.—The Tahsildar should see that the roads in his jurisdiction are properly patrolled. He should ascertain that the Road Chaukidars always remain at their posts, and that there are no complaints of oppression or illegal exaction by them.

Supervisor Kanungos.—The following rules are selected for special mention as being those which most intimately concern Tahsildars, and which they must strictly enforce:—

1. Kanungos must have a thorough knowledge of their circles, and of the character and capabilities of each Patwari.

2. They must be continually on tour, and have every man so well in hand that they can ensure getting good work out of him.

3. Kanungos must, on no account whatever, overlook the faults of Patwaris, but bring to the notice of the authorities every dereliction of duty, however slight, and of whatever kind.

4. The Tahsildar should make each supervisor give up a list of Patwaris who cannot or will not work. The Tahsildar must test the accuracy of this list and insist upon the Supervisor Kanungos getting good work out

of the remainder, *i.e.*, the men with whom he declares himself to be satisfied.

The Tahsildar must make the bad Patwaris in each circle his special care.

He may divide bad Patwaris into four classes:—

(1) Wilfully negligent and incorrigible Patwaris ;
(2) hopelessly incompetent Patwaris. The Tahsildars must endeavour to get rid of individuals belonging to these first two classes as soon as possible, and replace them by good men.

(3) The third class are the wilfully negligent Patwaris capable of reform. (4) The fourth class comprises men at present incompetent but able to fit themselves for their duties. The Tahsildar must accomplish the reform of these two latter classes as soon as may be, or if they refuse to qualify themselves, get rid of them.

Tahsildars must try and arrange that the whole of their Tahsils are inspected at least once in two years. They can manage this by finding out from officers about to tour in their Tahsils what portions of them they are going to test, and dividing the remaining villages between themselves, the Sadar Kanungo, and the Naib-Tahsildar.

Tahsildars must distinguish between trifling and serious mistakes in their testing. In reporting as incorrect entries returned by the Supervisor Kanungos as correct, it should be stated whether they have been guilty of dishonest work, or mere negligence.

Tahsildars must be careful to see that the supervisors test all changes compared with the previous year's papers ;

and with regard to changes in cultivated area, it must be specified whether the changes are constant or adventitious, with the causes in each case.

Tahsildars must see that the rules laid down for Patwaris and Kanungos investigating changes in the villages in the evening, when the people are all assembled, are strictly carried out.

Tahsildars should see that Supervisor Kanungos have their plane-tables in good order, and write up their diaries properly.

In conclusion, the following additional cautions as to getting work out of Supervisor Kanungos may be impressed upon Tahsildars :—

1. Kanungos must be made to work in such a manner as to shew that they really take a pride in having their circles in good order.

2. They must not shirk difficult testing, as where maps, &c., have changed.

3. They must test once in about five years every field in their circle, and be strictly prevented from doing the majority of their testings near roads.

4. If Kanungos are employed on any extraneous duty, they must obtain the signature of the officer so employing them to an entry to that effect in their diaries, with a record of the number of days in which owing to such work they were unable to attend to their proper duties.

— *Estimates of produce.*—Estimates of produce are generally most carelessly prepared by Tahsildars: they should be careful to make observations with such a degree of

closeness, and over such a large area, as to make them really trustworthy. During the hot weather and rains Tahsildars should keep the District Officer constantly informed of the crop outturn and general economical condition of their Tahsils. In the case of any threatened scarcity this duty becomes of transcendent importance.

Groves and Trees.—Tahsildars must see that the provisions of the following circulars are carried out :—

Circular No 5 P (Arb) of 1880
 „ No 9, dated 20th October 1869, Department I.
 „ No. 10, dated 28th June 1880 „ I

The principal points to be attended to are :—

1. To encourage the planting of groves and trees as much as possible.

2. To see that all roads are gradually lined with trees, gaps being filled up as they occur.

3. Promptly to impose revenue upon all cut groves.

Constant supervision is necessary by Tahsildars in order to spend their allotments for arboriculture profitably, and to see that all trees planted out are properly protected and watered.

Forests.—Tahsildars should make themselves acquainted with the special conditions on which mahals containing semi-protected forests are held, and should see that these conditions are fulfilled, and in the event of breach of conditions report the matter promptly, so that a punitive jama may be imposed.

It must be ascertained that the watchmen carry out their duties honestly and efficiently, and that the boundaries of protection are clear and unmistakable.

Communications.—Tahsildars must see that all communications within their jurisdictions are in good order, so that traffic is not impeded. They must see that the culverts of roads are in good repair, and that the masonry is properly protected by metal or earthwork.

In any public works made over to the Tahsil establishment, payment to laborers to be made by nominal roll, the Tahsildar must be particularly careful that no one but a thoroughly honest and efficient official is placed in charge of the work. If such an official is not forthcoming, the Tahsildar should not commence the work without reporting the matter and receiving special orders.

The following points have to be attended to in road mending, which is the work most commonly made over to Tahsildars :—

1. The road should be evenly raised all through and earth properly rammed, the shape a gentle slope from centre to sides, with drains running into natural drainage channels.

2. Ruts must not be filled up with loose earth, but special pains must be taken in their consolidation.

3. Water should not be allowed to lodge on roads, but be drained off into a natural drainage channel.

4. Drainage channels should meet the roads at right-angles, and the water should go either over or under it, *i.e.*, a dip bridge or culvert should be constructed at the point of contact.

5. One side of the road may be kept for light and the other for heavy traffic, but this is rarely possible without risk of oppression.

6. In all cases of difficulty and generally in all but the simplest earthwork, the Tahsildar should work under the general superintendence of the District Engineer.

Nazul lands.—The Tahsildar must see that the registers of Nazul lands are properly kept up, and that no encroachment takes place. He must also try and develop the resources of the land to the utmost extent, and not allow petty subordinates to have the management of it.

Ancient buildings.—The Tahsildar must see that all ancient buildings, especially those of archæological, historical or artistic importance, are in good condition, and if not, bring the fact to notice with proposals for repair.

Court of Wards estates, Estates under direct management, and Government properties.—The Tahsildar must visit every estate under his management during his tour, see that the management is efficient, and that the tenantry are not oppressed, that the capabilities of the estates are properly developed, receipts always given for rent, and leases to cultivators, &c., &c.

Cattle-pounds.—Tahsildars should visit the cattle-pounds in their jurisdiction and see that the moharir keeps up his registers, carries out the law as to sales, and generally conducts himself properly, that the arrangements for feeding and watering the cattle are satisfactory, and in particular that water is always kept ready for the cattle to drink at pleasure.

The Tahsildar should also satisfy himself that his Tahsil is properly supplied with cattle-pounds, and in

the event of this not being the case, should make proposals for the erection of new ones.

Education.—Tahsildars should see that all schools in their Tahsils are working efficiently, that the teachers are popular and hard working, and that the school is located where it is really valued. If a school is not valued, the Tahsildar should make proposals for its transfer to another place. The Tahsildar should satisfy himself that no village, in which a real desire for elementary education exists, remains without instruction of some sort. Either the people should be stimulated to pay for a teacher themselves, or partial aid towards the expenses of tuition should be arranged for, or a regular school should be opened.

In examining schools every pupil should be questioned, and not only a few selected ones, and the Tahsildar should encourage the playing of games and sport by the boys as much as possible.

Vaccination.—The Tahsildar should take every opportunity of impressing on the people the advantages of vaccination, and proving to them by statistics how great is the protection to life afforded thereby. He should also see that the vaccinators approach the people in a conciliatory manner, and test their work on the following principles :—

1. Has the vaccinator operated on a number of children equal or nearly equal to that given by the application of a normal birth-rate ?

NOTE—Statistics may be usefully taken on a cluster of villages ; but where a village is large enough, it will itself furnish a basis of calculation.

2. Are the operations successful, and the register truthful ?

NOTE.—There is no reason why adults as well as infants should not be vaccinated.

Vital statistics.—Vital statistics should also be tested by the application of normal birth- and death- rates to local areas, as well as by an independent enquiry.

Licenses for vend of fireworks.—Tahsildars should inspect all shops licensed under the Arms Act during their tour, and satisfy themselves that the rules are properly observed.

Gun licenses.—Tahsildars should carefully enquire into the necessity for the grant of gun licenses for the protection of crops, and report accordingly.

Ferries.—Tahsildars should make themselves acquainted with the condition of all the ferries in their jurisdiction, and report in case there is any necessity for the improvement of old, or the opening of new ones. They should see that the contractors make proper arrangements for facilitating traffic, and make themselves generally acquainted with the value of each ferry, at the same time being careful to guard against all illegal exactions.

Health of men and animals—It is the duty of the Tahsildar to keep the District Officer informed of the condition and general health of men and animals. In regard to cattle disease the Tahsildar must see that the rules on the subject are properly carried out, especially the important one of segregation of diseased animals.

In the case of reports of cholera, the Tahsildar must

take care that the disease so named is really cholera : chaukidars and others are a great deal too ready to christen ordinary maladies by this ill-omened name.

Trades and manufactures.—Tahsildars must make themselves generally acquainted with the condition of trade in their Tahsils, note the principal exports and imports, and see if any measures for the encouragement of trade are necessary.

They should devote their especial attention to encouraging any indigenous manufacture which may exist in their jurisdiction.

Boundary pillars.—Tahsildars must be careful to note the condition of all boundary pillars in their jurisdictions, especially those on the borders of native estates.

Miscellaneous.—Tahsildars on tour should note the condition of the following :—

Sarais, encamping grounds, cemeteries, pillars of the great trigonometrical survey, &c., &c., and make any necessary reports as to their condition. They should also note the existence of any mineral wealth, test the list of electors, &c., and generally keep their eyes open to observe any matter which may appear worthy of notice.

SECTION VI.—*Of the general demeanour of a Tahsildar towards his subordinates and towards the public.*

The general treatment of, and demeanour towards, both subordinates and the public is such an important part of a Tahsildar's duties, that special prominence is given to the subject in a separate Section. Proof of real ability and special fitness for his post is given when an officer

can combine the opposite qualities of strictness in discipline and patient forbearance, an inflexible determination to countenance no dereliction of duty, and at the same time a sympathetic desire to assist a delinquent if possible to reform : the qualities, in fact, which make a man loved and feared at the same time.

A Tahsildar must strive to ensure the prompt recognition of good conduct on the part of those of his subordinates who spontaneously behave well, the reform of those bad ones who are capable of reform, and the ruthless punishment and dismissal of the incorrigible.

The feelings and wishes of subordinates should be consulted as far as possible, without prejudicing the interests of the public service.

In his conduct and demeanour towards the people, the same principles, *mutatis mutandis*, should guide the action of a Tahsildar. He should strive to cultivate a dual personality, as an officer uncompromising in his determination to have the orders of Government obeyed, and yet a friend who can explain the reason of those orders, and shew how their observance can be freed from irksomeness.

He should know every corner of his Tahsil, and the character of every individual of power or position minutely and thoroughly, and be always enquiring about every thing, so that if particular enquiries are necessary, suspicion may not be aroused by a new practice. On moving about his Tahsil (every village of which he should thoroughly know) the Tahsildar should be met by a detachment of the respectable people of the village,

including representatives of every class, who should accompany him to the next village, one person only at a time being with him, as described in another place. Complaints should not be invited, but if made, should be enquired into without the complaining person knowing that this is being done. He should generally be referred to the regular Courts for redress. On no account should the Tahsildar ever let it be known from whom he has derived any particular piece of information, and of course he must never call upon any person to come forward and state in public what he has said is private, unless he is perfectly willing to do so.

CHAPTER 10

KURKAMINS OR DISTRAINT OFFICERS.

The duties of a Kurkamin are as follows :—

1. The conduct of proceedings in distress for rent.
2. Execution of decrees of Court.
3. Sale of the property of criminal offenders.
4. Sale of moveable property for arrears of land-revenue.
5. Ejectment of tenants, and their re-instatement.
6. Division of grain where rents are paid in kind.
7. Appraisement of property, the value of which is disputed.

It is incumbent upon all Kurkamins to enter in the appropriate register all applications and orders as soon as

received. Should the applications present trifling irregularities, which may nevertheless prejudice the future conduct of the case, the Kurkamin may, of his own motion, point out the defect, and have it remedied by the applicant, but in the case of serious irregularities, he should report the matter to the Tahsildar for orders. Cases should be proceeded with as far as possible in order of application, and receipts should be given to all applicants.

The Kurkamin should keep a diary, showing clearly the work performed by him on each day, the place at which he performed it, and the money received by him.

Procedure preliminary to Sale.

The applicant or decree-holder should be required to give in a list of the property which he wishes to have sold, which should be tested and compared with what is actually found at the spot. Care must be taken to see that property exempted by law is not proposed for sale. Care must also be taken that property under attachment is not tampered with by the owner or any other person. The nature of the precautions to be taken will vary, of course, in every case : certain articles may require to be measured, others to be weighed, and in some instances watchers may have to be appointed. When cattle are attached, they should be made over, if possible, to the owner, or to some other trustworthy person, so as to avoid unnecessary expense.

Sale.

Care must be taken that the expenses of sale are reduced to a minimum, and that it takes place under circumstances

such that the best possible price can be obtained for the articles sold. Such portions or lots of the property only should be sold as seem necessary to satisfy the claim with costs.

Suggestions for Inspection of Kurkamin's work.

1. Are the registers properly kept up, and are all applications and orders entered as soon as received, and are they disposed of in order of date ?

2. Are receipts given for all applications and fees paid ?

3. Is the proper period of grace given in all cases ?

4. What is the date of the oldest case, and has unnecessary delay taken place in the disposal of any ?

5. Has the Kurkamin ever allowed property exempted by law to be attached ?

6. Have unnecessary expenses been allowed in any cases ?

7. Has any property been sold much under its proper value ?

8. Is the expenditure within the receipts ?

9. If the expenditure is very much less than the receipts, does the state of the work call for the appointment of extra Kurkamins ?

CHAPTER 11

OTHER OFFICIALS WITH SPECIAL DUTIES.

IN the present Chapter a few words will be devoted to the officials whose special duties have not yet been de-

scribed. The duties of the following officials have been noticed in the Chapters opposite their names :—

Departmental Clerks ... Chapter 1.

Record-keepers, Weeders

and Record Lifters ... „ 5.

Nazir ... „ 7.

Siahanavis and Wasil-

bakinavis ... „ 8.

Octroi Clerks ... „ 25.

The following still remain for notice :—Revenue and Judicial Superintendents, Daftris, Jamadars (or head messengers) and Pound Clerks.

Revenue Superintendent.

The Revenue Superintendent is, as his name implies, the principal assistant to the District Officer in the Revenue Department. He should not be allowed to degenerate into a Peshkar, but should be kept to his proper work of superintendence of the work of all other revenue officials. He should satisfy himself that all departmental clerks are keeping up their registers properly and depositing all completed records promptly : in the case of those attached to particular Courts, however, the Peshkar is the proper person to do this. Similar remarks apply to the Judicial Superintendent, only that that official is usually obliged to do a good deal of reader's work. But it is a good plan to keep both Superintendents to the work of supervision, and to employ various officials in bringing up particular papers for orders. By this means the District Officer will become acquainted with the character

and capabilities of the entire staff, and besides gain a more personal grasp of the administration than will be the case if he always works through the same subordinate.

When purely formal papers have to be read, about five or six officials should be employed in the work at the same time, each reading in turn while the others are writing the orders given them. This will prove a great saving of time. Important papers, or those requiring the presence of any particular individual, should be reserved for a leisure moment. Urgent papers, it is assumed, are disposed of daily. In this connection it may be as well to observe that as most District Officers reserve special days for original and appellate judicial work, so it is highly advisable to have a set day for miscellaneous work. In that case, Tahsildars and others forwarding reports on miscellaneous matters connected with individuals, can direct them to be present at the next miscellaneous day, if they wish to have their cases brought up in their presence. For instance, if the miscellaneous day were Thursday, a Tahsildar forwarding a miscellaneous case on Wednesday, would direct the parties interested to present themselves at head-quarters on the Thursday week, as by that time the papers could reach and be put up for orders.

Daftris.

The duties of Daftris or stationery superintendents can be gathered from the name. They have to see that the various Courts and offices are properly supplied with pens, ink, and other office necessities. When daftris are employ-

ed upon book-binding work, their charges have to be carefully checked and supervised.

Jamadars.

The duties of Jamadars are, principally, to control the messengers and record the duties on which they are deputed. They are also employed on the collect on of supplies and other miscellaneous duties of the Tahsil.

Pound Clerks.

The duties of a Pound Clerk are very simple. He has to give a receipt to the person who brings any animal to the pound and another to the person who pays the fine and releases it. He should record on each counterfoil of the fine register the total of his receipts up to date. This will be a valuable check on any tampering with the accounts. There should always be a plentiful supply of good fodder in the pound, and a strong vessel full of sweet water for drinking. Cattle should be sold at the Tahsil, the wages of an attendant being realized from the sale-proceeds; skins of dead animals can be sold at the pound itself. The clerk should not allow the cattle attendant to feed the animals in the pound without supervision, but should have them fed before him. Pounds are easily established in large villages, if the proprietors will give a building for the purpose, and guarantee any deficit in the clerk's pay caused by failure of receipts. There should be a pound within a minimum distance of (say) six miles from every village. The percentage of cattle sold to cattle impounded should not rise above five or six. On the other hand, prices should show

a tendency to rise, and should not fall below an average of four or five rupees an animal. It is assumed, of course, that the directions laid down in the Act will be enforced upon every pound-keeper. Among these the most important is that enjoining proper notice of the sale of all impounded animals. It is inadvisable to place pounds in absolute charge of the police, but every pound should be under the supervision of a superior officer of the force.

PART IV.

SPECIAL BRANCHES OF DISTRICT WORK.

PRELIMINARY.

THOSE portions of the work of a District Office which admit of classification according to the departments in which, or the officials by whom, they have to be performed, having been described, we proceed to consider those branches of work which do not admit of such classification, and can be treated only according to subject. The arrangement adhered to in this part will be an alphabetical one, which seems, on the whole, preferable to any other, and is certainly the handiest for reference.

CHAPTER 12.

ARBORICULTURE.

1.—*Introductory.*

THE importance of introducing some check to the ever-increasing tendency to denude the country of trees, will

hardly be denied. Even those who fail to recognize the extreme economical importance of the larger flora, will appreciate the value of groves and avenues in a tropical country to cattle and travellers. Leaving for a subsequent section the subject of groves and orchards, and premising that all public buildings, camping grounds, &c., should be properly provided with trees, we proceed to consider the most common form of arboriculture coming under a District Officer's care, *viz.*, the planting of avenues on road-sides.

Independently of other advantages, the planting of trees on the sides of roads is most useful to the roads themselves, binding the earthwork together, and checking the washing away of the road during the periodical rains. In order to utilise the grant for each district to the full, and prevent the money from being wasted, adherence to a few simple rules and constant supervision is necessary.

A detailed scheme extending over at least three years should be prepared, showing exactly what roads want trees, and whether single or double rows are required. The approximate number of trees required to be planted should, of course, be shown, and the places where nurseries are wanted, the whole being arranged in order of urgency. In this, as in every other branch of the administration, it is very useful to have a special map of the district. The "Arboriculture Map" would, of course, show at a glance what roads were wooded and what still remained unprovided with trees; and might also show the work done in each year.

The budget allotment should be distributed over each of the Tahsils and each of the heads of expenditure, such as the following—(1) establishment, (2) formation of nurseries, (3) purchase of seeds and plants, (4) digging of holes, (5) purchase of pots, (6) protection, (7) irrigation, (8) reclamation of waste land, (9) lopping and felling, (10) miscellaneous.

A further distribution over each month of the year should also be made, so that no money may be allowed to lapse, and also that any excess of expenditure over allotment may be noted and corrected either by curtailing operations, or application in time for the savings of other districts. A district which is really doing good work in this department, may greatly extend its operations by being on the look-out for savings and additional allotments.

2.—Nurseries.

A well, canal, river or tank must be handy to the place selected for a nursery. It should be open to the east so that the young trees may get the morning sun, but protected by shade from the midday sun. The nursery site should be dug up all over to the depth of one foot, and manured with decayed leaves. The decayed leaves should be stored in a hole in March and some earth thrown on them. The soil of a nursery should not be too clayey, a fair amount of sand being required: an impermeable sub-soil should also be avoided. Nurseries should be established at every few miles along the road which it is desired to plant with trees.

3.—*Operations preliminary to Sowing and Planting.*

At the places where trees are to be planted holes should previously be dug for their reception. The holes should not be less than 30 or more than 60 feet apart for ordinary trees, though for fig trees, tamarinds, &c., more space may be required. The best time for digging holes is in March, so that the sub-soil may be well exposed to the sun ; but it can be done, of course, at any other season. The holes when dug should be filled up with dead leaves, and when the trees are to be planted, the leaves should be cleared out from the centre, and some soft earth supplied to plant the tree in.

4.—*Sowing and Planting.*

Sowing and planting cuttings may be carried out *in situ*, but the preferable method is by means of nurseries, as there is more opportunity for selection. Cuttings produce, as a rule, less hardy plants than seeds, but it is sometimes advisable to produce in this way. A one or two years old bough should be taken, and it should be cut in the spring months before the bursting of the buds, *i.e.*, in January or February, or else at the commencement of the rains. The stalk of the cutting should be from half a foot to two feet long, and should contain two uninjured buds, one bud will be buried in the earth, and the other remain on the outside. Seeds should be collected only when ripe, and from full grown, well formed, and sound trees. Seeds should be collected on dry days, and when gathered should be spread out to dry in the shade. They must always be kept dry. The seed of trees whose fruit contains

a kernel, should be sown at the season of maturity. The seed of other trees at the seasons named below :—

Peepul (<i>Ficus Religiosa</i>),	April.	
Nim (<i>Meha Indica</i>),	end of August.	
Ber (<i>Zizyphus Jujuba</i>),	July.	
Mango (<i>Mangifera Indica</i>),	July.	
Shishum (<i>Dalbergia Siosa</i>),	March.	
Babul (<i>Acacia Arabica</i>),	March and July.	
Jamun (<i>Eugenia Jambotana</i>)		} April or July.
Mahua (<i>Bassia Latifolia</i>)		
Tut or Mulberry (<i>Morus Alba</i>)		
Katahal or Jack (<i>Artocarpus Integrifolia</i>)		

It may be mentioned here that the best trees to propagate are the mango, jamun, jack, and mahua, which are useful for food, the shishum and babul for wood, and the figs (bargad, pipal, gular and pakar) for shade and beauty. Tamarinds form the finest avenues, but they are very slow in growing.

The ordinary rules as to transplanting, thinning out, protection from frost and sun, &c., are known to every intelligent gardener, and it is not necessary to enlarge on them. Seeds can be grown in pots as in the open, but all but the strongest plants should be destroyed. Seedlings sown in the ground can be removed to pots, if found worthy of preservation.

The soil used in the pots should be well manured. Stable manure two years old, mixed with decayed leaves, is good.

5.—*Transplanting.*

The season for transplanting is in the rains, although it can sometimes be successfully done in the cold season.

A two or three year old tree should usually be selected for transplanting, but only healthy plants should be taken, of which the following are the signs :—In the early summer the bark should be clear and not scaly, and the under bark a healthy, transparent green, and full of sap. Care should be taken that earth adheres to the roots: a mixture of moistened cowdung and earth may be pressed round them when this is not the case. The older the sapling is, the more chance there will be of rearing it, and the less will be the expense of watering and protection.

6.—*Protection.*

All young trees require protection until they are so grown up that the leaves are out of reach of goats and other enemies. The following are the ordinary methods of protection :—First, and on the whole most effective, with a minimum of cost, is a fence of babul branches stuck into the earth and retained in a circular form round the young trees by strong bands. Secondly, a fence of prickly pear or other thorny bush, sown or planted round the young tree. Thirdly, a solid lattice-wall of bricks right round the tree holes, but this is very expensive, although it is so strong as to require but very little repairs. Fourthly, mud walls round the tree, but this method is injurious to the growth of trees by preventing the free circulation of air unless vent holes are made in the wall. Fifthly, a wattle fence formed by interlacing long flexible branches of trees round stout upright ones buried in the ground. Sixthly, moveable basket guards. And seventhly, triangular wooden palings, to which may be added, eighthly, the wall and

moat system of protection. If protection from frost is required, it is usually done by enveloping the whole tree with a covering of grass.

Two cautions are necessary in regard to protection :— First, care must be taken that the fences do not choke the young trees, but are eased off as the plant increases in size. Secondly, that all trees showing a tendency to grow up crooked are supported by uprights driven into the ground.

Constant vigilance is required to prevent injury to the fences. The most efficient method of supervision is to make over every tree to some official—to an intelligent chaprasi, if no other is available. Of course it is understood that there must be a mali in charge of every tree. It is scarcely necessary to observe that the malis and officials in charge of trees must report all cases of damage to them, however slight, with the names of persons responsible for the damage, if they can be ascertained. If serious damage is wilfully done or trifling damage repeatedly done by any person, he should usually be prosecuted in a criminal court.

The following descriptions of damage may be described as serious :—So harming the young trees as to cause them to wither or to be in danger of withering ; cutting off any large branch or felling a whole tree ; pushing away the fences, pulling up the watering vessels or emptying them, and injuring the roots of a tree.

7.—*Watering.*

From the time of planting, trees must be watered on the spot for two or three years. There are three methods

of watering them : first, by means of earthenware pots made of sand mixed with earth in equal proportions : these should be covered with tar on one side, viz., the side which is to be away from the tree : the pot should be buried a hand's breadth from the root of the tree, so that the neck of the pot may be level with the ground, and it must always be kept full of water. The second plan is to make a hole with a knife at a hand's breadth distance from the root of the tree, where the earth is low, about $1\frac{1}{2}$ feet deep : when the hole is made, sarpat or some other kind of coarse grass, which cannot easily decay, should be placed at its mouth ; and the hole should be filled with water through a funnel. The third and ordinary method is to water from a cart or tub by means of a funnel : but this plan will be most advantageous when the holes are made with a pillar of earth in the middle, surrounded by several alternate layers of leaves and earth. In January and February watering should be done once a week ; in March every five days ; in April, May and June twice a week ; in October and November twice a month ; and in the month of December three times. In watering care should be taken to water the roots and not the bark of the tree.

8.—*Lopping and Felling.*

It is necessary to trim the boughs of trees (1) when their appearance is unsightly ; (2) when they obstruct traffic ; (3) when they interfere with the proper growth of the tree. The proper season for lopping is in February or at the end of the rains, and the best instrument with which to perform the work is a saw. It is sometimes

advisable to touch the wound with tar to prevent rotting. When it is decided to cut down a tree it may either be sold as it stands, or the wood may be stored or sold after cutting. In all cases the cubic measurement or weight of wood should be approximately given, with the market value of the particular kind of wood, when the price obtained is reported for sanction. The officer in charge of arboriculture should check the sale operations carefully, as a good deal of fraud probably takes place.

9.—*Formation of Groves and Orchards.*

Groves.—Groves should be planted either where there is a well already, or where one can be easily constructed, or on the bank of a river, tank or canal. Land owners and others should be stimulated to plant groves and scattered trees. The area under groves should increase rather than decrease. Groves should be planted at all places where travellers halt.

Orchards.—Fruit trees are best grown in orchards as they are more easily tended when thus grouped. Small patches of land may, however, be thus cultivated where irrigation facilities exist. The season for transplanting is in the rains, or during the first six weeks of the new (calendar) year. A minimum space of 12 feet is necessary between each tree, and from 25 to 30 feet may be required. Water should be given regularly and evenly, but scantily when fruit is ripening. The roots of all trees should be opened out in the cold season, and good soil supplied to them. All superfluous branches should be pruned away, as well as those which obstruct the passage of light and air.

The proper time for pruning is at the end of the cold season.

10.—*Reclamation of Waste Land.*

There is probably a good deal to be done in the way of waste land reclamation in planting bamboos and the dhaka (*Butea frondosa*). The latter is said to have the property of encouraging the growth of most valuable grass. But the usual method is by planting babul trees. This may be done by digging trenches and holes, and replacing the sterile soil with some good earth, or by ploughing the land deep, and sowing babul seeds as soon as soft earth is reached : the season for these operations is the beginning of the rains.

Another plan is to plant babul shoots in the month of February.

11.—*Miscellaneous.*

It is advisable, certainly in some parts of roads, to have avenues formed of the same kind of tree. It seems scarcely necessary to remark that only so many new trees should be planted as can be adequately protected and watered.

Different methods of arboricultural operations should be tried, so as to discover which are most useful for the district. Any person having a practical knowledge of the subject should be asked to give the benefit of his experience.

All sales of fruit and other produce should be advertised a sufficient time before the sale takes place, so as to ensure adequate prices being realized.

This chapter may be conveniently closed by a—

Short calendar of arboricultural operations.

APRIL, MAY and JUNE :—Sow seeds of trees as per list. Irrigate nurseries and young trees on roads. Transplant and put shades over seedlings in nurseries, and also over delicate young plants.

JULY, AUGUST and SEPTEMBER :—Sow seeds as per list ; as soon as rains break, commence sowing in unirrigated lands and transplanting. Plant out cuttings ; make cuttings as per list. Weed and irrigate during breaks in rains.

OCTOBER, NOVEMBER and DECEMBER :—Sow seeds as per list. Clear out and prepare ground for new nurseries as soon as rains are over. Protect from frost. Continue digging of holes for trees. Fill up gaps in avenues. Prune and fell.

JANUARY, FEBRUARY and MARCH :—Sow seeds as per list. Manure nurseries for April sowings. Prune and fell. Plant out large trees. Make cuttings of trees like the figs which do not grow easily from seeds. Commence irrigation if necessary.

The following suggestions for testing the arboricultural work of any district will form a convenient recapitulation of the subject :—

1. Are all roads, camping grounds, public buildings, &c., properly provided with trees ?
2. Have gaps in avenues been filled up ?
3. Is the budget allotment utilized to the full, and are savings from other districts asked for ?
4. Are nurseries established wherever required ?

5. Are trees in nurseries given away if they cannot be sold, or are nurseries choked with useless plants ?

6. Is there a proper proportion between the number of trees which can be looked after and those which are transplanted and produced ?

7. Are the proper times for sowing and planting the seeds and cuttings of all trees understood ?

8. Are useless trees good for neither shade, fruit, nor wood produced ?

9. Are any trees sown in pots ?

10. What proportion of the transplantings have been successful ?

11. What method of protection has been found most efficient ?

12. Are young trees choked by their protection fences or by weeds ?

13. Are all weak and crooked trees supported ?

14. What steps are taken to punish injury to Government trees ?

15. What method of watering has been found most efficient ?

16. What is the district cost of rearing each tree, and how does it compare with that obtaining in other districts ?

17. In what item is there the most remarkable difference ?

18. Are all trees properly pruned ?

19. Has a proper price been obtained for wood sold ?

20. Is the area under groves and orchards increasing ?

21. Have trees other than the figs been reared successfully from cuttings ?

CHAPTER 13.

THE ARMS ACT.

THE object to be aimed at in working this statute is two-fold, to deprive no one of the legitimate use of arms as a means of protection, sport, or even display ; but at the same time to prevent an undue accumulation of weapons in any district, or their possession by persons of doubtful character. It is, of course, the aim of all administration to attain the political objects desired with a minimum of friction and irksomeness to the people ; and this is more specially the case in working statutes like the one under consideration, which bring into the category of offences acts which are not *mala per se*. It follows that the Arms Act should not be too rigorously construed or enforced.

Exemptions.

That exemptions should be freely granted follows as a corollary from what has preceded. It may be laid down as an axiom that wherever persons of sufficiently high character and position, and whose loyalty is undoubted, are found, they should be exempted from the provisions of the Act, whether their numbers be many or few.

Licenses.

We proceed to consider the various purposes for which arms may be desired, and the circumstances under which they should be granted or refused. It is premised that in all cases the recipient should be of good character and approved loyalty.

1st.—Arms may be desired for the protection of crops. They should in this case be freely granted, and it may

sometimes be advisable even to relax the rule as to character. It may be a lesser evil for a person of doubtful character to possess arms, than for crops to be destroyed; each case, of course, must be decided on its own merits. The only point that has usually to be decided, is whether crops will really be protected by the grant of licenses. Attempts, of course, will be made to deceive a District Officer in this respect, as in every other, and the enquiry must be conducted by a responsible and trustworthy officer, who should ordinarily be the Tahsildar in person. If he moves about his Tahsil as he ought to do, the Tahsildar will have abundant opportunities of acquiring personal knowledge as to these cases.

2nd.—Arms may be desired for the protection of property. In this case the only point to be determined is the following :—

Is the property for which protection is desired so large or so peculiarly situated as to lie outside the sphere of operation of the ordinary police? If there is great likelihood of plunder of the property without special measures for its protection, it may be advisable, as in the case of crops, to relax the rule as to character.

It is usually advisable to grant licenses freely in all cases of marriage and other processions, or what may be called processional journeys, as on them every one usually wears such ornaments as he or she possesses, and such opportunities present unusual temptations to the marauder.

3rd.—Arms may be desired for the purposes of sport. Or,

4th.—For that of display. In both these cases the principles to be observed are the same. The only point to be

determined is, whether the applicant is entitled, on account of his character and position, to the indulgence he desires.

Countersignature of Licenses.

It is generally the case that persons licensed to possess arms in their district of residence, and wanting to carry them beyond its limits, apply for a travelling license. But in all probability they have to make some vexatious payments to the petty officials through whom the licenses are granted. If this process has to be constantly repeated, it may become a most serious nuisance. In all cases, therefore, in which licensees are constantly in the habit of visiting other districts, and have the same reasons for desiring a license in those districts as in their own, there seems no reason to refuse them the countersignature of the officer whose permission is necessary for them to carry arms without territorial restriction.

Miscellaneous.

In all sporting licenses a condition as to a close season should be inserted.

Weapons are constantly seized by the Police for technical breaches of the Arms Act. If it turns out that there was no deliberate intention to transgress the law, the weapons should be detained, until the law has been complied with, and then given back to the owner. If, however, a deliberate intention to violate the law appears, the weapons should be confiscated.

A number of licenses usually remain in a district without weapons having been purchased under them. These should be withdrawn after the lapse of a reasonable time.

The armoury or other place where old and confiscated weapons are kept, should be inspected from time to time, a price set on serviceable articles, and the articles sold to license-holders. Unserviceable weapons should be broken up, and the pieces sold as old iron.

Shops for the sale of fireworks should be established at all places where a reasonable demand exists.

Inspections.

All shops licensed under the Arms Act should be inspected and reported on by the District Superintendent of Police or by an Inspector at least once a year. The object of inspection is to check any unauthorised or secret sale of articles used as, or required for, weapons of offence.

For the purpose of deciding whether there is anything abnormal in the administration, the figures of incidence per thousand of the population may be compared with the provincial average under the following heads :—Number of arms—licenses—countersigned licenses under each of the different headings—number of exemptions.

CHAPTER 14.

CAMP WORK.

AT the risk of repetition it seems advisable to collect in the present chapter the main points to be remembered by officers in camp. The following is a list of the subjects which usually engage attention :—

1. Enquiries into the condition of stamp administration.

2. Enquiries into the condition of excise administration.

3. Thorough testing of the work of Patwaris and Kanungos.

4. Thorough scrutiny and revision of the income-tax lists.

5. Thorough scrutiny and check of the work done by means of advances under the Land Improvement and Agricultural Loans Acts, and proposals for new works.

6. The encouragement of vaccination.

7. The examination of schools.

8. Enquiries into the general conduct of subordinates in Revenue, Police, and other departments.

9. Enquiries into the fairness of the assessment in Act XX towns, their financial condition, and the objects on which balances could be most usefully expended.

10. Enquiries into the condition of roads, ferries, and other communications.

11. Enquiries into the condition of cattle-pounds, observation of the law by clerks, the facilities for feed and watering, and the necessity for new pounds.

12. Enquiries into the conduct of persons holding gun licenses, and the necessity for the grant of new ones.

13. Enquiries as to whether crime is faithfully reported.

14. Enquiries into the observance of the conditions of revenue-free grants.

15. Enquiries into the condition of arboriculture in the district and the observance of the rules as to groves.

16. Enquiries into the condition of Nazul lands, and other Government properties.

17. Enquiries into the existence of dangerous criminals and other bad characters.

18. Enquiries into the condition of all Government buildings, and the necessity for repairs, renewals, or enlargements.

19. Inspection of record rooms.

20. Inspection of criminal courts.

21. Sanitation of villages.

22. The check of vital statistics.

23. Estimates of the past and coming harvest.

24. Enquiries into the origin, causes, and cure of cattle disease.

25. Enquiries into the general economical condition of the country and people.

26. Enquiries into the popularity of European medicine, and the needs of the district from a medical point of view.

27. The condition of boundary pillars, and those of the great trigonometrical survey.

28. The existence of trades and manufactures, and the possibility of giving an impulse to them.

29. The existence of proper markets for country produce, and the possibility of creating new ones.

30. Agricultural improvements.

31. Cattle and horse breeding.

32. Statistics as to the real selling price of landed property.

33. The condition of ancient buildings.

34. Enquiries into the financial condition of all estates paying revenue to Government.

35. Enquiry into the condition of all Court of Wards estates.

36. Enquiry into the allocation of the Police.

37. Revision of the list of works proposed for famine relief.

It will be observed that the inspection of Tahsils has been omitted from the above list. This work should be done before or after the camping season. It is useful to inspect Tahsils before the usual cold weather tour begins, in order to see what directions are required as to administration; after it is over, in order to see whether those directions have been carried out. As a rule, the few short months available for work under canvas should not be wasted in inspecting Tahsils, which usually have bungalows handy to them, making their inspection possible when it is too hot for ordinary camping.

It is obvious that only a small portion of the above-mentioned subjects can be taken up in one season, and care should be taken not to sacrifice depth to surface: but the list may be useful as showing how very much there always is to be done in camp, and it is, of course, by no means exhaustive. It would be as well for each officer to choose those subjects which interest him, and do them as thoroughly as possible, rather than fritter away time and effort over too large a number. It must, however, be remembered that a great number of subjects can be enquired into on the march, and in other ways without interfering with the conduct of any particular

investigation which is being carried on. It need scarcely be added that every officer should dispose of on the spot, as far as possible, the cases of partition, summary settlement and security for good behaviour, appertaining to his jurisdiction. In fact, all complicated cases of whatever description are far better disposed of on the spot in the cold weather. A few remarks are necessary by way of suggestion as to the conduct of the various branches of work noted in the list.

1.—*Stamp Administration.*

1. Do the public at large and particularly the mercantile community know and understand the law ?

2. Are there facilities for vend in all places where a demand exists ?

All record rooms and courts should be inspected in the interests of the stamp administration and the results forwarded to the officer in charge of stamps for insertion in the Stamp note-book.

2.—*Excise.*

1. What is the cost of production, selling price, and profit on sale of every excisable article ?

2. Is the consumption of each article on the increase or decrease ; and if so, why ?

3. What are the moral and sanitary results of the consumption of each article ?

4. What are the estimated profits of the various shops or contractors ?

5. Is there any smuggling ; and, if so, how could it be checked ?

6. Are any changes in the administration called for in the interests of morality, the public revenues, or the consumer?

The results of all enquiries should be communicated to the Excise officer for insertion, if important, in the Excise note-book.

3.—*Patwaris and Kanungos.*

The inspecting officer should have the khasra in his hand, and the Patwari (with the map in *his* hand) in front of him. On the officer's stepping into or pointing out a particular field, the Patwari should at once call the number. The officer, tracing the number in the khasra, should test the following entries—(1) Possession, (2) length of occupancy, (3) rent, (4) nature of crop, (5) irrigation. Each of these should be counted as a separate entry, and returned as right or wrong. By compelling the Patwari to find out the number of the fields, it is known at once whether he understands his maps or not.

Besides field work, which is, of course, the most important of all, a large amount of testing of the general work of Patwaris can be done in Court, while other work is going on. It should also be ascertained on the spot if Patwaris promote good-will between landlords and tenants and explain to them, and endeavor to induce them to be content with, their legal rights.

4.—*Income-tax.*

Results of enquiries into this subject can never be other than tentative, but the comparison of results of various different methods of enquiry will give tolerably

correct facts. A copy of the Pargana Register prepared by the Tahsildars, the entries in which have formed the basis of assessments, should accompany each officer ; and the figures in reference to each assessee be tested to the best of his ability.

A comparison of results obtained under the following methods of enquiry ought certainly to give some general idea of the truth :—

1. The statement of the assessee modified according to the estimate formed by the inquiring officer of his character, *e.g.*, a very truthful man may conceal only half his income, but an ordinary witness will seldom, even after the severest cross-questioning, admit more than a quarter. This has to be modified as circumstances require. Some facts are not so easily concealed as others. For example, with all his neighbours standing round, a trader cannot much understate the amount of any commodity he sells, though he may much overstate the purchasing price ; all these things have to be taken into consideration before a hard-and-fast rule is applied.

2. The estimate of the assessee's income recorded in the registers of former years.

3. The Tahsildar's estimate after local enquiry in the present year.

4. The statements of the assessee's neighbours as to his income.

5. The statements of the assessee's friends checked by

6. The statements of his enemies.

7. The estimate formed by the assessing officer of the assessee's profits, after considering the expenses of his

trade, and the difference between the cost of production and selling price of the articles he deals in.

8. Estimated expenses of the assessee after deducting those which are defrayed from non-taxable profits, such as those from land.

9. Proportional assessment of each assessee in reference to a person whose income is thoroughly well known : in order to elucidate this latter method of enquiry a few observations are necessary. It will always be well to assemble the respectable persons residing in any village visited by the investigating officer. They should be seated in a sort of panchayet and the objects of Government in imposing the tax explained to them, and their assistance invoked in obtaining a correct assessment. Figures necessary for any of the methods of enquiry noted above may be obtained in this way, but it is specially necessary for the last-mentioned expedient. The assessing officer should have ready to his lips the names of one or two assesseees whose profits he has accurately gauged, and who are personally known to the individuals assembled ; they should be asked what proportion the income of any person whose case is under investigation bears to these known figures—they will reply (say) if A makes 16 annas, B makes 8 annas (half) or 24 annas (half as much again), and so on. In conclusion, a word is necessary as to the conduct of enquiries which have for their object the discovery of new assesseees. Many of the remarks made above apply, but the great test of liability to assessment is notoriety. Thus, if an officer has conducted a series of careful enquiries in a group of (say) 12 to 15 villages as to the general econo-

mical condition of the people, he will be continually coming across a series of index fingers, so to speak, all pointing to the same man. Thus a large number of tenants will proclaim their indebtedness to this one man, or the fact that their grain is bought up by this one man, proving the extent of his dealings as a money lender or corn factor. A similar method of enquiry may also establish the fact of under-assessment, and (by a negative chain of reasoning) of over-assessment. These enquiries should, if possible, be made without letting the people know the drift of them, as that sets them at once upon concealment of the facts.

The local knowledge gained by the officer himself by enquiries such as these can be compared with that of other persons whose work takes them into the interior. Thus Police Officers, Supervisor Kanungos, Patwaris, Schoolmasters, Vaccinators, &c., are all likely to be possessed of valuable knowledge, and if they can be induced to part with it in an indirect way, without knowing that they are being consulted, may render very useful assistance indeed. All inquisitorial investigations should be avoided.

5.—Advances by the State.

The capabilities of each estate have to be gauged, and the particular improvements most required there decided upon. Naturally, works tending to improve the irrigation of estates are most important and useful. When a completed work is inspected, with the object of ascertaining whether the money advanced has been really spent upon the work or not, the presence of some one acquainted with engineering should be secured. All enquiries made, and

facts ascertained as to the real cost of works, should be carefully recorded.

6.—*Vaccination.*

The number of children born within the year, or rather within the last two years, should be discovered, and it should be ascertained if they have all been vaccinated or not, and, if not, why not. As a check on this method of enquiry, officers should know the average birth-rate *per mille* of the population for the province. Perhaps the most important thing to be done in connection with vaccination is to test the number of successful operations. All vaccinators should be directed to leave with the Chaukidar or Patwari of every village where they operate, a list of persons vaccinated, giving name, age, caste and parentage. This list should be called for, the details verified, and the number of successful operations observed. All officers should, of course, take every opportunity of explaining the advantages of vaccination to the people, answering their objections, stimulating the vaccinators to activity, and seeing that they do not take money for their services.

7.—*The Examination of Schools.*

Particular attention should be paid to the progress of each school as tested by rapidity of promotion from one class to another. It should also be ascertained what proportion is borne by the number of boys in the lowest class to the total roll number ; and if it is abnormally high, the master should be called upon for an explanation. Unless the explanation is satisfactory, the master should be reported for punishment. Unless all the boys in the

lowest class who have been reading more than two months know, at least, their letters and figures, and none have been in the class more than a year, there is clearly something wrong.

It will be very useful for inspecting officers to make the school-master teach the class in their presence, and find out if he is capable of intelligent teaching, or whether he makes his pupils learn like parrots. Endeavours may be also made to encourage moral teaching and physical training in village schools. Parents should also be questioned as to any objections they may have to make to curriculum and school books.

Enquiries should also be made as to whether new schools are required. The test is, will the inhabitants give a house free ? See Education, Chapter 18.

8.—*Enquiries into the conduct of Subordinates.*

These enquiries should be conducted in an indirect manner. One of the principal objects of going into camp is to bring officers into immediate contact with the people. In riding from one camp to another, each officer should be accompanied by a detachment of intelligent residents of the village he has last left. The detachment should be kept at a little distance from the officer's horse, and each individual should be allowed and encouraged to come forward and speak, for as long as he likes, without the possibility of being overheard by any human being. If this practice is continued for about a month, the character and conduct of all subordinates will be thoroughly known. It need hardly be stated that complaints should not be

encouraged. The utmost tact is required in permitting this sort of free intercourse, so that while tale-bearing is not allowed, what is going on beneath the surface of things may be known. The system may be condemned as espionage, but without it, it is impossible to govern an Oriental country

9.—*Act XX Towns.*

It should be ascertained if the "punches" or assessors are really representative; if they attempt to exempt the rich as a class from taxation, and if the people are satisfied with them. This latter point can only be ascertained satisfactorily by the method described in the last section. It will usually be necessary to make a house-to-house enquiry into the assessment of at least a few streets, before it can be decided whether the whole is satisfactory or not. If there is any money to spend, the inhabitants of the town should be consulted as to its expenditure. The questions on municipal administration may be found useful as a guide to inspecting these towns.—See Municipalities, Chapter 25.

10.—*Enquiries into the condition of Roads, Ferries, and other communications.*

As upon every other subject, the people can give most useful information as to the condition of existing communications and the necessity for new ones. Sometimes new alignments will be wanted, sometimes a new road.

Ferries are generally most insufficiently cared for, the gradients are a great deal too steep, and no proper arrangements for crossing carts and cattle are made. Defici-

encies of this sort should be ascertained and reported.
—See the following chapter (Communications).

11.—*Enquiries into the condition of Cattle-pounds.*

1. Is the proclamation required by law always made before cattle are sold?
2. Is fodder always in stock?
3. Is there a trough always full of water for drinking?
4. Are totals given in the registers according to orders?

These and other questions should be asked about existing pounds. The necessity for new pounds should also be watched. In theory there should be a pound within eight miles of every field. In starting a new pound the inhabitants may be called upon to supply a house or shed and guarantee any deficiency in the pound-keeper's pay.

12.—*Working of the Arms Act.*

The following enquiries may be made :—

1. Are license-holders in thoroughly good repute?
2. Are there any licenses which have not been used?
3. Is there any damage to crops calling for the grant of new licenses?

13.—*Reporting of Crime.*

It is very useful to question children as to crime committed in their villages. In this connection it may be mentioned that old cases which are finished and lost sight of should be enquired into. In these no one has any interest in falsifying facts, and a most useful check is established on everybody.

14.—No remarks are called for.

15.—*Arboriculture.*

1. Are all roads properly wooded ; gaps filled up in avenues, &c. ?

2. Are all trees properly protected, irrigated, and supported ?

3. Is revenue imposed upon all cut groves ?

4. Are there any waste tracts which might be reclaimed ?

16.—*Nazul.*

All items of income should be thoroughly checked, as probably a good deal of embezzlement takes place.

17.—*Bad Characters.*

Enquiries should be made according to the method described under 8. The results may be checked, on visiting a police station, by cross-examining the entire staff on the subject.

• 18.—No remarks are called for.

19 & 20.—These subjects are fully treated of in the chapters on Record-rooms, Stamps, and Judicial Work.

21.—*Sanitation.*

The principal points to be attended to are the following:—

1. That all wells are in proper repair, and protected from the infiltration of dirty water.

2. That house drainage is received in masonry receptacles, and does not contaminate the soil.

3. That refuse is collected in special places, away from the village site, and, if possible, deodorized with dry earth.

4. That the offices of nature are not performed too near the village site.

5. That pigs are not kept inside the village.

It will be best to begin with the larger villages, which may reasonably be expected to set an example to the others. All forcible measures must be avoided (as such means only defeat the object aimed at), and the work done by personal influence through the leaders of the people. It should be noted that the supply of pure drinking water is much the most important desideratum, and the people might be induced, with advantage, to discontinue the use of some wells, and clean and repair the remainder really efficiently.

22.—*Vital Statistics.*

This subject assumes an importance which it would otherwise not possess in connection with sanitation, for unless birth and death registration is reliable, we can never gauge the success or non-success of our sanitary measures. Vital statistics can easily be checked, when people are assembled for income-tax investigations, and if the object of enquiry can be concealed, the results are more likely to be trustworthy. It should be noted that birth statistics are usually the most unreliable of any, deaths for obvious reasons being much more faithfully reported. The "old men and beldames" of the villages will generally know the "domestic occurrences" of the past quarter. A very small scale of graduated fines should be resorted to for chaukidars who neglect this duty, and they should similarly be rewarded for performing it well.

23.—Estimates of Produce.

The characteristics of the various subdivisions of the district should be noted, and it should be decided how large are the tracts over which conditions are the same. After this the record of the actual outturn of the various crops is a mere matter of accurate observation and enquiry.

A copy of the outturn map prepared by the sadar kanungo on the basis of the Tahsildar's maps should accompany each officer, in order that its acturacy may be tested. Remarks somewhat similar to those recorded under income-tax apply to enquiries about outturn of produce, *i.e.*, allowances have to be made for the varying veracity of witnesses, who will all try to understate the yield of the crops. Regard should also be had, as above remarked, to the advantage of indirect enquiries, and to the un-wisdom of allowing people to see the drift of questioning.

24.—Cattle Disease.

If this subject is taken up, the causes and symptoms of the disease, the rate of mortality and treatment adopted, if any, should be noted. It may be specially ascertained whether segregation is practised.

25.—Condition of the Country and People.

The following matters may be enumerated as subdivisions of this subject about which the collection of facts will be useful :—

1. Condition of stocks.
2. Rate of wages.
3. Standard of comfort in living.

4. Markets for local produce, export and import.
5. Communications in relation to trade.
6. Manufactures.
7. General indebtedness and the rate of interest.
8. Loss of land by the ancient proprietary body.
9. The actual income and expenditure of the peasant.
10. The actual outturn of crops.
11. General relations between landlords and tenants.

26.—*European Medicine.*

Testing the needs of the district from a medical point of view will, of course, include the inspection of branch dispensaries.

1. Are the assistants in charge popular ?
2. Do they treat the poor as carefully as the rich ?
3. Are there no complaints of the paucity of medicines when wanted ?
4. Is the grant under this head starved while all the money is spent upon establishments and buildings ?

These are matters on which the opinions of the people, given freely, will probably be extremely useful and interesting. It should be ascertained, too, whether every part of the district is within a reasonable distance (say eight miles) of efficient medical aid.

27, 28, & 29—Call for no remarks.

30.—*Agricultural Improvements.*

The most feasible items are (1) selection of seed, (2) introduction of superior kinds of produce, (3) irrigation works of all sorts, (4) simple machines, such as sugar mills.

31.—*Cattle and horse breeding.*

It should be ascertained if there are any localities specially suited for stud purposes, and whether there are any persons willing to undertake the purchase or custody of stud animals. In this connection enquiries should be made as to the existence of proper grazing grounds for cattle generally.

32.—*Price of landed property.*

This can be ascertained by observing the prices fetched in transfers which are purely voluntary, and where the seller has no particular desire to part.

The remaining items call for no remarks.

CHAPTER 15.

COMMUNICATIONS.

A District Officer has to ask himself the following questions in reference to communications :—

1. Is all traffic in the district provided with proper channels along which to pass ?

2. If not, what is wanted, new roads or new alignments of existing roads ?

3. Are all lines of traffic properly provided as to river crossings, watch and ward, convenient halting places for travellers, and, it may be added, trees ?

4. Is the traffic on any road so great as to make it advisable to raise its status ?

5. Are all roads in proper repair ?

A list should be made of all works necessary in connection with roads, giving a rough estimate of cost : the list should

be arranged in order of urgency. The following suggestions as to the supervision of roads may be found useful :—

A.—First class or metalled roads, i.e., repaired with kankar or nodular limestone.

1. Before kankar is collected for repairs the quarries should be visited, and the quality of kankar approved by an experienced official.

2. The kankar should be stacked on the standard plan at the places where it is required, so as not to obstruct traffic or drainage. If the standard plan of stacking is not adhered to, fraud will probably ensue.

3. The kankar should be clean and hard, and broken to a uniform gauge of from one to two inches. No gravel or mud should be allowed.

4. The metalling should be clearly aligned and protected on either side by well rammed earth.

5. If the kankar is good, very little else will be required in consolidation. The whole must be evenly and firmly rammed into a slight slope of about one inch in three feet from the centre downward, so that the water may not lodge.

6. Above all things, no large pieces of kankar or ridges should be allowed in the road, as these are fatal, sometimes, to the surest-footed horses.

7. During consolidation roads should be stopped, i.e., no traffic allowed to pass over them.

B.—Second class or unmetalled (raised and bridged) roads.

The maintenance of second class roads in a state of proper repair is a matter of considerable difficulty. The

allotment for the work, small though it is, is constantly wasted through slack supervision or unintelligent expenditure. The most fatal mistake usually committed in regard to this matter, is in the time of year chosen for the work. Repairs to roads should begin as early as the first heavy fall of rain. The object of repairs at this time should, however, be merely to render the road practicable for traffic. As regards the future, the only work to be done during the rains is to find out where the water lodges, and drain it off into the natural channel so as to prevent the road being cut away.

Ordinary repairs should commence as soon as the rains are over, or before they are quite over. Each Tahsildar should himself inspect his roads and decide what repairs have to be done. The District Engineer may be asked to inspect the most important lines of traffic. If the work is done on the contract system, contracts should be given not for particular miles of a road, but for specified works. The object in all such works is to make the roads high in the centre, and low at the sides ; so that the water may not lodge. Side drains should be cut along the whole length of the road, with a proper slope into existing drainage channels, so that all water may pass away. The earth from the drains should be rammed on to the centre of the road. It will be rarely necessary to take earth otherwise than from the drains, and if this is done, it should be under special orders. Holes should never be filled up with loose earth, but well rammed to the consistency of the rest of the road.

Where there are large pits caused by stoppage of water, they should be filled up with earth and well rammed, and

be kept a little higher than the surface of the road, in order to prevent the water from settling there again. The great point to remember is to change the road from a concave form, which it too often assumes, into a convex one.

All bridges must, of course, be properly protected by earthwork and metalling, so that carts may not injure the masonry. Drainage channels should cross roads at right-angles. With reference to irrigation channels crossing roads, the practice of unrestricted crossing should be prohibited, and cultivators ordered to obtain the permission of the Tahsildars before cutting them. The Lumberdar of each village where cross channels may be required should be directed, through the Supervisor Kanungo of the circle, to keep ready planks sufficiently strong, and of the proper width, to be put up on the cross channels. Or this may be done by earthenware or iron piping, the purchase of which is an easy way of expending balances which must be utilized before the end of the financial year.

C.—Third and fourth class roads.

The principles on which these roads should be repaired are the same as for others, but the amount of money available for the work is usually so small that very little can be done to improve them.

D.—Ferries.

The slopes should be eased so as to prevent the hardships caused to draught animals by too abrupt an ascent or descent. Ferry contractors should be compelled to keep a proper platform and planked boats for the convenience of wheel traffic. The sandy portions of river crossings

should be overlaid with bushes, straw or grass, to prevent carts sticking in the sand.

Miscellaneous.

It is not necessary to spend money on parts of a road which do not require repairs, merely because the sanctioned allotment is so much per mile, but the money should be saved for parts which really require it. This apparently obvious proposition is constantly neglected in practice.

The leasing of the grazing on unmetalled roads should be absolutely abandoned. Contracts for repairs may be given to one or more contractors, according to the circumstances of each Tahsil, but no more work should be given to each contractor than he can personally supervise. The Tahsildars may have authority to appoint their own contractors, but they must be men who possess experience in road making. Even when the work is done directly by Tahsildars, they may find it useful to give contracts for labor.

CHAPTER 16.

COURT OF WARDS.

THE following general principles may be instanced as those on which the administration of Court of Wards Estates should be carried on :—

1. Every Court of Wards Estate is expected to set an example of good management to private landlords, from which it follows that—

2. Every estate should endeavour to improve itself by a liberal expenditure of money, and should not even grudge money spent in mere experiments.

3. Court of Wards management being a unique opportunity of benefiting the tenantry, no measure to bring about this end should be neglected.

4. At the same time no legitimate means of increasing the assets of the estate should be omitted.

5. While endeavors are made to collect the demand punctually, tenants who are in difficulty from no fault of their own should not be unduly pressed.

6. Except in cases of contumacy litigation should be avoided, and the desired results obtained amicably.

7. Similar principles should be followed in execution of decrees of Court.

8. Agricultural improvements should be freely undertaken, and special care should be taken that the irrigation capabilities of the estate are developed to the full.

9. A fair percentage of area should be planted with groves, and proper pasture grounds provided for cattle.

10. Communication should be improved, and facilities for the transport of produce to markets attended to.

11. New markets should be established if necessary, and manufactures stimulated.

12. The training and education of minor wards should be carefully supervised, and they should be gradually familiarised with the management of their estates.

As a rule, no estates are now taken under the Court of Wards unless the circumstances of the estates are such as to bring them strictly within the legal definition. The mere fact of an estate being heavily encumbered is not a sufficient reason for its being taken under the Court of Wards. As a rule, when estates are now taken under

management, the work is conducted by a special manager whose office is distinct from, but subordinate to, that of the Collector or Deputy Commissioner. The office will be constituted, *mutatis mutandis*, in the same way as the District Office, and the establishment will be as follows :—

For the head-quarters office one or more readers, departmental clerks, record - keepers, and English clerks, with the usual contingent of messengers. Each estate will require a surbrahkar, or deputy manager, with one or more assistants, and under him a staff of ziladars or rent-collectors, varying in number according to the size of estates, with, of course, the necessary staff of messengers. The record-room, both English and vernacular, is kept up as far as possible on the same principles as in the District Office, except that the division is according to the estates, all papers not belonging to any particular estate being classed as kulliat or miscellaneous.

The first point to be attended to on receiving an estate under the Court of Wards is to pay off the liabilities of the estate by a loan from Government, or from some solvent estates, or from some private individual ; or it may be necessary to sell off a portion of the estate. Unless progress is being made towards paying off the debts of the estate, it is useless keeping it under the Court of Wards at all.

The following percentages may be laid down as a guide to progress within any particular year :—collections to demand 90 ; collections in execution of decrees 75. The maxima for personal allowances and miscellaneous expenditure are :—ordinary personal allowance 15 ; extraordinary 5 ; miscellaneous 5 ; management 8. No figures

can be laid down for advances, but it need hardly be stated that they should be liberal.

The management of the estate must remember that they have duties to the proprietor, as well as to the tenantry, and the proceeds must be economically expended.

The following points may be noted as requiring special attention in administration, or being liable to be overlooked :—

1. An estate should be consolidated by parting with out-lying and buying up intervening properties.

2. All roads should be planted with trees.

3. Security should be taken from all officials through whose hands cash passes.

4. Rewards should be given to all tenants and officials who set a good example to others, in a yearly darbar, which may be accompanied usefully by a small agricultural exhibition.

5. No litigation should be undertaken without the sanction of the Board.

6. There should be a distinct finding by the District Officer as to the age of every minor ward.

7. All cheques over Rs. 100 should be countersigned by the District Officer.

8. There should be a monthly audit of all accounts.

CHAPTER 17.

CRIMINAL CLASSES.

Control of bad characters by working the preventive sections of the Code of Criminal Procedure.

In every department of the administration in India it will be found that preventive measures are usually far more

effective than remedial ones. This is more especially the case with criminal administration. In a country where, from a variety of causes, evidence is difficult to procure, and when forthcoming extremely unreliable, it is obvious that such must be the case. When a crime is committed it is often by no means easy to punish it. Besides the causes mentioned above, there is the lack of detective ability in the Police, the want of support to the Police by the public, and a variety of other causes. But if the sections of the Code of Criminal Procedure relating to bad livelihood are properly worked, crime can be almost stamped out within a given area.

The method employed should be to break up the criminal gangs by seizing the leaders. The inferior members of the gang will then separate of their own accord, or if they try and continue in their old courses without their leader, will invariably fall into the clutches of the Police by their own folly and inexperience. But if the Police are allowed to work the bad livelihood sections of the Code according to their own ideas, they will proceed on quite an opposite tack. They will be too much afraid of, or too well paid by, the leaders (perhaps both) to proceed against them, and will endeavour to show their zeal, and sometimes vent their bad temper at failure in detection, by seizing small and unimportant members of a gang, against whom evidence is easily procurable. It is only, however, when the leaders are proceeded against that real good will be done. The first object of a District Officer should be to obtain a correct list of all the bad characters in his district. The list should be full and complete, and contain particulars as to

the exact kind of bad behaviour affected by each individual, *i. e.*, whether he is a burglar or only a common thief, a bully, gambler, card-sharper, drunkard, extortioner, or the like. The list should not be confined only to the district to which it refers, but contain full notices of the residence or visits of thieves or evil-doers from other districts, for unless there is reciprocity of administration between adjoining districts, it is vain to hope for any good results. The places frequented by each bad character, his friends (if possible), but certainly his relatives, should be ascertained and recorded. The District Officer will generally be able to record, in reference to each bad character, whether he has any influential supporter, official or non-official, in his own district or in any other.

A few words are necessary as to how the book should be prepared. The personal local knowledge of the District Officer himself, of his assistants, Tahsildars, and Inspectors of Police, will enable him to write up a large portion of the book ; but he must be careful not to omit other means of information, such as that obtainable from Honorary Magistrates, persons of respectability in the district, &c., &c., and he should try to make one source of information check another. There remains one extremely useful and important means of information which should never be omitted, when investigations like that under consideration are proceeding.

Each Police station should be visited by the officer collecting information, and, if possible, the staff should be unaware of the object of the visit, but should all be in attendance to receive the officer. He should then make them

all sit down in a kind of *Panchayet*, and compare experience on the questions under inquiry. The experience of the constables of each beat (assuming, of course, that each Police circle *is* divided into beats, each under a special constable), will then be compared with that of the investigating and station officers, &c., and it will be an extraordinary thing if the work cannot then be done completely and efficiently.

The "Book of Badmashes" being prepared, it will, of course, be easy to find out from it who the "tall poppies" are, and if there is maladministration in any local area, it will be advisable to bring one or more of these gentlemen to book.

Now comes the most difficult question of all—how to obtain the conviction of these head centres of ruffianism. As before mentioned, it is very difficult to obtain evidence against the worst characters, and a case should never be instituted until it is perfectly certain that evidence sufficient for their conviction will be forthcoming. It is best that these cases should be investigated on the spot by a Subordinate Magistrate, and prepared, so to speak, for trial. A word may be added as to the methods of inducing witnesses who know the truth to come forward and state it. First and foremost it has to be borne in mind, that the principal reason why the public will not come forward to give evidence against bad characters is that they do not believe the authorities to have the upper hand of them. Under these circumstances they naturally consult their own safety by making terms with the enemy. Let them once believe that the authorities are able and willing to

punish the leaders of crime, and a large portion of the difficulty will disappear. As above stated, the hand of authority should never be stretched out upon the leaders, only to be withdrawn again. It is far better to abstain from action at all than to do this. Another hint as to the procuring of evidence may be added. The fear of the person under trial for bad livelihood generally varies inversely with the distance from his residence. If, therefore, witnesses are sought for away from the immediate neighbourhood, they will generally be forthcoming. If the accused person is really the big man that he ought to be, his fame will have penetrated to a long distance from the immediate seat of his operations. Although the evidence tendered in bad livelihood cases may, according to the Code, be of a general character, it by no means follows that none other should be given. On the contrary, evidence connecting the person under trial with specific crime should invariably be procured. It is usually well for a superior officer of Police to be examined first in these cases, as his evidence tends to give courage to the non-official witnesses. Care must, of course, be taken not to select witnesses whose evidence is likely to be shaken in cross-examination. No person should be named as a witness unless he is perfectly willing to come forward.

If a Police officer converses, as he ought to converse, privately and freely, with from a hundred to two hundred persons every day, he will not only thoroughly know his bad characters, but will be able to select persons who are perfectly willing to come forward and give evidence against them.

When once a man has been convicted of bad livelihood, the Court should be very careful about letting him out again. It should satisfy itself that the sureties offered are really substantial, and what is still more important, that they have sufficient influence over the bad character to be able to keep him from relapsing into crime, and that they intend to use that influence in the right direction. In many districts a class of "professional bails" exist (such as excited Mr. Pickwick's indignation in their readiness to "perjure themselves at half-a-crown a crime"). These individuals take money from a bad character in return for standing security for him. It need hardly be stated that these "professional bails" have no intention whatever of preventing their clients from committing crimes. On the contrary, they very generally get percentages from them on all the property they steal. A very fertile source of evil is the tendency of the Courts to accept cash security. This practice, besides being contrary to law, should in the interest of the administration be abandoned. It is necessary to have a *person*, and a strong and influential one, who will really perform the task which he undertakes. Of course, the object of all criminal administration should be, if possible, to reform the criminal.

If doubtful security is ever accepted for a person, he should not be allowed entire freedom, but required to report himself at a Police station at such times as may be thought fit, to act as a check upon his movements. In doubtful cases persons accused may be directed to do this in lieu of any other punishment. The Police should always know of the whereabouts of every doubtful char-

acter. These expedients cannot of course be enforced by law, and if any person objects to them, he should file regular security.

To sum up the foregoing—Have your Badmashes so well in hand that evidence may be always forthcoming against the leaders. Proceed against the latter and take care not to let them out on doubtful security. Keep your “Badmash Book” well up to date, and be always scrutinising the daily abstract of crime. If more than half-a-dozen crimes have been committed in a village of moderate size, or more than one crime in a night in any village, some repressive measures are *prima facie* necessary ; either new Badmashes want running in or old ones want a stronger hand over them. To prevent abuses this branch of work should be kept by the District Officer in his own hand, or made over to his senior assistant.

CHAPTER 18.

EDUCATION.

THE following remarks have nothing to do with the purely departmental side of education, but only with such portions of the administration as fall naturally on the District Officer, or in which he can usefully aid.

Education in India is classed as High, Secondary or Primary :—

High Schools.

With regard to High Schools the functions of the District Officer are confined to visitation and advice. It might be added that he should see that proper boarding

house accommodation is provided for the principal or High Schools of his district in order that those establishments may serve their proper function as a means of attracting, from the whole district, pupils who desire the highest kind of education that the district can afford them.

Secondary or Middle Schools.

Remarks of a similar nature apply to what is called secondary education. Secondary schools are supposed to be a means of absorbing and collecting, from a given area, pupils who desire a higher kind of education than can be given them at the rural seminaries which exist in their immediate neighbourhood.

To enable these schools to perform their legitimate functions, therefore, it is necessary that they should have proper boarding houses.

Primary Education.

The principal object of the District authorities should be to provide for every inhabitant of the district who desires it, elementary education without cost, or at a nominal cost, within a reasonably short distance of his home, say four miles. An educational map of the district should be prepared, which will show at a glance whether these conditions have been fulfilled.

Allocation of Schools.

Of course, allocation of schools must not be made haphazard on mechanical principles. It is no use locating a school where there is no demand for education. A very good way of testing whether a real demand does exist in any village for a school is to require the people

to place a school-house at the disposal of the authorities. If they are not disposed to do this, it will probably be found that the so-called demand for education is spurious. Either the land owner desires a literate person to live in the village, by whom he can have his private work done, or else there is some other private motive.

If a fair average daily attendance (say 30 to 35 boys) is kept up in the new school for six months, it will be a pretty good proof that education is really desired, and will be a reason for continuing the school. Similar remarks apply to removals of schools from one locality to another.

Repairs.

Having allocated its schools, the District Board has to arrange for having them kept in repair. Repairs are done in most districts through the Tahsildars, but a far better way is to allow the teachers to do them themselves. They have a personal interest in having the buildings kept in as good order as possible, and will usually give a better outturn of work for the money than any one else. Whenever the services of a member of the District Board can be utilised to supervise the work, this should of course be done.

Curriculum and Books.

The local authorities have not now to concern themselves with the curriculum or books employed in Government schools; this is done by the Educational Department. But it will be very useful for District Officers to find out how far the choice of books and curriculum is appreciated by the average parent, and how far any change might

add to the popularity of the schools, and to let the Department have the benefit of the results of their enquiries.

Appointment, Promotion, &c.

Nor is it now very useful for the Local Boards to interfere in the appointment or management of the teaching staff. The departmental officers will probably do this work better than the Board can, and with a good Deputy Inspector, his proposals may generally be accepted. The Board has, of course, to watch that the Deputy Inspector does nothing unjust to individuals, or injurious to the cause of education. The proposals of the Inspector of the circle should ordinarily be carried out by the Board in their entirety, and without any demur.

It would be very advisable that promotion, reduction, transfers, &c, of teachers should take place once a year, after the inspection and examination of each school by the Inspector of the circle. If the Inspector cannot examine the whole district, one of the District staff might undertake a portion of the work, so that the whole should be done.

Scholarships.

The question of scholarships is a very important one in connection with that of the drafting of scholars desiring higher education to superior schools. Scholarships may be given to the poorest among the deserving, or to the most deserving among the poor. Selections may be made by examination or by a committee consisting of the Deputy Inspector, the School-master, the Tahsildar, and two or more members of the District Board.

Miscellaneous.

The following miscellaneous matters connected with education deserve a few words :—

Fees.—The imposition of fees, intelligently done, is most useful as a means towards carrying out the general educational principle that WEALTH SHOULD PRECEDE EDUCATION. Of course the system will be unpopular at first, but introduced gradually, it will drive away only scholars whose attendance is a farce. With the fees of course must be worked an intelligent system of exemption, selection for which may be made by a committee constituted as above (for scholarships).

Holidays.—A proper system of Holidays is useful as an adjunct to the success of a school. Holidays may be granted at the most unpleasant time of the year (just before the rains) or when the services of the pupils are most likely to be required at home, that is in the crop-cutting season.

Physical and Moral Training.

The services of the District authorities are most necessary in the important matter of the introduction of physical training into the schools under their control, and, it may be added, in encouraging moral training.

Examination of Schools.

The following suggestions for the examination of schools are offered as likely to prove useful:—

1. Tahsildars and members of the District Board should examine schools, as well as members of the District staff.

The help of officers in the Police and Opium Departments might also be invited.

2. The system of giving sweetmeats on the part of Government is a bad one, and tends to prevent the members of the District Board from examining schools at all. Of course the boys get to expect this indulgence after every examination, and it is hardly fair to expect the members to be very keen about the matter, if in addition to being *unpaid* they have to *pay*.

3. The examination by outsiders (*i.e.* non-departmental examiners) may be usefully directed to seeing if the teaching is intelligent, *e. g.*, take the students out of the beaten track, and see if they can hold their own.

4. See if the lowest class can all read letters, figures, and simple words.

5. See if the pupils can do a simple sum quickly and with neat figures.

6. Test caligraphy.

7. Test the physical capabilities of the boys by races, jumping, &c.

CHAPTER 19.

EXCISE.

THE following may, perhaps, be laid down as cardinal principles of Excise administration :—

1. The tax on all intoxicating articles should be raised as high as possible so as to check consumption ; but—

2. The tax should not be prohibitive so as to stimulate illicit dealings.

3. Those substances which are the most pernicious in effect should be most heavily taxed.

4. The consumer should be supplied with wholesome articles ; and

5. Those articles should be sold at a reasonable price.

6. The interference of Courts of Justice, Police and Preventive services, and the executive in general, with the free action of the people, should be reduced to a minimum.

On the basis of these general principles the following may be laid down as general rules for District Excise administration :—

Settlement.

1. Shops for the sale of intoxicating articles should be located on the general principle of local option, so as to supply the legitimate demand without stimulating consumption.

2. The licensing officer should make a rough census of consumers in the district, and may arrange for about one shop to every ten thousand persons, more or less, as circumstances may require.

3. Before finally settling localities for vend, the views of the trade and of consumers should be ascertained, and taken into consideration.

4. After the settlement of shops no change should be made during the year, except in the case of contracts comprising the whole district : even in this case no change may be made without previous notice to the officer in charge of Excise, and none should be allowed which is likely to offer an undue stimulus to consumption.

5. The officer in charge of Excise should decide at what fairs a legitimate demand, or fear of illicit sale exists, and sell the right of vend at such fairs along with the nearest shop.

6. The officer in charge of Excise should ascertain and record in the Excise note-book an approximate estimate of the net profits of each shop. This has of course to be done by considering the cost of manufacture or wholesale price, plant, establishment, breakages, losses, interest where borrowed capital is used, &c. The total of all these charges has to be deducted from the gross earnings of the shop.

7. From the net profits thus ascertained, a fair amount, not less than one-half or exceeding three-quarters, should ordinarily be fixed as fees. If the shop is subsequently put up to auction, the sum thus estimated will be a most useful check on the proceedings.

8. Differential duties, rising in the case of more injurious articles, (subject, of course, to the limitation against prohibitive taxation) may be imposed, if sanctioned by superior authority.

9. Shops should be leased to different individuals : a monopoly will unduly raise the price of the articles, injure the consumer, and give rise to illicit sale.

10. Settlement should be made with the persons from whom the realisation of the Government revenue may be confidently expected. It is preferable to make the settlement with a substantial, rather than with an unsubstantial person who may very likely abscond, even though the arrangement cause apparent loss of revenue.

11. Instalments should be settled on the basis of the varying profits of different contracts at different times of the year, due consideration being given to the contractor's representations.

12. The officer in charge of Excise should carefully watch the state of the Excise balances, and, unless there is any good reason to the contrary, a contractor who is two months in arrears should be turned out, and his contract resold, he himself being called upon to make good any deficiency which may appear in actual collections, as compared with the estimate.

Punitive Measures.

13. When the duty on any article has been leased by Government, prosecutions for illicit dealing should not, as a rule, be instituted, unless at the instance of the contractor.

14. In instituting and deciding Excise cases the Court should bear in mind the following points : Prosecutions for merely technical offences should be instituted only when several warnings have proved ineffectual ; in such a case it may be advisable to proceed against the transgressor as a warning to others : in awarding sentence, the Court must also bear in mind that transgression of the Excise laws is not so grave a crime as an offence against the moral law, *e.g.*, theft, &c. ; but there are cases in which heavy punishments must be awarded, *viz.*, (*a*) when the offender has been previously convicted, and (*b*) when serious loss to Government is involved, as in illicit sale of opium. Such offences, by lessening the Govern-

ment revenue, may, as a result, necessitate the imposition of some other more oppressive tax on the people, to recoup the deficiency. All decisions should tend to the advantage of the department from which the action originates.

15. The same considerations as above noted should prevail in the distribution of rewards, *i.e.*, they should not be given in such a manner as to stimulate prosecutions for trifling or technical offences, and, above all, should not offer any temptation to the professional informer to get up false cases. If any serious breach of Excise rules takes place in any village, the chaukidar should, as a rule, be dismissed.

•
Miscellaneous.

16. The officer in charge of Excise must make himself thoroughly acquainted with the condition of the whole district, so as to know whether the sale of revenue-paying articles bears its due proportion to the demand or not ; if it does not, there is reason to suppose that illicit sale is carried on, and this must be prevented.

17. The officer in charge of Excise should be thoroughly conversant with the nature of intoxicating articles : where they are produced, and in what season, at what expense and trouble they can be obtained by the contractors ; what classes of persons consume them and in what manner ; their effect upon health, the degree of intoxication they produce, and with what rapidity it ensues.

18. The officer in charge of Excise should make a thorough enquiry regarding each intoxicating article separately, and satisfy himself as to whether the consumption

of it is on the increase or decrease, and for what reasons ; and the officer in charge of Excise should make every possible effort to lessen consumption.

19. Rule No. 1 assumes that the convenience of consumers should be consulted ; but special attention should be paid to this point in the case of those articles which the people require either as medicine, or for the performance of religious rites ; in such cases, especially, officious interference on the part of the Police must be checked.

20. The officer in charge of Excise should enquire whether vendors of intoxicating articles offer undue incentives to consumption or not, and also note whether the residents of the village have any complaints to make against the contractors or not.

Special Rules.

Rules concerning native liquor made in Distilleries :—

1. The wall of the Distillery should be of such proportions as to preclude the possibility of any abstraction of liquor by theft.

2. The officials in charge should be continually transferred from one district to another, to prevent their combining with contractors.

3. A ledger or store-book of the materials which enter the Distillery for the preparation of liquor should be kept, and a record should also be kept of what amount of materials is required on an average for the manufacture of a given quantity of liquor : in view of this it should be noted whether the receipts of Government are as much as they should be.

4. The Mohurir should always be taught the method of testing liquor by Sykes' Hydrometer, and whenever the Peshkar enters the distillery, he should note the following points : (a) Is the wine of good quality and pure ? (b) Is extraneous matter, *e.g.*, flies, wasps, or mice, allowed to find its way into the mixture ? (c) Are the materials which enter the distillery for the manufacture of liquor of good quality and clean ? (d) Is liquor distilled at a high degree of strength, and is it kept in a wooden cask ?

5. Under the outstill system these rules should also be observed, as far as possible, especially in large towns, and at the time of settlement they should be entered in the licenses of all the liquor contractors ; so that whenever enquiry shews they are not observed, the contractor may be brought to book.

Drugs.

1. The contract should be given, if possible, to a substantial person.

2. As a rule, the contract for the vend of drugs should not be given to the liquor contractors : if it is, precautions should be taken that the consumption of articles which are the most injurious be not increased.

3. Too much rigour should not be exercised in preventing the use of Ganja and Bhang which grow spontaneously.

4. If a reliable person present himself, the contract for the sale of drugs may be granted for three years.

5. With regard to the more harmful drugs, *e.g.*, Ganja and Charas, it should be noticed to what point the Government demand may be raised without putting an absolute