

Financial (189⁷) Department.

ORDINARY PRINTED.

G.O., No. 721

Dated 4. 9. 97

INDEXED.

16/17

[Despatch Abstract.]

Transfers of budget allotments.
Delegating to Collectors and Magistrates
as well as to District and Sessions
Judges the power to sanction — from
one detailed head to another within the
same minor head and within the
same district, and making certain
alterations in and additions to the rules
relating to the preparation of budget
estimates circulated with G.O. No. 602
Financial dated 20. 8. 95.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
344/88							

Government {1897} of Madras. FINANCIAL.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

G.O., No. 721, 4th September 1897.

SEPTEMBER.

Transfer of Budget Allotments.

Delegating to Collectors and Magistrates, as well as to District and Sessions Judges, the power to sanction — from one detailed head to another within the same minor head and within the same district, and making certain alterations in, and additions to, the rules relating to the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From D. W. G. COWIE, Esq., Registrar, High Court, Madras, to the Chief Secretary to Government, dated 4th June 1897, Ref. on No. 606.

I am directed to forward a copy of letter, No. 880, dated 18th February 1897, from the District Judge of Gódvári, and to request that the Government may be pleased to empower District and Sessions Judges and Collectors and District Magistrates, under article 76 of the Civil Account Code, to make transfers (1) from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts; and (2) from one minor head to another minor head under the same major head of such grants.

2. At present, the High Court alone can make such transfers, however trifling the amount may be.

3. The High Court supports the proposal of the District Judge, and the Accountant-General, who was consulted, has no objection to the delegation of the powers under the article quoted above.

ENCLOSURE.

From A. BUTTERWORTH, Esq., Acting District and Sessions Judge, Gódvári, to the Registrar of the High Court of Judicature, Madras, dated Rajahmundry, 18th February 1897, No. 880.

I have the honour respectfully to suggest that the High Court should move the Government to empower District and Sessions Judges to make (1) transfers from the ascertained surplus of the contingent grant of one subordinate court to that of another in their own districts; and (2) transfers from one minor head to another under the major head contingencies in the case of the District and Sessions Court and of all Civil Courts subordinate to the District Court.

2. Under rule 11 printed at page 28 of the Civil Rules of Practice (1891) such transfers cannot apparently be made except with the sanction of the High Court, however trifling the amount of additional allotment required may be. I am informed that in a recent case from this district the High Court had to be moved to sanction a transfer of 4 annas, and I submit that time and correspondence would be saved if local officers were empowered to make these transfers which always relate to petty sums.

ORDER—No. 721, Financial, dated 4th September 1897.

The High Court requests that District and Sessions Judges, as well as Collectors and District Magistrates, may be authorized to make transfers of budget provision—

(i) from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts;

(ii) from one minor head to another minor head under the same major head of such grants.

What is intended is apparently a transfer from one *detailed* head to another under *Contingencies*, as such transfers, however trifling, now require the sanction of the High Court under rule 11 on page 28 of the Civil Rules of Practice.

2. As regards Collectors, it is understood that the distribution made by the Board of Revenue under *Allowances, Supplies and Services* and *Contingencies* is for the whole district and that Collectors are left to redistribute the same amongst officers subordinate to them. When, however, transfers have to be made from one detailed head to another under *Allowances and Supplies and Services*, the sanction of the Board is required.

Board's Standing Order No. 238.

of Rs. 200 in each case. Postage charges

G.O., No. 463, Financial, dated 29th July 1889.

As regards *Contingencies*, Collectors have been empowered to sanction transfers from one detailed head to another up to a limit of all departments under the control of a Collector are debited to a single major head, 3. *Land Revenue*, and the necessity for transfers does not in this case arise.

3. Under existing rules, the High Court, the Board of Revenue, the Inspectors-General of Police, Prisons and Registration, the Director of Public Instruction and the Surgeon-General are competent to sanction transfers from one *minor head* to another within the same major head, while all other heads of departments may sanction transfers within the same *minor head*. His Excellency the Governor in Council is now pleased to delegate to Collectors and Magistrates, as well as to District and Sessions Judges, the power to sanction transfers of budget allotments from one detailed head to another within the same minor head, and within the same district, the limit of Rs. 200 referred to above in the case of Collectors being removed.

4. The following rule will accordingly be substituted for the first clause of rule 95 of the instructions relating to the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1895 :—

95. All other heads of departments are competent to transfer from one detailed head to another within the same *minor head*. Collectors and District Judges may exercise the same powers within their respective districts.

5. It is observed that there is some confusion in the use of the terms *major* and *minor* heads in the High Court's letter read above and that this occurs also in Board's Standing Order No. 238. The following explanations will, therefore, be added to rule 43 of the same instructions :—

43-A.—To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind :—

(i) *Major heads* form the main sub-divisions into which the accounts are divided and have *roman* or *arabic* numerals prefixed to them.

(ii) *Minor heads* are those which are enumerated in Appendix P of the Civil Account Code and are summarised in the abstract under each major head of the civil estimates, generally with a detailed account attached to each.

(iii) *Sub-heads* are the main divisions into which minor heads are sometimes broken up, e.g., general establishments, sub-divisional establishments under "charges of district administration" in the case of 3. "*Land Revenue*."

(iv) *Group-heads* are the principal sub-divisions which occur under each minor or sub-head of expenditure, viz., Salaries, Establishments, Allowances, Supplies and Services and Contingencies.

(v) *Detailed heads* are the various subsidiary items which form distinct entries in the budget under each "group-head."

43-B.—The following methods are adopted in quoting major, minor and detailed heads in correspondence :—

Major heads with their corresponding roman or arabic numerals, when printed are shown in capitals; in manuscript they are written in large letters, the first letter of each word being a capital.

Minor heads when printed are shown in smaller type, only the first letter of each word being a capital; in manuscript they are written in smaller letters than major heads.

Detailed heads when printed are shown in italics; in manuscript they are underlined.

A dash invariably separates a minor from a major head and a detailed from a minor head.

6. The opportunity will be taken to insert the following ruling as rule 66 of the same instructions, the existing rule 66 being re-numbered as 66-A:—

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception

in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

(True Extract.)

J. F. PRICE,
Chief Secretary.

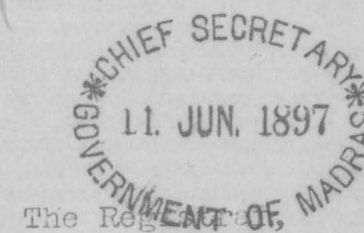
To the Hon'ble the Chief Justice (with C.L.).
,, the Revenue Department.
,, the Public Works Department.
,, the Local and Municipal Department.
,, the Educational Department.
,, the Marine Department.
,, the Accountant-General.
,, all heads of departments under the Chief Secretary.
Copy to the Comptroller and Auditor General.

Exd. Shaik Karim.

Judicial (1897) Department.

CURRENT No. 2429

From



The Registrar,

High Court,

Madras.

Ref. on No. 606 of 1897.

Dated 4th June 1897.

Received 11.6.97 DESPATCHED

Registered 11.6.97 9 JUN. 97

Enclosures one.

Spare copies

SUBJECT.

Requesting that Government may be pleased to empower District and Sessions Judges and Collectors and District Magistrates to make transfers from the ascertained surplus of the contingent grants of ^{one} the Court to that of another and from one minor head to another under the same major head.

Recd 12-6-97
Regd 12-6-97
Encl 1

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Telephonic Message

From

First Assistant Board of Revenue (Land Revenue).

Dated 3rd July 1897.

The districtwar allotments made by the Board under the several sub-heads of contingencies, allowances and supplies and services are for the whole district and the Collector is left to distribute the same amongst the several subordinate offices. In the current year's budget, allotments have been made for general establishments and for sub-divisional establishments separately, but, they do not extend to the distribution of the provision amongst the several offices included in the two classes of establishment. The Collector has not therefore to come up to the Board for any alteration or transfer in respect of allotments made to sub-divisional offices under the same sub-head. Where transfers have to be made from one sub-head to another under allowances, supplies and services, the Board's sanction is necessary. In the case of contingent charges, Collectors are competent to sanction transfers from one minor head of contingencies to another under the same major head subject to a limit of Rs. 1200 in each case, Vide clause 6 of para 2 of Board's Proceedings 232, dated 26th June 1896, copy of which has been sent to the Revenue Department.

Colacamund
13th August 1897.

CHIEF
SECRETARIAT,
D. O.
No. 364
Dated, 13.8.1897.

My dear Harrison,
Will you please let
me know if you see any
objection to the issue of
the accompanying order.

Yours faithfully,
(Signed) J. J. Price.

J. C. Harrison Esq.
I.C.S.

Dispo? with prob-
13/8/97

(1897) Department.

D. O. No. 600

CHIEF
SECRETARIAT,
D. O.
No. 387
Dated 20.8.1897.

From
J. C. Harrison Esq.

D. O.

20th August 1897.

No.

My dear Harrison,
Many thanks for your D.O. of the 20th returning the accompanying proof with remarks. Will you please say if the definitions, as now corrected, are right and will you also kindly let me have your suggestions as to rules regulating the method of quoting major heads, minor heads in correspondence. We generally put major heads in italics, minor heads between inverted commas, and so on, but there is no recognized or invariable rule and if you could tell me the account practice it might be embodied in the order for general as well as for Secretariat information.

Dated 20th August 1897
Received 21st _____
Registered 21st _____
Enclosures one
Spare copies

SUBJECT.

Returning draft notes re certain transfers from the ascertained surplus of the Contingent Grant of one Court to the Contingent Grant of another Court in the D.O. of Col^l Sessions dated 20.8.97.
D. H. M. Esq.

Yours sincerely,
J. J. Price
To J. C. Harrison Esq. 22.8.97

28/8/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G. 9]
500-15-2-97.

(1897)

Department.

D. O. No. 711

From

J. C. Harrison Esq. C.S.

D. O.

No.

Dated 1st Sept. 1897

Received 2nd _____

Registered _____

Enclosures 2

Spare copies

SUBJECT.

Re definition of the General
headings



D.O. No. 680.
ACCOUNTANT GENERAL'S OFFICE,
PORT ST. GEORGE.

the 21st Aug. 1897



My dear Sir,

I return the draft order which

seem all right. There is a small
error in para 5. 43. A. Subheads
are heads such as (my under land
Revenue) General establishment, Subdi-
visional establishment, M.C. judges, Hospital
charges and the like whilst the head
given as Subheads in the draft
are properly termed "Group heads".

Yours sincerely
J. C. Harrison

C. No. 1777

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

H. E. THE GOVERNOR.

THE HON'BLE ^{Sir Henry K} BLISS, C.I.E.

THE HON'BLE MR. GROSE, C.I.E.

SUBJECT

Transfer of Allotments

See
the note originally written
had been revised - clean copy
recd 16/7/97 *Chd*
16/7/97

FOR ORDERS.

The High Court requests that District and Sessions Judges as well as Collectors and District Magistrates may be authorized to make transfers of budget provision

(i) "from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts,

(ii) from one minor head to another minor head under the same major head of such grants" i.e. "under the major head contingencies" as the District Judge, Godavari puts it.

It is clear that what is intended is merely a transfer from one detailed head to another under Contingencies, - as such transfers however trifling, now require the sanction of the High Court under rule 11 ^{on page 28} of the Civil rules of practice.

The Accountant-General has no objection to the delegation of powers now propose



D.O. No 711.
ACCOUNTANT GENERAL'S OFFICE,
FORT ST. GEORGE,

the 1st of Sept 1897

My dear Sir

The definition in the right

now. I append a note showing the

method usual in describing the
Latin head. Nothing is said
about sub or group head as they
do not occur practically in ordinary
correspondence.

Yours sincerely

J. Harrison

The given one is a group head
with its corresponding Roman
or Arabic numeral accord-
ing as it is a receipt or
a charge head. In print
the letters ~~are~~ ^{are} all Capital.
In manuscript the letters
~~are~~ ^{are} large & the first of
each ~~is~~ ^{is} Capital.

The minor heads ~~are~~ ^{are given}
in smaller type, only the
first letter of each word
being ~~is~~ ^{is} Capital. In writing
they are smaller. There is

always a dash — separating
the minor from the major
head & the detailed
head from the minor head.

Detailed heads are in
Italic in print and
underlined in writing.

In Correspondence the above
divisions
are generally in use.

Yr
3/8/97

2. As regards Collectors, the distribution made by the Board under Allowances, Supplies and Services and Contingencies ^{is} for the whole district and Collectors are left to redistribute the same among the several officers subordinate to them. When, however, transfers have to be made from one detailed head to another under Allowances and Supplies and Services, the Board's sanction is necessary. As regards Contingencies, Collectors have been empowered to sanction transfers from one detailed head to another up to a limit of Rs. 200 in each case.

3. Postage charges of all departments under the control of the Collector are debited to a single major head 3 Land Revenue, and this saves the necessity for transfers.

3. Under existing rules, Collectors and Judges are not regarded as Heads of departments; among the latter, the High Court, the Board in all departments the Inspector-General of Police, Prisons and Registration, the Director of Public Instruction and the Surgeon-General are competent to sanction transfers, from one minor head to another within the same major head; other heads of departments can only sanction transfers within the same minor head. What the High Court recommends is not even the latter, but merely a transfer from one detailed head to another under the grant for Contingencies.

4. Submitted however that District Judges and Collectors are of higher standing than most heads of departments and that they may be empowered to sanction all transfers of budget allotments from one detailed head to another within the same minor head and within the same district:- the limit of Rs. 200 being altogether removed.

5. To avoid ^{the} confusion in the use of these terms which occurs both in the High Court's letter and in the Board's Standing Order No. 233, it is proposed ^{to} add the following explanations to the Budget rules, with ^{the} the Accountant-General's approval,

"Rule 43 A. To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind:-

(i) "Major heads" ^{main} from the ^{sub} divisions into which the accounts are divided and have Roman or Arabic numerals prefixed to them.

(ii) "Minor heads" ^{are} ~~are~~ those which are enumerated in App. ^P of the C.A.C. and ^{are} summarized in the abstract under each major head of the Civil estimates, generally with a Detailed accounts attached to each.

(iii) "Sub heads" ~~are~~ are the principal subdivisions which occur under each minor head of expenditure; viz.

* Inc flagged D

* S

D Rule 94

Rule 95

Page 658 of 22

Salaries
Establishments
Allowances
Supplies and Services
Contingencies.

(iv) "Detailed heads" are the various subsidiary items which form distinct entries in the budget under each "subheads".

15/7/97 Cms 16/7/97
19/7/97
I see no objection to the
free fit. Apparently the
R.D. has not been committed.
It should be
20/7/97

To.

Revenue Dept. No. 1546
23-7-97.

Please say if there is any
objection to the proposed
arrangement, so far as Collectors
are concerned.

Cms
22-7-97

22/7/97

I see no objection to the proposed
arrangement, so far as Collectors are concerned.

26/7/97

9

Draft in print please - Comptroller & C.
Take the opportunity to ^{publish} add the S.O. 21,
making in S.O. No. 792 Rev. 7.6.83 to
as an addition to the budget rules.

Cms. Push this on
28/7/97.

Please see
draft in print
submitted
28/7/97

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From D. W. G. COWIE, Esq., Registrar, High Court, Madras, to the Chief Secretary to Government, dated 4th June 1897, Ref. on No. 606.

I am directed to forward a copy of letter, No. 880, dated 18th February 1897, from the District Judge of Gódvári, and to request that the Government may be pleased to empower District and Sessions Judges and Collectors and District Magistrates, under article 76 of the Civil Account Code, to make transfers (1) from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts; and (2) from one minor head to another minor head under the same major head of such grants.

2. At present, the High Court alone can make such transfers, however trifling the amount may be.

3. The High Court supports the proposal of the District Judge, and the Accountant-General, who was consulted, has no objection to the delegation of the powers under the article quoted above.

ENCLOSURE.

From A. BUTTERWORTH, Esq., Acting District and Sessions Judge, Gódvári, to the Registrar of the High Court of Judicature, Madras, dated Rajahmundry, 18th February 1897, No. 880.

I have the honour respectfully to suggest that the High Court should move the Government to empower District and Sessions Judges to make (1) transfers from the ascertained surplus of the contingent grant of one subordinate court to that of another in their own districts; and (2) transfers from one minor head to another under the major head contingencies in the case of the District and Sessions Court and of all Civil Courts subordinate to the District Court.

2. Under rule 11 printed at page 28 of the Civil Rules of Practice (1891) such transfers cannot apparently be made except with the sanction of the High Court, however trifling the amount of additional allotment required may be. I am informed that in a recent case from this district the High Court had to be moved to sanction a transfer of 4 annas, and I submit that time and correspondence would be saved if local officers were empowered to make these transfers which always relate to petty sums.

ORDER—No. 721, Financial, dated 4th August 1897.

The High Court requests that District and Sessions Judges, as well as Collectors and District Magistrates, may be authorized to make transfers of budget provision—

- (i) from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts;
- (ii) from one minor head to another minor head under the same major head of such grants.

What is intended is apparently a transfer from one detailed head to another under Contingencies, as such transfers, however trifling, now require the sanction of the High Court under rule 11 on page 28 of the Civil Rules of Practice.

2. As regards Collectors, it is understood that the distribution made by the Board of Revenue under Allowances, Supplies and Services and Contingencies is for the whole district and that Collectors are left to redistribute the same amongst officers subordinate to them. When, however, transfers have to be made from one detailed head to another under Allowances and Supplies and Services, the sanction of the Board is required.

Board's Standing Order No. 238.

of Rs. 200 in each case. Postage charges of all departments under the control of a Collector are debited to a single major head, 3. Land Revenue, and the necessity for transfers does not in this case arise.

3. Under existing rules, the High Court, the Board of Revenue, the Inspectors-General of Police, Prisons and Registration, the Director of Public Instruction and the Surgeon-General are competent to sanction transfers from one minor head to another within the same major head, while all other heads of departments may sanction transfers within the same minor head. His Excellency the Governor in Council is now pleased to delegate to Collectors and Magistrates, as well as to District and Sessions Judges, the power to sanction transfers of budget allotments from one detailed head to another within the same minor head, and within the same district, the limit of Rs. 200 referred to above in the case of Collectors being removed.

4. The following rule will accordingly be substituted for the first clause of rule 95 of the instructions relating to the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1895:—

95. All other heads of departments are competent to transfer from one detailed head to another within the same minor head. Collectors and District Judges may exercise the same powers within their respective districts.

5. It is observed that there is some confusion in the use of the terms major and minor heads in the High Court's letter read above and that this occurs also in Board's Standing Order No. 238. The following explanations will, therefore, be added to rule 43 of the same instructions:—

Rule 43-A.—To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind:—

(i) Major heads form the main sub-divisions into which the accounts are divided and have roman or arabic numerals prefixed to them.

(ii) Minor heads are those which are enumerated in Appendix P of the Civil Account Code and are summarised in the abstract under each major head of the civil estimates, generally with a detailed account attached to each.

(iii) Sub-heads are the principal sub-divisions which occur under each minor head of expenditure, viz., Salaries, Establishments, Allowances, Supplies and Services and Contingencies.

(iv) Detailed heads are the various subsidiary items which form distinct entries in the budget under each "sub-head".

6. The opportunity will be taken to insert the following ruling as rule 66 of the same instructions, the existing rule 66 being re-numbered as 66-A:—

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads

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of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which division is allowed, but these come under one or two general principles of comparatively wide application.

(True Extract.)

Chief Secretary.

To the Hon'ble the Chief Justice (with C.L.) 30
 „ the Revenue Department. 30
 „ the Public Works Department. 60
 „ the Local and Municipal Department. 5
 „ the Educational Department. 5
 „ the Marine Department. 5
 „ the Accountant-General. 4
 „ all heads of departments under the Chief Secretary. 1
 Copy to the Comptroller and Auditor General. 1

23/9/97
23/9/97

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A dash invariably separates a minor from a major head and a detailed from a minor head.

(ii) from one minor head to another minor head under the same major head of such grants, i.e., under the major head Contingencies as the District Judge, Gaddani, describes it.

What is intended is apparently a transfer from one detailed head to another under Contingencies, as such transfers, however trifling, now require the sanction of the High Court under rule 11 on page 28 of the Civil Rules of practice.

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(iii) Sub-heads are the principal sub-divisions which occur under each minor head of expenditure, viz.:

Salaries,
Establishments,
Allowances,
Supplies and services,
Contingencies.

(iv) Detailed heads are the various subsidiary items which form distinct entries in the budget under each "sub-head".

6. While on the subject of the amendment of budget rules, opportunity will be taken to insert the following ruling regarding the division of salaries, &c., under general heads as rule 66, the existing rule 66 being renumbered as 66-A:—

66. The Government of India is opposed to such divisions of the pay of single charges as being contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer

of the same instructions
between two major heads

whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

~~(True Extract)~~ (From Order)

~~Chief Secretary~~

*Cms
4/8/97*

To the Hon'ble the Chief Justice (with C.L.).
" the Revenue Department.

" all Heads of Departments under the Chief Secretary.

" the Comptroller and Auditor General.

" Copy to the Public Works Department.

" to L & M Dept.

" to Encl. "

" Marine "

" Acct General.

4/8/97

File DEPARTMENT.

List showing the distribution of the Proceedings of Government

No. 721 dated 4-9-97

Revenue Department 30
Public Works Department 20
Marine Department 5
Local and Municipal Department 5
Pension Department 1

JUDICIAL.
{ Honourable the Chief Justice with C.L. .. 30
Inspector-General of Police .. 6
Do. of Prisons .. 22
Do. of Registration .. 25
Chief Presidency Magistrate .. 2
Commissioner of Police .. 2
Judges of the Madras Court of Small Causes .. 2
Advocate-General .. 1
Government Solicitor .. 1
Administrator-General .. 1
Sheriff of Madras .. 1
Government Pleader .. 1
Crown Prosecutor .. 1
Registrar of Joint Stock Companies .. 1

PUBLIC.
{ Surgeon-General .. 6
Meteorological Reporter .. 2
President, Board of Examiners .. 1
Private Secretary to His Excellency the Governor .. 1
Government Astronomer .. 1
Protector of Emigrants .. 1
Superintendent, Government Press .. 1
Tamil Translator to Government .. 1
Telugu do. to do. .. 1
Malayalam do. to do. .. 1
Canarese do. to do. .. 1
Hindustani do. to do. .. 1
British Consular Agent, Pondicherry .. 1
Superintendent, Archaeological Survey .. 1
Government Epigraphist .. 1

POLITICAL.
{ Resident in Travancore and Cochin .. 4
Paymaster, Carnatic Stipends .. 1
Political Agent, Pudukkottai (Trichinopoly) .. 1
Do. Sandur (Bellary) .. 1
Do. Banganapalli (Kurnool) .. 2
Government Agent, Tanjore .. 1
Special Agent, South Arcot .. 1

ECCLESIASTICAL.
{ The Right Reverend the Bishop of Madras .. 2
Venerable the Archdeacon of Madras .. 2
Senior Chaplain, Church of Scotland .. 2

FINANCIAL.
{ Accountant-General .. 4
Commissioner of Paper Currency .. 1
Superintendent of Stationery .. 1

23/9/97
Desp 17/9/97

24/9/97

1/10/97

Desp 23/9/97

Ordnance - Genl.

EDUCATIONAL.

Director of Public Instruction
Commissioner for Government Examinations
Superintendent, Government Museum

THE DISTRICT MAGISTRATE OF

Anantapur ..
North Arcot (Chittoor) ..
South Arcot (Cuddalore) ..
Bellary ..
South Canara (Mangalore) ..
Chingleput (Saidapet) ..
Coimbatore ..
Cuddapah ..
Ganjam (Chatrapur) ..
Godavari (Cocanada) ..
Kistna (Masulipatam) ..
Kurnool ..
Madura ..
Malabar (Calicut) ..
Nellore ..
Nilgiris (Ootacamund) ..
Salem ..
Tanjore ..
Tinnevelly ..
Trichinopoly ..
Vizagapatam ..

THE DISTRICT AND SESSIONS
JUDGE OF

North Arcot (Chittoor) ..
South Arcot (Cuddalore) ..
Bellary ..
South Canara (Mangalore) ..
Chingleput ..
Coimbatore ..
Cuddapah ..
Ganjam (Berhampore) ..
Godavari (Rajahmundry) ..
Kistna (Masulipatam) ..
Kurnool ..
Madura ..
North Malabar (Tellicherry) ..
South Malabar (Calicut) ..
Nellore ..
Nilgiris (Ootacamund) ..
Salem ..
Tanjore ..
Tinnevelly (Palamcottah) ..
Trichinopoly ..
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