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REVIEW : Page 111

The Evolution of Provincial Finance in British India by B.R. Ambedkar (London : P.S. King & Sons. pp. xxi plus 285, 15 s)

Of this group only two pretend to add anything new to our knowledge of India, the rest are rather text-books for Indian students. Mr. Ambedkar has the facility of making forbidding subjects attractive and has produced a very readable book. Provincial finance in India has so far been almost entirely neglected by writers on finance and little or nothing has been published apart from Government Blue Books and memoranda. The Evolution of Provincial Finance in British India is a useful introduction written rather from the historical point of view. It does not pretend to be exhaustive and is essentially a piece of pioneer work. There are four parts. Part I traces the history from 1833 up to 1873, when a new regime was begun. Centralisation having proved a failure, the opponents of the system wished “ to make the Local Governments partners in the great joint stock of Indian Finances..... instead of keeping them on the footing of agents

and servants,” thus anticipating the present reforms. Opposition, however, was too strong, and as usual the solution was a compromise, details of which are given in Part II. Various methods are described, such as “Budget by Assignments”, “Budget by Assigned Revenues,” and “Budget by Shared Revenue.” None succeeded in giving the desired results. Part III is analytical, and is an attempt to that, whatever the financial relationship between the Provincial and Central Governments, the former were never in law or fact independent but were closely regulated. It is an interesting piece of work, but does not appear to be so fundamentally important as the author seems to think. Part IV is devoted to finance since the introduction of the new reforms. The treatment here is not so good, probably because the space allotted to it is too small and the subject very complex. The conclusion drawn is that good finance cannot be expected under the present dyarchical system of government. Certainly it will be difficult.

The author is to be congratulated upon the impartial way in which he has discussed an eminently controversial subject.

W. S. THATCHER

Book 3

