

## CHAPTER IX.

### GENERAL ADMINISTRATION.

#### ADMINISTRATIVE CHANGES.

Regarding administrative divisions of Monghyr W. W. Hunter in the *Statistical Account of Bengal*, Vol. XV (Monghyr and Purnea), published in 1877, had laid down that the Sadar subdivision comprised the four police circles (*thanas*) of Monghyr, Surajgarha, Kharakpur and Gogri. The total area of it was 1,560 square miles. In 1870-71 it contained eight magisterial and ten civil courts. The Begusarai subdivision which was created on the 14th February, 1870 comprised two police circles of Teghra and Ballia. In 1870-71 it contained three magisterial and revenue courts and the total area of the subdivision was 789 square miles. The Jamui subdivision was created on the 22nd July, 1864. The subdivision comprised the four police circles of Sheikhpura, Sikandra, Jamui and Chakai. Its area was 1,584 square miles. The total number of courts both magisterial and revenue in 1870-71 was three.

The old *District Gazetteer, Monghyr*, published in 1926 has mentioned that "for administrative purposes the district is divided into three subdivisions, of Monghyr, Jamui and Begusarai, with an area of 1,915, 1,303 and 750 square miles, respectively. At Monghyr the Collector is assisted by a staff of seven Deputy Collectors, and by two Sub-Deputy Collectors. The Subdivisional Officers of Jamui and Begusarai are each assisted by a Sub-Deputy Collector."

Now for administrative purposes the district is divided into four subdivisions, viz., Sadar, Jamui, Begusarai and Khagaria with an area of 1,168, 1,303, 745 and 757 square miles, respectively, according to the census of 1951. The general administration of the district is vested into the District Magistrate who for administrative purposes is under the control of the Commissioner of the Bhagalpur Division. As a District Magistrate he exercises the powers conferred on him under the Code of Criminal Procedure and the numerous special Acts. As a Collector, he is the chief officer of the revenue administration and is responsible for the collection of revenue and other duties concerning the land revenue. He is also responsible for the execution of all planning schemes in the district and as a head of the District Planning Committee it is his duty to co-ordinate the functions of all the nation-building departments in the district. As the chief executive officer of the district he is responsible for maintaining law and order and the smooth running of administration in the district level. With separation of executive from judiciary from 1951 the judicial powers of the district are now vested in the District and Sessions Judge. A detailed account of the District Magistrate and his office has been given elsewhere.

barber is required to be present at the ceremonial rituals like marriage, hair-cutting ceremony, sacred-thread ceremony and the funeral ceremony. The barbers previously had to play significant role in settling marriages. In the rural areas the relationship between the barbers and the customers is not only professional but also sacramental as their presence at ceremonial occasions is essential whereas in the urban areas it is now becoming purely professional. The old practice of having a family barber is now on the wane. The number associated with barbers and beauty shops in 1951 census was 1,784 for males and 129 for females in the rural areas and 176 males and 27 females in the urban areas. In the rural areas the barbers normally attend their clients or *jajman* twice in a week.

The hair-cutting saloon is becoming popular in the urban areas. Most of them are owned by the workers. The charge of saloon is two annas for a shave and six to eight annas for a hair crop. The poorer people are content with the roadside barbers who can be found in most places where they establish themselves at a convenient place and ply their trade. They usually charge one anna for a shave and four annas for a hair cut.

*Washermen.*—The number of persons engaged in the laundries and laundry services in 1951 census was 1,871 out of which 1,125 males and 384 females were found in the rural areas and 284 males and 78 females in the urban areas. In the rural areas the washermen are paid both in cash and kind but in the urban areas they are invariably paid in cash. Some washermen have opened laundries in the towns but the standard of laundries is low.

*Hotels.*—The number of persons associated with the hotels, restaurants and eating houses was 252 in 1951 census and they were mostly found in the urban areas. The hotels and restaurants have their importance as the meeting ground of a large number of men and work as the clearing house for tensions, gossips and rumours. The number of hotels and restaurants is on the increase. The standard of the hotels and restaurants is not high. The figures appear to be an underestimate.

*Tailors.*—The total number of tailoring establishments in 1951 census was 216 in which 388 were employed as whole timers and 73 as part-timers. Tailors are mostly found in the urban areas and in the big villages. Tailoring as a profession is mostly followed by the Muhammadans. Tailoring has now become a lucrative profession and the charges for preparing suits and ladies garments are fairly high. In Monghyr proper there are a good number of large establishments. The owners of these establishments are tailors themselves and also employ tailors to work for them. The independent tailor with his own sewing machine is found in almost all the towns and big villages. It is unfortunate that educated young men do not take to tailoring which would have given them more income than what they could possibly get from the ordinary white collared job.

The District Magistrate is assisted by the following officers (as stands on the 31st July, 1959) :—

(1) Additional Collector ..	1	
(2) Deputy Magistrates and Deputy Collectors.	3	(2 holding 1st class power and 1 2nd class).
(3) District Welfare Officer ..	1	
(4) Deputy Magistrate ..	1	
(5) Sub-Deputy Collector ..	1	
(6) Treasury Officer ..	1	
(7) Land Acquisition Officer ..	1	
(8) Sub-Deputy Collectors ..	2	
(9) District Statistical Officer ..	1	
(10) District Industries Officer ..	1	
(11) Additional Land Acquisition Officers.	3	
(12) Managing Officer-cum-Assistant Custodian and District Rehabilitation Officer.	1	
(13) Assistant Engineer, C. D. and N. E. S. Block.	1	
(14) District Accounts Officer ..	1	
(15) P. A. to Collector ..	1	

The Sadar subdivision has the following officers :—

(1) Subdivisional Officer ..	1	(1st class).
(2) Land Revenue Deputy Collector.	1	
(3) Deputy Magistrates and Deputy Collectors.	2	(both having 2nd class powers).
(4) Sub-Deputy Collectors and Sub-Deputy Magistrates.	2	(both having 2nd class powers).
(5) Assistant Irrigation Engineer	1	
(6) <i>Anchal Adhikaris</i> and Block Development Officers.	10	(all having 2nd class powers).

Begusarai subdivision has the following officers :—

(1) Subdivisional Magistrate ..	1	(1st class).
(2) Deputy Magistrate ..	1	(1st class).
(3) Land Revenue Deputy Collector.	1	
(4) Sub-Deputy Magistrate ..	1	(2nd class).
(5) Sub-Deputy Collector ..	1	(3rd class).
(6) <i>Anchal Adhikaris</i> and Block Development Officers.	9	(all 2nd class).

Khagaria subdivision has the following officers :—

- |   |    |   |                                       |
|---|----|---|---------------------------------------|
| (1) Subdivisional Officer                                   | .. | 1 | (1st class).                          |
| (2) Land Revenue Deputy Collector.                          |    | 1 | (2nd class).                          |
| (3) Sub-Deputy Collector                                    | .. | 1 | (1st class).                          |
| (4) Sub-Deputy Magistrate                                   | .. | 1 | (3rd class).                          |
| (5) <i>Anchal Adhikaris</i> and Block Development Officers. |    | 6 | (all 2nd class except one 3rd class). |

Jamui subdivision has the following officers :—

- |   |    |   |                  |
|---|----|---|------------------|
| (1) Subdivisional Officer                                   | .. | 1 | (2nd class).     |
| (2) Sub-Deputy Magistrate                                   | .. | 1 | (1st class).     |
| (3) Land Revenue Deputy Collector.                          |    | 1 |                  |
| (4) Sub-Deputy Collector and Sub-Deputy Magistrate.         |    | 1 | (3rd class).     |
| (5) Assistant Minor Irrigation Engineer.                    |    | 1 |                  |
| (6) <i>Anchal Adhikaris</i> and Block Development Officers. |    | 7 | (all 2nd class). |

Besides these there are other officers in the district who have been covered in the relevant sections.\*

*The District Magistrate and his Office.*

The District Magistrate from the very beginning of the present set-up of the administration in the district and from the days of British rule was treated as the very pivot of the set-up. At first a promoted 'writer', later a covenanted hand and then a member of the Indian Civil Service or the Provincial Civil Service, the District Magistrate who was also the Collector was the officer who counted most. In the early years of British rule the District Magistrate controlled indigo plantation as well. For a long time he was the Chairman of the District Board, and looked after the roads, rural sanitation and health, village education and arboriculture.

With the growing complexity of administration there have been ramifications and special officers for some of the administrative departments. Thus the District Magistrate came to be helped by a gazetted Superintendent of Excise for the administration of Excise affairs, a Superintendent of Police for running the police administration, a District Sub-Registrar for the registration of documents, a Superintendent of Jail for running the day-to-day jail administration, a Civil Surgeon to run the medical department, etc. He was given a number of gazetted officers who were magistrates of various ranks for running the core of the administration. They were also Revenue Officers and as such designated as Deputy Collectors. These officers

\* The strength varies from time to time. Recently there have been posting of a District Development Officer, a District Panchayat Officer and a Managing Officer-cum-Custodian for rehabilitation work.

used to be vested with magisterial and revenue powers by publication of notification in the Official Gazette.

Even with the creation of posts for high powered officers like the Superintendent of Police or the Subdivisional Officers in charge of subdivisions, to whom considerable devolution of powers were made, the overall administrative supervision and responsibility remained with the District Magistrate. It was the District Magistrate who was the invariable link with the State. He was to implement the State policy in every branch of the district. He was accountable to the Government for bad administration. Quelling of communal disturbances combined with distribution of prizes in schools at a remote corner of his district occupied the District Magistrate's programme. The multifarious work of the District Magistrate went on multiplying but the District Magistrate's office known as the Collectorate retained almost the same pattern as had been evolved when the work was much less and there was more of executive work for the District Magistrate and Collector and his staff.

Another duty of the District Magistrate was to hear criminal cases and to decide them. Usually the District Magistrate at one time heard the appeals from the 2nd and 3rd class Magistrates and the revenue appeals. He could also try some important original cases, both criminal and revenue. In another chapter details have been given as to how justice is administered now.

With the development of public opinion the District Boards were made independent bodies but the District Magistrates had still certain responsibilities to see that the Board was functioning properly. Many of the District Officer's departments like Excise, Co-operative, Jails, etc., were made into separate departments at Secretariat level and the local officer at district level for that department was put under his departmental boss as well. Thus an Excise Superintendent had to work under the District Magistrate directly but he was also put under the Deputy Commissioner of Excise at the Division and the Commissioner of Excise at Government headquarters. But that does not absolve the District Magistrate from his overall control of these departments.

After Independence was achieved in 1947, the character of the administration has been undergoing a great change. Briefly, the State has assumed the role of a Welfare State. More and more development work and projects were introduced. More agrarian reforms came in adding to the work of the District Magistrate. The District Magistrate's functions as the Collector went on rapidly multiplying. A large number of District Councils for Education, Sanitation, Small Savings Drive, Irrigation, etc., came to be formed. The District Magistrate was invariably the head of all these District Councils.

As is well known every district is divided into several units as the subdivision. The Subdivisional Officer was the executive

head of the subdivision and held in him the same type of functions and responsibilities as a District Magistrate but under the administrative control of the District Magistrate. The Subdivisional Magistrate was also a Deputy to the Collector in revenue matters. Thus the District Magistrate and Collector was at the administrative head of the district with his Deputies, firstly a number of Joint Magistrates, Assistant Magistrates, Deputy Magistrates and Deputy Collectors at the district headquarters and secondly the Subdivisional Officers and a number of officers at the subdivisions combining the magisterial and revenue work and he had the further assistance of officers in charge of specialised departments like Excise, Registration, Medical and Public Health, etc., at headquarters with their subordinates at the lower level. With the dwindling of the European members of the Indian Civil Service in 1947 by their wholesale retirement by the Government, there was a vacuum in the rank of the top and experienced officers. The vacuum was sought to be filled up by the creation of a service known as the Indian Administrative Service. This service was filled up by promotion from the Provincial Civil Service, and recruitment from the market by selection and open competitive examinations. There are also emergency recruitments by interview only.

As mentioned before the office of the District Magistrate known as the Collectorate had continued the same type of pattern from almost the beginning of the district administration under British rule. A detailed study of the district and subdivisional offices which included the recommendations regarding the standard of staffing and the organisation to be adopted for the Collectorate and subdivisional offices was done in 1905 by a committee known as the Slacke Committee. This committee was set up to draw a comprehensive scheme for improving the position of the ministerial officers. The pattern that was set up followed the needs at that time. The English Office in the Collectorate was the clearing house of the District Magistrate's administration and every letter went to the English Office and had to be treated in the various departments concerned but under the control of the English Office. Apart from the confidential section there were separate criminal and revenue departments and the Office Superintendent was at the head of the ministerial officers. Each of the departments in the Collectorate like English Office, Establishment, Nazarat, Tauji and Cess, Land Registration, Treasury, etc., was put under a Deputy Collector or an Assistant Magistrate or a Joint Magistrate who belonged to the Indian Civil Service. The Establishment was technically under a Deputy Collector and under him the head of the ministerial establishment, namely, the Office Superintendent ran this section. The position of the Office Superintendent depended much on his personality and the impression he had created on the District Magistrate. Far too often he acted as the hidden fifth wheel of the coach and the Deputy Magistrate in charge of the Establishment left matters to the Office

Superintendent for more than one reason and the ministerial officers were absolutely left under the control of the Office Superintendent.

With the emergency on the wake of the Second Great War various price control measures had to be enforced. Cloth, kerosene oil, sugar, medicines, consumers' goods, and various other more necessary commodities had to be controlled. The Deputy Magistrates had to take up the role of a trader, a shop-keeper, and a godown superintendent. They did not have the training for all this work. Overnight a Sub-Deputy Magistrate with a small pay of Rs. 200 per month found himself changed into a Price Control Officer or a District Supply Officer controlling transactions of lakhs of rupees. The original strength of the ministerial officers could not cope with the great pressure of work and quickly large temporary recruitments had to be made. The temporary recruits knew very well that their establishments might not last for a long time. They had very big temptations before them and it is no wonder that a certain incidence of corruption and demoralisation of the administrative machinery had crept in. This was not peculiar to this district alone but it was all over the State and probably over all the States in India.

Many of the temporary departments that had been created because of circumstances brought in by the Second Great War closed down at the proper time. Some of them like Supply Department had to be continued in some shape or other and has received fillip occasionally. New problems were created with the partition of the country and the creation of Pakistan. A number of Muslims from Monghyr district for various reasons had migrated to Pakistan. There was a panic among both the communities for some months following the communal outburst in 1946. This tension received its peak after the partition which encouraged the Muslims to migrate.

As has been mentioned before development work has been given a great emphasis in the present set-up of administration of the Welfare State. The rigours of casteism are sought to be removed both by statute and by propaganda. Laws have been passed removing the disqualification of the Harijans from entering temples. Wide facilities have been given to the backward communities and scheduled castes for education. A large number of welfare schemes have been taken up for the backward communities and scheduled castes and the aboriginals. National Extension Service Blocks and Community Projects have been started in various corners of the district. The idea is to upgrade a chain of villages under a particular project or a block so that by process of osmosis the other areas will also upgrade themselves. The abolition of zamindari had thrown the society into a whirlpool which has not yet subsided. The administrative set-up has had to change very considerably because of the abolition of zamindari. There is no intermediary link now between the State and the cultivators. The landless labourers have been thought of

in the present overall schemes for the improvement of the country. All these changes at the district level were to be controlled from the Collectorate and had taxed to the utmost the set-up of the Collectorate, the office of the District Officer with its own old pattern. It was felt that this pattern must go. For this reason the State Government had deputed a senior I. C. S. Officer, Shri B. D. Pande, who studied the problems of the reorganisation of districts and subdivisional offices and gave his scheme. This scheme was implemented by the Government in July, 1958. By this order the set-up of the district offices has been completely changed to suit the new conditions.

Shri B. D. Pande, I.C.S., took into account the existing circumstances which covered the separation of the judiciary and the executive, the development programmes and the consequent changes towards a welfare administration and the staff that had been recruited on *ad hoc* basis, the lack of method of working, supervision or inspection. It was felt that the Collectorate was not organised into properly defined unit with a proper structure which was essential for efficient office organisation. Ill-assorted arrangement at the top was bound to affect the ramifications and the actual working of the schemes.

The number of clerical staff had gone up more than four times as compared with the number of clerical staff in 1904. In some districts the number of ministerial staff had gone to near about 600 persons. If to this were added the number of field staff that were working under the Collectorate, namely, *Karamcharis*, Village Level Workers, *Gram Sewaks*, Inspectorates, etc., it was found that the non-gazetted establishment under some of the Collectorates would amount to as large as 2,000. This huge array of assistance itself called for administrative and organisational problem of its own.

Shri Pande found that most of the correspondence was carried out in the main office of the Collectorate known as English Office which was itself a misnomer. The English Office formerly had two main divisions, Judicial and Revenue while a number of revenue subjects were still dealt with in the English Office. There was a fairly big separate revenue establishment, consequent on the abolition of zamindari. Correspondence was also carried on in a large number of smaller offices. This led to duplication of files and papers, loss of papers, lack of supervision, etc. He felt that the best arrangement for the organisation of the Main Collectorate Office was to divide the Collectorate into seven principal sections as follows:—

- (1) Confidential—This was to be directly under the Collectorate.
- (2) General Office—This was to replace the English Office.
- (3) Revenue Office—This was to correspond to the present Revenue Office set-up on the abolition of zamindaris.

- (4) Development Office.
- (5) Establishment Office.
- (6) Legal Section.
- (7) Treasury and Accounts.

The proposed distribution of subjects was as follows :—

*Section I—Confidential.*

*Section II—General—*

- (1) Law and Order; (2) Agrarian Disputes; (3) Maintenance of Public Order Act; (4) Collective Fines; (5) Police and Homeguards; (6) Requisitioning and derequisitioning of property; (7) Allotment of houses; (8) Soldiers' Sailors' and Airmen's Board; (9) Elections; (10) Census; (11) Cinemas and dramatic performances; (12) Licenses (Arms, Explosives, etc.); (13) Press, including examination of newspaper cuttings; (14) Public Relations; (15) Relief and Rehabilitation of Displaced Persons from Pakistan; (16) Evacuee Property Act; (17) Passports and Visas; (18) Domicile Certificate; (19) Political Sufferers; (20) Jails; (21) Supply and Price Control; (22) Anti-Corruption; (23) Assembly, Council and Parliament questions; (24) Local Bodies, that is, Municipalities, District Boards, Notified Area Committees and other Union Committees; (25) Library; (26) Forms and Stationery; (27) Labour, including Minimum Wages Act, Workmen's Compensation, etc.

*Section III—Revenue—*

- (1) Land Reforms; (2) Tenancy Act; (3) Rent and Cess; (4) Khas Mahal; (5) Rent Commutation; (6) Chaukidari; (7) Settlement; (8) Balabandi; (9) Malkhana; (10) Registration; (11) Chakrana; (12) Embankment; (13) Excise and Opium; (14) Kanungo Establishment; (15) Taxation Measures; (16) Record Room; (17) Copying Department; (18) Certificate; (19) Nazarat; (20) Circuit House; (21) Land Acquisition; (22) Ferries; (23) Mining; (24) Treasure Trove; (25) Stamps; (26) Crop and Weather Reports; (27) Flood and Scarcity.

*Section IV—Development—*

- (1) Five-Year Plan and Co-ordination; (2) District Development Committee; (3) District Planning Committee; (4) District Education Committee; (5) Community Project and National Extension Service; (6) Local Development Works Programme; (7) Irrigation (major, medium and minor); (8) Reclamation of

Wasteland; (9) Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes; (10) Gram Panchayats; (11) Vested zamindari improvement works; (12) Welfare activities of other departments including Grow More Food; (13) Statistics; (14) Forests; (15) Loans, including Agriculturists' Loans, Land Improvement Loans, Loans under the State Aid to Industries Act, etc.; (16) National Savings Scheme; (17) Works Staff in the District.

*Section V—Establishment—*

- (1) Personal cases—maintenance of service books, character rolls, leave accounts, etc., of personnel employed under the Collector; (2) Appointments, postings and transfers; (3) Leave; (4) Departmental Proceedings; (5) Provident Fund Gratuity; (6) Pensions; (7) Security; (8) Bill and Budget Works of the Collectorate.

*Section VI—Legal Section—*

- (1) Revenue and Judicial Munshikhana; (2) Civil Suits; Pauper Suits; (4) Criminal Motions; (5) Inspection of Trial Registers; (6) Appeals; (7) Correspondence with the Legal Remembrancer; (8) High Court; (9) Release of Prisoners; (10) Pleaders, Mukhtars and Revenue Agents; (11) Probate; (12) Wakf Estates—Religious Endowments; (13) Payment of Pleader's bills; (14) Judicial Accounts; (15) Criminal Fines; (16) Law Agents and Law Clerks; (17) Other Criminal, Civil or Revenue Appeals or Motions—and matters connected therewith; (18) Court Malkhana.

*Section VII—Treasury and Accounts—*

- (1) Treasury and Accounts; (2) Sale of Stamps.

Shri Pande made a detailed recommendation for the offices indicating the scales of pay under the different heads. He had further recommended for the removal of the artificial distinction between Class A and Class B Districts. At the time of the Slacke Committee's Report a distinction was made between the districts mainly on the basis of the number of assistants employed under a Collectorate. Where the number of clerks was below 100 the district was placed in a lower category in respect of the pay of the supervisory staff. The number of clerks in every district was well above 100 when Shri Pande made his enquiry and he felt that the ministerial officers employed in the different districts should have equal opportunity of promotion to a higher post. Therefore he recommended that the distinction between the different districts in matter of salaries to be drawn by persons doing the same kind of jobs should be abolished.

There was a certain amount of invidious distinction between a Sadar subdivision and a mofussil subdivision. The recommendation was that the Sadar subdivision should be organised more or less on the lines of mofussil subdivisions. The Sadar Subdivisional Officer was to have the following departments :—

General Office; Elections; Developments; Confidential; Loans and Relief; N. E. S. and Gram Panchayats; Supply and Price Control; Minor Irrigation; Public Relations; Welfare; Chaukidari; Nazarat; Certificates; B. T. Act cases; Library; Land Reforms—L. I. Fee—Revenue Munshikana; Arms; and Cinemas and other licenses.

According to Shri Pande the Collectorate should also retain Probate, Civil Suits, Malkhana, Mines, Revenue Appeals, Settlement, Embankment, Balabandi, and Land Acquisition Sections. Another important change that had to be taken cognisance of was that with the abolition of zamindari and the vesting of the zamindari into the State, the Khasmahal Department of a district had lost its separate entity. The Khasmahal was, therefore, to be completely merged with the Land Reforms Department. The Landlord Fee Department of the Collectorate had to be abolished as with the abolition of the zamindari, no money-orders had to be sent or acknowledged. It was recommended that arrangements should be made with the District Registration Office or the Sub-Registrar to deposit the Landlord Fee direct into the Treasury and send notices to the Circle Officers or the *Anchal Adhikaris* concerned.

Shri Pande went into some detail as to the necessary augmentation of certain departments like Nazarat, Certificate, Record Rooms, etc. He considered that since the *Anchal Adhikari* was also the Block Development Officer, the certificate powers should not be vested in him and the procedure of getting certificates executed through the Subdivisional Officer should continue. It may be noted here that the work in connection with certificates has been transferred to the *Anchal* Officers in the other Raiyatwari States of Bombay, Madras, Uttar Pradesh, etc.

Shri Pande had also given elaborate suggestions for the working of the Development Office, Welfare Departments, Gram Panchayats, Loans Department, Establishment Office, Legal Office, Inspections, etc. He had recommended that questionnaires to assist in the inspection as in the case of some of the older manuals should be prescribed for the new branches also like those of development, revenue, etc. They will be of valuable guidance to junior officers.

He also felt that there should be adequate delegations of powers to officers at all levels, namely, *Anchal Adhikaris*, Subdivisional Officers, Collectors, etc. He had also indicated the necessity of a

regular training of the newly-recruited assistants and that the training should be closely integrated with practical training in the office itself.

The Chief Secretary in his no. OM/R-302/56-10443, dated the 20th December, 1957, had approved of the suggestions and informed the District Officers by name that the arrangements should be made forthwith to introduce the Reorganisation Scheme in the districts and subdivisions from the 2nd January, 1958. He reiterated that the Collectorate should be divided into seven principal sections as recommended by Shri B. D. Pande. He further expected that the Sadar Subdivisional Officers should function separately from the Collectorate like Mofussil Subdivisional Officer with the departments as recommended by Shri Pande and the Collectorate should, however, retain the nine subjects mentioned before as per Shri Pande's recommendations. There was a further reiteration of Shri Pande's scheme in the letter of Shri M. S. Rao, i.c.s., Chief Secretary, bearing no. R2-302/56-CSR.-365, dated the 9th July, 1958. In this letter the existing distinction between A and B Class districts in respect of pay-scale for various categories of the posts was abolished. Orders were passed for the merging of the Khasmahal Office in the General Land Reforms Office, the abolition of L. I. Fee Department and other recommendations regarding Nazarat, Certificate, Establishment, Legal Section, etc.

#### EXCISE.

The Superintendent of Excise is the head of the administration in the district level. He is under the immediate control of the District Magistrate. The Superintendent of Excise is also under the administrative control of the Deputy Commissioner of Excise, Northern Range with his headquarters at Muzaffarpur and the Commissioner of Excise, Bihar with his headquarters at Patna. For the purpose of excise administration the district is divided into 12 circles, each under the charge of an Excise Sub-Inspector. There are also four special Sub-Inspectors of Excise posted at Barauni, Begusarai, Kiul and Monghyr to prevent smuggling of Nepali *ganja* and Gajipuri opium. The Sub-Inspectors of Excise are under the control of the Inspector of Excise whose number in the district is three, one each for the Sadar and the Jamui subdivisions and the other one for Begusarai-cum-Khagaria subdivisions. Besides these there are 29 Assistant Sub-Inspectors and 96 peons. At Mankatha there is a Distilling Officer to look after the distillery.

The greater portion of the excise revenue is derived from the tax levied on country spirit prepared by distillation from molasses and the flower of *mahua* (*Basia latifolia*). The consumption of fermented liquor known as *tari* is also considerable. The revenue derived from *ganja* and *bhang* is also not less. The consumption of hemp drug is in fact unusually great. The statistics of revenue derived

from different kinds of excisable commodities from 1953-54 to 1958-59 are given below :—

Year.	Country spirit.	Ganja.	Bhang.	Opium.	Foreign liquor.	D. P. Bhang.	Tari.	Denatured spirit.	Miscellaneous.	Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1953-54	13,00,952	1,30,333	8,001	49,186	25,231	26	7,27,354	6,705	10,768	22,58,556
1954-55	13,16,859	1,87,881	7,728	44,895	22,644	24	7,16,492	8,124	11,739	23,16,384
1955-56	13,55,605	1,39,661	5,533	38,605	22,395	32	7,46,899	8,674	16,431	23,33,835
1956-57	14,66,102	1,69,412	5,806	31,825	27,207	18	7,52,960	8,102	13,006	24,74,438
1957-58	13,32,249	1,60,347	5,062	23,746	17,543	16	7,37,467	14,049	9,452	22,99,931
1958-59	12,85,877	1,02,662	5,516	9,177	16,461	10	6,32,168	17,622	9,216	20,78,709

From the statistics it is apparent that the revenue from excise has shown a downward tendency from 1957-58. This is partly due to the lower purchasing capacity of the consumer and partly due to smuggling of Nepali *ganja*. The State Government have imposed a ban on the oral consumption of opium from the 1st April, 1959. Sale of opium would henceforth be controlled by medical certificates.

#### REGISTRATION.

There are nine sub-registry offices including Sadar office under the L. R. Act XVI of 1908 at the headquarters station (Monghyr). The District Sub-Registrar deals, as usual, with documents presented for registration in the Sadar office. Formerly the Additional District Magistrate of Monghyr was the District Registrar, but now the District Magistrate is the District Registrar of Monghyr. The Inspector-General of Registration, Patna, is the head of the department.

The District Sub-Registrar assists the District Registrar in supervising the work of the sub-registry offices in the district. The average number of documents registered annually during the quinquennium ending 1951 is 55,367 as against 48,265 in the preceding five years—there being an increase of 7,102 documents which is attributed to poor harvest for the last several years and rise in the prices of every commodity of life during the quinquennium under report.

The statement below would show the number of documents registered and the receipts accrued therefrom at each office of the district from 1951 to 1958:—

Statement showing the total number of documents registered and total reparts in respect of Registration offices in the district of Monghyr.

Year.	Sadar Registration Office, Monghyr.		Sub-Registry Office, Lakhisarai.		S. R. O., Gogri.		S. R. O., Kharagpur.		S. R. O., Sheikhpura.	
	Number.	Total receipts.	Number.	Total receipts.	Number.	Total receipts.	Number.	Total receipts.	Number.	Total receipts.
1951 ..	5,646	87,531	5,420	48,379	4,808	36,386	5,714	43,212	5,121	38,742
1952 ..	4,983	81,210	5,777	45,848	4,423	35,949	4,360	32,033	5,694	27,089
1953 ..	5,100	82,079	5,083	45,814	4,202	33,910	4,213	29,951	3,855	27,241
1954 ..	4,644	76,992	4,684	40,057	4,677	36,213	4,058	30,213	4,027	27,793
1955 ..	4,787	78,573	4,754	39,744	2,841	19,075	4,251	29,099	4,448	29,561
1956 ..	5,105	89,650	5,106	44,205	3,320	23,001	3,760	31,076	4,188	28,777
1957 ..	5,132	77,590	5,106	40,104	5,553	36,644	6,164	41,228	4,750	33,152
1958 ..	5,868	91,303	6,024	48,099	6,170	38,927	6,448	40,677	5,772	39,487
1951 ..	9,193	73,552	6,427	46,138	12,867	77,484	7,802	48,814	62,998	5,002,338
1952 ..	8,200	69,187	5,615	43,245	9,505	54,224	5,697	33,313	61,654	4,27,098
1953 ..	9,347	75,795	6,120	44,651	9,857	58,143	5,782	36,718	53,559	4,34,202
1954 ..	8,499	64,471	5,943	41,343	9,690	54,121	5,000	29,118	51,222	4,00,051
1955 ..	7,737	55,915	5,644	37,516	9,745	52,917	3,793	21,953	48,000	3,64,353
1956 ..	7,649	57,111	6,722	48,570	10,740	57,002	4,164	23,863	50,754	4,03,255
1957 ..	11,319	85,008	7,702	53,685	12,884	70,006	7,102	37,701	65,712	4,75,118
1958 ..	12,101	90,106	8,190	58,362	13,696	73,632	7,491	39,973	71,760	5,20,566
1	12	13	14	15	16	17	18	19	20	21
Year.	Number. Total receipts.		Number. Total receipts.		Number. Total receipts.		Number. Total receipts.		Number. Total receipts.	
	S. R. O., Begusarai.		S. R. O., • Tehra.		S. R. O., Jammu.		S. R. O., Khararia.		Total figures for the whole district.	

The District Sub-Registrar's office at the headquarters of the district has got a big record room containing about 24,060 registers and indexes of all sub-registry offices situated in the district. These registers and books contain copies of documents registered since 1820. Strict secrecy with regard to the contents of documents copied in the register books, is maintained as in doing so it yields good income to the Government in the shape of searching and copying fees.

There are five Mohammedan Marriage Registrars' offices in the district, but only two Mohammedan Marriage Registrars, one at Monghyr and the other at Begusarai are functioning.

#### ADMINISTRATION OF COMMERCIAL TAXES.

The origin of the Commercial Taxes Department in Monghyr goes back to the 12th October, 1938 when the Bihar Agricultural Income-tax Act came into operation. An office was then set-up in Monghyr for the purpose of efficient administration and proper collection of revenue under an Agricultural Income-tax Officer. The revenue of the district from agricultural income-tax was only Rs. 46,687-3-6 in 1939-40.

The activities of the department in the circle have remarkably expanded and the department now under the charge of a Superintendent of Commercial Taxes is concerned with the administration of the following enactments :—

- (1) Bihar Agricultural Income-tax Act, 1948.
- (2) Bihar Sales Tax Act, 1947.
- (3) Bihar Motor Spirit (Taxation on Sales) Act, 1939.
- (4) Bihar Entertainment Tax Act, 1948.
- (5) Bihar Electricity Duty Act, 1948.
- (6) Part III of the Bihar Finance Act, 1950, in regard to levy of tax on Passengers and Goods carried or transported by Public Service Vehicles and Public Carrier.

The Superintendent is now assisted by two Assistant Superintendents, one at Monghyr and another at Khagaria. There are now two Sub-Circles one at Khagaria and the other at Jamui.

Although the origin of the department can be traced as early as in the year 1938, the Commercial Taxes were really introduced long afterwards. It was the World War II that forced the attention of the fiscal authorities upon Sales Tax as a very suitable source of revenue and the Sales Tax Act was introduced in Bihar from 1st October, 1944. The Agricultural Income-tax-cum-Sales Tax Office came to be known as the Commercial Taxes Office.

The necessity of sales tax has been felt as an important means of meeting the deficit in the State's revenue when the nation-building activities of Government require large revenue. The sales

tax is not entirely a new system of taxation nor is it an outlandish innovation as some are prone to think.

It was not unknown even in ancient India. We have read "Vyaji" in the "Arthashastra" of Kautilya who refers to trade tax in the following ways :—

"The amount of Vyaji due on commodities sold by cubical measures is 1/16th of the quantity; that on commodities sold by weighing balance is 1/20th of the quantity; and that on commodities sold in numbers is 1/11th of the whole.\*

References to sales tax are also found in the "Sukranitisara" and other works, but the rate of tax seems to have been much less than that adopted by the Mauryas.

Out of the last four enactments mentioned above the Entertainment Tax previously known as Entertainment Duty was in existence from 1937 while the Motor Spirit Tax was in operation from 1939. It was in 1948 that the administration of the above taxation measures was vested in this department. The last two measures were introduced to minimise the gap in State's revenue deficit due to increased expenditure on social services. It will thus be seen that out of a small beginning, the department has grown to a vast organisation. The department is new but it bids fair to be the mainstay in State's revenue.

The receipts of commercial taxes under different heads from 1951-52 to 1957-58 are given below :—

Taxation.	1951-52.	1952-53.	1953-54.	1954-55.	1955-56.	1956-57.	1957-58.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. S. T.	23,37,971	27,18,203	19,85,318	17,92,765	18,22,557	18,92,753	19,01,691
B. A. I. T.	4,71,448	5,36,060	5,21,226	2,49,252	2,27,273	1,67,776	2,15,200
M. S. ..	88,043	1,04,996	1,05,222	1,18,875	1,31,489	1,18,253	1,76,806
B. P. G. T.	59,976	77,542	62,213	54,542	80,246	1,84,982	1,70,968
B. Ele. Duty	43,564	44,558	60,303	52,408	57,834	89,531	1,15,366
B. Ent. Tax	1,90,492	2,12,635	1,84,426	1,75,153	2,26,444	2,35,226	2,49,505
Central S. T. (The C. S. T. came into force with effect from 1st July 1957).	..	..	..	..	..	..	30,067

\* Dr. Ramasastri's translation (Mysore, 1929). Another view is that Vyaji was not a Sales-tax or trade-tax at all.

From the taxation point of view, the Tobacco Manufacturers (India), Ltd., is the chief industry of the district which pays the maximum tax in this district. Lakhisarai and Khagaria markets are known for grains and *kirana* business, and Jhajha for *biri*. Apart from the Tobacco Manufacturers (India), Ltd., there is little industrial development in the district till 1960. Barauni area will, however, be fast developed into an industrial sector.

The district is agriculturally advanced and leaving a few places, the soil is rich and full of alluvium. Barhee is famous for *rabi* crops. In north Monghyr, *rabi* and money crops are grown. There are seven cinema houses, two at Monghyr, three at Jamalpur, one at Lakhisarai and one at Begusarai.

The roads in the district are not yet fully improved for motor vehicles and the transport tax or the motor spirit tax are, therefore, not very important taxation measures in this district as in Chotanagpur or other places.

From the statistics given above it is apparent that there had been gradual increase in the revenue derived from the Motor Spirit Tax, Transport Duty, Electricity Duty and Entertainment Tax. But the revenue derived from Sales Tax and the Agricultural Income-tax had recorded a fall. So far as the fall in Sales Tax is concerned it was mainly owing to exemption of tax on goods despatched outside the State and the raising of the registerable limit from over 10,000 to over 15,000 from 1954. The fall in the Agricultural Income-tax was mainly due to taking over of the big zamindaris by State Government and the bad economic condition in general.

#### STAMPS.

The revenue from stamps is an important source of income to the district exchequer. The receipts from this source increased from Rs. 7,35,605 in 1924-25 to Rs. 14,59,126 in 1956-57. The increase is mainly due to the rising demand for non-judicial stamps which rose to Rs. 8,81,755 during 1956-57 as against Rs. 1,44,435 in 1924-25. The revenue from judicial stamps rose to Rs. 5,77,370 as against Rs. 5,91,170 in 1924-25.