Financial (1899) Department

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[Despatch Abstract.]

Delegation of powers

Requesting the Govt of India to confirm the delegation of powers made by this Govt to certain heads of depts and other officers

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Government (1899) of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., &c., Nos. 1325, 1326, 2nd December 1899.

DECEMBER.

Delegation of Powers.

Requesting the Government of India to confirm the — made by this Government to certain heads of departments and other officers.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 1087, Financial, dated 10th Dec. 1894.
" " 59 " " 22nd Jan. 1896.
" " 704 " " 22nd Oct. "
" " 14 " " 8th Jan. 1897.
" " 998 " " 1st Dec. "

Read—also the following papers :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 26th January 1899, No. 303.

With reference to paragraph 3 of G.O., No. 14, Financial, dated the 8th of January 1897, I have the honour to forward herewith a list of powers to sanction expenditure delegated to heads of departments, &c., which require the confirmation of the Government of India. The grounds upon which such confirmation is considered necessary are given below.

The consolidated list containing delegations of powers to various heads of departments and officers as required in paragraph 2 of G.O., No. 998, Financial, dated 1st December 1897, is also submitted. The consolidated contingent circular contains all the rulings regarding contingencies.

Temporary Establishment.—Article 57 of the Civil Account Code vests the power of sanctioning such establishments in the local Government, and no rule exists under which the power may be re-delegated to heads of departments or offices.

Transfer of Establishment.—The same objection exists in regard to this item as such transfers are tantamount to revisions of establishments.

Office-rent—Remuneration to Sweepers, &c.—Supply of Drinking-water.—These being recurring charges, sanction of Government is required in each case under article 98 (*m*) of the Civil Account Code and no rule exists under which heads of departments and officers may be allowed to exercise the power.

Writes-off.—Under article 279, Civil Account Code, this requires sanction of Government. In Government of India Order, No. 3788 A., Financial, dated 3rd September 1896, the Surgeon-General with the Government of Madras was empowered to write off losses of medical stores to the extent of Rs. 100.

Purchase of Books and Newspapers.—Under article 98 (*e*) of the Civil Account Code, the sanction of Government is necessary in each case.

Purchase of Clocks.—The delegation to the Board of Revenue of the power to sanction purchase of such articles exceeding Rs. 10 in value requires the sanction of the Government of India as under article 98 (*k*), Civil Account Code, such purchases should be sanctioned by the local Government.

Petty Construction and Repairs.—The limit fixed by article 98 (*u*) is Rs. 1,000. This has separately been pointed out in this office letter, No. 3589, dated 17th November 1897.

Enclosures.

I.—List of Financial powers relating to other than Contingent Expenditure arranged according to subjects.

II.—List of Financial powers relating to other than Contingent Expenditure arranged according to Departments and Offices.

III.—List of Delegation of Powers to Heads of Departments requiring the sanction of the Government of India.

Item of Expenditure.	Head of Department.	Extent of Power.	Authority.
1. Establishment for Ware-houses.	Board of Revenue (Separate Revenue).	To sanction the entertainment of Sub-Inspectors to supervise ware-houses subject to report in annual statements to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894.
2. Temporary Establishment.	Board of Revenue ..	To sanction temporary hands for the District Press for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.
3. Do.	Do. ..	To sanction the establishments for Minor Irrigation works.	G.Os., Nos. 72, 1029 and 537, Revenue, dated 1st February 1885, 23rd November 1886 and 2nd June 1887.
4. Do.	Do. ..	To sanction extra hands for Settlement parties up to the limit of budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.
5. Do.	Do. ..	To sanction establishments for the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.
6. Do.	Collectors	To sanction the entertainment of amins and process-servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 per mensem to amins and Rs. 7 to peons are not exceeded.	G.O., No. 142, Revenue, dated 24th March 1896. G.O., No. 710, Financial, dated 24th October 1896.
7. Do.	Do.	To entertain establishments for stamping weights and measures within the limits of the receipts on such account.	Appendix to Board's Standing Order No. 238.
8. Do.	Do.	To sanction temporary establishments during certain months of the year and during times of scarcity of water in connection with Irrigation of Cess Fund.	Rule 41 of the Special Fund Rules.
9. Do.	Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879 and 2nd March 1880, respectively.
10. Do.	Do. ..	To sanction the entertainment of temporary office establishments within the budget grants.	G.O., No. 710, Financial, dated 24th October 1896.
11. Do.	Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
12. Do.	Do. ..	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes.	Do.
13. Do.	Registrar, High Court.	To entertain extra copyists, readers and examiners when emergency requires.	Do.
14. Do.	District and Sessions Judges.	To entertain extra copyists, readers and examiners when emergency requires.	G.O., No. 549, Judicial, dated 3rd March 1886.
15. Do.	Inspector-General of Registration.	To sanction the entertainment of section writers.	G.O., No. 230, Judicial, dated 27th January 1888.
16. Do.	District Magistrates.	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, dated 22nd February 1883, 21st September 1883, 2nd July 1889 and 28th February 1890, respectively.
17. Do.	Inspector-General of Prisons.	To sanction one warder on Rs. 7 for every addition of 11 prisoners to the population in Central Jails and of 10 prisoners to the population in District Jails.	Rule 220 of the Jail Code.
18. Do.	Do. ..	To sanction one third-grade head warder on Rs. 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners.	Rule 221 of the Jail Code.
19. Do.	Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.
20. Do.	Surgeon-General ..	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1839.

III.—List of Delegation of Powers to Heads of Departments requiring the sanction of the Government of India—*cont.*

Item of Expenditure.	Head of Department.	Extent of Power.	Authority.
21. Transfer of Establishment.	Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.
22. Do.	Inspector-General of Prisons.	To sanction the temporary employment of officers belonging to the establishment of one Jail, in another Jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896, No. 874 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
23. Do.	Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under its control to other duty than that for which they were sanctioned.	G.O., Mis. No. 4175, Revenue, dated 27th October 1898.
24. Write off ..	Surgeon-General ..	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	Revised G.O., No. 1644, Public, dated 14th December 1897.
25. Office-rent ..	Board of Revenue ..	To sanction all rent charges in the Revenue Department including accommodation for the offices of the Stationary Sub-Magistrates.	G.Os., No. 1262, Financial, dated 4th July 1879, No. 1018, Revenue, dated 17th September 1884, and No. 326, Revenue, dated 8th May 1894.
26. Do. ..	Superintendent, Revenue Survey.	To sanction rent of Survey offices below Rs. 50 per mensem.	G.O., No. 373, Revenue, dated 25th May 1894.
27. Do. ..	Inspector-General of Registration.	To sanction rent not exceeding Rs. 10 per mensem for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.
28. Do. ..	Inspector-General of Police	To sanction rent to a limit of Rs. 150 for each district for Police offices and Station houses.	G.O., No. 723, Judicial, dated 7th June 1860.
29. Do. ..	Commissioner of Police.	To sanction rent for Police station houses in the Presidency Town up to a limit of Rs. 70 per mensem.	G.O., No 111, Financial, dated 20th February 1889.
30. Do. ..	Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 per mensem.	G.O., No. 631 R., Financial, dated 13th July 1895.
31. Do. ..	Do. ..	To sanction rent for the accommodation of offices of Sub-Assistant Inspectors of schools to the extent of Rs. 2 per mensem.	G.O., No. 835, Educational, dated 30th November 1892.
32. Purchase of books, apparatus, &c.	Director of Public Instruction.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.O., No. 6, Educational, dated 10th January 1872, and No. 292, Financial, dated 17th February 1879.
33. Do.	Superintendent, Central Museum.	To purchase standard books for the Museum library without reference to Government and within budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.
34. Do.	High Court	To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., 413, Financial, dated 2nd May 1898, and G.O., No. 739, Financial, dated 26th August 1898.
35. Do.	Government Astronomer.	To purchase books for his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.
36. Purchase of clocks.	Board of Revenue (all Departments).	To sanction the purchase of clocks and time-pieces for the use of subordinate offices though they cost more than Rs. 10 each.	G.O., No. 108, Revenue, dated 29th January 1892, and No. 710, Financial, dated 24th October 1896.
37. Purchase of newspapers.	Translators to Government.	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.
38. Do.	Superintendent, Government Museum.	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	G.O., No. 639, Educational, dated 6th October 1898.
39. Petty construction and repairs.	Government Agents (Ganjám, Vizagapatam and Godávari).	To sanction new roads to a limit of Rs. 3,000.	G.Os., No. 370, Financial, dated 7th May 1895, and No. 1040, Financial, dated 29th November 1894.

List of Delegation of Powers to Heads of Departments requiring the sanction of the Government of India—*cont.*

Item of Expenditure.	Head of Department.	Extent of Power.	Authority.
40. Remuneration to sweepers, scavengers, &c.	Inspector-General of Registration.	To sanction remuneration to sweepers up to Rs 2 a month in Registration office.	G.O., No. 1342, Judicial, dated 24th June 1895.
41. Do.	Inspector-General of Police.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 1343, Judicial, dated 24th June 1895.
42. Do.	Board of Revenue (all departments) and the Surgeon-General.	Do. do. do.	G.O., No. 772, Financial, dated 20th September 1897.
43. Do.	Inspector-General of Prisons.	Do. do. do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
44. Do.	Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.
45. Supply of drinking water.	Board of Revenue (Separate Revenue).	To sanction charges for the supply of drinking-water to establishments	G.O., No. 704, Financial, dated 22nd October 1896.

From the Accountant-General, No. T.A-19-Gl.—200, dated 11th April 1899.
" " T.-Gl.—105—2033, dated 29th May 1899.
" " 3429, dated 3rd July 1899.

Memorandum No. 1977, Financial, dated 3rd August 1899.

From the Accountant-General, No. T 255-Gl.—5086, dated 16th August 1899.

From W. J. A. SULLIVAN, Esq., Acting Inspector-General of Police, to the Chief Secretary to Government (through the Accountant-General), dated Madras, 12th May 1899, No. 1929.

I have the honour to request that the Government may be pleased to authorise me to sanction rent of buildings belonging to the railway departments or private individuals obtained for use as railway police stations or Inspectors' offices up to the limit of Rs. 150 a month for all the railway lines in the Presidency. In the case of police stations and offices in districts I am authorised to sanction rent charges up to the above limit for each district (*vide* paragraph 8 of the Accountant-General's letter recorded in G.O., No. 292, Financial, dated 17th February 1879).

2. The Inspector-General has been sanctioning rents in some cases for railway police stations, but I think without specific authority; hence the necessity for the present application.

3. The charge in the case of railways, which pay seven-tenths cost of the police employed, will be divided between Government and the railway companies in the prescribed proportion.

No. T. A. Gl. 93—1828.

Forwarded to Government.

2. The delegation of the power to sanction rent is not authorised in the Civil Account Code, as already observed in this office letter No. 303, dated 26th January 1899.

If, therefore, such delegation of power is thought necessary, the sanction of the Government of India should be obtained.

(Signed) W. H. DAWSON,
Offg. Accountant-General.

Fort St. George,
19*th May* 1899.

From the Inspector-General of Police, No. 4518, dated 31st October 1899.

NOTES CONNECTED WITH G.O., Nos. 1325, 1326, FINANCIAL, DATED 2ND DECEMBER 1899.

C. No. 383. From the Accountant-General, dated 26th January 1899, No. 303.

NOTE.

Memorandum No. 2285, dated 20th November 1894, in G.O., No. 1087, Financial, dated 10th December 1894.

G.O., No. 1087, Financial, dated 10th December 1894.

*Letter No. 3560, dat[illegible]th December 1895.

In November 1894 the Accountant-General was asked whether he could undertake to compile a statement showing "the powers of sanction of the various heads of departments as regards contingent and all other charges," and on his assenting to undertake the compilation, heads of departments were instructed to render him the necessary help. In *December 1895, the Accountant-General submitted lists showing the powers exercised by various officers in respect of establishment, *contingent and other charges.* He stated that there were several *points which would* have formed the subject of separate communications, but that he preferred to defer raising them until Government was in a position to survey the questions raised as a whole. He alluded *in* particular to the powers delegated by Government *in* respect of temporary appointments and pointed out that it is a general rule that powers delegated cannot be re-delegated. He gave further instances of delegations of powers which required the sanction of the Government of India, and also suggested certain reforms in the classification and control of contingent expenditure.

G.O., No. 59, Financial, dated 22nd January 1896.

2. The lists received from the Accountant-General were communicated to the departments of the Secretariat for scrutiny and remarks. It was requested that any rulings embodied in departmental codes, manuals or circular orders, which were not reproduced by the Accountant-General in his lists, should be added to them; and it was stated that separate orders would issue on the reforms suggested by the Accountant-General in the classification and control of contingent expenditure.

G.O., No. 14, Finaccial, dated 8th January 1897.

3. Additions to, and alterations in, the lists since their issue have been communicated to the Accountant-General from time to time, and he was requested, with reference to these, to consolidate and to forward to Government, in due course, a list of such delegations as, in his opinion, required the confirmation of the Government of India.

Memorandum, dated 24th April 1897, in G.O., No. 998, Financial, dated 1st December 1897.

4. The Judicial Department at first objected to the compilation of the lists and held that powers delegated to heads of departments through the various codes and regulations and those conferred on subordinate officers should be excluded from them. But on its being explained that the lists under compilation were to be complete manuals for ready reference and that they were not to supersede codes, the objection was withdrawn.

G.O., No. 991, Financial, dated 30th November 1897.

5. Meanwhile orders were passed on the reforms suggested by the Accountant-General in regard to contingent expenditure and he was requested to submit to Government for approval a consolidated circular giving effect to his suggestions and containing the regulations relating to contingent expenditure and the powers of heads of departments in connection therewith.

6. G.O., No. 998, Financial, dated 1st December 1897, explained clearly the scope of the lists under compilation. These were to comprise, as above stated, all

financial powers, including those to be found in departmental codes, manuals and circular orders and also those conferred on subordinate officers. The final editing was to be left to the Accountant-General, who was requested to see that the lists were conveniently arranged, an index being added when completed. There were thus two manuals under compilation—

(1) containing the existing regulations relating to contingent expenditure and the powers of heads of departments in connection therewith; and

(2) a companion volume containing other powers.

7. With his letter No. 6342, dated 17th December 1898, the Accountant-General submitted a draft circular relating to contingent expenditure, the appendices to which contain lists of powers delegated in regard to contingent expenditure. Orders were passed thereon in G.O., No. 550, Financial, dated 24th April 1899.

8. With his letter No. 303, dated the 26th January 1899, the Accountant-General submits a list of delegated powers which relate to other than contingent expenditure. Powers delegated to subordinate officers are included in the list. But powers delegated by the Public Works Code have not been included. He submits also a second list, containing 45 items, of powers delegated which, in his opinion, are not in conformity with the Civil Service Regulations, the Civil Account Code, &c., and therefore require the confirmation of the Government of India.

9. *Lists of financial powers relating to other than contingent expenditure.*—This list is arranged in two parts (1) according to the nature of the subjects and (2) according to departments and offices. The authorities quoted in support of the delegations are noted in the margin.

(1) Grant-in-Aid Code.
(2) Madras Educational Rules.
(3) Forest Code.
(4) Jail Code.
(5) Board's Standing Orders.
(6) Court-fees Act VII of 1870.
(7) Stamp Act I of 1879.
(8) Resolutions of the Government of India.
(9) Madras Government Orders.

10. *List of delegation of powers to heads of departments requiring the sanction of the Government of India.*—In this list powers relating to contingent and other charges which require the sanction of the Government of India are included. These powers relate to—

(1) Temporary establishments
(2) Transfer of establishments.
(3) Writes-off.
(4) Office-rent, remuneration to sweepers, &c., supply of drinking-water.
(5) Purchase of books and newspapers.
(6) Purchase of clocks.
(7) Petty construction and repairs.

They have been conferred on one or more of the following heads of departments and officers:—

(1) Board of Revenue.
(2) Collectors.
(3) Superintendent, Revenue Survey.
(4) Government Agents in Ganjám, Vizagapatam and Gódávari.
(5) High Court.
(6) Registrar, High Court.
(7) District and Sessions Judges.
(8) District Magistrates.
(9) Inspector-General of Police.
(10) Commissioner of Police.
(11) Inspector-General of Prisons.
(12) " of Registration.
(13) Registrars.
(14) Sub-Registrars.
(15) Director of Public Instruction.
(16) Surgeon-General.
(17) Government Astronomer.
(18) Superintendent, Central Museum.
(19) Translators to Government.

11. On comparing the second list (items objected to by the Accountant-General) with the first list, it is observed—

(1) that items marked 3, 5, 8 and 21 in the second list do not find a place in the first list;

(2) that six items marked in the first list are not in the second list;

(3) that item 1 in the second list is shown separately, whereas in the other list, it is properly included under "temporary establishment";

(4) that no authorities are quoted against items 6 and 7 in the second list, although they are given in the other list; and

(5) that items 25 to 45 in the second list relate to contingent charges and have therefore been excluded from the other two lists.

12. As regards (1), the omission of items 3 and 5, it has been ascertained from the Accountant-General's office, is due to the fact that the charges partake more of the nature of contingent charges than of regular establishment charges and that they have been therefore included in the contingent manual. But as being instances of delegation of power to employ temporary establishments, they have been included in the second list for confirmation by the Government of India. The omission of item 8 is stated to be due to the fact that the charges are not "provincially" audited.

The omission of item 21 appears to be due to an oversight.

13. The six items referred to in (2) above have been extracted at the end of the printed copy of the list of items objected to, which is attached to this note.

The omission of the power to entertain temporary establishment under Madras Act II of 1864 is due, it is learnt, to the fact that the charges are recovered from the estates under attachment. But in the case of Sub-Inspectors appointed to warehouses (item 1 in the second list) which has been objected to by the Accountant-General, the cost is recovered from the licensees.

The omission of the powers vested in the Board of Revenue to sanction the entertainment of temporary establishments and in Conservators to transfer temporary establishment from one district to another is, it is learnt, due to the fact that the powers are exercised under the Forest Code which has received the approval of the Government of India. As regards the power vested in the Board of Revenue to sanction temporary establishments under section 8 of the Forest Code, it is not clear that the Code was submitted to the Government of India for its approval. The Code was based on the Code in operation in the territories under the direct administration of the Government of India. The power vested in the Conservators was conferred by G.O, No. 580, Revenue, dated 16th July 1897, and the amendments of the Forest Code approved in that Government Order do not appear to have been submitted for the approval of the Government of India. These two powers would appear to require the sanction of the Government of India. Moreover, the preface to the Forest Code says that "in case of any supposed conflict between this Code and the Civil Service Regulations or the Civil Account Code . . . . , the latter must be considered as authorities."

The omission of the remaining three items is due to the fact that they are not *delegations* proper, but *general sanctions*.

Paragraph 1 of his letter, No. 3565, dated 11th July 1898, in G.O., No. 739, Financial, dated 26th August 1898.

14. The omissions (3) and (4) noted above are evidently clerical errors.

15. An examination of the second list shows (1) that in some cases the authorities quoted are orders in which additions or alterations were made to the original orders conferring the powers, *e.g.*, G.O., No. 710, Financial, dated 24th October 1896, against items 6 and 10; G.O., No. 241, Judicial, dated 10th February 1898, against items 11, 12, 13, 34 and 43; and G.O., R. No. 874, Financial, dated 8th August 1896, against item 22. The instruction issued on the subject was that "in cases in which orders assigning specific powers have subsequently merged in orders granting more general powers, the latter alone should be retained."

Paragraph 4 of G.O., No. 59, Financial, dated 22nd January 1896.

(2) G.O., No. 261, Revenue, dated 2nd March 1880, has been wrongly inserted against item 9. It should appear against item 10.

(3) The rules in the Jail Code quoted against items 17 and 18 are from the edition of 1893 since superseded by the Madras Jail Manual, 1899. The former edition was submitted to the Government of India but not for its formal approval. The prefatory note to the edition of 1899 states that the manual is issued under the powers conferred on the Local Government

G.O., Nos. 467, 468, Judicial, dated 3rd March 1893.

by sections 59 and 60 of the Prisons Act IX of 1894, but section 59 requirse the previous sanction of the Government of India to the rules made. It is not clear that this was obtained.

(4) Some of the powers now objected to were originally conferred with the approval of the Accountant-General—*vide* items 19, 22, 24, 26, 27, 33, 36 and 41.

(5) Many of the powers have been exercised for a number of years without being hitherto objected to by the Accountant-General.

16. The grounds on which the Accountant-General states that the several classes of delegations require the sanction of the Government of India are as follows:—

(*a*) *Temporary Establishment.*—The Accountant-General states that "article 57 "of the Civil Account Code vests the power of sanctioning such establishments "in the Local Government, and no rule exists under which the power may be "re delegated to heads of departments or "officers." In a previous letter, No. 3560, dated 19th December 1895, he gave his opinion as follows:—

G.O., No. 59, Financial, dated 22nd January 1896.

"It is a general rule that delegated powers cannot be re-delegated. Article 95 "of the Civil Service Regulations vests the power of sanctioning temporary appoint-"ments in the Local Government. It appears, therefore, necessary in the event of "Government desiring to maintain or amplify its existing practice that the assent of "the Government of India should be obtained to it."

The Accountant-General is right here, and the Government of India has recognised that he is, in its letter, No. 459 (Jails), dated the 29th September 1898, in G.O., No. 1613, Judicial, dated 12th October 1898. The largest number of delegations occurs under this class of powers.

(*b*) *Transfer of Establishment.*—The Accountant-General states that "the same objection exists in regard to this item as such transfers are tantamount to revision of establishments." It may, however, be observed that in 1896 the Accountant-General would appear to have thought differently; for he wrote to the Inspector-General of Prisons that "it would be advisable . . . to ask Government for general power to order that transfers . . . ."

Letter No. 72-G.I., dated 27th May 1896, in G.O., No. 1192, Financial, dated 17th July 1896.

(*c*) *Writes-off.*—"Under article 279, Civil Account Code, this requires sanc-"tion of Government. In Government of "India letter No. 3788-A, Financial, "dated 3rd September 1896, the Surgeon-"General with the Government of Madras was empowered to write off losses of medical "stores to the extent of Rs. 100." The article above referred to states that "a *Local* "*Government* has power to write off finally the irrecoverable value of stores or public "money lost by fraud or the negligence of individuals or other cause without report-"ing such losses to the Government of India except . . . .", and the Accountant-General's position is apparently that such delegations require the sanction of India.

G.O., No. 1020, Public, dated 18th September 1896.

(*d*) *Office-rent, Remuneration to sweepers, &c., Supply of drinking-water.*—"These "being recurring charges, sanction of Government is required in each case under "article 98 (*m*) of the Civil Account Code and no rule exists under which heads of "departments and officers may be allowed to exercise the powers." Article 98 (*m*), Civil Account Code, reads as follows: "No charge which binds Government beyond a "single payment, such for instance as rent, may be incurred without the sanction of "Government." Regarding *office-rent*, the Accountant-General wrote in 1894 as follows: "The power of sanctioning rents up to certain limits has already been delegated by Government to the Board of Revenue, the Director of Public Instruction, and Inspector-General of Police, and *may be* extended to the Superintendent, Revenue Survey."

Letter No 1027, dated 10th April 1894, in G.O., No. 373, Revenue, dated 25th May 1894.

In regard to sweepers, when the Inspector-General of Police suggested that he might be empowered to sanction their entertainment, the majority of them not devoting their whole time to the public service and they being not entitled therefore to pension, the Accountant-General stated in his letter, No. 3214, dated 22nd October 1894, that as they formed a portion of the regular police establishment, any change in regard to them would require the sanction of Government under Article 57 of the Civil Account Code, irrespective of the facts that they are not entitled to pension and that their whole time is not devoted to the public service. It was pointed out in G.O., No. 3135, Judicial, dated 19th December 1894, that it would be a great waste of time and labour to treat servants such as sweepers as members of the regular establishment and to submit proposition statements for them. The Accountant-General was requested to report whether he would raise any objection to the payment of the wages of such servants from the contingent allowance in view of avoiding the necessity for preparing proposition statements and seeking the sanction of Government in each case. He reported in his letter, No. 1448, dated 6th June 1895, that he had no objection to the wages of sweepers in the Police department whose whole time was not devoted to the public service being paid from the contingent allowance.

G.O., No. 1343, Judicial, dated 24th June 1895.

(*e*) *Purchase of books and newspapers.*—"Under Article 98 (*e*) of the Civil Account Code, the sanction of Government is necessary in each case." In his letter, No. 3563, dated 11th July 1898, the Accountant-General referred to note 1 to Article 156, Civil Account Code, which says that "the fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment." When his remarks were called for on a letter from the Superintendent, Government Central Museum, asking for exemption from Article 98 (*e*) of the Civil Account Code, the Accountant-General said that it was for Government to decide whether the reasons given by the Superintendent were sufficient to justify the exemption from the operation of that rule. This implied that Government had the power to grant the exemption.

G.O., No. 739, Financial, dated 26th August 1898.

(*f*) *Purchase of clocks.*—"The delegation to the Board of Revenue of the power to sanction purchase of such articles exceeding Rs. 10 in value requires the sanction of the Government of India, as under Article 98 (*k*), Civil Account Code, such purchases should be sanctioned by the Local Government." This power has been delegated to the Board of Revenue only. G.O., No 898, Revenue, dated 23rd September 1891, sanctions the supply of particular description of clocks and time-pieces to Revenue offices and the Accountant-General said that there was no objection to leave the supply of the articles in individual cases, *even when the cost exceeded Rs.* 10, to the discretion of the Board of Revenue, the Government order referred to being taken as a general sanction.

(*g*) *Petty construction and repairs.*—"The limit fixed by Article 98 (*u*) is Rs. 1,000." This article says that this item can be treated as contingent expenditure when the charge does not exceed Rs. 1,000, and that when it exceeds this amount, it should be treated as Public Works department expenditure except in the Forest and Salt departments. India has recently been addressed on this very subject.

17. Government has already strongly deprecated the revival of the practice under which its sanction was necessary to—

G.O., No. 481, Revenue, dated 21st September 1896.

(1) temporary appointments of a petty nature;
(2) petty recurring charges on account of office rent; and
(3) miscellaneous contingent expenditure now sanctioned by the Board of Revenue.

These powers were, it was observed, delegated in each case after careful consideration, and if such delegation was irregular, it should Government remarked in 1896, now be validated by the confirmation of the Government of India, or, if necessary, by the amendment of the Civil Service Regulations and Civil Account Code.

18. The Accountant-General has, however, reiterated his opinion that in regard to (1) and (2) there is no rule under which the powers can be delegated. As regards (3), which rests on Article 75 of the Civil Account Code, he expressed the opinion that a controlling authority cannot with propriety and without qualification divest itself of all control over expenditure, the character and extent of which is unknown to it.

Letter No. 3450, dated 11th November 1896, on page 4 of G.O., No. 14, *Financial*, dated 8th January 1897.

(Intld.) T.H.R.
16-5-99.

19. The delegations to which the Accountant-General requires India's sanction and which are extracted in the printed statement attached concern the Revenue, Educational, Judicial and Public Departments. The exigencies of the public service, the fact that in many cases Government can sanction charges merely as a matter of course, and the necessity for avoiding frequent references to Government on petty demands that have to be satisfied, account for the conferring of the powers. They have been conferred with limits as to time, budget provision and scales. The Accountant-General's contention that these delegations and re-delegations are not authorized by the Financial Codes is, it is submitted, sound, and they all require India's sanction—except perhaps those contained in authorized Codes, such as the Forest Code and the Jail Code (Revenue and Judicial will be able to state how the case stands here); but before applying for that sanction, the remarks of the Secretariat Departments concerned will be required. The fourth column of the attached printed statement sets out briefly the circumstances under which the delegations were originally sanctioned, but it will be necessary in many cases to strengthen the grounds for delegation and in others to ensure that the necessity for the continuance of the delegations exists. Under Government of India Finance and Commerce Department Resolution, No. 5412, dated 25th November 1890, the letters to India regarding the various delegations should be addressed to the Secretariat Department of the Government of India in which administrative questions relating to the department affected are dealt with. This department in the case of Public, Judicial, Educational delegations would be the Home Department; in the case of Revenue it would sometimes be Home and sometimes Finance and Commerce. Two courses appear to be open—

Page 1 of G.O., No. 643, dated 29th September 1890.

(i) To split up the subjects and let each department deal with its own, addressing the department of the Government of India concerned.

(ii) To deal with them all in one letter addressed to the Finance and Commerce Department, explaining that the matter, though affecting other departments of the Government of India, forms one general subject, and setting out the circumstances under which this course has been found to be necessary.

It is submitted that course (ii) is the more desirable, since the general remarks in the letter from this Government as regards the necessity for continuing the delegations will be the same as regards all the delegations and since it would spread the matter out considerably to split it up now.

If this view is approved, the papers and these notes may, it is submitted, go (U.O.) to—

Judicial }
Educational } Departments,
Revenue }
Public }

with the request that their remarks may be entered on a copy of the printed statement and opposite the items to which the remarks refer.

(Intld.) C.M.S.
5-7-99.

To Judicial, Educational, Revenue and Public Departments (U.O.)

(Intld.) G.S.
7-7-99.

Note.—Held over under the Chief Secretary's personal instructions.

(Intld.) C.M.S.
10-7-99.

H. M. and Circulate—

The facts are that this Government has sanctioned a vast number of delegations of its authority which, though highly necessary and unobjectionable at all points, are contrary to rule (in this connection see draft order). The Accountant-General from the red tape point of view has taken exception to them and much labour has been expended (uselessly I think) in the office in working up the subject. I think Government should simply shut down the subject now as proposed in the draft order. If it does so and the Accountant-General accepts the position, well and good. If the Accountant-General does not accept the position and demands a reference to India as he can do under the Civil Account Code, it will be easy and pleasant to make it hot for him.

(Intld.) G.S.
13-7-99.

Note by the Hon'ble Mr. Arundel, C.S.I., and the Hon'ble Mr. Winterbotham.

I have no objection. It is a waste of time to apply now for the belated formal sanction. No doubt the Accountant-General will insist on a reference.

(Intld.) A.T.A.
14-7-99.

(Intld.) H.M.W.
20-7-99.

Note by His Excellency the Governor.

I perhaps do not quite understand the powers of the Accountant-General. But, if, as the Hon'ble Mr. Arundel says, "no doubt the Accountant-General will insist on a reference," and if we have to comply with the Accountant-General's insistance, would it not be more prudent to refer at once? or, possibly, it might be still better to send the gist of paragraph 1 of the draft order to the Accountant-General, and to ask him whether, in view of what is said there, he still thinks reference to India necessary.

(Intld.) A.E.H.
31-7-99.

Office—Refer to Accountant-General.

(Intld.) G.S.
1-8-99.

From the Accountant-General, dated 16th August 1899, No. T-255 Genl.

For the C.S.—

It will be seen from the Accountant-General's reply that he still considers the sanction of the Government of India to be necessary to the powers delegated to heads of departments and dealt with in these notes.

If India is to be addressed, orders are solicited as to the further disposal of this file. On this point, please see para. 19 (page 6) of these notes.

(Intld.) C.M.S.
19-8-99.

To the Judicial Department,
,, Educational Department,
,, Revenue Department,
,, Public Department,
(U.O.) No. 2224, dated 2nd September 1899.

with connected file and with the request that further notes may, where practicable, be entered in the tabular statement against the items concerned, and only such sheets of the tabular statement as are so noted upon returned to the Financial Department.

(Intld.) G.S.
20-8-99.

From the Inspector-General of Police, dated 12th May 1899, No. 1929.

Endorsement of the Accountant-General, dated 19th May 1899, No. 7-A Gl.-93—1828.

For the C.S.—

In connection with the organization of the Mufassal Police, the Inspector-General requested that the Civil Auditor might be authorised to pass the monthly bills of each Superintendent for head-quarter office-rent for sums not exceeding Rs. 60 each month. The Civil Auditor was accordingly authorised by Government to pass office-rent within the limit of Rs. 60 to each Superintendent of Police. The limit was subsequently raised to Rs. 150 at the request of the Inspector-General, who represented that Rs. 60 would cover more than the head-quarter office-rent, but that he was temporarily renting station-houses in preference to building until he could see where such would be permanently required.

G.O., No. 578, Judicial, dated 9th May 1860.
G.O., No. 723, Judicial, dated 7th June 1860.

2. The Inspector-General now requests that the power which he now has of sanctioning rent to a limit of Rs. 150 for each district for Police offices and station-houses may be extended over Railway Police stations and Railway Police Inspectors' offices on all the railway lines in the Presidency. He states that rent for such offices has been sanctioned by him in some cases but without any specific authority.

3. The Accountant-General, through whom the Inspector-General's letter is received, states that there is no authority under the Civil Account Code for the Local Government to delegate the power to sanction rent, and that if such delegation is thought necessary, the sanction of the Government of India should be obtained.

4. The Accountant-General has submitted a list of financial powers delegated which require the sanction of the Government of India, and from the list it will be seen that the power to sanction rent has been delegated to several officers. The Accountant-General says that office-rent being a recurring charge, the sanction of Government is required in each case under article 98 (*m*) of the Civil Account Code.

(Intld.) T.H.R.
6-6-99.

The Chief Secretary has decided that the Accountant-General's contention that India's sanction for these longstanding delegations is not called for (*vide* page 7 of these notes). The delegation now sought by the Inspector-General is merely an extension of an existing delegation and may therefore, it is submitted, be sanctioned.

(Intld.) C.M.S.
10-7-99.

Further Note.

As it has been decided to address India in regard to the delegations to which the Accountant-General had objected, and as this delegation is an extension of one of those delegations, it is submitted that this file may be retransferred (u. o.) to the Judicial Department for consideration along with the u. o. reference made to it on the 20th ultimo.

(Intld.) C M.S.
5-9-99.

Judicial Department u. o.

(Intld.) G.S.
6-9-99.

Note for the Chief Secretary.

The further notes received from the several departments with reference to Financial u. o. No. 2224, dated 2nd September 1899, have been incorporated in the copy of the printed statement attached.

2. Items 1, 3, 19 and 35 in the Accountant-General's list have to be expunged from it, in view of the remarks now entered against them, thus leaving, with the additional six items not included by the Accountant-General, 47 items requiring India's confirmation. Please see draft below. The appendix to the draft will be treated as an appendix to the letter to India, column 5 being omitted.

3. The Revenue Department has not noted against items 2, 25, 36 in list I and 3 in list II.

(Intld.) T.H.R.
13-11-99.
(Intld.) C.M.S.
13-11-99.

* * * * *

H.M. and H.E.—

(Intld.) G.S.
21-11-99.

I have passed both drafts.

(Intld.) A.T.A.
22-11-99.

(Intld.) A.E.H.
27-11-99.

Order—No. 1325, Financial, dated 2nd December 1899.

The following items will be added to the list of delegated powers submitted by the Accountant-General which require the sanction of the Government of India :—

No.	Item of expenditure.	Head of department.	Extent of power.	Authority.
1.	Temporary establishment.	Board of Revenue ..	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 per mensem.	G.O., No. 823, Revenue, dated 7th July 1884.
2.	Do.	Do. ..	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below Rs. 100 per mensem.	Section 8, Forest Code.
3.	Do.	Collectors	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.
4.	Do.	High Court	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1823, read in G.O., No. 413, Financial, dated 2nd May 1898.
5.	Do.	District Magistrates ..	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.
6.	Transfer of establishment.	Conservator of Forests .	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 680, Revenue, dated 16th July 1897.

2. In his letter, No. 1929, dated the 12th May 1899, the Inspector-General of Police requests that he may be empowered to sanction rent, up to a limit of Rs. 150 for each district, for buildings belonging to railway departments or private individuals obtained for use as railway police stations or Inspectors' offices. This request amounts to the extension to the railway police of the power now exercised by the Inspector-General in regard to the district police force. The Government has no objection to the delegation, which will, however, require the confirmation of the Government of India and will be included in the list submitted to that authority.

3. The delegations included in Appendix A to these proceedings are no longer required and will be withdrawn.

4. The following letter will be despatched to the Government of India.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Accountant-General.
" Educational Department,
" Judicial Department,
" Local and Municipal Department, } with copy of letter to the Government of India.
" Public Department,
" Revenue Department,

APPENDIX A.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for withdrawal.
1	2	3	4
	Temporary Establishment.		
1. Board of Revenue (Separate Revenue).	To sanction the entertainment of Sub-Inspectors to supervise warehouses, subject to report in annual statements to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894.	A staff of 11 Sub-Inspectors and 24 peons has been sanctioned for this purpose in G.O., No. 605, Revenue, dated 8th September 1899, and the Board of Revenue has been granted discretion to employ the members of the staff according to the requirements of the service. Under these circumstances, the delegation is no longer necessary and will be withdrawn.
2. Board of Revenue	To sanction establishments for Minor Irrigation works.	G.Os., No 72, 1029 and 537, Revenue, dated 1st February 1886, 23rd November 1886, and 2nd June 1887.	A permanent staff of upper and lower subordinates has been sanctioned for each district (G.Os., No. 696, Revenue, dated 7th December 1896, and No. 743, Revenue, dated 5th December 1898.) This delegation will be withdrawn.
3. Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.	These temporary establishments are now sanctioned by Government, and it is unnecessary to continue the delegation.
4. Government Astronomer.	To purchase books for his library without reference to Government and within budget provision.	G.O., No 414, Financial, dated 8th July 1896.	The appointment of Government Astronomer no longer exists.

Letter—No. 1326, Financial, dated Fort St. George, 2nd December 1899, to the Secretary to the Government of India, Finance and Commerce Department.

In the course of the compilation of a list of powers delegated to heads of departments and other officers, the local Accountant-General brought to the notice of this Government that various powers had been delegated in violation of the provisions of the Civil Account Code and of the Civil Service Regulations, and he requested that the confirmation of the Government of India might be obtained for such delegations. The reasons for the Accountant-General's objections are stated in his letter No. 303, dated the 26th January 1899, copy of which is enclosed.

2. The delegations in question have been again examined by this Government, and such of them as are considered to be still necessary are summarised in the appendix to this letter. Column 4 of the appendix shows the circumstances under which each power came to be conferred.

3. It will be seen that many of the delegations are of long standing; that the delegations have in all cases been sanctioned after careful consideration; that in several instances they were made with the consent of the Accountant-General; and that the powers have been conferred with limits as to time, budget provision and scales. The main reasons for the delegations are to be found in the exigencies of the public service, in the fact that in many cases Government sanction to the charges involved cannot be anything more than a routine proceeding, and in the necessity for reducing frequent references to Government on petty demands that have to be satisfied. The Accountant-General is doubtless technically correct in his views; but, for the reasons stated above, the Governor in Council considers that the delegations should continue. He is further of opinion that, in the interests of good and efficient administration, he should be vested with powers to delegate to suitable officers powers of sanction on trivial matters such as are included in the appendix to this letter.

4. I am therefore directed to request that the Government of India may be pleased to confer this power on the Governor in Council and to formally confirm the delegations already made.

5. Under Government of India, Finance and Commerce Department Resolution No. 4839, dated 3rd September 1888, the items included in the appendix to this letter relate to various departments and, strictly speaking, this question of delegations should not be submitted to the Finance and Commerce Department alone. It has, however, been considered the most expeditious course to dea[illegible] matter in a single communication.

G. STOKES,
Chief Secretary.

[Appendix.

APPENDIX.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment.		
1. Board of Revenue.	To sanction temporary hands, in District Presses for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.	G.O., No. 1369, Revenue, dated 7th April 18[illegible] granted the Board a general authority to sanction the entertainment of extra hands in Government Presses owing to pressure of work consequent on printing of forms, &c., connected with famine relief operations. Acting under this order the Board continued to sanction temporary establishments from year to year. The Accountant-General, however, objected to this continuous employment of temporary establishments, and Government ruled that the order in question permitted the Board of Revenue to sanction temporary hands for one year only when absolutely necessary. [G.O., No. 859, Revenue dated 21st October 1889.]
2. Do.	To sanction extra hands for Settlement parties up to the limit of the budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.	The Director of Revenue Settlement represented to Government that inconvenience was felt owing to the hands of the Survey and Settlement Departments having no power, without the previous sanction of Government, to adjust their large establishments according to circumstances; that the more important changes were always placed before Government and prompt sanction obtained; that there were many temporary arrangements which these officers could make with facility and expedition of work, but regarding which it was not suitable to trouble Government with constant references; and that even when sanction was applied for it would arrive too late to be of much use. Government permitted the Director of Revenue Settlement and Superintendent of Revenue Survey to *make* such temporary changes as might be found necessary, provided the fixed rates of salary and the total grant were not exceeded.
3. Do.	To sanction establishments for the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.	The arrangements necessary for the registration of trade in British India have been left to the *Local* Government, the Government of India having sanctioned an annual expenditure from Imperial revenues of Rs. 24,000 for the purpose. The Board of Revenue was, in 1880, required to conclude arrangements for obtaining the needful returns [G.O., No. 1044, Revenue, dated 27th August 1880]. The Board [paragraph [illegible] of Board's Proceedings, No. 1665, dated 3rd November 1880] in turn authorised Collectors to entertain the necessary establishments, limiting the expenditure to the sanctioned grant. When the Board subsequently sought the sanction of Government for certain arrangements made by the Collector of Coimbatore for the registration of traffic between Mysore and Coimbatore, it was ruled that Government sanction was not needed for such details, provided that the sanctioned outlay was not exceeded [G.O., No. 711, Revenue, dated 17th March 1881].
	Temporary Establishment—*cont.*		
4. Board of Revenue.	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 *per mensem.*	G.O., No. 823, Revenue, dated 7th July 1884.	Section 28 of Act II of 1864, Madras, invests the Collector with the power to appoint a proper establishment to manage attached properties. When in 1884 the Board of Revenue requested the sanction of Government for an establishment for managing the Kannivadi estate in the Madura district, it was pointed out [G.O., No. 2229, Revenue, dated 28th May 1884] that such sanction appeared unnecessary and that it was not sought in 1882 when the same estate was under management. The Board replied that it had been usual to apply for the formal sanction of Government to all such temporary establishments since 1880. Government stated that the order upon which the practice of the Board was based referred only to establishments for managing abkári farms attached, but authorised the Board of Revenue to sanction thenceforward all establishments entertained under section 28, Act II of 1864, up to a limit of Rs. 100 [G.O., No. 823, Revenue, dated 7th July 1884].
5. Do.	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below Rs. 100 per mensem.	Section 8, Forest Code.	The Madras Forest Code was drawn up on the lines of the code in force in the territories directly administered by the Government of India and the provision was copied therefrom. In connection with certain proposals for the entertainment of temporary establishment in District Forest-offices, it was recently pointed out to the Government of India that the Board of Revenue had power to sanction temporary establishment under section 8 of the Madras Forest Code, and the Government of India took no exception to this—*vide* paragraph 3 of the letter to the Government of India, No. 1824, dated 19th May 1899, and the Government of India's reply No. 629-F—53-4, dated 11th July 1899. [G.O., No. 456, Revenue, dated 18th July 1899].
6. Collectors ..	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.	G.O., No. 98, Revenue, dated 16th January 1875, sanctioned, on the recommendation of the Board of Revenue, the entertainment of two peons for every Assistant Collector, passed or unpassed, in excess of one in each district; the Collector's dafayets having been intended to cover the requirements of only one Assistant. In 1895, the Board of Revenue recommended that Collectors might be permitted by a general order to entertain a temporary hand on Rs. 20 *per mensem* whenever the number of unpassed Assistant Collectors in a district exceeded one. It stated that such cases would be rare and the additional expense inconsiderable. The recommendation was accepted by Government [G.O., No. 2288, Revenue, dated 8th June 1895]. Subsequently the Board of Revenue recommended that the establishment of one clerk and two peons should be granted to Probationary Deputy Collectors also, these officers requiring the same help as unpassed Assistants. This was sanctioned [G.O., No. 581, Revenue, dated 24th August 1895].

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
7. Collectors ..	To sanction the entertainment of amins and process servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 *per mensem* to amins and Rs. 7 to peons are not exceeded.	G.Os., No. 142, Revenue, dated 24th March 1896, and No. 710, Financial, dated 24th October 1896	G.Os, No. 942, Revenue, dated 1st May 1879, and No. 779, Revenue, dated 21st June 1884, granted this power to the Board of Revenue, the employment of special servants for the execution of Revenue processes having been often found necessary. G.O, No. 142, Revenue, dated 24th March 1896, sanctioned the delegation to Collectors of the power, on the recommendation of the Board which stated that sanctioned Collectors' recommendations as a matter of course and that the necessity for obtaining the previous sanction of the Board entailed delay in collections. The cost of the establishments is met exclusively from the process fees realized.
8. Do. ..	To entertain establishments for *stamping* weights and measures within the limits of the receipts on such account.	Appendix to Board's S.O., No. 238.	In its letter No 2572, dated 16th September 1867, the Government of India stated that "the "Account Department will be authorised to "pass, on the sanction of the Local Government, "all charges for stamping of weights and "measures so long as they do not exceed the "receipts of the year from fees." The Madras Government, in communicating this letter to the Board of Revenue, directed it to submit for sanction an annual statement of receipts and charges incurred for stamping weights and measures with particulars for each district concerned. Collectors have been permitted to entertain such establishments without previous sanction, provided the charges incurred do not exceed the receipts, a statement of receipts and charges being forwarded at the close of the official year for the sanction of Government.
9. Do. ..	To sanction temporary establishments during certain months of the year and during times of scarcity of water in connection with the Irrigation Cess Fund	Rule 41 of the *Special* Fund Rules.	The Government of India has recently sanctioned the delegation to the Board of Revenue of the power to sanction permanent establishments at the cost of the Irrigation Cess Fund (G.O., No. 1198, Revenue, dated 22nd March 1899). In applying for the sanction of the Government of India to the delegation of this power to the Board, it was stated that *Collectors* sanction temporary establishment from this fund (*vide* letter under *G.O.*, No. 119, Revenue, dated 6th January 1899), but the Government of India raised no *objection.*
10. Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 2 th October 1879, and 2nd March 1880, respectively.	The Superintendent of Revenue Survey represented that, in order to meet the varying exigencies of the field work of his department, it was frequently necessary to hire labour for temporary purposes and as frequently to dispense *with it*; that the necessity for changes in the strength and nature of the Survey establish*ments* had always existed and labour had always been hired for temporary purposes; and that *the omission* to formally recognise this fact resulted in considerable inconvenience. Seeing *that the* work of carrying out topographical and forest surveys was thenceforward to fall more *or less on* every Survey party and that changes in their organization would be more frequently *necessary than before, he requested authority to engage subordinates* and to vary the strength of field establishments as occasion required, *and to designate as "temporary" such portions of the establishments* as were engaged for a time only. Government acceded to the request. *G.O , No. 2134, Revenue, dated 3rd November 1879*, which was passed on proposals for reduction of expenditure in the Revenue Survey Department, allowed the *Superintendent to continue to exercise the power.*

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
11. Superintendent of Revenue Survey.	To sanction the entertainment of temporary office establishments within the budget grant.	G.O., No. 710, Financial, dated 24th October 1896.	The Superintendent represented that when temporary additional hands are taken on for field work, a proportionate temporary increase in office hands is required. He therefore requested that the power granted to him to sanction the entertainment of temporary field establishments might be extended to office establishments. Government complied with the request [G.O., No. 261, Revenue, dated 2nd March 1880].
12. Inspector-General of Registration.	To sanction the entertainment of section writers.	G.O., No. 230, Judicial, dated 27th January 1888.	In sanctioning the re-organization of the establishments in the Registration department from the 1st January 1888, Government intimated that it was not prepared to empower the Inspector-General to entertain additional establishments with a view to permanent retention should the need for them continue. In order, however, to meet the case of any emergent and temporary increase of work, it resolved to place a budget grant at the disposal of the Inspector-General to provide for section-writers, when such are needed. The fluctuations in the number of documents registered render it necessary that the Inspector-General should have power, in order to avoid delays in registration, to strengthen the establishments temporarily in any office in which there is a press of work. It is impossible to estimate before-hand the extent to which section-writers will be required, and to obtain the sanction of Government in each case when an emergency *arises would entail much delay and inconvenience*, and involve considerable correspondence.
13. Registrars and Sub-Registrars.	To *entertain* substitutes in place of clerks *required to* serve as jurors or assessors in *cases* of absolute necessity, subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No 241, Judicial, dated 10th February 1898, read in G.O., No. 413, *Financial*, dated 2nd May *1898.*	The *orders of Government prohibiting the practice* of putting under stoppage public servants attending *courts as witnesses in obedience to legal* process not being generally known, it was intimated *to heads of departments in 1875* that the practice, wherever it existed, should be forbidden and that no *departmental rules* to the contrary should be recognised. With reference to this order, the Inspector-General of Registration enquired whether any commission should be passed to a Sub-Registrar during his absence when cited as a witness in a Court of Law, in addition to the commission allowed to the acting incumbent. Government ruled [G O., No. 385, Judicial, dated 29th February 1876], that, in the circumstances, the loss of fees must be made good In 1885, the Inspector-General suggested the exemption of registration clerks from serving on juries on the ground that their absence would interfere with registration work, Government having already exempted all "Registration officers" from liability to serve as jurors [G.O., No. 153, Judicial, dated 19th January 1885] but the Inspector-General's suggestion was not accepted [G.O., No. 3382, Judicial, dated 12th December 1885]. The Inspector-General thereupon requested that the Audit Department might be authorised to pass the allowances of clerks in the department when summoned to serve as jurors or assessors in addition to the allowances paid to their substitutes. He further represented that it would be necessary to appoint substitutes for clerks serving on juries, as otherwise the progress of registration work would necessarily be retarded. Government considered that the Inspector-General's anticipations of delay were not well founded but complied with his request subject to the limitations mentioned in column 2 [G.O., No. 445, Judicial, dated 18th February 1886].

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
14. Registrars and Sub-Registrars.	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The Inspector-General represented that the exemption of public servants from stoppage [illegible] pay applied equally to peons, who attended [illegible] in obedience to legal process, and the Ac[illegible]tant-General was authorised to pass the pa[illegible] temporary peons appointed in place of peo[illegible] absent in courts in obedience to legal process. [G.O., No. 2466, Judicial, dated 18th September 1884.]
15. High Court ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	Do.	In 1895, the High Court requested the sanction of Government for the employment annually of these temporary hands for the preparation of Civil and Criminal Justice reports. It stated that the extra hands were absolutely required and that the experience of the previous year showed that the members of the establishment detailed to do the work were seriously overworked in getting the reports ready for submission in time [G.O., No. 825, Judicial, dated 22nd April 1895]. The delegation of this power saves unnecessary correspondence.
16. Registrar, High Court.	To entertain extra copyists, readers and examiners when required.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	G.O., No. 549, Judicial, dated 3rd March 1886, sanctioned the assimilation of the copyist establishment on the Appellate Side of the High Court to that of other similar establishments in the Presidency, and this power is conferred by the copyist rules. The abandonment of this delegation would involve much unnecessary correspondence and would entail great inconvenience to the public.
17. District and Sessions Judges.	To entertain extra copyists, readers and examiners when emergency requires.	G.O., No. 549, Judicial, dated 3rd March 1886.	The Government Order quoted in column 3 sanctions certain amendments to the mufassil Copyist Rules, and the power is conferred by the rules. The abandonment of this delegation would cause much unnecessary correspondence and would entail inconvenience to the public.
18. District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.	District Magistrates having been called upon to report if any increase was needed in their magisterial establishments in consequence of changes in criminal statistical returns, Government sanctioned the entertainment of these temporary establishments to meet the occasional pressure that would arise in the offices of District Magistrates at the time of the annual compilation of the returns. The withdrawal of these powers would entail much unnecessary correspondence.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
19. District Magistrates.	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, Judicial, dated 22nd February 1883, 21st September 1883, 2nd July 1889 and 28th February 1890, respectively.	In 1883, the Inspector-General of Prisons represented that the establishment of warders in a District Jail was barely sufficient to carry on the regular prison duties; that much extra work was thrown upon them by having to watch lunatics committed to prison for medical observation; and that it was not possible to detail a jail warder for this duty without seriously interfering with the regular prison duties, when the patient required to be watched day and night. Government thereupon authorised District Magistrates, on the application of Superintendents of Jails to sanction an extra warder when a lunatic was sent to the District Jail for observation or detention, the services of such extra warder being dispensed with on the transfer of the lunatic from the Jail. [G.Os., Nos 512, Judicial, dated 22nd February 1883, and 1135, Judicial, dated 2nd July 1889.] In 1884, the Inspector-General of Prisons represented that it was sometimes found that the extra warder, was not sufficient, and he was authorised to entertain, when necessary, an establishment in addition to that sanctioned in the orders above referred to [G.O., No. 2675, Judicial, dated 18th October 1884]. In 1890, the power delegated to District Magistrates was restricted to subsidiary jails [G.O., No. 374, Judicial, dated 28th February 1890].
20. Inspector-General of Prisons.	To sanction one warder on Rs. 7 for every addition of eleven prisoners to the population in Central Jails and of ten prisoners to the population in District Jails.	Rule 220 of the Jail Code.	It is necessary that a definite proportion of warders to prisoners should be maintained. The constant fluctuations in Jail population render necessary frequent additions to, and reductions in the staff. To obtain the sanction of Government in each case would entail much unnecessary correspondence. The present practice has been in force for many years and has not been objected to.
21. Do.	To sanction one third-grade head warder on Rs. 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners	Rule 221 of the Jail Code.	In connection with the Jail establishments under the new warder guard system, the Inspector-General considered it necessary that Superintendents of Jails should have the power to entertain temporary warders when prisoners condemned to death have to be guarded, as in the case of lunatics. Government accepted the recommendation. [G.O., No. 934, Financial, dated 23rd August 1887.] The necessity for the delegation of this power is obvious.
22. Surgeon-General.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less, so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.	G.O., No. 1536, Judicial, dated 20th November 1871, fixed the staff of day warders in Lunatic Asylums in the proportion of one to every six insanes. The proportion was reduced to one to seven in G.O., No. 280, Judicial, dated 14th February 1889. Government delegated this power to the Surgeon-General. This delegation was necessary to avoid constant references to Government.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Transfer of Establishments.		
23. Board of *Revenue* (Separate Revenue).	To sanction temporary transfers of officers under its control to duty other than that for which they were sanctioned.	G.O., Mis. No. 4175, Revenue, dated 27th October 1898.	The Board of Revenue having ordered a Sub-Inspector of the Central division to do duty temporarily in the offices of the Abkári Deputy Commissioner, the Accountant-General questioned the authority of the Board to make such a transfer. The Board submitted the matter for the orders of Government, and, in doing stated:—"It is impossible with such an "establishment as that under the Board's control "to so adjust the work that each man shall have "a full day's work all the year round in his "proper appointment and no more. It is in "the nature of things for the amount of Salt "and Abkári work in particular localities to "vary from time to time, and the only means "the Board has of adjusting matters is to make "temporary transfers as occasion arises from "places where the work for the time is light to "those where it is heavy. It has accordingly "been its practice hitherto to make such transfers when necessary, and the practice has up to "date passed without objection."
24. Conservator of Forests.	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.	In 1892 on a change of policy in forest administration, certain powers previously vested in the Conservators were curtailed and given to the Board of Revenue and Collectors, but in 1897 the *status quo ante* was resumed and the powers formerly enjoyed by the Conservators were in consequence restored.
25. Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.	In connection with the scheme for the revision of clerical establishments in the Registration Department, the Inspector General requested that the arrangements then existing, under which temporary hands were entertained to meet pressure of work, should be allowed to continue. He further requested that he might be empowered to transfer from time to time hands from offices in which there is a fall in registration to others where additional aid is required. This request was granted. The delegation tends to economy, and its abandonment would involve much inconvenience and unnecessary correspondence.
26. Inspector-*General of* Prisons.	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896, No. 874 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in *G.O.*, No. 418, Financial, dated 2nd May 1898.	The Inspector General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary references to Government.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Writes off.		
27. Surgeon-General.	*To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.*	G.O., No. 1644, Public, dated 14th December 1898.	The Surgeon-General suggested this delegation in connection with the curtailment of work. The Accountant-General stated in his letter, No. 3106, dated 12th October 1894 [G.O., No. 788, Public, dated 23rd October 1894], that he saw no objection to the delegation This is a small matter, but the delegation probably saves correspondence between the Surgeon General and officers subordinate to him.
	Office Rent.		
28. *Board of* Revenue.	*To sanction all rent charges in the Revenue Department including accommodation for the offices of Stationary Sub-Magistrates.*	G.Os., No. 1262, Financial, dated 4th July 1879, No. 1048, Revenue, dated 17th September 1884, and No. 326, Revenue, dated 8th May 1894.	G.O., No. 1091, Revenue, dated 20th June 1863, empowered the Board of Revenue to sanction "rent of offices for short periods" pending the construction of an office. The Board read the order as authorising it to pass charges for office rent on all occasions on which it was necessary to hire premises for the use of officials in the Revenue Department. The Civil Paymaster, however, considered that some limit should be assigned to the period up to which the sanction of the Board was to extend. Government [G.O., No. 1542, Revenue, dated 25th August 1864], pointed out that the construction placed by the Board on the order of 1863 was incorrect, but it vested the Board of Revenue with the power of sanctioning the rental of buildings for the accommodation of Revenue offices, when absolutely necessary, provided that no lease was entered into without the sanction of Government. G.O., No. 1048, Revenue, dated 17th September 1884, authorised the Board of Revenue to dispose of all applications for office rent, whether office accommodation was provided in separate buildings hired for the purpose or by the head of the office in his own quarters. The Accountant-General subsequently pointed out that the power vested in the Board extended only to Revenue offices and not to offices occupied by Stationary Sub-Magistrates, the cost in their case being debited to LAW and JUSTICE. To save unnecessary correspondence the power was extended [G.O., No. 326, Revenue, dated 8th May 1894] to the case of offices occupied by Sub-Magistrates.
29. Superintendent, Revenue Survey.	To sanction rent of Survey offices below Rs. 50 *per mensem.*	G.O., No. 373, Revenue, dated 25th May 1894.	This delegation was suggested by the Superintendent. The Accountant-General stated that the power having already been delegated to the Board of Revenue, &c., might be extended to the Superintendent.
30. Inspector-General of Registration.	To sanction rent not exceeding Rs 10 *per mensem* for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.	The Inspector-General of Registration pointed out that this delegation would obviate frequent references to Government to sanction rent. The Accountant-General stated that there was no audit objection. The power is a petty one and the reasons for its delegation are obvious.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Office Rent.		
31. Inspector-General of Police.	To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the organisation of the mufassal police, the Inspector-General requested that the Civil Auditor might be authorised to p monthly bills of each Superintendent for hea quarter office rent for sums not exceeding Rs. 60 for each month [G.O., No. 578, Judicial, dated 9th May 1860]. The limit was subsequently raised to Rs. 150 at the request of the Inspector-General, who represented that he was temporarily renting premises for station-houses in preference to building new station-houses until he could see clearly where such were permanently required [G.O., No. 723, Judicial, dated 7th June 1860]. The practice is of very long standing, and its abandonment now would result in a great increase in unnecessary correspondence. The Inspector-General of Police has recently requested that he may be empowered to sanction rents within the same limit for each district for buildings belonging to Railway departments or to private individuals and obtained for use as Railway Police Stations or Inspector's Office. The Madras Government considers this extension of the delegation to be necessary.
32. Commissioner of Police.	To sanction rent for Police station-houses in the Presidency Town up to a limit Rs. 70 *per mensem.*	G.O., No. 111, Financial, dated 20th February 1889.	The Commissioner of Police, Madras, requested that, with a view of avoiding frequent references to Government on the subject of rent for Police station-houses, the Examiner of Claims might be authorised to pass charges for tannah rents for any sum not exceeding Rs. 70 *per mensem.* The Inspector-General of Police supported the request and Government sanctioned it [G.O., No. 43, Judicial, dated 13th January 1869]. Under Madras Act III of 1888, the Commissioner of Police was placed, as regards the City Police, in the position of the Inspector-General [G.O., No. 132, Judicial, dated 24th January 1889]. The Accountant-General having raised the question whether he was to admit charges for rent on the authority of the Commissioner, was answered in the affirmative. [G.O., No. 111, Financial, dated 20th February 1889].
33. Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 *per mensem.*	G.O., No. 631 R., Financial, dated 13th July 1895.	The Director of Public Instruction has always had the power of passing petty charges for rent of school-houses. In 1890 the Directors' powers were limited to Rs. 5 *per mensem* for each school-house [G.O., No. 514, Educational, dated 17th July 1893]. With reference to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for delegation of powers, this limit was subsequently raised to Rs. 10 [G.O., No. 539, Educational, dated 26th June 1895]. *A real saving in correspondence* is effected by this delegation.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Office Rent—*cont.*		
34. Director of Public Instruction.	To sanction rent for the accommodation of the offices of Sub-Assistant Inspectors of Schools to the extent of Rs. 2 *per mensem.*	G.O., No. 835, Educational, dated 30th November 1892.	In connection with a scheme proposed by him for increasing the establishments of the inspecting agency consequent on the working of the Local Funds Act, the Director of Public Instruction recommended that the new Deputy Inspectors (since styled Sub-Assistant Inspectors) should be granted Rs. 3 for contingent expenditure. This proposal was sanctioned. [G.O., No. 314, Educational, dated 18th October 1871.] The amount was subsequently raised to Rs. 5 [G.O., No. 283, Educational, dated 23rd August 1875]. In 1892, the Director reported that out of this amount each Sub-Assistant Inspector had since 1880 been allowed to appropriate a sum not exceeding Rs. 1–8–0 towards office accommodation, and, in consideration of the fact that these officers required better office accommodation, he recommended that the monthly contingent allowance should be raised to Rs. 8. Government did not approve of the proposal, but authorised the Director to sanction rent not exceeding Rs. 2 in addition to a contingent allowance of Rs. 4 on condition that he satisfied himself that suitable accommodation was in each case provided [G.O., No. 835, Educational, dated 30th November 1892]. A real saving in correspondence is effected by this delegation.
	Purchase of Books, Apparatus, &c.		
35. High Court..	To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898, and G.O., No. 739, Financial, dated 26th August 1898.	The High Court in 1875 brought *to the notice* of Government that the state of the High Court library was very unsatisfactory and required improvement; that many of the works in the library being of very old date, the Honourable Judges had to borrow from practitioners important legal works when required for reference, and that *other High Courts* in India were in receipt of grants for the purchase of books of reference. Government being satisfied of the necessity for making a similar grant to the local library, allowed the inclusion of the sum solicited, viz., Rs. 2,000, in the budget (G.O., No. 199, Judicial, dated 28th January 1875]. The rule in article 98 (*e*), Civil Account Code, is inappropriate in regard to the High Court where a regular library is maintained, and added to from time to time as new works are published. To require the sanction of Government for each addition to the library would entail much correspondence, and also delay and inconvenience.
36. Director of Public Instruction.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.Os., No. 6, Educational, dated 10th January 1872, and No. 292, Financial, dated 17th February 1879.	The Director of Public Instruction *represented* that, when the school fees were under his control, charges for such petty demands were sanctioned by himself, but that he would now have to address Government on every occasion when such petty demands had to be satisfied. Government granted him authority to sanction charges *of such nature* within the budget grant. It is doubtful whether the rule in § 98 (*e*) of the Civil Account Code was intended to apply to these purchases. The Director of Public Instruction has been sanctioning the purchase of these books for the last twenty years and there is a real saving in correspondence by this delegation.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4
	Purchase of Books, Apparatus, &c.—*cont.*		
37. Superintendent, Government Central Museum.	To purchase standard books for the Museum library without reference to Government subject to budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.	It was formerly the custom for the Superintendent of the Government Central Museum to purchase books within the sanctioned grant wit[illegible]t applying for previous sanction. The Acc[illegible]ant-General, however, objected to the procedur[illegible]th reference to article 98 (*e*) of the Civil Acco[illegible] Code The Superintendent represented that it was desirable, in order to maintain the efficiency of the library, that he should be able to purchase *books without delay whenever books* required for immediate use were for sale. The Accountant-General stated that it was for Government to decide whether the reasons given by the Superintendent were sufficient to justify the exemption sought. Government considered that the selection of books for the Museum library might properly be left to the Superintendent The case is not one to which article 98 (*e*) of the Civil Account Code can be applied appropriately.
	Purchase of Clocks.		
38. Board of Revenue (all departments).	To sanction the purchase of clocks and time-pieces for the use of subordinate offices, though they cost more than Rs. 10 each.	G.Os., No. 108, Revenue, dated 29th January 1892, and No. 710, Financial, dated 24th October 1896.	In G O., No. 898, Revenue, dated 23rd September 1891, Government approved of the recommendations of the Board of Revenue regarding the supply of clocks of a particular description to Divisional and Taluk offices The Board suggested that the supply of these articles in individual cases, even when they exceed Rs. 10 in value, might be left to the Board's discretion, the Government order being taken as a general sanction. The Accountant-General did not object to the proposal, [G.O., No. 108, Revenue, dated 29th January 1892]. In 1896 the power was extended to the other departments of the Board of Revenue [G.O., No 481, Revenue, dated 21st September 1896].
	Purchase of Newspapers.		
39. Translators to Government.	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.	This delegation is necessary to enable the local Government to have complete information regarding every paper published in its jurisdiction.
40. Superintendent, Government Museum.	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum; provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	G.O., No. 639, Educational, dated 6th October 1898.	The Accountant-General having disallowed the purchase of a copy of the *Madras Mail* containing matter of interest to the Museum, this power was conferred at the request of the Superintendent. This is a very necessary delegation.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4
	Petty Construction and Repairs.		
41. Government Agents (Ganjam, Vizagapatam and Gódávari).	To sanction new roads up to a limit of Rs. 3,000.	G.Os., No. 1040, Financial, dated 29th November 1894, and No. 370, Financial, dated 7th May 1895.	G.O., No. [illegible]0, Financial, dated 30th August 1894, granted [illegible] Agents in Ganjám, Vizagapatam and Gódáv[illegible]ower to sanction Minor Civil Works of constr[illegible]on and repair within a limit of Rs. 1,000. The Agent to the Governor, Vizagapatam, enquired if the limit referred only to buildings or whether it extended to roads also He represented that he was not aware of any abuse of the larger powers previously exercised by him; that with a very inadequate establishment it was not possible for him to submit estimates for the previous sanction of Government; that no estimates had been submitted previously except for works of special importance and magnitude; that the requirements of every year varied with the changing character of the monsoon; and that these requirements could not be predicted until the monsoon was fairly over. Government preferred to retain the limit of Rs. 1,000 for new works and repairs, but in the case of new roads the old limit of Rs. 3,000 was not disturbed.
	Remuneration to Sweepers, Scavengers, &c.		
42. Inspector-General of Registration.	To sanction remuneration to sweepers up to Rs. 2 a month in Registration offices.	G.O., No. 1342, Judicial, dated 24th June 1895.	In reporting on the subject of allowances for the office contingencies of Registration offices, the Inspector-General requested that he might be allowed to sanction, on special applications made to him, a charge of about 4 annas a month for a sweeper in the case of offices not under the same roof as Revenue offices. This request was sanctioned [G.O., No. 2327, Judicial, dated 18th November 1878] The amount was subsequently raised to As. 8 [G.O., No. 2281, Judicial, dated 9th November 1881], the former amount having been found to be too small for services rendered for a whole month. The rate was raised from time to time to Re. 1 and Rs. 2 in the case of special offices. The Inspector-General requested that he might be authorised to sanction the increase of sweepers' wages on special applications made to him from As. 8 to Rs. 2 a month and charge the same to contingencies. The proposal was approved [G.O., No. 1342, Judicial, dated 24th June 1895].
43. Inspector-General of Police.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service, and to charge their wages to contingencies	G.O., No. 1343, Judicial, dated 24th June 1895.	The Inspector-General of Police suggested that he might be empowered to sanction the entertainment of sweepers whose whole time was not devoted to the public service. The Accountant-General, however, objected to the delegation on the ground that inasmuch as sweepers form a portion of the regular sanctioned police establishment, any changes in regard to them require the sanction of Government under article 67 of the Civil Account Code, irrespective of the facts that they are not entitled to pension and that their whole time is not devoted to the public service. It was pointed out to him [G O., No. 3135, Judicial, dated 19th December 1894], that it would be a great waste of time and labour to treat such servants as sweepers as members of the regular establishment and to submit proposition statements for them. He was accordingly requested to report whether he would raise any objection to the payment of the wages of such servants from the contingent allowance, in view of avoiding the necessity for preparing proposition statements. He reported that he had no objection to the wages of sweepers, *whose whole time was not devoted to the public service*, being paid from the contingent allowance The delegation was accordingly sanctioned [G.O., No 1343, Judicial, dated 24th June 1895].

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Remuneration to Sweepers, Scavengers, &c.—*cont.*		
44. Board of Revenue (all departments) and the Surgeon-General.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 772, Financial, dated 20th September 1897.	The powers having been already delegated to the Inspector-General of Police, the Director of Public Instruction and the Inspector-General of Registration, were extended to the Board of Revenue, the Surgeon-General and the Inspector-General of Prisons. The Madras Government is of opinion that all heads of departments should be empowered to sanction the entertainment, fix and alter the pay of non-pensionable *menial servants in* offices under their control subject to a limit of Rs. 3 *in each case, and to charge their wages* to contingencies.
45. Inspector-General of Prisons.	Do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	
46. Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.	The Director stated that the conferment of the power on him would save the constant submission of proposition statements, and there being no objection to the arrangement on account ground, the power was conferred.
	Supply of Drinking Water.		
47. Board of Revenue (Separate Revenue).	To sanction charges for the supply of *drinking water to* establishments.	G.O., No. 701, Financial, dated 22nd October 1896	The Board of Revenue pointed out that the delegation would save constant references to Government and that it could be trusted to deal rightly and equitably with the power.

Financial (189/) Department.

CURRENT No.

CHIEF SECRETARY
27 JAN. 1899
GOVERNMENT OF MADRAS

From The Accountant General
Madras

[illegible] 23/11/98

Order

No. 303

Dated 26th Jany 1899
Received } 27. 1. 99
Registered }
Enclosures
Spare copies

SUBJECT.

Forwarding a list containing delegations of powers to various heads of departments &c and another list of powers to sanction expen delegated to Heads of Departments &c which require the confirmation of the Government of India together with the grounds upon whic such confirmation is necessary.

BACK PAPERS.

LIST OF FINANCIAL POWERS RELATING TO OTHER THAN CONTINGENT EXPENDITURE.

BACK PAPERS.

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I.—List of Financial Powers arranged according to subjects.

	Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Educational grants.	Building grants.	Director of Public Instruction.	To sanction building grants up to Rs. 1,000	Chapter 8, Grant-in-aid Code.
	Do.	Inspectors and Inspectresses of Schools.	To sanction building grants for village school houses up to the limit of Rs. 50.	G.O., No. 480, Financial, dated 14th August 1896.
	Furniture grants.	Director of Public Instruction.	To sanction furniture grants up to Rs. 200	Chapter 9, Grant-in-aid Code.
	Do.	Inspectors and Inspectresses of Schools.	To sanction furniture grants for village schools up to the limit of Rs. 25.	G.O., No. 480, Financial, dated 14th August 1896.
	Salary and other grants.	Director of Public Instruction.	To sanction salary and other grants within the limit prescribed in the code.	Grant-in-aid Code.
	Do.	Inspectors and Inspectresses of Schools.	To sanction salary grants up to the limit of Rs. 30	G.O., No. 480, Financial, dated 14th August 1896.
	Scholarships.	Director of Public Instruction.	To sanction scholarships in training institutions within the limits prescribed in the Educational Rules.	Madras Educational Rules.
	Do.	Do.	To sanction general and technical scholarships within the limits of the Government scholarship notification.	....
	Stipends.	Do.	To sanction moiety of pay to teachers under training ..	Article 24, Madras Educational Rules, section 6.
	Establishment.	Surgeon-General ..	To entertain in his department without further sanction of Government Civil Apothecaries and Hospital Assistants who pass out of the Medical College.	G.O., No. 788, Public, dated 23rd October 1894.

Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Establishment, Temporary.	Board of Revenue..	To sanction temporary hands for the District Press for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1882.
Do.	Do. ..	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 per mensem.	G.O., No. 823, Revenue, dated 7th July 1884.
Do.	Board of Revenue (Separate Revenue).	To sanction the entertainment of Sub-Inspectors to supervise warehouses subject to report in annual statements to Government.	G.Os., No 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894.
Do.	Board of Revenue..	To sanction all temporary establishments in the Forest Department subject to the proviso that pay of each member of such establishment is *below* Rs. 100 per mensem.	Section 8, Forest Code.
Do.	Do. ..	To sanction extra hands for settlement parties up to the limit of budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.
Do.	Collectors ..	To sanction the entertainment of amins and process servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 per mensem to amins and Rs. 7 to peons are not exceeded.	G.Os., No. 142, Revenue, dated 24th March 1896, and No. 710, Financial, dated 24th October 1896.
Do.	Do. ..	To entertain establishments for stamping weights and measures within the limit of the receipts on such account.	Appendix to Board's Standing Order No. 235.
Do.	Do. ..	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.
Do.	Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879 and 2nd March 1850, respectively.

Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Do.	Do.	To sanction the entertainment of temporary office establishments within the budget grants.	G.O., No. 710, Financial, dated 24th October 1896.
Do.	Inspector-General of Registration.	To sanction the entertainment of section writers	G.O., No. 230, Judicial, dated 27th January 1888.
Do.	Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898
Do.	Do.	To pay substitutes employed temporarily for peons who may be absent at Courts in obedience to legal processes.	Do. do.
Do.	High Court	To sanction the employment, in the Statistical department of the High Court, of two clerks for five months and four clerks for four months.	Do. do.
Do.	Registrar, High Court.	To entertain extra copyists, readers and examiners when emergency requires.	Do. do.
Do.	District and Sessions Judges.	To entertain extra copyists, readers and examiners when emergency requires it	G.O., No. 549, Judicial, dated 3rd March 1886.
Do.	District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.
Do.	Do.	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, dated 22nd February 1883, 21st September 1883, 2nd July 1889 and 28th February 1890, respectively.
Do.	Inspector-General of Prisons.	To sanction the *temporary* entertainment of additional establishment not exceeding one head warder and *three* warders in all, to guard the prisoner or prisoners removed to segregation sheds outside a jail on any case or cases of infectious disease occurring in the jail.	Rule 222 of the Jail Code as amended by G.O., Nos. 1117 and 1118, Judicial, dated 18th July 1898, and Government of India, No. 4396-Ex., Financial, dated 7th October 1898.
Do.	Do.	To sanction one warder on Rs. 7 for every addition of eleven prisoners to the population in central jails and of ten prisoners to the population in district jails.	Rule 220 of the Jail Code.

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Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Establishment, Temporary—*cont.*	Inspector-General of Prisons.	To sanction one third-grade head warder on Rs. 10 *per mensem* and three third-class warders on Rs. 7 each to guard condemned prisoners.	Rule 221 of the Jail Code.
Do.	Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, *Educational, dated* 9th June 1892.
Do.	Surgeon-General with Government.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.
Establishment, Transfer of—	Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under Board's control to other duty than that for which they were sanctioned.	G.O., Mis No. 4175, *Revenue, dated* 27th October 1898.
Do.	*Inspector-General of* Prisons.	To sanction the temporary employment of officers belonging to the establishment of one jail at another jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896; No. 874 R., Financial, dated 8th August 1896; and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do.	Conservator of Forests.	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotment under the appropriate budget head or sub-head.	*Amendment to section* 8 of the Forest Code, sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.
Excess expenditure under Article 215 (*b*) of the Civil Service Regulations.	Board of Revenue (all departments), Inspector-General of Registration, High Court, Inspector-General of Prisons, Inspector-General of Police, Director of Public Instruction and Surgeon-General.	To sanction excess expenditure under Article 215 (*b*) of the Civil Service Regulations in cases where the extra cost involved, does not exceed Rs. 100, and the period during which an officer has remained unemployed through suspension or dismissal, does not exceed four months.	G.O., No. 192, Financial, dated 28th February 1898.
Loans and Advances.	Board of Revenue..	To sanction advances under the Land Improvement Act of sums exceeding Rs. 1,000 and not exceeding Rs. 5,000.	G.O., No. 434, Revenue, dated 7th June 1886 (approved by Government of India).
Do.	Do. ..	To sanction advances of Kudivaram to manufacturers in factories worked for the sale of salt to Government.	G.O., No. 704, Financial, dated 22nd October 1896.
Do.	Collectors ..	To sanction advances under the Land Improvement Loans Act of sums not exceeding Rs. 1,000.	G.O., No. 434, Revenue, dated 7th June 1886 (approved by Government of India)
Do.	Do. ..	To sanction advances to contractors of Rs. 500 or more in the Forest Department.	Section 192, Forest Code.
Do.	Do. ..	To sanction advances to disbursers above the limits prescribed for District Forest Officers.	Section 194, Forest Code.
Do.	Conservators of Forests.	To sanction in cases of emergency advances sufficient to cover charges for records, carts and furniture for one month to themselves and to subordinates accompanying them when proceeding on tour to a considerable distance from head-quarters.	Section 143, Forest Code.
Do.	District Forest Officers.	To sanction in cases of emergency advances sufficient to cover charges for records, carts, *furniture*, etc., for one month to themselves and to officers subordinate to them when proceeding on tour to a considerable distance from head-quarters.	Do.

Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Loans and Advances—*cont.*	District Forest Officers.	To sanction advances to contractors of less than Rs. 500 ..	Section 192, Forest Code.
Do.	Do.	To sanction advances to disbursers to the following *limits* :— RS. To District office clerks .. .. .. 50 „ subordinates below *the class* of Foresters .. 20 „ Deputy Rangers not in charge of Ranges and Foresters .. .. .. 100 „ Deputy Rangers in charge of Ranges .. 200 „ Rangers 1,000	Section 194, Forest Code.
Refunds ..	Board of Revenue ..	To sanction refund of the value of spoilt or useless non-judicial and impressed court-fee stamps or the repurchase of non-judicial *stamps* not required for use; refund of the value of court-fee adhesive labels for which there is no immediate use and the renewal of spoiled or useless non-judicial stamps, if applied for within one year from the date on which the stamps were *purchased*, spoiled or rendered useless	G.Os., No. 1868, Revenue, *dated* 6th December 1881, and No. 249, Financial, dated 22nd March 1897.
Do. ..	Do ..	To sanction all salt refunds	Board's Proceedings, No. 154, Separate Revenue, dated 15th March 1892, passed with reference to G.O., No. 112, Revenue, dated 1st February 1892.
Do. ..	Do. ..	To sanction refund in money of the difference between the amount of probate or administration duty originally paid on an estate and that to be paid on the value of the estate as subsequently ascertained or make an *allowance for* the difference between the amounts, as in the case of spoilt stamp on application made within six months from the date on which the true value of the property was ascertained.	Section 19-A, Court Fees Act VII of 1870.
Do. ..	Do. ..	To sanction refund of probate or administration duty on the amount of debts actually paid out of the assets of an estate on which duty has been already paid *including* the debts, if application be made within three years after the date of the probate or letter of administration or within such further period as the chief controlling revenue authority may allow.	Section 19-B, Court Fees Act VII of 1870, and G.O., No. 249, Financial, dated 22nd March 1897.
Do. ..	Do. ..	To sanction refund of *penalties* levied under section 34 or 37 of Act I of 1879, if applied for in writing within one year from the date of payment of the penalty.	Section 42, Stamp Act I of 1879.
Do. ..	Do. ..	To *sanction* refunds of revenue, fines, or of interest on arrears of land revenue in cases where Collectors feel a *doubt* as to the propriety *of granting* refunds.	G.O., No. 112, Revenue, *dated* 1st February 1892.
Do. ..	Do. ..	To sanction refund of Forest revenue finally credited to Government when the *amount* exceeds Rs. 500.	*Amended* Para. 159, Forest Code.
Do. ..	Inam Commissioner.	To sanction refunds of over collections of quit-rents and past proceeds of inams.	G.O., No. 836 R., Financial, dated 30th July 1896.
Do. ..	Collectors ..	To sanction refund of the value of spoilt or useless non-judicial and impressed court-fee stamps and of court-fee adhesive *stamps* for which there is no immediate use and the renewal of damaged and spoilt court-fee adhesive and non-judicial stamps, if applied for within six months from the date on which the stamps were purchased, spoilt or rendered useless; value *of spoilt* stamps and stamps received back from vendors, penalties under section 36 of the Stamp Act I of 1879, excise duty on spirits and drugs, and *import and* export duties and drawbacks of customs duties. *N.B.*—All officers holding the rank of Sub-Collector or *Head* Assistant *Collector* and all Deputy Collectors in charge of Revenue Divisions are invested with the powers of a Collector under sections 36 and *51 to 54* of the Stamp Act I of 1879.	G.O., No. 249, Financial, dated 22nd March 1897.
Do. ..	Do. ..	To sanction refunds of the stamp fee paid by applicants for licenses under the Arms Act in cases in which the applications are refused by the Executive authorities.	Do. do.

Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Refunds — *cont.*	Collectors	To sanction refunds of amounts credited to excise, Income-tax (deductions from salaries, etc), customs and other heads.	G.O., No. 710, Financial, dated 24th October 1896.
Do. ..	Divisional officers ..	To sanction refund of excess collections of Income-tax (excluding deductions from salaries, etc.).	G.O., No. 142, Revenue, dated 24th March 1896, Standing Order No. 237 (New Edition) and G.O., No. 538, Financial, dated 12th July 1897.
Do. ..	Do. ..	To sanction refunds of excess collections of Land revenue fines and interest on arrears of Revenue.	G.O., No. 710, Financial, dated 24th October 1896.
Do. ..	Conservator of Forests.	To sanction refund of Forest Revenue finally credited to Government up to Rs. 500.	Amended Para. 159, Forest Code.
Do. ..	Inspector-General of Registration.	To sanction refund of fines under section 70 of the Registration Act.	G.O., No. 994, Judicial, dated 19th May 1881.
Do. ..	Do. ..	To remit fees for issue of commissions and attendances, female service fees and safe-custody fees.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do. ..	Inspector-General of Registration and District Registrars.	To sanction refund of excess fees and fines levied under the Registration Act.	Do. do.
Do. ..	District and Sub-Registrars.	To sanction refund of fees and fines under rule 25 of the Registration Rules.	G.O., No. 994, Judicial, dated 19th May 1881.
Do. ..	District Magistrates.	To sanction refunds of surplus sale-proceeds of impounded cattle credited to Government if the claim is preferred within three months.	G.O., No. 691, Revenue, dated 12th August 1882.

Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Do. ..	Commissioner for Government Examinations.	To sanction refunds of fees collected from candidates for Government Examinations.	G.O., No 650, Educational, dated 5th September 1892.
Do. ..	Superintendent of Stationery.	To sanction refunds of the value of articles of stationery purchased from him and subsequently returned to him not exceeding Rs. 50 in each case.	G.O., Mis. No. 2729, Financial, dated 1st December 1883.
Do. ..	Registrar of the University.	To sanction refund of fees collected from candidates for the University Examinations.	G.O., No. 109, Educational, dated 3rd March 1883.
Travelling allowances.	Board of Revenue ..	To sanction travelling allowances to inferior servants in the Revenue Department on transfer.	G.O., No. 908, Financial, dated 29th October 1894.
Do.	Do. ..	To sanction charges for the conveyance of horses and tents, by rail or steamer, in the case of officers subordinate to the Board in the Revenue Settlement and Separate Revenue Departments, and at the following rates in the case of officers of the Land Revenue and Forest Departments:— Horses. NO. — Tents. MDS. Collectors .. .. .. 4 — 65 Sub-Collectors .. .. 4 — 55 Conservators .. .. .. 4 — 55 Deputy Conservators .. .. 3 — 55 Head Assistants .. .. 3 — 45 Other Divisional Officers .. 3 — 35 Assistant Conservators .. 2 — 35	G.Os., No. 504, Financial, dated 19th June 1882; No. 1114, Financial, dated 5th September 1882; No. 1326, Revenue, dated 22nd October 1883; No. 516, Financial, dated 26th June 1891; and No. 710, Financial, dated 24th October 1896.
Do.	Superintendent of Revenue Survey.	To sanction charges for the conveyance of camp and horses of officers of the Survey Department to the following limits:— Horses. NO. — Camp. MDS. Deputy Superintendent .. 3 — 35 Assistant do. .. 3 — 25	G.Os., No. 1114, Financial, dated 5th September 1882, and No. 1182, Revenue, dated 25th September 1883.
Do.	Conservator of Forests.	To sanction travelling allowances of inferior servants on transfer.	G.O., No. 171, Financial, dated 21st February 1898.

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Subject.	Officer in whom Power is vested.	Extent of Power.	Authority.
Travelling allowances—*cont.*	Inspector-General of Prisons.	To sanction travelling allowances to inferior servants in the *Jail Department* on transfer under article 1216 (*b*) of the Civil Service Regulations.	G.O., No. 1864, Judicial, dated 2nd November 1889.
Do.	Inspector-General of Police.	To sanction charges for the conveyance of camp and horses of officers of the Police Department to the following limits:— Horses. No. — Camp. MDS. Deputy Inspector-General .. 4 — 55 Superintendent .. 3 — 55 Assistant Superintendent .. 3 — 55 lbs. Inspectors .. .. .. 1 — 700	G.O., No. 2010, Judicial, dated 1st August 1883.
Do.	Do.	To grant a daily allowance of As. 2 to Police Constables escorting treasure or travelling on duty beyond the Presidency	Government of India order in G.O., No. 350, Financial, dated 30th March 1898.
Do.	Do.	To sanction, under Article 1166 of the *Civil Service Regulations*, cumulative allowances to an officer compelled on a sudden emergency to leave his camp.	G.O., No. 241, Judicial, dated 10th February 1898 read in G.O., No. 413, Financial, dated 2nd May 1898.
Do.	Presidency Port Officer.	To sanction travelling allowance to officers in inferior service on transfer.	Government of India order in G.O., No. 522, Financial, dated 27th August 1896.
Do.	Inspector-General of Police.	To sanction a daily allowance of As. 8 to Police Constables proceeding to the Uva and Central Provinces, and of As. 6 to other Provinces in Ceylon to execute warrants or arrest prisoners.	Government of India No. 4540, S.R., Financial, dated 17th October 1898 and G.O., No. 858, *Financial*, dated 8th October 1898.
Do.	Commissioner of Police.	Do. do.	Do. do.
Do. ..	Do. ..	To grant a daily allowance of As. 2 to Police Constables *escorting treasure* or travelling on duty beyond the Presidency.	Do. do.
Writes off ..	Board of Revenue..	To write off valuable timber or other forest produce, live-stock, tools and plant of the value of over Rs. 500.	Section 109, Forest Code.
Do. ..	Do. ..	To write off irrecoverable advances of the value of Rs. 1,000 and under in the Forest Department.	Section 195, Forest Code.
Do. ..	Conservator of Forests.	To write off timber or other forest produce, live stock, stores, tools and plant of the value of Rs. 500 or less.	Amended section 109, Forest Code.
Do. ..	District Magistrates.	To sanction irrecoverable fines being written off the accounts	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do. ..	Surgeon-General with Government.	To write off deficiencies in hospitals and dispensaries to the extent of Rs. 100.	Government of India, No. 3788 A., Financial, dated 3rd September 1896, and G.O., No. 1020, Public, dated 18th September 1896.
Do. ..	Do. ..	To relegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	Revised G.O., No. 1644, Public, dated 14th December 1897.

II.—List of Financial Powers arranged according to Departments and Offices.

Officer in whom power is vested.	Subject.	Extent of Power.	Authority.
Board of Revenue.	Excess expenditure under article 215 (*b*) of the Civil Service Regulations.	To sanction excess expenditure under article 215 (*b*) of the Civil Service Regulations in cases where the extra cost involved does not exceed Rs. 100 and the period during which an officer has remained unemployed through suspension or dismissal does not exceed four months.	G.O., No 192, Financial, dated 28th February 1898.
Do.	Loans and advances.	To sanction advances under the Land Improvement Act of sums exceeding Rs. 1,000 and not exceeding Rs. 5,000.	G.O., No. 434, Revenue, dated 7th June 1886, approved by Government of India.
Do.	Do. ..	To sanction advances of Kudivaram to manufacturers in Factories worked for the sale of salt to Government.	G.O., No. 764, Financial, dated 22nd October 1896.
Do.	Refunds	To sanction refund of the value of spoilt or useless non-judicial and impressed court-fee stamps or the repurchase of non-judicial stamps not required for use; refund of the value of court-fee adhesive labels for which there is no immediate use and the renewal of spoilt or useless non-judicial stamps if applied for within one year from the date on which the stamps were purchased, spoilt or rendered useless.	G.Os., No. 1868, Revenue, dated 6th December 1881 and No. 249, Financial, dated 22nd March 1897.
Do.	Do. ..	To sanction all salt refunds	Board's Proceedings, No. 154, Separate Revenue, dated 15th March 1892, passed with reference to G.O., No. 112, Revenue, dated 1st February 1892.
Do.	Do.	To sanction refund in money of the difference between the amount of probate or administration duty originally paid on an estate and that to be paid on the value of the estate as subsequently ascertained or make an allowance for the difference between the amounts as in the case of spoilt stamp on application made within six months from the date on which the true value of the property was ascertained.	Section 19-A, Court Fees Act VII of 1870.
Do.	Do.	To sanction refund of probate or administration duty on the amount of debts actually paid out of the assets of an estate on which duty has been already paid including the debts if application be made within three years after the date of the probate or letter of administration or within such further period as the chief controlling revenue authority may allow.	Section 19-B, Court Fees Act VII of 1870 and G.O., No. 249, Financial, dated 22nd March 1897.
Do.	Do.	To sanction refund of penalties levied under section 34 or 37 of Act I of 1879 if applied for in writing within one year from the date of payment of the penalty.	Section 42 Stamp Act I of 1879.
Do.	Do.	To sanction refunds of revenue fines or of interest on arrears of Land Revenue in cases where Collectors feel a doubt as to the propriety of granting refunds.	G.O., No 112, Revenue, dated 1st February 1892.
Do.	Do.	To sanction refund of Forest Revenue finally credited to Government when the amount exceeds Rs. 500.	Amended para. 159, Forest Code.
Do.	Temporary establishment.	To sanction temporary hands for the District Press for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.
Board of Revenue (Separate Revenue).	Do.	To sanction the entertainment of Sub-Inspectors to supervise warehouses subject to report in annual statements to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886 and No. 3256, Revenue, dated 18th August 1894.

Officer in whom power is vested.	Subject.	Extent of Power.	Authority.
Board of Revenue.	Temporary establishment.	To sanction temporary establishment for managing attached estates under section 28 of Madras Act II of 1864 provided that the cost does not exceed Rs. 100 per mensem.	G.O., No. 823, Revenue, dated 7th July 1884.
Do.	Do.	To sanction all temporary establishments in the Forest Department subject to the proviso that the pay of each member of such establishment is below Rs. 100 per mensem.	Section 8, Forest Code.
Do.	Do.	To sanction extra hands for settlement parties up to the limit of budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.
Board of Revenue (Separate Revenue).	Transfer of establishments.	To sanction temporary transfers of officers under Board's control to other duty than that for which they were sanctioned.	G.O., Mis No. 4175, Revenue, dated 27th October 1898.
Board of Revenue.	Travelling allowances.	To sanction charges for the conveyance of horses and tents by rail or steamer in the case of officers subordinate to the Board in the Revenue Settlement and Separate Revenue Departments and at the following rates in the case of officers of the Land Revenue and Forest Departments:— Horses. NO. — Tents. MDS. Collectors .. .. .. 4 — 65 Sub-Collectors .. .. .. 4 — 55 Conservators .. .. .. 4 — 55 Deputy Conservators .. .. 3 — 55 Head Assistants .. .. 3 — 45 Other Divisional Officers .. .. 3 — 35 Assistant Conservators .. .. 2 — 35	G.Os., No. 504, Financial, dated 19th June 1882; No. 1114, Financial, dated 5th September 1882; No. 1326, Revenue, dated 22nd October 1883; No. 516, Financial, dated 26th June 1891; and No. 710, Financial, dated 24th October 1896.

Officer in whom power is vested.	Subject.	Extent of Power.	Authority.
Do.	Do.	To sanction travelling allowances to inferior servants in the Revenue Department on transfer.	G.O., No. 908, Financial, dated 29th October 1894.
Do.	Writes off ..	To write off valuable timber or other forest produce, live-stock, tools and plant of the value of over Rs. 500.	Section 109, Forest Code.
Do.	Do. ..	To write off irrecoverable advances of the value of Rs. 1,000 and under in the Forest Department.	Section 195, Forest Code.
Inam Commissioner.	Refunds	To sanction refunds of over-collections of quit-rents and past-proceeds of inams.	G.O., No 836 R. Financial, dated 30th July 1896.
Collectors ..	Loans and advances.	To sanction advances under the Land Improvement Loans Act of sums not exceeding Rs. 1,000.	G.O., No. 434, Revenue, dated 7th June 1886, approved by Government of India.
Do. ..	Do.	To sanction advances to contractors of Rs. 500 or more in the Forest Department.	Section 192, Forest Code.
Do. ..	Do.	To sanction advances to disbursers above the limits prescribed for District Forest Officers.	Section 194, Forest Code.
Do. ..	Refunds	To sanction refund of the value of spoilt or useless non-judicial and impressed Court fee stamps and of Court fee adhesive stamps for which there is no immediate use and the renewal of damaged and spoilt Court-fee adhesive and non judicial stamps, if applied for within six months from the date on which the stamps were purchased, spoilt or rendered useless; value of spoilt stamps and stamps received back from vendors, penalties under section 36 of the Stamp Act I of 1879, excise duty on spirits and drugs and import and export duties and drawbacks of customs duties. *N.B.*—All officers holding the rank of Sub-Collector or Head Assistant Collector and all Deputy Collectors in charge of Revenue Divisions are invested with the powers of a Collector under sections 36 and 51 to 54 of the Stamp Act I of 1879.	G.O., No. 249, Financial, dated 22nd March 1897.

Officer in whom power is vested.	Subject.	Extent of Power.	Authority.
Collectors ..	Refunds	To sanction refunds of amounts credited to excise, Income-tax (deductions from salaries, etc.), customs and other heads.	G.O., No. 710, Financial, dated 24th October 1896.
Do. ..	Do.	To sanction refunds of the stamp fee paid by applicants for licenses under the Arms Act in cases in which the applications are refused by the Executive authorities.	G.O., No. 249, Financial, dated 22nd March 1897.
Do. ..	Temporary establishment.	To sanction the entertainment of amins and process servers under Act II of 1864 during kist months provided the fixed rates of Rs. 10 per mensem to amins and Rs. 7 to peons are not exceeded.	G.Os., No. 142, Revenue, dated 24th March 1896 and No. 710, Financial, dated 24th October 1896.
Do. ..	Do.	To entertain establishments for stamping weights and measures within the limit of the receipts on such account.	Appendix to Board's Standing Order No. 238.
Do. ..	Do.	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.
Divisional Officers.	Refunds	To sanction refund of excess collections of income-tax (excluding deductions from salaries, &c.).	G.O., No. 142, Revenue, dated 24th March 1896, Standing Order No. 237 (N.E.) and G.O., No. 538, Financial, dated 12th July 1897.
Do.	Do.	To sanction, refunds of excess collections of Land Revenue fines and interest on arrears of Revenue.	G.O., No. 710, Financial, dated 24th October 1896.
Superintendent of Revenue Survey.	Temporary establishment.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879, and 2nd March 1880, respectively.
Do.	Do.	To sanction the entertainment of temporary office establishment within the budget grant.	G.O., No. 710, Financial, dated 24th October 1896.
Do.	Travelling allowances.	To sanction charges for the conveyance of camp and horses of officers of the Survey department to the following limits:— Horses. NO. Camp. MDS. Deputy Superintendent .. .. .. 3 35 Assistant Superintendent 3 25	G.Os., No. 1114, Financial, dated 5th September 1882 and No. 1182, Revenue, dated 25th September 1883.
Conservators of Forests.	Loans and advances.	To sanction in cases of emergency advances sufficient to cover charges for records, carts, and furniture for one month to themselves and to subordinates accompanying them when proceeding on tour to a considerable distance from headquarters.	Section 143, Forest Code.
Do.	Refunds	To sanction refund of forest revenue finally credited to Government up to Rs. 500.	Amended para. 159, Forest Code.
Do.	Transfer of establishment.	To transfer temporary establishment from one district to another as occasion requires, and to make the requisite transfers of allotment under the appropriate budget head or sub-head.	Amendment to section 8 of Forest Code, sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.
Do.	Travelling allowances.	To sanction travelling allowances of inferior servants on transfer.	G.O., No. 171, Financial, dated 21st February 1898.
Do.	Writes off	To write off timber or other forest produce, live-stock, stores, tools and plant of the value of Rs. 500 or less.	Amended section 109, Forest Code.
District Forest Officers.	Loans and advances.	To sanction in cases of emergency advances sufficient to cover charges for records, carts, furniture, etc., for one month to themselves and to officers subordinate to them when proceeding on tour to a considerable distance from headquarters.	Section 143, Forest Code.
Do.	Do.	To sanction advances to contractors of less than Rs. 500 ..	Section 192, Forest Code.
Do.	Do.	To sanction advances to disbursers to the following limits:— RS. To District Office clerks .. .. .. 50 ,, subordinates below the class of Foresters .. 20 ,, Deputy Rangers not in charge of Ranges and Foresters .. .. .. 100 ,, Deputy Rangers in charge of Ranges .. 200 ,, Rangers 1,000	Section 194, Forest Code.

Officer in whom power is vested.	Subject.	Extent of Power.	Authority.
Inspector-General of Registration.	Excess expenditure under article 215 (*b*) of the Civil Service Regulations.	To sanction excess expenditure under article 215 (*b*) of the Civil Service Regulations in cases where the extra cost involved does not exceed Rs. 100 and the period during which an officer has remained unemployed through suspension or dismissal does not exceed four months.	G.O., No. 192, Financial, dated 28th February 1898.
Do. ..	Refunds	To sanction refund of fines under section 70 of the Registration Act.	G.O., No. 994, Judicial, dated 19th May 1881.
Do. ..	Do.	To remit fees for issue of commissions and attendances, female service fees and safe custody fees.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do. ..	Do.	To sanction refund of excess fees and fines levied under the Registration Act.	Do. do.
Do. ..	Temporary establishment.	To sanction the entertainment of section writers	G.O., No. 230, Judicial, dated 27th January 1888.
Registrars ..	Refunds	To sanction refund of fees and fines under rule 25 of the Registration Rules.	G.O., No. 994, Judicial, dated 19th May 1881.
Do. ..	Do.	To sanction refund of excess fees and fines levied under the Registration Act.	G.O., No. 241, Judicial, dated 10th February 1898, *read in* G.O., No. 413, Financial, dated 2nd May 1898.
Do. ..	Temporary establishment.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	Do. do.
Do. ..	Do. ..	To pay substitutes employed *temporarily* for peons who may be absent at Courts in obedience *to legal* processes.	Do. do.
Sub-Registrars.	Refunds	To sanction refund of fees and fines under rule 25 of the Registration Rules.	G.O., No. 994, Judicial, dated 19th May 1881.
Do. ..	Temporary establishment.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do. ..	Do. ..	To pay substitutes employed temporarily *for* peons who may be absent at Courts in obedience *to legal* processes.	Do. do.
High Court ..	Excess *expenditure* under *article* 215 (*b*) of the Civil Service Regulations	To sanction excess expenditure *under article* 215 (*b*) of the Civil Service Regulations in *cases where the* extra cost involved does not exceed Rs. 100 *and the* period during which an officer has remained *unemployed through* suspension or dismissal does not exceed *four months*.	G.O., No. 192, Financial, dated 28th February 1898.
Do. ..	Temporary establishment.	To sanction the employment in the *statistical* department of the High Court of two clerks *for* five months and four clerks *for four months*.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
High Court (Registrar).	Do. ..	To entertain extra copyists, readers and examiners when emergency requires.	Do. do.
District and Sessions Judges.	Do. ..	To entertain extra copyists, readers and examiners when emergency requires it.	G.O., No. 549, *Judicial*, dated 3rd March 1886.
District Magistrates.	Refunds ..	To sanction refunds of surplus sale proceeds of impounded cattle credited to Government, if the claim is preferred within three months.	G.O., No. 691, *Revenue*, dated 12th August 1889.
Do. ..	Temporary establishment.	*To* entertain two clerks on Rs. 25 each *for* two months in every year for the preparation of *criminal statistics*.	G.O., No. 883, *Judicial*, dated 5th April 1884.
Do. ..	Do. ..	*To* sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, dated 22nd February 1883, 21st *September* 1883, 2nd July 1889 *and* 26th February 1890 *respectively*.
Do. ..	Writes off	*To* sanction irrecoverable fines being written off the accounts.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.

Officer in whom power is vested.	Subject.	Extent of power.	Authority.
Inspector-General of Prisons.	Excess expenditure under article 215 (*b* of the Civil Service Regulations.	To sanction excess expenditure under article 215 (*b*) of the Civil Service *Regulations in cases where the extra cost* involved does not exceed Rs 100 and the period during *which an officer has* remained unemployed through suspension or dismissal does not exceed four months.	G.O., No. 192, Financial, dated 28th February 1898.
Do.	Temporary establishment.	To sanction the temporary entertainment of additional establishment, not exceeding one head warder and three warders in all, to guard the prisoner or prisoners removed to segregation sheds outside a jail on any case or cases of infectious disease occurring in the jail.	Rule 222 of the Jail Code *as* amended by G.O., Nos. 1117 and 1118, *Judicial*, dated 18th July 1898, and Government *of India*, No. 4396-Ex., Financial, dated 7th October 1898.
Do.	Do.	To sanction one warder on Rs. 7 *for every addition of eleven* prisoners to the population in central jails and of ten *prisoners to the population* in district jails.	*Rule* 220, Jail Code.
Do.	Do.	*To sanction one third-grade* head warder on Rs 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners.	Rule 221, Jail Code.
Do.	Transfer of establishment.	To sanction the temporary employment of officers belonging to the establishment of one jail at another jail *without* increase of cost.	G.Os., No. 1192, Judicial, dated *17th July 1896*; No. 874 R., Financial, dated 8th August 1896; and No. 211, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd *May 1898.*
Do.	Travelling allowances.	To sanction travelling allowances to inferior servants in the Jail department on transfer under article 1216 (*b*), Civil Service Regulations.	G.O., No. 1884, *Judicial*, dated 2nd November 1889.
Inspector-General of Police.	Excess expenditure under article 215 (*b*) of the Civil Service Regulations.	To sanction ex[illegible]s expenditure under article 215 *b*) *of the* Civil Service Regulations in cases where the extra cost involved does not exceed Rs. 100 and the *period during* which an officer has remained unemployed through suspension or dismissal does not exceed four months.	G.O., No. 192, Financial, dated 28th February 1898.
Do.	Travelling allowances.	To grant a daily allowance of As. 2 to Police constables escorting *treasure* or travelling on duty beyond the Presidency.	Government of India order in G.O., No. 330, Financial, dated 30th March 1898.
Do.	Do.	*To sanction* under article 1166 of the Civil Service Regulations cumulative allowances to an officer compelled on a sudden emergency to leave his camp.	G.O., No. 211, Judicial, dated *10th February 1898*, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do.	Do.	To sanction charges for the conveyance of camp and horses of officers of the Police Department to the following limits:— Horses. No. · Camp. Mds. Deputy Inspector-General .. .. .. 4 · 55 Superintendent .. .. .. 3 · 55 Assistant Superintendent .. .. 3 · 55 lbs. Inspectors .. .. 1 · 700	G.O., No. 2010, Judicial, dated 1st August 1883.
Do.	Do.	To sanction a daily allowance of 8 *annas to* Police constables proceeding to Uva and Central Provinces and of 6 annas to other Provinces *in Ceylon* to execute warrants or arrest accused persons.	G.I., No. 4540 (Separate Revenue), Financial, dated 17th October 1898, and G.O., No. 858, *Financial*, dated 8th October 1898.
Commissioner of Police, Madras.	Do.	Do. do.	Do. do.
Do.	Do.	To sanction a daily allowance of 2 annas to Police constables escorting treasure or travelling *on duty beyond* the Presidency.	G.I., No. 4540 (Separate Revenue), Financial, dated 17th October 1898, and G.O., No. 858, Financial, dated 8th October 1898.

Officer in whom power is vested.	Subject.	Extent of Power.	Authority.
	Educational Grants.		
Director of Public Instruction.	Building grants ..	To sanction building grants up to Rs. 1,000	Chapter 8, Grant-in-aid Code.
Do. ..	Furniture grants ..	To sanction furniture grants up to Rs. 200	Chapter 9, Grant-in-aid Code.
Do. ..	Salary and other grants.	To sanction salary and other grants within the limit prescribed in the code.	Grant-in-aid Code.
Do. ..	Scholarships ..	To sanction general and technical scholarships within the limits of the Government scholarship notification.	....
Do. ..	Do. ..	To sanction scholarships in training institutions within the limits prescribed in the Educational Rules.	Madras Educational Rules.
Do. ..	Stipends	To sanction moiety of pay to teachers under training ..	Article 24, Madras Educational Rules, Section 6.
Do. ..	Excess expenditure under article 215 (*b*) of the Civil Service Regulations.	To sanction excess expenditure under article 215 (*b*) of the Civil Service Regulations, in cases where the extra cost involved does not exceed Rs. 100 and the period during which an officer has remained unemployed through suspension or dismissal does not exceed four months.	G.O., No 192, Financial, dated 28th February 1898.
Do. ..	Temporary establishment.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.
	Educational Grants.		
Inspectors and Inspectresses of Schools.	Building grants ..	To sanction building grants for village school houses up to the limit of Rs. 50.	G.O., No. 480, Financial, dated 14th August 1896.
Do. ..	Furniture grants ..	To sanction furniture grants for village schools up to the limit of Rs. 25.	Do.
Do. ..	Salary grants ..	To sanction salary grants up to the limit of Rs. 30 ..	Do.
Surgeon-General with Government.	Excess expenditure under article 215 (*b*) of the Civil Service Regulations.	To sanction excess expenditure under article 215 (*b*) of the Civil Service Regulations in cases where the extra cost involved does not exceed Rs. 100 and the period during which an officer has remained unemployed through suspension or dismissal does not exceed four months.	G.O., No. 192, Financial, dated 28th February 1898.
Do. ..	Establishment ..	To entertain in his department, without further sanction of Government, civil apothecaries and hospital assistants who pass-out of the Medical College.	G.O., No. 788, Public, dated 23rd October 1894.
Do. ..	Temporary establishment.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.
Do. ..	Writes off	To write off deficiencies in hospitals and dispensaries to the extent of Rs. 100.	Govt. of India No. 3788 A., Financial, dated 3rd September 1896, and G.O., No. 1020, Public, dated 18th September 1896.
Do. ..	Do.	To relegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 (five) after due and searching enquiry.	Revised G.O., No. 1644, Public, dated 14th December 1897.
Commissioner for Government Examinations.	Refunds	To sanction refunds of fees collected from candidates for Government Examinations.	G.O., No. 650, Educational, dated 5th September 1892.
Superintendent of Stationery.	Do.	To sanction refunds of the value of articles of stationery purchased from him and subsequently returned to him not exceeding Rs. 50 in each case	G.O., Mis. No. 2729, Financial, dated 1st December 1883.
Presidency Port officer.	Travelling allowances.	To sanction travelling allowance to officers in inferior service on transfer.	Govt. of India order in G.O., No. 522, Financial, dated 27th August 1896.
Registrar of the University.	Refunds ..	To sanction refund of fees collected from candidates for the University Examinations.	G.O., No. 109, Educational, dated 3rd March 1883.

33.9
[illegible]

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BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1899) Department.

CURRENT No.

Order

From The Accountant General
Madras.

UNDER SECRETARY 12 APL 99 PUBLIC

No. F. A. 19 Genl. / 200

Dated 11th April 1899

Received

Registered

Enclosures

Spare copies

SUBJECT.

Requesting to be favored with a copy of any orders that may have been passed regarding the powers to sanction expenditure delegated to the heads of Departments

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

FORT ST. GEORGE,
Accountant-General's Office,
11th April 1899.

Treasury Account DEPARTMENT.

No. T.A. 19 Genl.
200

From

T. Hesketh Biggs Esqre
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government
Financial Department.

SIR,

I have the honour to respectfully invite attention to my letter No 303 dated 26 January 1899 regarding the powers to sanction expenditure delegated to Heads of Departments etc which require the confirmation of the Govt. of India and to request that I may be favoured with a copy of any orders that may have been passed upon it.

I have the honour to be
Sir
Your most obedt Servant
Hesketh Biggs
Accountant General

Financial (1899) Department.

CURRENT No.

Order

30 MAY

From the Accountant-General
Madras.

No. $\frac{\text{T. Genl. 105}}{\text{2033}}$

Dated 29th May 1899

Received 30. " "

Registered 31. " "

Enclosures -

Spare copies -

SUBJECT.

Requesting to be favoured with the orders passed on the subject of delegation of powers requiring sanction of the Govt. of India.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Fort St. George,
Accountant-General's Office,
Treasury Account Department.

29th May 1899.

No. T. Genl 105 / 2033

From

W. H. DAWSON ESQ.,
Offg: ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,
Financial Department.

Sir,

I have the honour to respectfully invite attention to my letters Nos. 303, dated 26th January 1899 and T.A. Genl: 19/200, dated 11th April 1899 regarding delegation of powers requiring sanction of the Government of India and to request that I may be favoured with the orders passed on the subject

I have the honour to be,
Sir,
Your most obedient servant,

W H Dawson
Offg. Accountant-General.

Financial (1899) Department.

CURRENT No.

CHIEF SECRETARIAT
-5. JUL. [illegible]
GOVERNMENT OF MADRAS

From The Acct. Genl.
Madras

C.Nr. 1523. 2003 & 23[illegible]

Order

R

~~The A.G. will be informed that the subject of his letters is under examination in the various depts of the Sect. & that the G of I will be addressed as soon as the information which is now being collected is complete.~~

Cml
Title

A.G. (of bill)

No. 3429

Dated 3-7-99

Received 5 "

Registered 6 "

Enclosures —

Spare copies —

SUBJECT.

Requesting that he may be favoured with a copy of orders passed on the subject of delegation of powers requiring sanction of the Govt. of India.

7

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

~~Department.~~
Treasury Account Department.

Fort St. George,
Accountant-General's Office,
31 July. 1899

No. T Genl 179
3427

From

W.H. DAWSON ESQ.,

Offg: ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,
Financial Department.

Sir,

I have the honour to respectfully invite attention to my letters Nos. 305, dated 26th January 1899 and T.A.Genl. 19/200, and T.A.Genl. 105/2033, dated 11th April 1899 and 29th May 1899 respectively regarding delegation of powers requiring sanction of the Government of India and to request that I may be favoured with a copy of the orders passed on the subject.

I have the honour to be,
Sir,
Your most obedient servant,

W H Dawson
Offg: Accountant-General.

Read C.Nos. 383, 1523, 2003 & 2383.

Memo No. 1977 d 3-8-99.

As regards the powers which have been delegated to heads of departments and which, in the opinion of the Acct. Genl., require the sanction of the Government of India, it is observed that the majority have been exercised for many years without any objection having been raised ; that some have been delegated after consultation with the Acct. Genl; that in some cases the Acct. Genl. has himself suggested the delegation ; that the delegations merely obviate the necessity for the formal sanction of Govt., as a matter of routine, to expenditure ; that the powers have been conferred in each case after careful deliberation and subject to various limits, e.g. time, budget provision and scales ; and that in all cases they prevent the waste of the time of Govt. and of heads of departments on petty matters of detail, whilst there is no loss of that control which Govt. is bound to exercise over the expenditure of public funds. The Acct. Genl. is requested to report whether, in these circumstances, he still considers a reference to the Govt. of India to be necessary.

Cund.
1.8.ee

[illegible] 2/8/99.

Ag 1899 all ~~[illegible]~~ [illegible]

Despd
3/8/99

Financial (1899) Department.

CURRENT No.

~~Soon~~

File Cund
18/8/99

From
The Accountant General
to the Government of Madras.

Order

CHIEF SECRETARY
18 AUG 1899
GOVERNMENT OF MADRAS

No. $\frac{\text{I. 255 Genl}}{\text{5086}}$

Dated 16th August 1899.
Received } 18 "
Registered
Enclosures –
Spare copies –

SUBJECT.

Informing that it is necessary to obtain the sanction of the Govt. of India for the delegation of the various powers referred to in his letter No 303 dated 26th January 1899.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO.

Treasury Account DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,

No. T. 255 Genl / 5086 16th August 1899.

From
J. Hesketh Biggs Esqre,
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To
THE Chief Secretary to Government.
Financial Department.

SIR,

$\underline{X}^4$ With reference to Memo No. 1977 dated
3d of August 1899, I have the honour to
submit that all deviations from orders la
down by the Government of India requir
the sanction of that authority and I regr
I am bound therefore still to consider tha
is necessary to obtain the sanction of th
Government of India for the delegation of
various powers referred to in my letter N
dated 26th January 1899.

I have the honour
Sir,
Your most obedi

5

-7-96.

Judicial (189) Department.

CURRENT No.

To the Fin. dept.
(U.O.) for remarks.

29/5/99

Recd.
26.5.99

Order

Madras No. 1777 Jud. 8th Aug 1899
From the Acct Genl No. 7855-5086
d 16-8-99

From The I.G. of Police
thro' the Acct Genl

No. 1929.

Dated 12th
Received 22nd
Registered 25th
} May 99.

Enclosures

Spare copies.

SUBJECT.

Requesting that the I.G. of Police may be authorized to sanction rent of buildings obtained for use as Railway Police stations or Inspectors' offices up to a limit of Rs 150 a month for all the Railway lines in the Presidency

BACK PAPERS.

G.O.	No.	Department.	Da
Ct 383	Jud	obst	/89
	292	G.O.	2/79 Fin

FURTHER PAPERS.

G.O.	No.	Department.	Date.

8
3

Judicial (1899) Department.

CURRENT No. 4605.

1 NOV. 1899
CHIEF SECRETARIAT GOVERNMENT OF MADRAS

To

The Fin. Deptt (no)

From

W. J. A. SULLIVAN, ESQ.,
Ag. Insp. Genl. of Police,
Madras.

Red.
4/11/99.

A^n
Where is this?

Order

No. 4518.

I or C. A

(Linked file) Submitted. The paper was received along with the reply of the Judicial Deptt to the U.O. Reference regarding delegation of financial powers

261
8/11/99

Dated 31st October 1899.

Received 31st Nov. 1899

Registered

Enclosures Nil

Spare copies

SUBJECT.

Requesting the favour of early orders on letter No.1929 dated 18th May 1899 regarding rent of buildings obtained for use as Railway Police stations &c.

BACK PAPERS.

G.O.	No.	Department	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date

4605

500—3-99.

No. O-48.

39

Department.

No. 4518

CHIEF OFFICE OF THE INSPECTOR-GENERAL OF POLICE,

Madras, 31st October 1899.

FROM

W. J. A. SULLIVAN, ESQ.,

Ag. INSPECTOR-GENERAL OF POLICE,

Madras.

TO

THE CHIEF SECRETARY to GOVERNMENT,

FORT SAINT GEORGE.

Enclosures.

SIR,

I have the honour to request the favour of early orders on my letter No. 1929 dated 12th May 1899 soliciting authority to sanction rent of buildings obtained for use as railway police stations or Inspectors' offices up to the limit of Rupees 150-0-0 a month for all the railway lines in the Presidency.

[illegible]

I have the honour to be,

Sir,

Your most obedt. servant,

for Ag. Inspr. Genl. of Police.

Exd. [illegible]

From the Judicial Dept

[G. / √4]
1,000—3-9-97

41

Financial Dept.

NOTE FOR THE ~~CHIEF SECRETARY.~~

File of papers re delegation of powers returned herewith, with remarks

11. 9. 98

To Financial Dept
(Chr)

B.C.

Have a stock copy of the Appendix now slated + which in Jud. Dept. remarks in red ink - Such of these [illegible] file as call for CS's orders put up separately - the others in which the remarks may add to what Fin has said lie together.

[illegible] 9. 98

42

11. Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity, subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The *orders of Government* prohibiting the practice of putting under stoppage public servants attending courts as witnesses in obedience to legal process not being generally known, it was intimated to heads of departments in G.O., No. 323, Judicial, dated 9th April 1875, that the practice, wherever it existed, should be forbidden and that no departmental rules to the contrary should be recognised. With reference to this order, the Inspector-General of Registration enquired whether any commission should be passed to a Sub-Registrar during his absence when cited as a witness in a Court of Law, in addition to the commission allowed to the acting incumbent. Government ruled in G.O., No. 385, *Judicial*, dated 29th February 1876, that, in the circumstances, the loss of fees must be made good. In 1885, the Inspector-General suggested the exemption of registration clerks from serving on juries on the ground that their absence would interfere with registration work, Government having already exempted all "Registration officers" from liability to serve as jurors (G.O., No. 153, Judicial, dated 16th January 1885); but the Inspector-General's suggestion was not accepted (G.O., No. 3382, Judicial, dated 12th December 1885). The Inspector-General thereupon requested that the Audit Department might be authorised to pass the allowances of clerks in the department when summoned to serve as jurors or assessors in addition to the allowances paid to their substitutes. He further represented that it would be necessary to appoint substitutes for *clerks serving on the jury, for otherwise the progress of registration* work would necessarily be retarded. Government stated that the Inspector-General's anticipations of delay in work by clerks being required to serve as jurors and assessors had been exaggerated, but complied with his request subject to the limitations mentioned in column 2 (G.O., No. 445, Judicial, dated 18th February 1886).

XIX

XX

XXIII

C.S. There is nothing to add to the reasons given above

AX
11. 9. 99

43

12.	Do.	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes. ✓	Do. [illegible] is in the other file	The Inspector-Geners from stoppage of pa obedience to legal p in G.O., No. 2406, Ju temporary peons a to legal process.	resented that the exemption of public servants lied equally to peons, who attended courts in s. and the Accountant-General was authorised l. dated 18th September 1884, to pass the pay of d in place of peons absent in courts in obedience	*Note.*—It is not clear whether the Registration department is so situated that this power should be continued in its case alone.

The delegation is a useful one. Whether the Reg. Dept could not get on without appoin substitutes for peons summoned to [illegible] is a different question, which [illegible] necessary, be taken up separately.

16.9.95

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Temporary Establishment—*cont.*			
13. Registrar, High Court.	To entertain extra copyists, readers and examiners when required.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898. [illegible]. It will be found in the [illegible] file	G.O., No. 549, Judicial, dated 3rd March 1886, sanctions the assimilation of the copyist establishment on the Appellate Side of the High Court to that of other similar establishments in the Presidency and this power is conferred by the copyist rules. The abandonment of this delegation would involve much unnecessary correspondence, and entail great inconvenience to the public. 11.9.99 These will be found [illegible] p. 35 of the Rules of Copyists (Rule 32)	

14. **District and Sessions Judges.**	To entertain extra copyists, readers and examiners when emergency requires.	G.O., No. 549, Judicial, dated 3rd March 1886.	The Government Order to the mufassil Copyist The standard scale of copyists in Civil Orders [illegible] (page 36)

15. Inspector-General of Registration.	To sanction the entertainment of section writers.	G.O., No. 230, Judicial, dated 27th January 1888.	In sanctioning the re-organ[illegible] of the establishments in the Registration department from the 1st January 1888, Government stated that it was not prepared to empower the Inspector-General to entertain additional establishments with a view to permanent retention should the need for them continue. In order, however, to meet the case of any emergent and temporary increase of work, it resolved to place a budget grant at the disposal of the Inspector-General to provide for section-writers, when such are needed. The fluctuations in the number of documents registered render it necessary that the I.G. should have power, in order to avoid delays in registration, to strengthen the establishment temporarily in any office in which there is a press of work. It is impossible to estimate beforehand the extent to which section writers will be required, and to obtain the sanction of Govt. in each case after an emergency arises would entail much delay & inconvenience, and involve considerable correspondence. 11.9.99	*

Head of department or officer exercising the power	Extent of power.	Authority.	ons for delegations.	
1	2	3	4	5
	Temporary Establishment—*cont.*			
16. **District Magistrates.**	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 6 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, dated 22nd February 1883, 21st September 1883, 2nd July 1889, and 28th February 1890, respectively.	In January 1883, the Inspector-General of Prisons represented that the establishment of warders in a District Jail was barely sufficient to carry on the regular prison duties; that much extra work was thrown upon them by having to watch lunatics committed to prison for medical observation; and that it was not possible to detail a jail warder for this duty without seriously interfering with the regular prison duties, when the patient required to be watched day and night. Government thereupon authorised District Magistrates, on the application of Superintendents of Jails, to sanction an extra warder when a lunatic was sent to the District Jail for observation or detention, the services of such extra warder being dispensed with on the transfer of the lunatic from the Jail. (G.Os., Nos. 512, Judicial, dated 22nd February 1883, and 1135, Judicial, dated 2nd July 1889). The rates of pay mentioned in column 2 were fixed in G.O., No. 2516, Judicial dated 21st September 1883. In 1884, the Inspector-General of Prisons represented that it was sometimes found that the extra warder, allowed in G.O. No. 512, Judicial, dated 22nd February 1883, was not sufficient, and Government authorised him to entertain, when necessary, an establishment in addition to that sanctioned in the G.O. above quoted (G.O., No. 2675, Judicial, dated 18th October 1884). In 1890 the power given to District Magistrates was restricted to subsidiary jails (G.O., No. 374, Judicial, dated 28th February 1890).	

Cl. There appears to be nothing to add to the "reasons" given above

11.9.28

44

17. Inspector-General of Prisons.	To sanction one warder on Rs. 7 for every *addition of eleven* prisoners to the population in Central Jails and of ten prisoners to the population in District Jails.	Rule 220 of the Jail Code ..	*Note.*—The order originally conferring the power is not traceable. In paragraph 61 of his report on Jail Administration in Madras, Mr. Cardew stated that the Inspector-General must *retain the power* to sanction additional warders, in the proportion of 1 to 11, in cases of serious increase of jail population. Government considered that it was essential that the Inspector-General should retain the power. (Paragraph 11 of G.O., No. 2286, Judicial, dated 6th November 1891).

It is necess[illegible] definite proportion of warders [illegible] population should be maintain[illegible] as certain fluctuations in jail p[illegible] tion render necessary [illegible] & reductions in the [illegible] in the jail population proportion [illegible] the sanction of Govt in each case with [illegible] Staff. To obviate necessary correspondence. The present practice has been in existence [illegible] [illegible] been objected to. [illegible] free [illegible]

[illegible] 11.4.99

16.	Do. Guards of Prisoners	To sanction one third-grade head warder on Rs. 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners.	Rule 221 of the Jail Code ..	In connection with the jail establi under the new warder guard system, the Inspector-General cons it necessary that Superintendents of Jails should have the power certain temporary warders when prisoners condemned to death h be guarded, as in the case of lunatics. Government accepted t commendation. (G.O. No. 934, Financial, dated 23rd August 188

C.S.

The necessity for the delegation of powers is obvious, & there appears to be nothing to add to the reasons given above

11.9.88

Transfer of Establishments.

21. Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.	In connection with his scheme for the revision of clerical establishments in the Registration Department, the Inspector-General of Registration requested that the then existing arrangements, under which he allowed the entertainment of temporary hands to meet pressure of work, should be allowed to continue. He further requested that he might be empowered to transfer from time to time hands from offices in which there is a great fall in registration to others where additional aid is required. This request was granted. The delegation of powers tends to economy, and [illegible] which involves much unnecessary [illegible] correspondence 11. 9. 95

Head of department or officer exercising the power.	Extent of power.	Authority.	sons for delegations.	Notes.
1	2	3	4	6
	Transfer of Establishment—*cont*.			
32. Inspector-General of Prisons.	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896, No. 874 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898. e mis. It will be found in the other file	The Inspector-General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary re nces to Government.	

C.S. There is nothing to add to the reasons given above

N.T.
11.9.99

27. Inspector-General of Registration.	To sanction rent not exceeding Rs 10 *per mensem* for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.	The proposal to delegate this power was made by the Inspector-General of Registration with reference to G.O., No. 49, Revenue, dated 22nd January 1894 (referred to under item No. 26). He pointed out that it would obviate the necessity to make frequent references to Government to sanction rent. The Accountant-General stated that there was no audit objection.	para 3 of G.O. 3135 19.12.94 do

C.S.

The power is a petty one & the reasons for its delegation are obvious. There is nothing to add to those given above

11. 9. 99

553

Head of department or officer exercising the power.	Extent of power.	Authority.	sons for delegations.	Notes.
1	2	3	4	5
	Office Rent.			
28. Inspector-General of Police.	To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the organisation of the mufassil police, the Inspector-General requested that the Civil Auditor might be authorised to pass monthly bills of each Superintendent for head-quarter office rent for sums not exceeding Rs. 60 for each month (G.O., No. 578, Judicial, dated 9th May 1860). The limit was subsequently raised to Rs. 150 at the request of the Inspector-General, who represented that he was temporarily renting premises for station-houses in preference to building new station houses until he could see clearly where such were permanently required (G.O., No. 723, Judicial, dated 7th June 1860). The practice is of very long standing, & its abandonment now would result in a great increase of unnecessary correspondence. 11.9.98	M II [illegible] 723/7.6.60

Head of department or officer exercing the power. 1	2	Authority. 3	ations.	5
34. High Court . .	**Purchase of Books, Apparatus, &c.**—*cont.* To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898, and G.O., No. 739, Financial, dated 26th Aug. 1898.	The High Court in 1875 br the notice of Government that the state of the High Court was very unsatisfactory and required improvement; that mar works in the library being of very old date, the Honourable J to borrow from practitioners important legal works when requi reference, and that other High Courts in India were in receipt o for the purchase of books of reference. Government being satis the necessity for making a similar grant to the local library, allow inclusion of the sum solicited, viz., Rs. 2,000, in the budget (G.O. 199, Judicial, dated 28th January 1875). The rule in art. 3(a) C.A.C. is inappropriate in regard to the High Court where a regular library is [illegible] maintained, & added to from time to time as new works are published It requires [illegible] sanction of Govt for each addition to the library with the consequent much correspondence, [illegible] delay [illegible]	

	Petty Construction and Repairs.			
39. Government Agents (Ganjam, Vizagapatam and Gódávari).	To sanction new roads up to a limit of Rs. 3,000.	G.Os., No. 1040, Financial, dated 29th November 1894, and No. 370, Financial, dated 7th May 1895.	With a view of a powers conferreqquent references, Government extended the 1191, Financial, ctors and District Magistrates in G.O., No. and repairs (G.O. November 1893, regarding petty construction Agents in Ganj 93, Judicial, dated 8th August 1894), to the cial, dated 30th patam and Gódávari. G.O., No. 660, Financial, Minor Civil W 894, granted the Agents power to sanction 1,000. The Agestruction and repair within a limit of Rs. referred only to Governor, Vizagapatam, enquired if the limit represented tha or whether it extended to roads also. He formerly exercist aware of any abuse of the larger powers it was not possible that with a very inadequate establishment of Government; o submit estimates for the previous sanction works of specialmates were submitted previously except for every year varied and magnitude; that the requirements of these requirementanging character of the *monsoon*; and that over. Governme be predicted until the monsoon was fairly works and repairs to retain the limit of Rs. 1,000 for new was not disturbecase of new roads the old limit of Rs. 3,000	Go 1040 29.11.94 370 Fin 7-5-95

C.S.

There is nothing to add to the "Reasons" given above

11.9.99

13/9/99

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
40. Inspector-General of *Registration*.	**Remuneration to Sweepers, Scavengers, &c.** To sanction remuneration to sweepers up to Rs. 2 a month in Registration offices.	G.O., No. 1342, Judicial, dated 24th June 1895.	In reporting on the subject of allowances for the office contingencies of Registration offices, the Inspector-General requested that he might be allowed to sanction, on special applications made to him, a *charge of about* 4 annas a month for a sweeper in the case of offices not under the same roof as Revenue offices. This request was sanctioned (G.O., No. 2327, Judicial, dated 18th *November* 1878). The amount was *raised to* **As.** 8 in G.O., No. 2281, Judicial, dated 9th November 1881, the former amount having been found to be too small for services rendered for a whole month. The rate was raised *from time to time to* Re. 1 *and* Rs. 2 in the case of special offices. The Inspector-General requested that he might be authorised to sanction the increase of sweepers' wages on special applications made to him from As. 8 to Rs. 2 *a month and charge* the same *to contingencies*. The proposal was approved (G.O., No. 1342, Judicial, dated 24th June 1895).	[illegible] U III A II

C.S./ There is nothing to add to the "reasons" given above

A.C.
11. 9. 98

41. Inspector-General of Police.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service, and to charge their wages to contingencies.	G.O., No. 1343, Judicial, dated 24th June 1895.	Replying to G.O., No. 49, Revenue, d nd January 1894, calling for proposals for the delegation of p eserved to Government, the Inspector-General of Police suggest he might be empowered to sanction the entertainment of sweepe e whole time was not devoted to the public service. The Accountant-General, however, obje the delegation, on the ground that inasmuch as sweepers form a of the regular sanctioned police establishment, any changes ard to them require the sanction of Government under arti f the Civil Account Code, irrespective of the facts that they a entitled to pension and that their whole time is not devoted t blic service. It was pointed out to him in G.O., No. 3135, Judic 19th December 1894, that it would be a great waste of time a r to treat such servants as sweepers as members of the regular ment and to submit proposition statements for them. He w ingly requested to report whether he would raise any object payment of the wages of such servants from the contingent in view of avoiding the necessity for preparing proposition s He reported that he had no objection to the wages of sweeper hole time was not devoted to the public service, being paid fr ntingent allowance. The delegation was accordingly sanction No. 1343, Judicial, dated 24th June 1895).	G.O. 3135 / 19-12-94 T III 1894 do prev / G.O. 3135 / 19-12-94 — T III 13 II

C.S. There is nothing to add to the views given above.

11.9.99

Head of department or officer exercising the power.	Extent of power.	Aut
1		

C.S. No further remarks appear to be called for.

Ar
11.9.99

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	r delegations. 4	5	Notes. 6
	Remuneration to Sweepers, Scavengers, &c.—*cont.*				
42. Board of Revenue (all departments) and the Surgeon-General.	To sanction the entertainment of sweepers whose whole time is not deovted to the public service and to charge their wages to contingencies.	G.O., No. 772, Financial, dated 20th September 1897.	The powers having been elegated to the Inspector-General of Police, the Director of P uction and the Inspector-General of Registration, were exte Board of Revenue, the Surgeon- General and the Inspecto of Prisons.	× 1343 24-6-98 1342 [illegible] [illegible] 11.8.97	
43. Inspector-General of Prisons.	Do. do.	G.O., No. 241, Judicial, dated 16th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	× [illegible] will be found in [illegible]		

43.

C.S. No further remarks appear to be called for.

11.9.99

60

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegation.	Notes.
1	2	3	4	5
	Temporary Establishment—*cont.*			
4. **High Court** ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898. G.O. not available but will be found in the other file.	In 1895 the High Court requested the sanction Government for the employment annually of the temporary hands mentioned for the preparation of Civil and Criminal Justice reports. It stated that the extra hands were absolutely required and that the experience the previous year showed that the members of the establishment failed to do the work were seriously overworked in getting the reports ready for submission in time (G.O., No. 825, Judicial, dated 2nd April 15). The delegation of this power was unnecessary [illegible] A.V. 11.7.24	II

delegation.

61

5. District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.	District Magistrates were called upon to report if any increase was needed in their magisterial establishments in consequence of changes in criminal statistical returns. On receipt of replies to this reference, Government sanctioned the entertainment of these temporary establishments to meet the occasional pressure that would arise in the offices of the District Magistrates at the time of the annual compilation of the returns. The withdrawal of this provision was [illegible] made [illegible] [illegible] 11.9.95	48 — II 10-1-84 883 J II 5-4-84

From the Public Department

63

[G./74]
1.0—3-9-97

Financial Dept

NOTE FOR THE ~~CHIEF~~ SECRETARY.

File of papers re delegation of powers is returned with remarks.

N.R.
11.9.99

To Financial Dept
(Mo)

BC

Dealt with this as directed with [illegible]

14.9

20. Surgeon-General.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less, so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.	G.O., No. 1536, Judicial, 20th November 1871, fixed the staff of ay warders in Lunatic Asy in the proportion of one to every six anes. The proportion was red to one to seven in G.O., No. 2 Judicial, dated 14th February . Government delegated th wer to the Surgeon-General. ~~[illegible]~~ "Delegation [illegible] seemingly to [illegible] was to Govt avoid [illegible] AK 11.9.99

Note. To avoid frequent reference to Govt, it seems desirable to maintain this delegation of power.

Ca
9.3.93.

Writes off.

24. Surgeon-General.	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	G.O., No. 1644, Public, dated 14th December 1897.	The Surgeon-General d this delegation in connection with curtailment of work and d of powers for which proposals were called for in G.O., No. 49 9, dated 22nd January 1894. The Accountant-General stated i er, No. 3106, dated 12th October 1894 (G.O., No. 788, Public, da October 1894) that he saw no objection to the delegation.

Note. This is a small matter, but the proposed delegation of powers probably saves a good deal of correspondence between the Surgeon-General & officers subordinate to him, & the order might be maintained.

9.9.99.

11.9.99

85. Government Astronomer	To purchase books fo· his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.	The Government Astronomer e very great inconvenience felt in obtaining books, and re for a working library such as his, books have to be obtai that delay in procuring them reduces their value; and and books cannot usually be procured unless purchased ertised.	*Note.*—The Government Astronomer, who no longer exists under designation, is now an official under the Government of India.

Note – This Govt. is not now concerned in this matter. If the Dir. of Solar Physics desires to retain the power of purchasing books, he should obtain the requisite sanction through the head of his dept.

9.5.99.

11.9.99

Head of department or officer exercising the power.	Extent of power.	Authority.	R
1	2	3	
	Purchase of Newspapers.		
37. **Translators to Government.**	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.	This delegation was necessa ted by the Government of every paper published in

Note. It seems advisable to retain this delegation.

Cn 9.9.99.

11.9.99

ons for delegations.	Notes.
4	5
to enable the local Government, as sugges- dia, to have complete information regarding jurisdiction.	

From the Revenue Dept.

Article 98 (m) of the Civil Account Code all recurring charges have to receive the sanction of Government. I think that the Board and other Heads of departments might well be allowed to pass orders in regard to the fixing and alter

$\frac{D}{4}$ 1,920—14-3-99.

REVENUE DEPARTMENT

No.

U. O. R. From the Financial Deptt

Dated 2nd September 1899.

FOR ORDERS.

To The Under Secretary.

The Financial Deptt forwards two lists of delegations of power to Heads of Depts requiring the sanction of the Govt. of Indi and requests ~~that~~ further notes may, where practicable, be entered against the items conc

The items concerning this Deptt are Nos 1 to 10 23, 25, 26, 36, 42 & 45 in the first list & Nos 1 to 3 & 6 in the second list.

O. P

under O

under P

O

(1) Item 3 in the first list. This item is unnecessary as a permanent staff for the maintenance of minor irrigation works has recently been sanctioned for each district. The following entry may be made in col. 5 of the tabular statement: "This item should be omitted. A permanent "staff of upper & lower subordinates required for "minor irrigation works has recently been sanctioned "for each district - vide G.Os 696 Rev. d/ 7th Dec '96 "& 743 Rev. d/ 5th December 98."

M

N

(2) Item 8. The following entry may be

Article 98 (m) of the Civil Account Code all recurring charges have to
receive the sanction of Government. I think that the Board and other Heads of
departments might well be allowed to pass orders in regard to the fixing and altera-

is submitted, be made against this item:—
"The Govt of India has recently sanctioned
"the delegation to the Board of Revenue of the
"power to sanction permanent establishments
"at the cost of the irrigation cess fund (G.O.
"1198 Rev. d/ 22 March '99). In applying
"for the sanction of the Govt of India to the
"delegation of this power to the Board it
"was stated that Collectors sanction
"temporary establishment from this fund
~~"but the Govt of India raised no objection)~~
"(vide letter under G.O. No 119 Rev. d/ 6 Jany 99)
"but the Govt of India raised no objection."

(3) Item 42. In U.O. Ref. No 2264 d/ 8 September '99, the Financial Depth remits to this Depth for consideration the questions (i) whether the power now delegated to the Board of Revenue in all Depts to sanction the entertainment of sweepers whose whole time is not devoted to the public service & to charge their wages to contingencies should be extended to the entertainment of all part time menials subject to a limit of Rs 3 p.m. in each case & (ii) whether the power should be delegated to all heads of Depts. For a list of the servants who are treated as part time menials please see page 21 of the Madras Supplement to the Civil Service Regulations

FOR ORDERS.

There seems to be no administrative objection to the extension of the power in the manner proposed & to the delegation of the power to all Heads of Depts under the Revenue Secretariat. It is submitted that the following entry may be made against item 42 in the tabular statement:—
"All Heads of Depts under the Revenue
"Secretariat may be empowered to sanction
"the entertainment of all part time menials
"subject to a limit of Rs 3 in each case & to charge
"the wages to contingencies."

21/9/99

Items 6 and 7 in the first list, and item 1 in the second list, relating to 2. A's subjects do not call for any additional notes.

RS
23-9-99

Item 1. Establishments for Excise warehouses.— A staff of 11 Sub-Inspectors and 24 peons ~~has~~ was sanctioned for this purpose in G.O. No. 605 d/ 8.9.99, with discretion to the Board to employ the members of the staff according to the requirements of the service. The

Article 98 (m) of the Civil Account Code all recurring charges have to receive the sanction of Government. I think that the Board and other Heads of departments might well be allowed to pass orders in regard to the fixing and altera-

Mr. Meyer's

4

Accountant-General having stated that this does not require the sanction of the Govt. of India, the item should be expunged.

page 7 of the notes under G.O. No. 605 8.9.99

31-x-99

Items 5, 23 & 45 — no remarks.

KO
6-10-99

Items 2 and 6 relate to the Forest Department.

vide list II

Item 2. In connection with certain proposals for the entertainment of temporary establishment in District Forest Offices, it was recently pointed out to the Govt. of India that the Board has power to sanction temporary establishment under section 8 of the Madras Forest Code, ~~[illegible]~~ and the Govt. of India took no exception to this - vide para 3 of the letter to the Govt. of India No: 1824 d. 19-5-99 (VV) and India's reply d. 11-7-99 printed in G.O. No: 456 Revd. 18-7-99. (YY). This ~~[illegible]~~ may perhaps be entered as a supplementary remark against item 2.

31-x-99

Item 6 does not, it is submitted, call for any supplementary remarks.

16-10-99

* all the items in the first list. Stopped O.

*Item 4 relating to the Sett Depts and *items 9, 10 & 26 relating to the Survey Depts do not, it is submitted, call for any additional remarks.

25/10/99

Secy

If approved file may go back to find no. with above notes.

31-x-99

To Fin. with ref to notes above

1-11-99

A.

Now complete the file sharp

3.11.99

Mr. Meyer's … under Article 98 (m) of the Civil Account Code all recurring charges have to receive the sanction of Government. I think that the Board and other Heads of departments might well be allowed to pass orders in regard to the fixing and altera-

[$\frac{G}{24}$.]
1,000—25-3-99.—

174 Fin. ……………… DEPARTMENT.

C. No. 2352 From the Rev. Dept. , No. 411 , dated 28/6/1899.
,, ……………… ,, ……………… , ,, ……………… , ,, ……………… 189 .
,, ……………… ,, ……………… , ,, ……………… , ,, ……………… 189 .
,, ……………… ,, ……………… , ,, ……………… , ,, ……………… 189 .

Fin Un. CS

Mr. Meyer's proposals, the Board's remarks, Rev Dept notes, Fin Dept notes written when the paper came for c.c., & the Rev Dept order ~~and fur~~ are reproduced on the attached sheets, with further notes for orders.

Cms
10.7.98

It is not clear whether or not orders on this are wanted. The C.S. has not noted.
A.H.
31-7-99

Note This was linked with the general subject paper vide C.S.'s note d/13-7-98 Finance
Cms

rticle 98 (m) of the *Civil Account Code* all recurring charges have to receive the sanction of Government. I think that the Board and other Heads of departments might well be allowed to pass orders in regard to the fixing and alteration of the pay of non-pensionable menial servants in offices under their control and that the Government of India might be moved to amend the article accordingly.

Mr. Meyer's proposal

It seems particularly absurd that the sanction of Government should have to be applied for to entertain a part-time sweeper or scavenger on one or two rupees a month for some taluk mofussil office as is now necessary. See for example the cases sanctioned in Government Order, Mis. No. 2870, Revenue, dated 20th July 1896, in Board's Proceedings, Mis. No. 3464, dated 29th July 1896, and Government Order, No. 2960, dated 27th July 1896, in Board's Proceedings, Mis. No. 3538, dated 1st August 1896. But I may note that superfluous references in these instances might be avoided by the simple method of debiting the pay of part-time menials to "Contingencies", a course already approved by Government in the case of Local and Municipal servants of this description—*vide* Government Order, No. 1892 Local, dated 1st October 1897, copy of which is herewith forwarded.

BOARD'S REMARKS

Para. 5 of the letter, Article 98(m) Civil Account Code - Sanction for fixing or altering the pay of non-pensionable menial servants. - The Board considers that Mr. Meyer's alternative proposal may be accepted, and that charges of this nature may be debited to "Contingencies", the power of sanction being given to the Board or to the head of the department concerned.

REVENUE DEPARTMENT.

There appear to be no administrative objection. The descretion of Heads of Departments will necessarily be limited by the amount of their Budget grants. The question is for the Financial Department.

(Sd.) G.S.F.

20-3-99.

Finl. Dept. (U.O.)

FINANCIAL DEPARTMENT.

The next suggestion of Mr. Meyer amounts to the delegation to heads of departments of the power to entertain non-pensionable menial servants such as scavengers, suppliers of drinking water etc. to fix or alter their pay and to charge their wages to contingencies instead of to establishments.

Under article 98(a) Civil Account Code, no salary charges of any kind, except in the few cases mentioned in the article, and no additions to pay may be charged as contingent expenditure or included in contingent bills. Article 98(m) Civil Account Code lays down that no charge which binds Government beyond a single payment may be incurred without the sanction of Government. The pay of the menial servants referred to by Mr. Meyer is generally very small; they in most cases do not devote their

whole

whole time to the public service, and their service is not pensionable. Yet inasmuch as they form a portion of the regular establishments any change in regard to them requires, under article 57 of the Civil Account Code, the sanction of Government. This was the view held by the Accountant-General in 1894. But when it was represented to him that it was a great waste of time to treat such servants as members of the regular establishment and to submit proposition statements for them and he was asked if he would raise any objection to the payment of the wages of such servants from contingencies in view to avoiding the necessity for preparing proposition statements and seeking the sanction of Government in each case, the Accountant-General stated that he had no objection to the course suggested.

XXI Letter No. 3214, d/ 22-10-94, in G.O. No. 3135, Judl., d/ 19-12-94

G.O. No. 3136, Judl., d/ 19-12-94.

XXIV Letter No. 1648, d/ 6-6-95, in G.O. No. 1343, Judl., d/ 24-6-95

In 1897 the Accountant-General again expressed the opinion that there was no objection to the wages of part-time menial servants being met from contingent allowance. Powers to entertain such menial establishments have already been delegated to the Board of Revenue and other heads of departments as will be seen from the +enclosure to Accountant-General's letter No. 303, dated 26th January 1899.

Letter No. 375, d/ 4-9-97, in G.O. No. 1829 R, d/ 10-10-97

× Items 40-45 Fin. C No. 383/99. XXIII

In this letter the Accountant-General changes his opinion and holds that inasmuch as the wages of sweepers &c are recurring charges, the sanction of Government is required in each case and no rule exists under which heads of departments and offices may be allowed to exercise the power. He has asked that the sanction of the Government of India ~~be~~ may be obtained to the delegations already made and to such as may hereafter be made. Revenue may, it is submitted, be asked to transfer this proposal to Financial where it will be dealt with along with the Accountant-General's letter (XXII) now under disposal.

H. M.

The views of the Financial Department may be accepted.

(Id.) H.E.M.

8-6-99.

Approved. (Id.) H.W. d/ 14-6-99.

(Id.) A.E.H. d/ 27-6-99.

Order in Revenue Department.

(No. 1111, 26 June 1899)

2. (iv) That the Board and other heads of departments be allowed to fix and alter the pay of non-pensionable menial servants in the offices under their control (para. 5 of do). The proposal will be considered in the Financial Department.

Fin. Dept.

To the C.S.

The I. G. of Police, the Board of Revenue in all depts, the Surgeon General, the I.G. of Prisons & the D.P.I. have already been empowered to sanction the entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies. The points for orders are

(1) whether this power should be extended to the entertainment of all part time menials, subject to a limit (say) of Rs 3 per mon. in each case.

(2) whether the power should be delegated to all heads of depts.

(3) whether with reference to the draft order on the top file, the prior sanction of India to the delegation should be

6

sought. If the delegation is to be extended further, perhaps it will be safest to obtain India's sanction once for all

Cms
10.8.[illegible]

Further Note.

With reference to the decision come to in the notes printed on yellow paper below, this point should apparently be considered by the Revenue Department in connection with U.O. reference made to it on the [illegible]th ultimo in connection with the Accountant General's general representation.

Cms
5/9/[illegible]

Please see further [illegible] on p. 9.

Rev. Dept. u.o. No 2264
8.9.[illegible]

[illegible]

NOTE FOR THE Under Secretary

The file is with the Under Secretary now.

aa
[illegible]

Put with this [illegible] & please [illegible]

Noted.

aa
21/[illegible]

Put up accordingly.

aa
21/[illegible]

[F. / 20]
500—25-9-99.

FINANCIAL DEPARTMENT.

Memo. No 2766 d/ 30-10-99.

NOTE FOR THE Rev. Dept.

*Re: Delegation of powers to Heads of Depts.

Will the Rev. Dept. please state when a reply may be expected to Ev. D. Reference No 2224. d 2nd Septr 1899? The Accountant General requests early orders on the subject.

26.10.99

From the Educ. Dept.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority 3	Reasons for delegations. 4	Notes. 5
	Temporary Establishment—*cont.*			
19. Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.	The Director of Public Instruction proposed an annual allowance of Rs. 45 for extra clerical work to each of the Inspectors and Sub-Assistant Inspectors out of the reduced assignment against Inspection for 1892–93. Out of the amount the services of temporary clerks were to be engaged, as occasion arose, and paid for as piece-work; it being left to the Director to utilise the savings in one range on temporary establishments in other ranges, provided that the total expenditure was kept within budget provision. The Accountant-General stated that he saw no objection to the proposals being sanctioned. Government, however, did not approve the plan of an allowance of Rs. 45 per office, but it decided to place a lump sum at the Director's disposal for temporary establishment of the kind.	Educational Department The Accountant General last year stated that power of sanctioning temporary establishme Could not be delegated to Subordinate auth (Vide G.O. No 382 Edl dated 1st July 1898) a in accordance with this opinion the Govt now sanctioning temporary establishments the offices of Inspectors &c Vide G.O.: 57. 27th August 98 and 400 dated 27th Ja 1899. If all temporary establishments sary for the Inspecting officers are san by Govt in G.O. there would not be saving in c pondence by the delegation (Should the tion of the Govt of India obtained (to) This delegation ma therefore be drawn. H 3.7.99
20. Surgeon-General.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less, so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.	G.O., No 1536, Judicial, dated 20th November 1871, fixed the staff of day warders in Lunatic Asylums in the proportion of one to every six insanes. The proportion was reduced to one to seven in G.O., No. 280, Judicial, dated 14th February 1889. Government delegated this power to the Surgeon-General.	
	Transfer of Establishments.			
21. Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.	In connection with his scheme for the revision of clerical establishments in the Registration Department, the Inspector-General of Registration requested that the then existing arrangements, under which he allowed the entertainment of temporary hands to meet pressure of work, should be allowed to continue. He further requested that he might be empowered to transfer from time to time hands from offices in which there is a great fall in registration to others where additional aid is required.	

Head of department or officer exercising the power.	Extent of power.	Authority.	sons for delegations.	Notes.
1	2	3	4	5
	Office Rent.			
28. Inspector-General of Police.	To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the org sation of the mufassil police, the Inspector-General requested that t Civil Auditor might b authorised to pass monthly bills of each S erintendent for head-quarter office rent for sums not exceeding Rs. 60 or each month (G.O., No. 578, Judicial, dated 9th May 1860). The lim t was subsequently raised to Rs. 150 at the request of the Inspector- eneral, who represented that he was temporarily renting premises f station-houses in preference to building new station houses until he co ld see clearly where such were permanently required (G.O., No. 723, J dicial, dated 7th June 1860).	
29. Commissioner of Police.	To sanction rent for Police station-houses in the Presidency Town up to a limit of Rs. 70 *per mensem*.	G.O., No. 111, Financial, dated 20th February 1889.	The Commissioner of Police r equested that, with a view of avoiding frequent references to Government o n the subject of rent for Police station-houses, the Examiner of Claims m ight be authorised to pass charges for tannah rents for any sum not e xceeding Rs. 70 *per mensem*. The Inspector-General of Police suppor ed the request and Government sanctioned it (G.O., No. 43, Judicial, d ated 13th January 1869). Under Madras Act III of 1888, the Commiss oner of Police was placed, as regards the City Police, in the position of t he Inspector-General (G.O., No. 132, Judicial, dated 24th January 1889). The Accountant-General having raised the question whether he was t admit charges for rent on the authority of the Commissioner, was answer ed in the affirmative (G.O., No. 111, Financial, dated 20th February 1889 e).	
30. Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 *per mensem*.	G.O., No. 631 R., Financial, dated 13th July 1895. Flag G	The Director of Public Instr ection has always had the power of passing petty charges for rent of school- houses (paragraph 8 of letter from the Accountant-General, No. 97, dat ed 11th January 1879 in G.O., No. 292, Financial, dated 17th Februar 1879). In 1890 the Directors' powers were limited to Rs. 5 *per mensem* for each school-house (G.O., No. 514, Educational dated 17th July 18 3). With reference to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for delegation of powers the Director suggested th the raising of this limit to Rs. 10 (G.O., No. 539, Educational, dated 26th J ne 1895).	Educational Department Flag H A real saving in corr pondence is effected b Flag K the delegation and Flag M Flag L may be continued

Head of department or officer exercising the power.	Extent of power.	Authority.	or delegations.	tes.
1	2	3	4	5
	Office Rent.			
31. Director of Public Instruction.	To sanction rent for the accommodation of the offices of Sub-Assistant Inspectors of Schools to the extent of Rs. 2 *per mensem*.	G.O., No. 835, Educational, dated 30th November 1892.	In connection with a sche osed by him for increasing the establishments of the inspecting consequent on the working of the Local Funds Act, the Director lic Instruction recommended that the new Deputy Inspectors (si d Sub-Assistant Inspectors) should be granted Rs. 3 for conting enditure. This proposal was sanctioned. (G.O., No. 314, Educat dated 18th October 1871). The amount was subsequently raised 5 (G.O., No. 283, Educational, dated 23rd August 1875). In 1892 Director reported that out of this amount each Sub-Assistant Insp d since 1880 been allowed to appropriate a sum not exceeding R 0 towards office accommodation, and, in consideration of the fact it was found necessary for these officers to have better office acco ation he recommended that the monthly contingent allowance be to Rs. 8. Government did not approve of the proposal, but authorise Director to sanction rent not exceeding Rs. 2 in addition to a co nt allowance of Rs 4 on condition that he satisfied himself that acc dation worth the money was in each case provided (G.O., No. 835, ational, dated 30th November 1892).	Educational Department A real saving in correspondence is effected by this delegation and it may be continued. 3-7-97
	Purchase of Books, Apparatus, &c.			
32. Do.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.Os., No. 6, Educational, dated 10th January 1872, and No. 292, Financial, dated 17th February 1879.	The Director of Public In ction represented that when the school fees were under his control, ges for such petty demands were sanctioned by himself, but that he d now have to address Government on every occasion when such p demands had to be satisfied. Government granted him authority anction charges of such nature within the budget grant.	Educational Department This delegation of power also may be continued. Perhaps it may be doubted whether the rule in Article 98 (e) of the Civil Account Code was intended to apply to the purchase of books for Schools and libraries which are often required. The Director of Public Instruction has been sanctioning the purchase of these books for the last 20 years and there is a real saving in correspondence by this delegation. 3-7-97
33. Superintendent, Government Central Museum.	To purchase standard books for the Museum library without reference to Government subject to budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.	It was formerly the custo for the Superintendent of the Government Central Museum to purchase books within the sanctioned grant without applying for previous anction. The Accountant-General, however, objected to the procedu with reference to article 98 (e) of the Civil Account Code. The Sup intendent represented that it was desirable, in order to maintain the ficiency of the library, that he should be able to purchase books withou delay whenever books required for immediate use were for sale. Th Accountant-General stated that it was for Government to decide w ether the reasons given by the Superintendent were sufficient to justify he exemption sought. Government considered that the selection of books for the Museum library might properly be left to the Superintende	do

Head of department or officer exercising the power.	Extent of power.	Authority.	Re asons.	Notes.
1	2	3		5
	Purchase of Newspapers.			
37. **Translators to Government.**	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.	This delegation was necessary e the local Government, as suggested by the Government of I ave complete information regarding every paper published in its tion.	
38. **Superintendent, Government Museum.**	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum; provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	G.O., No. 639, Educational, dated 6th October 1898.	The Accountant-General havin llowed the purchase of a copy of the *Madras Mail* containing matt nterest to the Museum, this power was conferred at the quest of t perintendent.	This appears to be a very necessary delegation and may be continued.
	Petty Construction and Repairs.			
39. Government Agents (Ganjam, Vizagapatam and Gódávari).	To sanction new roads up to a limit of Rs. 3,000.	G.Os., No. 1040, Financial, dated 29th November 1894, and No. 370, Financial, dated 7th May 1895.	With a view of avoiding freq references, Government extended the powers conferred on Collect and District Magistrates in G.O., No. 1191, Financial, dated 27th N ember 1893, regarding petty construction and repairs (G.O., No. 1903, udicial, dated 8th August 1894), to the Agents in Ganjám, Vizagap n and Gódávari. G.O., No. 660, Financial, dated 30th August 18 granted the Agents power to sanction Minor Civil Works of cons tion and repair within a limit of Rs. 1,000. The Agent to the G rnor, Vizagapatam, enquired if the limit referred only to buildings o whether it extended to roads also. He represented that he was not ware of any abuse of the larger powers formerly exercised by him; at with a very inadequate establishment it was not possible for him t ubmit estimates for the previous sanction of Government; that no esti tes were submitted previously except for works of special importance d magnitude; that the requirements of every year varied with the ch ging character of the monsoon; and that these requirements could not e predicted until the monsoon was fairly over. Government preferre o retain the limit of Rs. 1,000 for new works and repairs, but in the ase of new roads the old limit of Rs. 3,000 was not disturbed.	

Head of department or officer exercising the power.	Extent of power.	Authority.	elegations.	Notes.
1	2	3	4	5
	Remuneration to Sweepers, Scavengers, &c.—*cont.*			
42. Board of Revenue (all departments) and the Surgeon-General.	To sanction the entertainment of sweepers whose whole time is not deovted to the public service and to charge their wages to contingencies.	G.O., No. 772, Financial, dated 20th September 1897.	The powers having been Police, the Director of Registration, were exte General and the Inspec delegated to the Inspector-General of struction and the Inspector-General of the Board of Revenue, the Surgeon-ral of Prisons.	~~Judicial Department~~ ~~No further remarks~~ appear to be called for.
43. Inspector-General of Prisons.	Do. do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.		
44. Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.	This was one of the proposals enue, dated 22nd January of powers reserved to Gove ment and of the power on proposition statements, and on account grounds the powe ted with reference to G.O., No. 49, Rev- Called for proposals for the delegation . The Director stated that the confer- would save the constant submission of being no objection to the arrangement conferred.	This delegation may also be continued on the ground of saving in Correspondence.
	Supply of Drinking Water.			
45. Board of Revenue (Separate Revenue).	To sanction charges for the supply of drinking water to establishments.	G.O., No. 704, Financial, dated 22nd October 1896.	The Board of Revenue suggeste order (G.O., No. 49, Revenu pointed out that the delegatio ment and that it couldbe tru powers. this delegation with reference to the same dated 22nd January 1894). The Board would save constant references to Govern- to deal rightly and equitably with the	

Financial U.O.

CHIEF SECRETARIAT
3-OCT 1899

Press

Please see corrections and then a clean proof

FINANCIAL DEPARTMENT.

NOTES CONNECTED WITH G.O., Nos. 1325–1326, FINANCIAL, DATED 2ND DECEMBER 1899.

C. No. 383. From the Accountant-General, dated 20th January 1899, No. 303.

NOTE.

Memorandum No. 2285, dated 20th November 1894, in G.O., No. 1087, Financial, dated 10th December 1894.

G.O., No. 1087, *Financial*, dated 10th December 1894.

In November 1894 the Accountant-General was asked whether he could undertake to compile a statement showing "the *powers of sanction* of the various heads of departments as regards contingent and all other charges," and on his assenting to undertake *the compilation*, heads of departments were instructed to render him the necessary help. In * December 1895, the Accountant-General submitted lists showing the powers exercised by various officers in respect of establishment, contingent and other charges. He stated that *there were several points* which would have formed the subject of separate communications, but that he preferred to defer raising *them until Government* was in a position to survey the questions raised as a whole. He alluded in particular to the powers delegated by *Government in* respect of temporary appointments and pointed out that it is a general rule that powers delegated cannot be re-delegated. *He gave further* instances of delegations of powers which required the sanction of the Government of India, and also suggested certain *reforms in* the classification and control of contingent expenditure.

* Letter No. 3560, dated 19th December 1895.

G.O., No. 59, Financial, dated 22nd *January* 1896.

2. The lists received *from the Accountant-General* were communicated to the departments of the Secretariat for *scrutiny* and remarks. It was requested that any *rulings embodied* in departmental co[illegible] manuals or circular orders, which were [illegible] reproduced by the Accountant-*General in his lists, should* be added to them[illegible] it was stated that separate orders would issue on the reforms suggested by the Accountant-General *in the classification* and control of contingent expenditure.

G.O., No. 14, *Financial, dated* 8th January 1897.

3. *Additions to,* and alterations in, the lists since their issue have been communicated to the *Accountant-General* from time to time, and he was requested, with reference to these, to consolidate and to forward to Government, in due course, a list of such delegations as, in his opinion, *required* the confirmation of the Government of India.

Memorandum, dated [illegible]pril 1897, in G.O., No. 998, Financial, [illegible] 1st December 1897.

4. The Judicial *Department at first* objected to the compilation of the lists and held that powers delegated to heads of departments through the various codes *and regulations* and those conferred on subordinate officers should be excluded *from them*. But *on* its being explained that the lists under compilation were to be complete manuals for ready reference and that they were not to supersede codes, the objection was withdrawn.

G.O., No. 991, *Financial*, dated 30th November 1897.

5. Meanwhile orders were passed on the reforms suggested by the Accountant-General in regard *to contingent* expenditure and he was requested to submit to Government for approval a consolidated circular giving effect to his suggestions and containing the regulations *relating* to contingent expenditure and the powers of heads of departments in connection therewith.

6. G.O., No. 998, Financial, dated 1st December 1897, explained *clearly* the scope of the lists under compilation. These were to comprise, as above stated, all

financial powers, including those to be found in departmental codes, manuals and circular orders and also those conferred on subordinate officers. The final editing was to be left to the Accountant-General, who was requested to see that the lists were conveniently arranged, an index being added when completed. There were thus two manuals under compilation—

(1) containing the existing regulations relating to contingent expenditure and the powers of heads of departments in connection therewith; and

(2) a companion volume containing other powers.

7. With his letter No. 6342, dated 17th December 1898, the Accountant-General submitted a draft circular relating to contingent expenditure, the appendices to which contain lists of powers delegated in regard to contingent expenditure. Orders were passed thereon in G.O., No. 550, Financial, dated 24th April 1899.

9

8. With his letter No. 303, dated the 26th January 1899, the Accountant-General submits a list of delegated powers which relate to other than contingent expenditure. Powers delegated to subordinate officers are included in the list. But powers delegated by the Public Works Code have not been included. He submits also a second list of powers delegated which, in his opinion, are not in conformity with the Civil Service Regulations, the Civil Account Code, &c., and therefore require the confirmation of the Government of India.

[redacted]

list
Contains 45 items.

9. *Lists of financial powers relating to other than contingent expenditure.*—This list is arranged in two parts (1) according to the nature of the subjects and (2) according to departments and offices. The authorities quoted in support of the delegations are noted in the margin.

(1) Grant-in-Aid Code.
(2) Madras Educational Rules.
(3) Forest Code.
(4) Jail Code.
(5) Board's Standing Orders.
(6) Court-fees Act VII of 1870.
(7) Stamp Act I of 1879.
(8) Resolutions of the Government of India.
(9) Madras Government Orders.

10. *List of delegation of powers to heads of departments requiring the sanction of the Government of India.*—In this list powers relating to contingent and other charges which require the sanction of the Government of India are included. These powers relate to—

(1) Temporary establishments
(2) Transfer of establishments.
(3) Writes-off.
(4) Office-rent, remuneration to sweepers, &c., supply of drinking-water.
(5) Purchase of books and newspapers.
(6) Purchase of clocks.
(7) Petty construction and repairs.

They have been conferred on one or more of the following heads of departments and officers:—

(1) Board of Revenue.
(2) Collectors.
(3) Superintendent, Revenue Survey.
(4) Government Agents in Ganjám, Vizagapatam and Godávari.
(5) High Court.
(6) Registrar, High Court.
(7) District and Sessions Judges.
(8) District Magistrates.
(9) Inspector-General of Police.
(10) Commissioner of Police.
(11) Inspector-General of Prisons.
(12) " " of Registration.
(13) Registrars.
(14) Sub-Registrars.
(15) Director of Public Instruction.
(16) Surgeon-General.
(17) Government Astronomer.
(18) Superintendent, Central Museum.
(19) Translators to Government.

11. On comparing the second list (items objected to by the Accountant-General) with the first list, it is observed—

(1) that items marked 3, 5, 8 and 21 in the second list do not find a place in the first list;

(2) that six items marked in the first list are not in the second list;

(3) that item 1 in the second list is shown separately, whereas in the other list, it is properly included under "temporary establishment";

(4) that no authorities are quoted against items 6 and 7 in the second list, although they are given in the other list; and

(5) that items 25 to 45 in the second list relate to contingent charges and have therefore been excluded from the other two lists.

12. As regards (1), the omission of items 3 and 5, it has been ascertained from the Accountant-General's office, is due to the fact that the charges partake more of the nature of contingent charges than of regular establishment charges and that they have been therefore included in the contingent manual. But as being instances of delegation of power to employ temporary establishments, they have been included in the second list for confirmation by the Government of India. The omission of item 8 is stated to be due to the fact that the charges are not "provincially" audited.

The omission of item 21 appears to be due to an oversight.

13. The six items referred to in (2) above have been extracted at the end of the printed copy of the list of items objected to, which is attached to this note.

The omission of the power to entertain temporary establishment under Madras Act II of 1864 is due, it is learnt, to the fact that the charges are recovered from the estates under attachment. But in the case of Sub-Inspectors appointed to warehouses (item 1 in the second list) which has been objected to by the Accountant-General, the cost is recovered from the licensees.

The omission of the powers vested in the Board of Revenue to sanction the entertainment of temporary establishments and in Conservators to transfer temporary establishment from one district to another is, it is learnt, due to the fact that the powers are exercised under the Forest Code which has received the approval of the Government of India. As regards the power vested in the Board of Revenue to sanction temporary establishments under section 8 of the Forest Code, it is not clear that the Code was submitted to the Government of India for its approval. The Code was based on the Code in operation in the territories under the direct administration of the Government of India. The power vested in the Conservators was conferred by G.O., No. 580, Revenue, dated 16th July 1897, and the amendments of the Forest Code approved in that Government Order do not appear to have been submitted for the approval of the Government of India. These two powers would appear to require the sanction of the Government of India. Moreover, the preface to the Forest Code says that "in case of any supposed conflict between this Code and the Civil Service Regulations or the Civil Account Code . . . , the latter must be considered as authorities."

The omission of the remaining three items is due to the fact that they are not *delegations* proper, but *general sanctions*.

P/ ~~Please see~~ paragraph 1 of, his letter, No 3565, dated 11th July 1898, in G.O., No. 739, Financial, dated 26th August 1898.

14. The omissions (3) and (4) noted above are evidently clerical errors.

15. An examination of the second list shows (1) that in some cases the authorities quoted are orders in which additions or alterations were made to the original orders conferring the powers, *e.g.*, G.O., No. 710, Financial, dated 24th October 1896, against items 6 and 10; G.O., No. 241, Judicial, dated 10th February 1898, against items 11, 12, 13, 34 and 43; and G.O., R. No. 874, Financial, dated 8th August 1896, against item 22. The instruction issued on the subject was that "in cases in which orders assigning specific powers have subsequently merged in orders granting more general powers, the latter alone should be retained."

Paragraph 4 of G.O., No. 59, Financial, dated 22nd January 1826.

(2) G.O., No. 261, Revenue, dated 2nd March 1880, has been wrongly inserted against item 9. It should appear against item 10.

(3) The rules in the Jail Code quoted against items 17 and 18 are from the edition of 1893 since superseded by the Madras Jail Manual, 1899. The former edition was submitted to the Government of India but not for its formal approval. The prefatory note to the edition of 1899 states that the manual is issued under the powers conferred on the Local Government

G.O., Nos. 467, 468, Judicial, dated 3rd March 1893.

by sections 59 and 60 of the Prisons Act IX of 1894, but section 59 requires the previous sanction of the Government of India to the rules made. It is not clear that this was obtained.

(4) Some of the powers now objected to were originally conferred with the approval of the Accountant-General—*vide* items 19, 22, 24, 26, 27, 33, 36 and 41.

(5) Many of the powers have been exercised for a number of years without being hitherto objected to by the Accountant-General.

16. The grounds on which the Accountant-General states that the several classes of delegations require the sanction of the Government of India are as follows:—

8

~~Financial, G. No. 885 of 1899.~~

G.O., No. 59, Financial, dated 22nd January 1896.

(*a*) *Temporary Establishment.*—The Accountant-General states that "article 57 "of the Civil Account Code vests the "power of sanctioning such establish- "ments in the Local Government, and no rule exists under which the power may be "re-delegated to heads of departments or "officers." In a previous letter, No. 3560, dated 19th December 1895, he gave his opinion as follows:—

"It is a general rule that delegated powers cannot be re-delegated. Article 95 "of the Civil Service Regulations vests the power of sanctioning temporary appoint- "ments in the Local Government. It appears, therefore, necessary in the event of "Government desiring to maintain or amplify its existing practice that the assent of "the Government of India should be obtained to it."

The Accountant-General is right here, and the Government of India has recognised that he is, in its letter, No. 439 (Jails), dated the 29th September 1898, in G.O., No. 1613, Judicial, dated 12th October 1898. The largest number of delegations occurs under this class of powers.

Letter No. 72-G.I., dated 27th May 1896, in G.O., No. 1192, Financial, dated 17th July 1896.

(*b*) *Transfer of Establishment.*—The Accountant-General states that "the same objection exists in regard to this item as such transfers are tantamount to revision of establishments." It may, however, be observed that in 1896 the Accountant-General would appear to have thought differently; for he wrote to the Inspector-General of Prisons that "it would be advisable . . . . to ask Government for general power to order that transfers . . . ."

G.O., No. 1020, Public, dated 18th September 1896.

(*c*) *Writes-off.*—"Under article 279, Civil Account Code, this requires sanc- "tion of Government. In Government of "India letter No. 3788-A, Financial, "dated 3rd September 1896, the Surgeon- "General with the Government of Madras was empowered to write off losses of medical "stores to the extent of Rs. 100." The article above referred to states that "a *Local* "*Government* has power to write off finally the irrecoverable value of stores or public "money lost by fraud or the negligence of individuals or other cause without report- "ing such losses to the Government of India except . . . . ", and the Accountant-General's position is apparently that such delegations require the sanction of India.

Letter No. 1027, dated 10th April 1894, in G.O., No. 373, Revenue, dated 25th May 1894.

(*d*) *Office-rent, Remuneration to sweepers, &c., Supply of drinking water.*—"These "being recurring charges, sanction of Government is required in each case under "article 98 (*m*) of the Civil Account Code and no rule exists under which heads of "departments and officers may be allowed to exercise the powers." Article 98 (*m*), Civil Account Code, reads as follows: "No charge which binds Government beyond a "single payment, such for instance as rent, may be incurred without the sanction of "Government." Regarding office-rent, the Accountant General wrote in 1894 as follows: "The power of sanctioning rents up to certain limits has already been delegated by Government to the Board of Revenue, the Director of Public Instruction, and Inspector-General of Police, and *may be* extended to the Superintendent, Revenue Survey."

In regard to sweepers, when the Inspector-General of Police suggested that he might be empowered to sanction their entertainment, the majority of them not devoting their whole time to the public service and they being not entitled therefore to pension, the Accountant-General stated in his letter, No. 3214, dated 22nd October 1894, that as they formed a portion of the regular police establishment, any change in regard to them would require the sanction of Government under Article 57 of the Civil Account Code, irrespective of the facts that they are not entitled to pension and that their whole time is not devoted to the public service. It was pointed out in G.O., No. 3135, Judicial, dated 19th December 1894, that it would be a great waste of time and labour to treat servants such as sweepers as members of the regular establishment and to submit proposition statements for them. The Accountant-General was requested to report whether he would raise any objection to the payment of the wages of such servants from the contingent allowance in view of avoiding the necessity for preparing proposition statements and seeking the sanction of Government in each case. He reported in his letter, No. 1448, dated 6th June 1895, that he had no objection to the wages of sweepers in the Police department whose whole time was not devoted to the public service being paid from the contingent allowance.

G.O., No. 1343, Judicial, dated 24th June 1895.

G.O., No. 739, Financial, dated 26th August 1898.

(*e*) *Purchase of books and newspapers.*—"Under Article 98 (*e*) of the Civil Account Code, the sanction of Government is necessary in each case." In his letter, No. 3563, dated 11th July 1898, the Accountant-General referred to note 1 to Article 156, Civil Account Code, which says that "the fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment." When his remarks were called for on a letter from the Superintendent, Government Central Museum, asking for exemption from Article 98 (*e*) of the Civil Account Code, the Accountant-General said that it was for Government to decide whether the reasons given by the Superintendent were sufficient to justify the exemption from the operation of that rule. This implied that Government had the power to grant the exemption.

(*f*) *Purchase of clocks.*—"The delegation to the Board of Revenue of the power to sanction purchase of such articles exceeding Rs. 10 in value requires the sanction of the Government of India, as under Article 98 (*k*), Civil Account Code, such purchases should be sanctioned by the Local Government." This power has been delegated to the Board of Revenue only. G.O., No. 398, Revenue, dated 23rd September 1891, sanctions the supply of particular description of clocks and time-pieces to Revenue offices and the Accountant-General said that there was no objection to leave the supply of the articles in individual cases, *even when the cost exceeded Rs.* 10, to the discretion of the Board of Revenue, the Government order referred to being taken as a general sanction.

(*g*) *Petty construction and repairs.*—"The limit fixed by Article 98 (*u*) is Rs. 1,000." This article says that this item can be treated as contingent expenditure when the charge does not exceed Rs. 1,000, and that when it exceeds this amount, it should be treated as Public Works department expenditure except in the Forest and Salt departments. India has recently been addressed on this very subject.

G.O., No. 481, Revenue, dated 21st September 1896.

17. Government has already strongly deprecated the revival of the practice under which its sanction was necessary to—

(1) temporary appointments of a petty nature;
(2) petty recurring charges on account of office rent; and
(3) miscellaneous contingent expenditure now sanctioned by the Board of Revenue.

These powers were, it was observed, delegated in each case after careful consideration, and if such delegation was irregular, it should Government remarked in 1896, now be validated by the confirmation of the Government of India, or, if necessary, by the amendment of the Civil Service Regulations and Civil Account Code.

18. The Accountant-General has, however, reiterated his opinion that in regard to (1) and (2) there is no rule under which the powers can be delegated. As regards (3), which rests on Article 75 of the Civil Account Code, he expressed the opinion that a controlling authority cannot with propriety and without qualification divest itself of all control over expenditure, the character and extent of which is unknown to it.

Letter No. 345 , dated 11th November 1896, on page 4 of G.O., No. 14, Financial, dated 8th January 1897.

(Intld.) T.H.R.
16-5-99.

19. The delegations to which the Accountant-General requires India's sanction and which are extracted in the printed statement attached concern the Revenue, Educational, Judicial and Public Departments. The exigencies of the public service, the fact that in many cases Government can sanction charges merely as a matter of course, and the necessity for avoiding frequent references to Government on petty demands that have to be satisfied, account for the conferring of the powers. They have been conferred with limits as to time, budget provision and scales. The Accountant-General's contention that these delegations and re-delegations are not authorized by the Financial Codes is, it is submitted, sound, and they all require India's sanction—except perhaps those contained in authorized Codes, such as the Forest Code and the Jail Code (Revenue and Judicial will be able to state how the case stands here); but before applying for that sanction, the remarks of the Secretariat Departments concerned will be required. The fourth column of the attached printed statement sets out briefly the circumstances under which the delegations were originally sanctioned, but it will be necessary in many cases to strengthen the grounds for delegation and in others to ensure that the necessity for the continuance of the delegations exists. Under Government of India Finance and Commerce Department Resolution, No. 5412, dated 25th November 1890, the letters to India regarding the various delegations should be addressed to the Secretariat Department of the Government of India in which administrative questions relating to the department affected are dealt with. This department in the case of Public, Judicial, Educational delegations would be the Home Department; in the case of Revenue it would sometimes be Home and sometimes Finance and Commerce. Two courses appear to be open—

Page 1 of G.O., No. 613, dated 29th September 1896.

(i) To split up the subjects and let each department deal with its own, addressing the department of the Government of India concerned.

(ii) To deal with them all in one letter addressed to the Finance and Commerce Department, explaining that the matter, though affecting other departments of the Government of India, forms one general subject, and setting out the circumstances under which this course has been found to be necessary.

It is submitted that course (ii) is the more desirable, since the general remarks in the letter from this Government as regards the necessity for continuing the delegations will be the same as regards all the delegations and since it would spread the matter out considerably to split it up now.

If this view is approved, the papers and these notes may, it is submitted, go (U.O.) to—

Judicial
Educational
Revenue
Public } Departments,

with the request that their remarks may be entered on a copy of the printed statement and opposite the items to which the remarks refer.

(Intld.) C.M.S.
5-7-99.

To Judicial, Educational, Revenue and Public Departments (U.O.)

(Intld.) G.S.
7-7-99.

Note.—Held over under the Chief Secretary's personal instructions.

(Intld.) C.M.S.
10-7-99.

H. M. and Circulate—

The facts are that this Government has sanctioned a vast number of delegations of its authority which, though highly necessary and unobjectionable at all points, are contrary to rule (in this connection see draft order). The Accountant-General from the red tape point of view has taken exception to them and much labour has been expended (uselessly I think) in the office in working up the subject. I think Government should simply shut down the subject now as proposed in the draft order. If it does so and the Accountant-General accepts the position, well and good. If the Accountant-General does not accept the position and demands a reference to India as he can do under the Civil Account Code, it will be easy and pleasant to make it hot for him.

K

(Intld.) G.S.
13-7-99.

~~If the general position is accepted as above, orders can be passed on the linked files afterwards.~~

~~(Intld.) G.S.
13-7-99.~~

Note by the Hon'ble Mr Arundel

I have no objection. It is a waste of time to apply now for the belated formal sanction. No doubt the Accountant-General will insist on a reference.

(Intld.) A.T.A.
14-7-99.

I don't know whether the Chief Secretary wishes to modify the draft order. It is not initialled, so I have not counter-initialled it.

(Intld.) A.T.A.

~~I have initialled the draft G.O. now as the H. M. agrees with the above remarks.~~

~~(Intld.) G.S.
15-7-99.~~

I ~~have counter-initialled it.~~

~~(Intld.) A.T.A.
17-7-99.~~

Note by H.E. the Governor

(Intld.) H.M.W.
20-7-99.

I perhaps do not quite understand the powers of the Accountant-General. But, if, as the Hon'ble Mr. Arundel says, "no doubt the Accountant-General will insist on a reference," and if we have to comply with the Accountant-General's insistance, would it not be more prudent to refer at once? or, possibly, it might be still better to send the gist of paragraph 1 of the draft order to the Accountant-General, and to ask him whether, in view of what is said there, he still thinks reference to India necessary.

(Intld.) A.E.H.
31-7-99.

Stat

OFFICE—Refer to Accountant-General.

(Intld.) G.S.
1-8-99.

~~FINANCIAL DEPARTMENT.~~

~~C. No. 2902.~~ From the Accountant-General, dated 16th August 1899, No. T-255 Genl.

For the C.S.—

It will be seen from the Accountant-General's reply that he still considers the sanction of the Government of India to be necessary to the powers delegated to heads of departments and dealt with in these notes.

If India is to be addressed, orders are solicited as to the further disposal of this file. On this point, please see *para.* 19 (page 6) of these notes.

~~The linked files have yet to be disposed of.~~

(Intld.) C.M.S.
19–8–99.

~~The paper must be dealt with in Financial. Send out the (U.O.) references as directed on 7th July 1899.~~

~~(Intld.) G.S.~~
~~20–8–99.~~

~~FINANCIAL DEPARTMENT.~~

To the Judicial Department,
" Educational Department,
" Revenue Department,
" Public Department,
(U.O.) No. 2224, dated 2nd September 1899.

with connected file and with the request that further notes may, where practicable, be entered in the tabular statement against the items concerned, and only such sheets of the tabular statement as are so noted upon returned to the Financial Department.

(Intld.) G.S.
20–8–99.

~~FINANCIAL DEPARTMENT.~~

~~Judicial C. No. 2154~~—From the Inspector-General of Police, dated 12th May 1899, No. 1929.

Endorsement of the Accountant-General, dated 19th May 1899, No. 7-A Gl.-93—1828.

Fr the CS

Note.

In connection with the organization of the Mufassal Police, the Inspector-General requested that the Civil Auditor might be authorised to pass the *monthly* bills of each Superintendent for head-*quarter* office-rent for sums not exceeding Rs. 60 each month. The Civil Auditor was accordingly authorised by *Government* to pass office-rent within the limit of Rs. 60 to each Superintendent of Police. The limit was subsequently raised *to* Rs. 150 at the request of the Inspector-General, who represented that Rs. 60 would cover more than the head-quarter *office*-rent, but that he was temporarily renting station-houses in preference to building until he could see where such would be permanently required.

G.O., No. 578, Judicial, dated 9th May 1860.
G.O., No. 723, Judicial, dated 7th June 1860.

~~I can find no *note* by the Chief Secretary on the proposal made here. Honourable Member in charge has not noted.~~

~~(Intld.) A.E.H.~~
~~31–7–99.~~

2. The Inspector-General now requests that the power which he now has of sanctioning *rent* to a limit of Rs. 150 for each district for Police offices and station-houses may be extended over Railway *Police stations* and Railway Police Inspectors' offices on all the railway lines in the Presidency. He states that *rent* for such offices has been *sanctioned* by him in some cases but without any specific authority.

3. The *Accountant-General*, *through* whom the Inspector-General's letter is received, states that there is no authority under the Civil Account Code for the Local Government to delegate the power to sanction rent, and that if such *delegation is* thought necessary, *the sanction* of the Government of India should be obtained.

4. The Accountant-General has *submitted* a list of financial powers delegated which require the *sanction* of the Government of India, and from the list it will be seen that the power to sanction rent has been delegated to several officers. The Accountant-General says* *that* office-rent being a recurring charge, the sanction of Government is required in each case under *article* 98 (*m*) of the Civil Account Code.

~~Financial C. No. 383 of 1899.~~

* ~~In Financial C. No. 383 of 1899.~~

(Intld.) T.H.R.
6–6–99.

The *Chief* Secretary has decided that the Accountant-General's contention that *India's* sanction for these ~~delegations of~~ longstanding ~~is not called for (*vide* † page 7 of these~~ notes). The delegation now sought by the Inspector-General is *merely* an extension of an existing delegation and may therefore, it is submitted, be sanctioned.

~~† Marked K.~~

(Intld.) C.M.S.
10–7–99.

Further Note.

As it has been decided to address India in regard to the delegations to which the Accountant-General had objected, and as this delegation is an extension of one of those delegations, it is submitted that this file may be retransferred (*u. o.*) to the *Judicial* Department for consideration along with the u. o. reference made to it on the 20th ultimo.

(Intld.) C.M.S.
5–9–99.

Judicial Department u. o.

(Intld.) G.S.
6–9–99.

Note for the Chief Secretary.

The further notes received *from* the several departments with reference to Financial u. o. No. 2224, dated 2nd September 1899, have been *incorporated* in the copy of the printed statement attached.

2. Items 1, 3, 19 and 35 in the Accountant-General's list have to be expunged from it, in view of the remarks now entered *against* them, thus leaving, with the additional six items not included by the Accountant-General, 47 items *requiring India's confirmation.* Please see draft below ~~which may [illegible] type if approved by the Chief Secretary~~. The appendix to the draft will be treated as an appendix to the letter to India, column 5 being omitted.

3. The Revenue Department has not noted against items 2, 25, 36 in list I and 3 in list II.

(Intld.) T.H.R.
13-11-99.
(Intld.) C.M.S.
13-11-99.

* * * * *

H. M.

(Intld.) G.S.
21-11-99.

I have passed both drafts.

(Intld.) A.T.A.
22-11-99.

(Intld.) A.E.H.
27-11-99.

Issue.

(Intld.) G.S.
27-11-99.

Financial Department.

C.Nos.383 and 1523.

N o t e

Memo No.2285/20-11-94 in G.O. No.1087/10-12-94,Finl. C

G.O.No.1087/10-12-94 Finl. C

Letter No.3560/19-12-95. C

In November 1894 the Acct.Genl. was asked whether he could undertake to compile a statement showing "the "powers of sanction of the various "heads of departments as regards contingent and all other charges," and on his assenting to undertake the compilation, heads of departments were instructed to render him the necessary help. In December 1895, the Acct. Genl. submitted lists showing the powers [illegible] exercised by various officers in respect of establishment, contingent and other charges, [illegible] stated that there were several points which would have formed the subject of separate communications, but that he preferred to defer raising them until Govt. was in a position to survey the questions raised as a whole. He alluded in particular to the powers delegated by Govt. in respect of temporary appointments and pointed out [illegible] that it is [illegible] a general rule that powers delegated cannot be redelegated. He gave further [illegible] instances of delegations of powers which required [illegible] [illegible] [illegible] the [illegible] sanction of the Govt. of India and also suggested certain reforms in the classification and control of contingent expenditure.

2.

G.O.No.5[illegible],Finl.[illegible]

2. The lists received from the Acct.Genl. were communicated to the departments of the Secretariat for scrutiny and remarks. It was [redacted] suggested that any rulings embodied in departmental codes manuals or circular orders, which were not reproduced by the Acct. Genl. in his lists, should be added to them; and it was stated that separate orders would issue on the reforms suggested by the Acct.Genl. in the classification and control of contingent expenditure .

G.O.No.14/8-1-97,Finl. V

3. Additions to, and alterations in, the lists [redacted] since their issue, have been communicated to the Acct. Genl. from time to time, and with reference to these, he was requested, to consolid[redacted] and to forward to Govt., in due course, a list of such delegations as, in his opinion, required the confirmation of the Govt. of India.

Memo d/24-4-97, Z
in G.O.No.998/1-12-97 Finl. M

4. The Judicial Department at first objected to the compilation of the lists and ~~stated~~ held that powers delegated to heads of departments through the various codes and regulations and those conferred on subordinate officers should be excluded from them. But on its being explained that the lists under compilation were to be complete manuals for ready reference and that they were not to supersede codes, ~~[illegible]~~ the objection was withdrawn.

XII

G.O.No.991/30-11-97 Finl. III

5. Meanwhile orders were passed on the reforms suggested by the Acct. Genl. in regard to contingent expenditure and

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and he was requested to submit to Govt. for approval a consolidated circular giving effect to [redacted] his suggestions [redacted] and containing the regulations relating to contingent expenditure and the powers of heads of departments in connection therewith.

M

6. G.O.No.998, Finl.,dated 1st Dec. 1897 explained clearly the scope of the lists under compilation. These were to comprise, as above stated, all financial powers, including those to be found in departmental codes, manuals and circular orders and also those conferred on subordinate officers. The final editing was to be left to the Acct. Genl., who was requested to see that the lists were conveniently arranged, an index being added when completed. There were thus two manuals under compilation,

(1) containing the existing regulations relating to contingent expenditure and the powers of heads of depts. in connection therewith; and

(2) a companion volume containing other powers.

7. With his letter No.6348, d/17th Dec. 1898, the Acct. Genl. submitted a draft circular relating to contingent expenditure, [redacted] the appendices [redacted] which to contain lists of powers delegated in regard to contingent expenditure. Orders were passed thereon in G.O. No.550,Finl.d/24-4-99.

Finl.G.O.No.383 of 1899.
(in type)

8. With his letter No.503,dated the

the 25th Jany. 1899, the Acct. Genl. submits a list of powers delegated which relate to other than contingent expenditure. Powers delegated to subordinate officers are included in the list. But powers delegated by the P.W. Code have not been included. He submits also a *Second list of powers delegated which in his opinion, are not in conformity with the C.S.R, the Civil Account Code &c and therefore require the confirmation of the Govt. of India.

* contains 45 items.

9. Lists of financial powers relating to other than contingent expenditure. The list is arranged in two parts (1) according to the nature of the subjects and (2) according to departments and offices. The authorities quoted in support of the delegations are noted in the margin.

- (1) Grant-in-aid-Code
- (2) Madras Educl. Rules
- (3) Forest Code
- (4) Jail Code
- (5) Board's Standing orders
- (6) Court Fees Act VII of 1870
- (7) Stamp Act I of 1879
- (8) Resolutions of the Govt. of India &
- (9) Madras Govt. orders.

10. List of delegation of powers to heads of departments requiring the sanction of the Government of India. In this list powers relating to contingent and other charges which require the sanction of the Govt. of India are included. These powers relate to

- (1) Temporary establishments.
- (2) Transfer of ,,
- (4) Office rent remuneration to sweepers &c supply of drinking water.
- (3) Writes off
- (5) Purchase of books and newspapers
- (6) Purchase of clocks and
- (7) Petty construction and repairs

They have been conferred on one of the other marginally noted heads of departments and officers.

- (1) Board of Revenue. Rev
- (2) Collectors
- (3) Supdt. Rev. Survey.
- (4) Govt. Agents in Ganjam, Vizagapatam and Godavari.
- (5) High Court
- (6) Registrar, High Court
- (7) District & Sessions Judges Jud
- (8) District Magistrates
- (9) Insptr. Genl. of Police.
- (10) Commr. of Police.
- (11) Insptr. Genl. of Prisons
- (12) ,, Registration
- (13) Registrars
- (14) Sub-registrars
- (15) Director of Public Instrn.
- (16) Surgeon-General
- (17) Govt. Astronomer.
- (18) Supdt. Central Museum
- (19) Translators to Govt.

11. On comparing second list (items objected to by the Acct. Genl.) with the first list, it is observed

(1) that items marked 3, 5, 8 and 21 in the second list do not find a place in the first list.

(2) that six items marked × in the first list are not in the second list.

(3) that item 1 in the second list is shown separately, whereas in the other list, it is properly included under "temporary establishment."

(4) that no authorities are quoted against items 6 and 7 in the second list, although they are given in the other list, and

(5) that items 25 to 45 in the second list relate to contingent charges and have therefore been excluded from the other two lists.

12. As regards (1), the omission of items 3 & 5, it has been ascertained from the Acct. Genl.'s office, is due to the fact that the charges partake more of the nature of contingent charges than of regular establishment charges and that they have been therefore included in the contingent manual. But as being instances of delegation of power to employ temporary establishment, they have been included in the second list for confirmation by the Govt. of India. The omission of item 8 is stated to be due to the fact that the charges are not "provincially" audited.

The omission of item 21 appears to be due to an oversight.

These items referred to in (2) above have been extracted

Set

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extracted at the end of the printed copy of the list of items objected to, which is attached to this note.

The omission of the power to entertain temporary establishment under Madras Act II of 1854 is due, it is learnt, to the fact that the charges are recovered from the estates under attachment. But in the case of Sub Inspectors appointed to ware houses [redacted] (item 1 in the second list [redacted] the cost is recovered from the licensees. [redacted] which has been objected to by the A.G.

The omission of the powers vested in the Board of Revenue to sanction the entertainment of temporary establishments and in the Conservators to transfer temporary establishment from one district to another is, it is learnt, due to the fact that the powers are exercised under the Forest Code which has received the approval of the Govt. of India.

As regards the power vested in the Board of Rev. to sanction temporary establishments under section 8 of the Forest Code, it is [redacted] not clear that the Code was [redacted] submitted to the Govt. of India [redacted] for its approval. The Code was based on the Code in operation in the territories under the direct administration of the Govt. of India. The power vested in the Conservators was [redacted] conferred [redacted] by G.O.No.580 Rev., d/ 15th July 1897, and the amendments of the Forest Code approved in that G.O. do [redacted] not appear to have been submitted for the approval [illegible] of India.

[illegible]

Please see para 1 of his letter No.3555/11-7-98 in G.O.No.739 Finl./26-8-98 I

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Para 4 of G.O.No.59 Finl. 22-1-95.

II

These two powers, which [redacted] appear to require the sanction of the Govt. of India. Moreover, the preface to the Forest Code says that "in case of any supposed "conflict between this code and the "Civil Service Regulations or the "Civil Account Code, ...the latter "must be considered as authorities".

~~The omission of the power to sanction the temporary entertainment of warders in case of infectious disease occurring in a Jail, vested in the Inspector-General of Prisons, is due to the fact that the Govt. of India has approved of the delegation in No.~~ Home Dept. No. 439 Jails of the 29th [redacted] [illegible] October 1898.

The omission of the remaining three items is due to the fact that they are not delegations proper, but general sanctions.

14. The omissions (3) and (4) noted above are evidently clerical errors.

15. An examination of the second list shows (1) that in some cases the authorities quoted are orders in which additions or alterations were [redacted] made to the original orders conferring the powers ; e.g. G.O.No.710, Finl., d/24-10-96 against items 8 and 10; G.O.No.241 Judicial, dated 10th February 1898 against items 11,12,15,34 and 43 and G.O.No.874 R/8-8-96 Finl. against item 22. The instruction issued on the subject was that "in cases in which orders assigning specific powers have subsequently

8 104

subsequently merged in orders granting more general powers, the latter alone should be retained."

XXI

(2) G.O.No.251 Rev.d/2nd March 1880, has been wrongly inserted against item 9. It should appear against item 10.

(3) The rules in the Jail Code quoted against items 17 and 18 are from the edition of 1893 since superseded by the Madras Jail Manual, 1899. The former edition ~~[illegible]~~ was submitted to the Govt. of India ~~[illegible]~~ but not for its formal approval. The prefatory note to the edition of 1899 states that the manual is issued under the powers conferred on the Local Govt. by sections 59 and 60 of the Prisons Act IX of 1894 but ~~These~~ section 59 requires the previous sanction of the Govt. of India to the rules made. ~~[illegible]~~ It is not clear that this was obtained. ~~[illegible] does not appear [illegible] to have been [illegible]~~.

G.O.Nos.467-68 Judl. 8-5-93

(4) Some of the powers now objected to were originally conferred with the approval of the Acct. Genl. vide items 19, 22, 24, 27, 26, 33, 36 and 41

(5) Many of the powers have been exercised for a ~~[illegible]~~ number of years without being hitherto objected to by the Acct. Genl.

16. The grounds on which the Acct. Genl. states that the several classes of delegations require the sanction of the Govt. of India are as follows:-

(a) Temporary Establishment.

Finl.C.No.383 of 1899.

The Acct. Genl. states that "article 57 of the Civil Account Code vests the power of sanctioning such establishments

G.O. 59 Finl 22-1-96

establishments in the Local Govt., and no rule exists under which the power may be redelegated to heads of departments or officers." In ~~[illegible]~~ a previous letter, No.5560, d/19-12-95 he gave his opinion as follows:-

"It is a general rule that delegated powers cannot be redelegated. Art. 95 of the Civil Service Regulations vests the power of sanctioning temporary appointments in the Local Govt. It appears, therefore, necessary in the event of Govt. desiring to maintain or amplify its existing practice that the assent of the Govt. of India should be obtained to it."

The Acct. Genl. is right here, and the G of I has recognised that he is, in its letter No 439. Finl of the 29 Septr 1895 in G.O. No 1613 Finl. of 12 October 1895 ~~[illegible] establishment~~.

The largest number of delegations occur under this class of powers.

(b) Transfer of Establishment. The Acct. Genl. states that "the same objection exists in regard to this item as such transfers are tantamount to revision of establishment." It may however, be observed that in 1896 the Acct. Genl. would appear not to have thought so, for he wrote to the I.G. of Prisons that "it would be advisable ------- to ask Govt. for general power to order that transfers - - - - - - ."

Letter No.72 G.I.d/27-5-95 in G.O.No. 1192, Finl. d/ 17-5-95

VIII

c (8) Writes off "Under Art.279 C.A. Code, this requires sanction of Govt.

In

G.O.No.1080 Public
15 Sept. 1896

"In Govt. of India letter No.5788 A, Finl., d/ 3-9-95 the Surgeon-General with the Govt. of Madras was empowered to write off losses of medical stores to the extent of Rs.100." The article above referred to states that a Local Govt. has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause without reporting such losses to the Govt. of India, except - - - - - -" [redacted] and the Acct Genl's position is apparently that such delegations require the sanction of India. ~~[illegible] that in his letter No.3101 d/12-10-94 (G.O.No.558 Buildings 29-10-94) the Acct.Genl. said that he raised no objection to this delegation. The Acct. Genl. now implies that the Govt. of India did not in its letter give sanction to the delegation of the power to lower authorities~~.

d (x) Office Rent, Remuneration to sweepers &c, Supply of drinking water

"These being recurring charges, sanction of Govt. is required in each case under Art.98(m) of the Civil Account Code and no rule exists under which heads of departments and officers may be allowed to exercise the powers" Art.98(m) Civil Account Code reads as follows:-"No charge which binds Govt. beyond a single payment such for instance as rent, may be incurred without the sanction of Govt." Regarding office rent, the Acct.Genl. wrote in 1894 as follows "The power of sanctioning rents up to certain limits has already been delegated by Govt. to the Board of Rev., the Director of Public Instruction, and I.G. of Police and may be extended to the Superintendent

Letter No.1027 d/10-4-94
in G.O.No.543 Rev.d/23-5-94

H² J Govt 3135
19-12-94

H

G.O.No.1343 Judicial B^II
24-6-95

in Superintendent Rev. Survey.

In regard to sweepers, when the I.G. of Police suggested that he might be empowered to sanction their entertainment, the majority of them not devoting their whole time to the public service and they being not entitled therefore to pension, the Acct. Genl. stated in his letter No.3214, d/22-10-94, that as they formed a portion of the regular police establishment, any change in regard to them would require **the sanction** of Govt. under Art.57 of the Civil Account Code, irrespective of the facts that they are not entitled to pension and that their whole time is not devoted to the public service [redacted]. It was pointed out in G.O.No.3135 Judicial, d/19-12-94, that it would be a great waste of time and labour to treat such servants as sweepers as members of the regular establishment and to submit proposition statements for them. The A.G. was requested to report whether he would raise any objection to the payment of the wages of such servants from the contingent allowance in view of avoiding the necessity for preparing proposition statements and seeking the sanction of Govt. in each case. He reported in his letter No.1448 d/ 6th June 1895 that he had no objection to the wages of sweepers in the Police department whose whole time

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time was not directed to the public service being paid from the contingent allowance.

(5) Purchase of books and Newspapers. "Under Art.98(e) of the Civil Account "Code the sanction of Govt. is necessary "in each case" In his letter No.5583 d/ 11th July 1898, the Acct. Genl. referred to note 1 to Art.150 Civil Account Code which says that "the fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment" When his remarks were called for on a letter from the Supdt. Govt. Central Museum, asking for exemption from Art. 98(e) of the Civil Account Code, the Acct. Genl. said that it was for Govt. to decide whether the reasons given by the Supdt. were sufficient to justify the exemption from the operation of that rule; this implied that Govt. had the power to grant the exemption.

G.O.No.739 Finl./26-8-98

I find from this Govt

(6) Purchase of clocks. "The delegation "to the Board of Rev. of the power to "sanction purchase of such articles exceed- "ing Rs.10 in value requires the sanction "of the Govt. of India, as under Art. 98 "(k), ~~[illegible]~~ Civil Account Code, such purchases "should be sanctioned by the Local Govt." This power has been delegated only to the Board of Rev. G.O.No.898 Rev. d/ 25-9-91 sanctions the supply of particular description of clocks and time pieces ~~t[illegible]~~ G. Rev. offices and the Acct. Genl. said that there was no objection to ~~have~~ leave the supply of the articles in individual cases even when the costs exceeded Rs.10, to the discretion

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of the Board of Rev. the G.O. referred to being taken as a general sanction.

(7) Petty construction and repairs. "The limit fixed by Art. 98(n) is Rs.1,000" This article says that this item can be treated as contingent expenditure when the charge does not exceed Rs.1,000, and that when it exceeds this amount it should be treated as P.W.D. expenditure except in the Forest and Salt Depts.

India now recently been addressed on this very subject

G.O. 481 Rev. 27-9-98

15. ~~The Board~~ Govt has already strongly deprecated the revival of the practice under which Govt. was in the habit of sanctioning

(i) temporary appointments of a petty nature,

(ii) petty recurring charges on account of office rent, and

(iii) miscellaneous contingent expenditure now sanctioned by the Board of Rev. These powers, it was ~~stated~~ Board, were delegated in each case after careful consideration, and if such delegation was irregular, it should now be validated by the confirmation of the Govt. of India, or, if necessary by the amendment of the Civil Service Regulations and Civil Account Code.

Letter No 3480. of 11.11.96 on page 4 of G.O. No 16 Finl. of 8.1.97-

16. The Acct. Genl. ~~to whom the case was referred for remarks~~ has however reiterated his opinion that in regard to (1) and (2) there was no rule under which the powers can be delegated, but that as regards (5) which rests on Art.

Civil Account Code, he expressed the opinion that a controlling authority cannot with propriety and without qualification divest itself of all control over expenditure, the character and extent of which is unknown to it. The Appendix to this note explains the circumstances in which each power came to be conferred. The exigencies of the public service, [redacted] the fact that in many cases Govt. can sanction charges merely as a matter of course, & ~~and~~ avoiding the necessity ~~for~~ for frequent references to Govt. on petty demands that have to be ~~d~~ satisfied, account for the conferring of the powers. They have been conferred with limits as to time, budget provision ~~or~~ and scales.

It is submitted that these facts and that the powers have been exercised in some instances for a number of years and that the Acct. Genl. had formerly no objection to the delegation of some of them may be brought to the notice of the Govt. of India and its formal sanction sought for the delegations already made and for similar delegations which may be necessary in the future.

T.H.R.

16/5/99 ~~Consult~~ 1/ The delegations to which the Acct. Genl. ~~speci~~ ~~and~~ requires India's sanction & which are extracted in the printed statement attached concern the Rev. Col. Judicial and Public Depts. ~~[illegible]~~

VIII³ Para 1 of f.o. 643/29 9 86.

The Acct. Genl's contention that these delegations and re-delegations are not authorized by the Civil Codes is, it is submitted, sound, and they all require India's sanction — except perhaps those ~~are~~ contained in authorized Codes, such as the Forest Code or the Jail Code (Rev & Judl. will be able to state how the case stands here); but before applying for that sanction, the remarks of the Sect. Depts concerned will be required. The fourth column of the attached printed statement sets out briefly the circumstances under which the delegations were originally sanctioned, but it will be necessary in ~~many~~ many cases to strengthen the grounds for delegation & in others to ensure that the necessity for the continuance of the delegation exists. Under G. of I. Fin. & Comm. Dept. Resn. No 5412 of 25 Nov. 1890, the ~~do~~ letters to India

16

re the various delegations should be addressed to the Secretariat of the G of I in which administrative questions relating to the department affected are dealt with. This dept in the case of Pub. Judl. Edl. delegations would be the Home Dept; in the case of Rev. it would sometimes be Home & sometimes Finance & Commerce. Two courses appear to be open

(i) To split up the subject & let each dept deal with its own, addressing the dept. of the G of I concerned

(ii) To deal with them all in one letter addressed to the Fin: & Commerce Dept, explaining that the matter, tho' affecting other depts of the G of I, ~~[illegible]~~ forms one general subject, & setting out the circumstances under which this course has been found to be necessary

It is subd. that course (ii) is the more desirable, since the general remarks in the letter from the G of I as regards the necessity for continuing the delegations will be the same

They will be printed
Cud

17.

as regards all the delegations & since it would spread the matter out considerably to split it up now.

If this view is approved, the papers & these notes may it is subd go u.o. to

Judl.
Edl.
Rev
Pub
} Dept

~~[illegible]~~ with the request that their remarks may be entered on a copy of the ~~[illegible]~~ printed statement ~~[illegible]~~ & opposite the items to which the remarks refer

Cud.
8/7/21

Dept [illegible]

NB Held over until the CS's personal [illegible]
Cud
10/7/21

Print

Print

To Judl. Edl. Rev. & Public Dept: u-o.

J.J.C.

[redacted]

10P

17.7.99

H.W.
20-7-99

Order
P.C.

As regards ~~→~~ the powers which have been delegated to heads of departments and which, in the opinion of the Accountant General, require~~s~~ the sanction of the Government of India, it is ~~Government~~ observed that the majority have been, exercised for many years without any objection having been raised; that some have been delegated after consultation with the Accountant General; that in some cases the Accountant General has himself suggested the delegation; that ~~in many cases~~ the delegations merely obviate~~s~~ the necessity for the formal sanction of Government, as a matter of routine, to expenditure; that the powers have been conferred in each case after careful deliberation and subject to various limits, e.g. time, budget provision and scales; and that in all cases they prevent the waste of the time of Government and of heads of departments on petty matters of detail, whilst there is no loss of that control which Government is bound to exercise over the expenditure of public funds. In these circumstances the Govern~~ment~~ or in Council sees no necessity for applying for the sanction of the Government of India as suggested by the Accountant General.

BC Check para 2 ~~again~~ before issue
Chief

2. An examination of the lists submitted by the Accountant General shows that

(i) items ([illegible]) & (21) in the third list have been omitted from lists I and II

(ii) ~~that~~ G.O. No. 251 Revenue dated the 2nd March 1880 has been inserted against item 9 instead of against item 10 and the corresponding items in the other lists in list III

(iii) ~~that~~ the rules in the Jail Code quoted against items 17 and 18 in list III and the corresponding items in the other lists are the rules in the edition ~~of the Jail Code~~ of 18[illegible] which has been ~~since~~ superseded by the Madras Jail Manual, 1899.

3. The Accountant General will be requested to issue the lists to all departments and officers at an early date.

Cust
10. 7. 99

To
The Accountant General
All ~~[illegible]~~ departments of the Secretariat.

[G/24]
1,000—25-3-

C 14-7-99. C 17-7-99. C 18-7-99. C 22-7-99.
R 15-7-99. R 17-7-99. R 20-7-99. R 1-8-99.

.... DEPARTMENT.

No. .... From the ...., No. ...., dated .... 189 .
" .... " ...., " ...., " .... 189 .
" .... " ...., " ...., " .... 189 .
" .... " ...., " ...., " .... 189 .

H. M. o. ord.

The facts are that this Govt. has sanctioned a vast number of delegations of its authority which though highly necessary & unobjectionable at all points are contrary to rule (in this connection see draft G.O.) The Acct. Genl. from the red tape point of view has taken exception to them and much labour has been expended (uselessly I think) in the office in working up the subject. I think Govt. shd. simply shut down the subject now as proposed in the draft G.O. If it does so and the A.G. accepts the position

N

Refer to A.G.
18.7.99.

To the C.S.

Draft sub.

Chief
[illegible]

well and good. If the A.G. does not accept the position and demands a reference to India as he can do under the Civil Account Code, it will be easy and pleasant to make it hot for him.

13/7/[illegible]

If the general position is accepted as above orders can be passed on the ~~[illegible]~~ linked files afterwards.

13/7/[illegible]

I perhaps do not quite understand the position in the Acct. Genl. But, if, as the Hon.ble Member says "No doubt the A.G. will insist on a reference" and if we have to comply with the A.G.'s insistence would it not be more prudent to refer at once? Or, possibly, it might be still better to send the gist of paras. [illegible] of the draft G.O. to the Acct. Genl., and to ask him whether in view of that [illegible] he still thinks reference to India necessary.

A.C.H. 20.7.99

[illegible] (N)

I have no objection. It is a waste of time to apply now for the belated formal sanction. No doubt the A.G. will insist on a reference.

A.A. 14.7.99

I don't know whether the C.S. wishes to modify the draft G.O. It is not init. as I have not C.I.d it.

I have initialled the draft G.O. here as the H.E. agrees with the above remarks.

13/7/[illegible]

I have c.i.d it

A.A. 17.7.99

[illegible] 20.7.99

Over

[9/74]

NOTE FOR THE CHIEF SECRETARY.

Orders have yet to be passed on the linked files. With reference to H.E. the Governor's remarks thereon, attention is solicited to C.S.'s postscript on the top file where he pointed out that "if the "general position is "accepted orders can be "passed on the linked "files afterwards."

C.M.S.
1.8.99

The general position is not accepted yet. Await A.G.'s reply.

H.E.

C. No. 2902
From the Acct. Genl. No. T. 255
Genl. of 16. August. 1888

Financial Dept.

For the CS.

It will be seen from the A.G.'s reply that he still considers the sanction of the G of I to be necessary to the powers delegated to heads of depts and dealt with in these notes.

If India is to be addressed, orders are solicited as to the further disposal of this file. On this point, please see pages 16 and 17 of these notes.

The linked files have yet to be disposed of.

19.8.88

The paper must be dealt with in Fin. Dept and the U.O. references as directed on 7.7.88.

The linked files will both have to go to India as their sanction is needed the A.G. says.

Orient

Dwd Land

9 120

98

Financial Departmt

Note.

In connection with the organization of the mufassal police, the Inspector General requested that the Civil Auditor might be authorised to pass the monthly bills of each Superintendent for head-quarter office rent for sums not exceeding Rs 60 each month. The Civil Auditor was accordingly authorised by Govt to pass office rent within the limit of Rs 60 to each Supt of Police. The limit was subsequently raised to Rs 150 at the request of the Inspector General, who represented that Rs 60 would cover more than the Head Quarter Office rent, but that he was temporarily renting station houses in preference to building until he could see where such would be permanently required.

2 The Inspector General now requests that the powers which he

Go no $\frac{578}{9.5.60}$ Judicial A

" $\frac{723}{7.6.60}$ " B

I am [illegible] this note by the C.S. on the proposal made [illegible] Hon. Member in charge has not [illegible]

[illegible] 3.7.99

This file was lent to the General Dept vide CS's wk [illegible] 13.7.99

CWS

he now has of sanctioning rent to a limit of Rs 150 for each district for Police offices and Station houses may be extended over railway Police Stations and Railway Police Inspectors' offices on all the railway lines in the Presidency. He states that rent for such offices has been sanctioned by him in some cases but without any specific authority.

3. The Acct General through whom the Inspector General's letter is received states that there is no authority under the Civil Account Code for the Local Govt to delegate the power to sanction rent and that if such delegation is thought necessary, the sanction of the Govt of India should be obtained.

4. The Acct General has submitted a list of financial powers delegated which require the sanction of the Govt of India, and from the ~~[illegible]~~ list ~~[illegible]~~, it will be seen that

Finl. C. No 383 of 1899

Linked file

that the power to sanction rent has been delegated to several officers.x The Acct General says that Office rent being a recurring charge, the sanction of Govt is required in each case under art 98(iv) of the Civil Account Code.

x In Finl C. No 383/1899

5. It is submitted that the delegation now sought for by the Inspector General may be made and the power included in the list of powers which have to be sanctioned by the Govt of India. This course was followed on previous occasions.

T.H.R

6/6/99

The C.S. has decided that the A.G.'s contention that India sanction for these delegations of long standing is not called for (vide linked file). The delegation now sought by the I.G. is merely an extension of an existing delegation & may therefore, it is subd, be sanctioned.

[illegible]

12

Further Note.

As it has been decided to address India in regard to the delegations to which the Accountant General had objected, and as this delegation is an extension of ~~to~~ one of those delegations, it is submitted, that this file may be retransferred (U.O) to the Judicial Department for consideration along with the U.O. reference made to it on the 20th ultimo (vide flag in the linked file).

CWB
5.XII

Judl. Dept. u.o.

[F/20]
600-25-9-99.

Note 13 11 P

FINANCIAL DEPARTMENT.

NOTE FOR THE C.S.

Pages ~~of the~~ 7–23 of the draft

The further notes received from the several departments with reference to Financial u.o. No.2224 dated 2nd Septr. 1899 have been incorporated in the copy of the printed statement attached

2. Items 1,3,19 & 35 in the Accountant-General's list have to be expunged from it, in view of the remarks now entered against them, thus leaving with the additional six items not included by the Accountant-General, 47 items requiring India's confirmation.

Please see draft below which may, it is submitted be put into type if approved by the C.S.

3. The Revenue dept. has not noted against clauses 2, 25, 36 in List I and 3 in List II
[Pages 7, 15 & 18 of draft] [Page 22 of draft]

CWB
13.XI.99

A.S.
Sd draft to the [illegible]
into type
[illegible]

CWB
13.11.99

Exd. JMR
13.11.99

The appendix on pages 7–23 of the draft will be treated as an appendix to the letter to India, column 5 being omitted.

CWB
13.11.99

[F. / 20 / 600-25-9-99.]

22.11.99 R 22.11.99 C 23.11.99 R-27-11-99.

FINANCIAL DEPARTMENT.

C. No. 383

Delegations requiring India sanction

NOTE FOR THE C.S.

The draft order passed by the C.S. is flagged I, the draft letter II. The notes are on yellow paper III. ~~[illegible]~~

Curd.
18.11.99

Note for the C.S.

The originals are submitted separately tied up, below. They are flagged

currents 2a
notes [illegible]
Draft orders } 6.
letter }
& attendis 20.

Curd
20.11.99

H.M.
H.E. the Govr.

[illegible] on the originals

A/ 22.11.99

I have passed both the drafts.

22.11.99

A.H.
27.11.99

Issue.
27-11-99

B.C.
Please [illegible] approved [illegible]
[illegible] before issue
20/11/99

Chief 27.11.99

Done.
30.11.99

Proof of [illegible] draft order

Government (1899) of Madras.

FINANCIAL.

Recd. } 1899. Enclosures

Regd. } Spare copies

G.O., No. 1325, 2nd Decr ~~November~~ 1899.

NOVEMBER.

Delegation of powers

~~Requesting the Govt. of India to sanction certain the additions proposed by the A.G. in the list of delegated powers.~~

Requesting the Govt. of India to confirm the delegation of ~~certain~~ powers made by this Govt. to certain heads of depts. and other officers.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 1087, Financial, dated 10th Dec. 1894.
" " 59 " " 22nd Jan. 1896.
" " 704 " " 22nd Oct. "
" " 14 " " 8th Jan. 1897.
" " 998 " " 1st Dec. "

READ—also the following papers :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 26th January 1899, No. 303.

With reference to paragraph 3 of G.O., No. 14, Financial, dated the 8th of January 1897, I have the honour to forward herewith a list of powers to sanction expenditure delegated to heads of departments, &c., which require the confirmation of the Government of India. The grounds upon which such confirmation is considered necessary are given below.

The consolidated list containing delegations of powers to various heads of departments and officers as required in paragraph 2 of G.O., No. 998, Financial, dated 1st December 1897, is also submitted. The consolidated contingent circular contains all the rulings regarding contingencies.

Temporary Establishment.—Article 57 of the Civil Account Code vests the power of sanctioning such establishments in the local Government, and no rule exists under which the power may be re-delegated to heads of departments or offices.

Transfer of Establishment.—The same objection exists in regard to this item as such transfers are tantamount to revisions of establishments.

Office-rent—Remuneration to Sweepers, &c.—Supply of Drinking-water.—These being recurring charges, sanction of Government is required in each case under article 98 (*m*) of the Civil Account Code and no rule exists under which heads of departments and officers may be allowed to exercise the power.

Writes-off.—Under article 279, Civil Account Code, this requires sanction of Government. In Government of India Order, No. 3788 A., Financial, dated 3rd September 1896, the Surgeon-General with the Government of Madras was empowered to write off losses of medical stores to the extent of Rs. 100.

Purchase of Books and Newspapers.—Under article 98 (*e*) of the Civil Account Code, the sanction of Government is necessary in each case.

Purchase of Clocks.—The delegation to the Board of Revenue of the power to sanction purchase of such articles exceeding Rs. 10 in value requires the sanction of the Government of India as under article 98 (*k*), Civil Account Code, such purchases should be sanctioned by the local Government.

Petty Construction and Repairs.—The limit fixed by article 98 (*u*) is Rs. 1,000. This has separately been pointed out in this office letter, No. 3888, dated 17th November 1897.

ENCLOSURES.

I.—LIST of Financial powers relating to other than Contingent Expenditure arranged according to subjects.

II.—LIST of Financial powers relating to other than Contingent Expenditure arranged according to Departments and Offices.

III.—LIST of Delegation of Powers to Heads of Departments requiring the sanction of the Government of India.

Item of Expenditure.	Head of Department.	Extent of Power.	Authority.
1. Establishment for Ware-houses.	Board of Revenue (Separate Revenue).	To sanction the entertainment of Sub-Inspectors to supervise ware-houses subject to report in annual statements to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894.
2. Temporary Establishment.	Board of Revenue ..	To sanction temporary hands for the District Press for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.
3. Do.	Do. ..	To sanction the establishments for Minor Irrigation works.	G.Os., Nos. 72, 1029 and 537, Revenue, dated 1st February 1886, 23rd November 1886 and 2nd June 1887.
4. Do.	Do. ..	To sanction extra hands for Settlement parties up to the limit of budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.
5. Do.	Do. ..	To sanction establishments for the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.
6. Do.	Collectors	To sanction the entertainment of amins and process-servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 per mensem to amins and Rs. 7 to peons are not exceeded.	G.O., No. 142, Revenue, dated 24th March 1896. G.O., No. 710, Financial, dated 24th October 1896.
7. Do.	Do.	To entertain establishments for stamping weights and measures within the limits of the receipts on such account.	Appendix to Board's Standing Order No. 238.
8. Do.	Do.	To sanction temporary establishments during certain months of the year and during times of scarcity of water in connection with Irrigation of Cess Fund.	Rule 41 of the Special Fund Rules.
9. Do.	Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879 and 2nd March 1880, respectively.
10. Do.	Do. ..	To sanction the entertainment of temporary office establishments within the budget grants.	G.O., No. 710, Financial, dated 24th October 1896.
11. Do.	Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
12. Do.	Do. ..	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes.	Do.
13. Do.	Registrar, High Court.	To entertain extra copyists, readers and examiners when emergency requires.	Do.
14. Do.	District and Sessions Judges.	To entertain extra copyists, readers and examiners when emergency requires.	G.O., No. 549, Judicial, dated 3rd March 1886.
15. Do.	Inspector-General of Registration.	To sanction the entertainment of section writers.	G.O., No. 230, Judicial, dated 27th January 1888.
16. Do.	District Magistrates.	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, dated 22nd February 1883, 21st September 1883, 2nd July 1889 and 28th February 1890, respectively.
17. Do.	Inspector-General of Prisons.	To sanction one warder on Rs. 7 for every addition of 11 prisoners to the population in Central Jails and of 10 prisoners to the population in District Jails.	Rule 220 of the Jail Code.
18. Do.	Do. ..	To sanction one third-grade head warder on Rs. 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners.	Rule 221 of the Jail Code.
19. Do.	Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 412, Educational, dated 9th June 1892.
20. Do.	Surgeon-General ..	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1839.

III.—List of Delegation of Powers to Heads of Departments requiring the sanction of the Government of India—*cont.*

Item of Expenditure.	Head of Department.	Extent of Power.	Authority.
21. Transfer of Establishment.	Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1472, Judicial, dated 5th August 1895.
22. Do.	Inspector-General of Prisons.	To sanction the temporary employment of officers belonging to the establishment of one Jail in another Jail without increase of cost.	G.O., No. 1291, Judicial, dated 17th July 1893, No. 274 R., Financial, dated 4th August 1897, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
23. Do.	Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under its control to other duty than that for which they were sanctioned.	G.O., Mis. No. 4171, Revenue, dated 17th October 1893.
24. Write off ..	Surgeon-General ..	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	Revised G.O., No. 1844, Public, dated 14th December 1897.
25. Office-rent ..	Board of Revenue ..	To sanction all rent charges in the Revenue Department including accommodation for the offices of the Stationary Sub-Magistrates.	G.O., No. 1283, Financial, dated 4th July 1879, No. 1048, Revenue, dated 17th September 1881, and No. 325, Revenue, dated 5th May 1887.
26. Do. ..	Superintendent, Revenue Survey.	To sanction rent of Survey offices below Rs. 50 per mensem.	G.O., No. 379, Revenue, dated 24th May 1894.
27. Do ..	Inspector-General of Registration.	To sanction rent not exceeding Rs. 15 per mensem for Registration offices.	G.O., No. 1135, Judicial, dated 15th December 1894.
28. Do. ..	Inspector-General of Police.	To sanction rent to a limit of Rs. 150 for each district for Police offices and Station houses.	G.O., No. 771, Judicial, dated 7th June 1893.
29. Do. ..	Commissioner of Police.	To sanction rent for Police-station houses in the Presidency town up to a limit of Rs. 75 per mensem.	G.O., No. 111, Financial, dated 24th February 1883.
30. Do. ..	Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 per mensem.	G.O., No. 631 R., Financial, dated 13th July 1895.
31. Do. ..	Do. ..	To sanction rent for the accommodation of offices of Sub-Assistant Inspectors of schools to the extent of Rs. 2 per mensem.	G.O., No. 833, Financial, dated 30th November 1891.
32. Purchase of books, apparatus, &c.	Director of Public Instruction.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.O., No. 6, Educational, dated 10th January 1877, and No. 292, Financial, dated 17th February 1879.
33. Do.	Superintendent, Central Museum.	To purchase standard books for the Museum library without reference to Government and within budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.
34. Do.	High Court	To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., 413, Financial, dated 2nd May 1898, and G.O., No. 729, Financial, dated 24th August 1898.
35. Do.	Government Astronomer.	To purchase books for his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.
36. Purchase of clocks.	Board of Revenue (all Departments).	To sanction the purchase of clocks and time-pieces for the use of subordinate offices though they cost more than Rs. 10 each.	G.O., No. 168, Revenue, dated 29th January 1892, and No. 713, Financial, dated 24th October 1896.
37. Purchase of newspapers.	Translators to Government.	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.
38. Do.	Superintendent, Government Museum.	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	G.O., No. 830, Educational, dated 6th October 1898.
39. Petty construction and repairs.	Government Agents (Ganjám, Vizagapatam and Gódávari).	To sanction new roads to a limit of Rs. 5,000.	G.Os., No. 370, Financial, dated 7th May 1896, and No. 1040, Financial, dated 29th November 1898.

List of Delegation of Powers to Heads of Departments requiring the sanction of the Government of India—*cont.*

Item of Expenditure.	Head of Department.	Extent of Power.	Authority.
40. Remuneration to sweepers, scavengers, &c.	Inspector-General of Registration.	To sanction remuneration to sweepers up to Rs. 2 a month in Registration office.	G.O., No. 1342, Judicial, dated 24th June 1895.
41. Do.	Inspector-General of Police.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 1343, Judicial, dated 24th June 1895.
42. Do.	Board of Revenue (all departments) and the Surgeon-General.	Do. do. do.	G.O., No. 772, Financial, dated 20th September 1897.
43. Do.	Inspector-General of Prisons.	Do. do. do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
44. Do.	Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.
45. Supply of drinking water.	Board of Revenue (Separate Revenue).	To sanction charges for the supply of drinking-water to establishments.	G.O., No. 704, Financial, dated 22nd October 1896.

From the Accountant-General, No. T.A-19-Gl.—200, dated 11th April 1899.
" " T.-Gl.—105—2033, dated 29th May 1899.
" " 3429, dated 3rd July 1899.

Memorandum No. 1977, Financial, dated 3rd August 1899.

From the Accountant-General, No. T 255-Gl.—5086, dated 16th August 1899.

From W. J. A. SULLIVAN, Esq., Acting Inspector-General of Police, to the Chief Secretary to Government (through the Accountant-General), dated Madras, 12th May 1899, No. 1929.

I have the honour to request that the Government may be pleased to authorise me to sanction rent of buildings belonging to the railway departments or private individuals obtained for use as railway police stations or Inspectors' offices up to the limit of Rs. 150 a month for all the railway lines in the Presidency. In the case of police stations and offices in districts I am authorised to sanction rent charges up to the above limit for each district (*vide* paragraph 8 of the Accountant-General's letter recorded in G.O., No. 292, Financial, dated 17th February 1879).

2. The Inspector-General has been sanctioning rents in some cases for railway police stations, but I think without specific authority; hence the necessity for the present application.

3. The charge in the case of railways, which pay seven-tenths cost of the police employed, will be divided between Government and the railway companies in the prescribed proportion.

No. T. A. Gl. 93—1828.

Forwarded to Government.

2. The delegation of the power to sanction rent is not authorised in the Civil Account Code, as already observed in this office letter No. 303, dated 26th January 1899.

If, therefore, such delegation of power is thought necessary, the sanction of the Government of India should be obtained.

FORT ST. GEORGE,
19*th May* 1899.

(Signed) W. H. DAWSON,
Offg. Accountant-General.

From the Inspector-General of Police, No. 4518, dated 31st October 1899.

Ad 23.11.99

ORDER—No. , Financial, dated November 1899.

The following ~~additional~~ items will be added to the list of delegated powers submitted by the Accountant-General which require the sanction of the Government of India :—

No.	Item of expenditure.	Head of department.	Extent of power.	Authority.
1.	Temporary establishment.	Board of Revenue ..	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 per mensem.	G.O., No. 823, Revenue, dated 7th July 1884.
2.	Do.	Do. ..	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below Rs. 100 per mensem.	Section 8, Forest Code.
3.	Do.	Collectors	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1898.
4.	Do.	High Court	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
5.	Do.	District Magistrates ..	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.
6.	Transfer of establishment.	Conservator of Forests .	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.

2. In his letter, No. 1929, dated the 12th May 1899, the Inspector-General of Police requests that he may be empowered to sanction rent, up to a limit of Rs. 150 for each district, for buildings belonging to railway departments or private individuals obtained for use as railway police stations or Inspectors' offices. This request amounts to the extension to the railway police of the power now exercised by the Inspector-General in regard to the district police force. The Government has no objection to the delegation, which will, however, require the confirmation of the Government of India and will be included in the list submitted to that authority.

3. The delegations included in Appendix A to these proceedings are no longer required and will be withdrawn.

4. The following letter will be despatched to the Government of India.

[Here enter Letter, No. , Financial, dated November 1899.]

(True Extract.)

(Intld) G. S.
13.11.99
Chief Secretary.

To the Accountant-General.
„ Educational Department.
„ Judicial Department.
„ Public Department.
„ Revenue Department.
„ Local and Municipal Department.

Exd. C. M. Thumbuswamy.

Despd
6.12.99

[Appendix.

APPENDIX A.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for withdrawal.
1	2	3	4
	Temporary Establishment.		
1. Board of Revenue (Separate Revenue).	To sanction the entertainment of Sub-Inspectors to supervise warehouses, subject to report in annual statements to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894.	A staff of 11 Sub-Inspectors and 24 peons was sanctioned for this purpose in G.O., No. 605, Revenue, dated 8th September 1899, and the Board of Revenue was granted discretion to employ the members of the staff according to the requirements of the service. Under these circumstances, the delegation is no longer necessary and will be withdrawn.
2. Board of Revenue.	To sanction establishments for Minor Irrigation works.	G.Os., No. 72, 1029 and 537, Revenue, dated 1st February 1886, 23rd November 1886, and 2nd June 1887.	A permanent staff of upper and lower subordinates has been sanctioned for each district. This delegation will also be withdrawn. (G.Os., No. 696, Revenue, dated 7th December 1896 and No. 743, Revenue, dated 5th December 1898).
3. Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.	These temporary establishments are now sanctioned by Government, and it is unnecessary to continue the delegation.
4. Government Astronomer.	To purchase books for his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.	The appointment of Government Astronomer no longer exists.

Checked
[illegible]
18/11/99

Draft letter to India.

Government (1899) of Madras.

3 pp

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

Letter, No. 1326, 2nd Decr ~~November~~ 1899.

NOVEMBER.

Requesting confirmation of the delegation of ~~certain~~ certain powers made by this Govt. to heads of depts. and other officers.

FINANCIAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

22.11.99

SIR,

In the course of the compilation of a list of powers delegated to heads of departments and other officers, the local Accountant-General brought to the notice of this Government that various powers had been delegated in violation of the provisions of the Civil Account Code and of the Civil Service Regulations, and he requested that the confirmation of the Government of India might be obtained for such delegations. The reasons for the Accountant-General's objections are stated in his letter No. 303, dated the 26th January 1899, copy of which is enclosed.

2. The delegations in question have been again examined by this Government, and such of them as are considered to be still necessary are summarised in the appendix to this letter. Column 4 of the appendix shows the circumstances under which each power came to be conferred.

3. It will be seen that many of the delegations are of long standing; that the delegations have in all cases been sanctioned after careful consideration; that in several instances they were made with the consent of the Accountant-General; and that the powers have been conferred with limits as to time, budget provision and scales. The main reasons for the delegations are to be found in the exigencies of the public service, in the fact that in many cases Government sanction to the charges involved cannot be anything more than a routine proceeding, and in the necessity for reducing frequent references to Government on petty demands that have to be satisfied. The Accountant-General is doubtless technically correct in his views; but, for the reasons stated above, the Governor in Council considers that the delegations should continue. He is further of opinion that, in the interests of good and efficient administration, he should be vested with powers to delegate to suitable officers, powers of sanction on trivial matters such as are included in the list accompanying this letter.

4. I am therefore directed to request that the Government of India may be pleased to confer this power on the Governor in Council and to formally confirm the delegations already made.

5. Under Government of India, Finance and Commerce Department Resolution No. 4839, dated 3rd September 1888, the items included in the appendix to this letter relate to various departments, and, strictly speaking, this question of delegations should not be submitted to the Finance and Commerce Department alone. It has, however, been considered the most expeditious course to deal with the matter in a single communication.

I have the honour to be,
Sir,
Your most obedient servant,

(Initd.) G.S.
13.11-99

FORT ST. GEORGE,
th November 1899.

Chief Secretary.

Exd. C. M. Thumbuswamy.

[Appendix.

APPENDIX.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4
	Temporary Establishment.		
1. **Board of Revenue.**	To sanction temporary hands in District Presses for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.	G.O., No. 1369, Revenue, dated 7th April 1877, granted the Board a general authority to sanction the entertainment of extra hands in Government Presses owing to pressure of work consequent on printing of forms, &c., connected with famine relief operations. Acting under this order the Board continued to sanction temporary establishments from year to year. The Accountant-General, however, objected to this continuous employment of temporary establishments, and Government ruled that the order in question permitted the Board of Revenue to sanction temporary hands for one year only when absolutely necessary. [G.O., No. 859, Revenue, dated 21st October 1889.]
2. Do.	To sanction extra hands for Settlement parties up to the limit of the budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.	The Director of Revenue Settlement represented to Government that inconvenience was felt owing to the heads of the Survey and Settlement Departments having no power, without the previous sanction of Government, to adjust their large establishments according to circumstances; that the more important changes were always placed before Government and prompt sanction obtained; that there were many temporary arrangements which those officers could make with facility and expedition of work, but regarding which it was not suitable to trouble Government with constant references; and that even when sanction was applied for it would arrive too late to be of much use. Government permitted the Director of Revenue Settlement and Superintendent of Revenue Survey to make such temporary changes as might be found necessary, provided the fixed rates of salary and the total grant were not exceeded.
3. Do.	To sanction establishments for the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.	The arrangements necessary for the registration of trade in British India have been left to the Local Government, the Government of India having sanctioned an annual expenditure from Imperial revenues of Rs. 24,000 for the purpose. The Board of Revenue was, in 1880, required to conclude arrangements for obtaining the needful returns [G.O., No. 1044, Revenue, dated 27th August 1880]. The Board [paragraph 5 of Board's Proceedings, No. 1665, dated 3rd November 1880] in turn authorised Collectors to entertain the necessary establishments, limiting the expenditure to the sanctioned grant. When the Board subsequently sought the sanction of Government for certain arrangements made by the Collector of Coimbatore for the registration of traffic between Mysore and Coimbatore, it was ruled that Government sanction was not needed for such details, provided that the sanctioned outlay was not exceeded [G.O., No. 711, Revenue, dated 17th March 1881].
	Temporary Establishment—*cont.*		
4. **Board of Revenue.**	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 *per mensem*.	G.O., No. 823, Revenue, dated 7th July 1884.	Section 28 of Act II of 1864, Madras, invests the Collector with the power to appoint a proper establishment to manage attached properties. When in 1884 the Board of Revenue requested the sanction of Government for an establishment for managing the Kannivadi estate in the Madura district, it was pointed out [G.O., No. 2229, Revenue, dated 28th May 1884] that such sanction appeared unnecessary and that it was not sought in 1882 when the same estate was under management. The Board replied that it had been usual to apply for the formal sanction of Government to all such temporary establishments since 1880. Government stated that the order upon which the practice of the Board was based referred only to establishments for managing abkári farms attached, but authorised the Board of Revenue to sanction thenceforward all establishments entertained under section 28, Act II of 1864, up to a limit of Rs. 100 [G.O., No. 823, Revenue, dated 7th July 1884].
5. **Do.**	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below **Rs.** 100 per mensem.	Section 8, Forest Code.	The Madras Forest Code was drawn up on the lines of the code in force in the territories directly administered by the Government of India and the provision was copied therefrom. In connection with certain proposals for the entertainment of temporary establishment in District Forest-offices, it was recently pointed out to the Government of India that the Board of Revenue had power to sanction temporary establishment under section 8 of the Madras Forest Code, and the Government of India took no exception to this—*vide* paragraph 3 of the letter to the Government of India, No. 1824, dated 19th May 1899, and the Government of India's reply No. 629-F—53-4, dated 11th July 1899. [G.O., No. 456, Revenue, dated 18th July 1899].
6. **Collectors** ..	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.	G.O., No. 98, Revenue, dated 16th January 1875, sanctioned, on the recommendation of the Board of Revenue, the entertainment of two peons for every Assistant Collector, passed or unpassed, in excess of one in each district; the Collector's dalayets having been intended to cover the requirements of only one Assistant. In 1895, the Board of Revenue recommended that Collectors might be permitted by a general order to entertain a temporary hand on Rs. 20 *per mensem* whenever the number of unpassed Assistant Collectors in a district exceeded one. It stated that such cases would be rare and the additional expense inconsiderable. The recommendation was accepted by Government [G.O., No. 2286, Revenue, dated 8th June 1895]. Subsequently the Board of Revenue recommended that the establishment of one clerk and two peons should be granted to Probationary Deputy Collectors also, these officers requiring the same help as unpassed Assistants. This was sanctioned [G.O., No. 581, Revenue, dated 24th August 1895].

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
7. Collectors ..	To sanction the entertainment of amins and process servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 *per mensem* to amins and Rs. 7 to peons are not exceeded.	G.Os., No. 142, Revenue, dated 24th March 1896, and No. 710, Financial, dated 24th October 1896.	G.Os., No. 942, Revenue, dated 1st May 1879, and No. 779, Revenue, dated 21st June 1884, granted this power to the Board of Revenue, the employment of special servants for the execution of Revenue processes having been often found necessary. G.O., No. 142, Revenue, dated 24th March 1896, sanctioned the delegation to Collectors of the power, on the recommendation of the Board which stated that it sanctioned Collectors' recommendations as a matter of course and that the necessity for obtaining the previous sanction of the Board entailed delay in collections. The cost of the establishments is met exclusively from the process fees realized.
8. Do. ..	To entertain establishments for stamping weights and measures within the limits of the receipts on such account.	Appendix to Board's S.O., No. 238.	In its letter No. 2372, dated 16th September 1887, the Government of India stated that "the "Account Department will be authorized to "pass, on the sanction of the Local Government, "all charges for stamping of weights and "measures (so long as they do not exceed the "receipts of the year from fees." The Madras Government, in communicating this letter to the Board of Revenue, directed it to submit for sanction an annual statement of receipts and charges incurred for stamping weights and measures with particulars for each district concerned. Collectors have been permitted to entertain such establishments without previous sanction, provided the charges incurred do not exceed the receipts, a statement of receipts and charges being forwarded at the close of the official year for the sanction of Government.
9. Do. ..	To sanction temporary establishments during certain months of the year and during times of scarcity of water in connection with the Irrigation Cess Fund.	Rule 41 of the Special Fund Rules.	The Government of India has recently sanctioned the delegation to the Board of Revenue of the power to sanction permanent establishments at the cost of the Irrigation Cess Fund (G.O., No. 1198, Revenue, dated 22nd March 1899). In applying for the sanction of the Government of India to the delegation of this power to the Board, it was stated that Collectors sanction temporary establishment from this fund (vide letter under G.O., No. 119, Revenue, dated 6th January 1899), but the Government of India raised no objection.
10. Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879, and 2nd March 1880, respectively.	The Superintendent of Revenue Survey represented that, in order to meet the varying exigencies of the field work of his department, it was frequently necessary to hire labour for temporary purposes and as frequently to dispense with it; that the necessity for changes in the strength and nature of the Survey establishments had always existed and labour had always been hired for temporary purposes; and that the omission to formally recognise this fact resulted in considerable inconvenience. Seeing that the work of carrying out topographical and forest surveys was thenceforward to fall more or less on every Survey party and that changes in their organization would be more frequently necessary than before, he requested authority to engage subordinates and to vary the strength of field establishments as occasion required, and to designate as "temporary" such portions of the establishments as were engaged for a time only. Government acceded to the request. G.O., No. 2124, Revenue, dated 3rd November 1879, which was passed on proposals for reduction of expenditure in the Revenue Survey Department, allowed the Superintendent to continue to exercise the power.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
11. Superintendent of Revenue Survey.	To sanction the entertainment of temporary office establishments within the budget grant.	G.O., No. 710, Financial, dated 24th October 1896.	The Superintendent represented that when temporary additional hands are taken on for field work, a proportionate temporary increase in office hands is required. He therefore requested that the power granted to him to sanction the entertainment of temporary field establishments might be extended to office establishments. Government complied with the request [G.O., No. 261, Revenue, dated 2nd March 1880].
12. [illegible] General of Registration.	To sanction the entertainment of section writers.	G.O., No. 234, Judicial, dated 27th January 1888.	In sanctioning the re-organization of the establishments in the Registration department from the 1st January 1888, Government intimated that it was not prepared to empower the Inspector-General to entertain additional establishments with a view to permanent retention should the need for them continue. In order, however, to meet the case of any emergent and temporary increase of work, it resolved to place a budget grant at the disposal of the Inspector-General to provide for section-writers, when such are needed. The fluctuations in the number of documents registered render it necessary that the Inspector-General should have power, in order to avoid delays in registration, to strengthen the establishments temporarily in any office in which there is a press of work. It is impossible to estimate before-hand the extent to which section-writers will be required, and to obtain the sanction of Government in each case when an emergency arises would entail much delay and inconvenience, and involve considerable correspondence.
13. Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity, subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The orders of Government prohibiting the practice of putting under stoppage public servants attending courts as witnesses in obedience to legal process not being generally known, it was intimated to heads of departments in 1875 that the practice, wherever it existed, should be forbidden and that no departmental rules to the contrary should be recognised. With reference to this order, the Inspector-General of Registration enquired whether any commission should be passed to a Sub-Registrar during his absence when cited as a witness in a Court of Law, in addition to the commission allowed to the acting incumbent. Government ruled [G.O., No. 385, Judicial, dated 29th February 1876], that, in the circumstances, the loss of fees must be made good. In 1885, the Inspector-General suggested the exemption of registration clerks from serving on juries on the ground that their absence would interfere with registration work, Government having already exempted all "Registration officers" from liability to serve as jurors [G.O., No. 153, Judicial, dated 19th January 1885]; but the Inspector-General's suggestion was not accepted [G.O., No. 3382, Judicial, dated 12th December 1885]. The Inspector-General thereupon requested that the Audit Department might be authorised to pass the allowances of clerks in the department when summoned to serve as jurors or assessors in addition to the allowances paid to their substitutes. He further represented that it would be necessary to appoint substitutes for clerks serving on juries, as otherwise the progress of registration work would necessarily be retarded. Government considered that the Inspector-General's anticipations of delay were not well founded but complied with his request subject to the limitations mentioned in column 2 [G.O., No. 445, Judicial, dated 18th February 1886].

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
14. Registrars and Sub-Registrars.	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The Inspector-General represented that the exemption of public servants from stoppage of pay applied equally to peons, who attended courts in obedience to legal process, and the Accountant-General was authorised to pass the pay of temporary peons appointed in place of peons absent in courts in obedience to legal process. [G.O., No. 2406, Judicial, dated 18th September 1884.]
15. High Court ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	Do.	In 1895, the High Court requested the sanction of Government for the employment annually of these temporary hands for the preparation of Civil and Criminal Justice reports. It stated that the extra hands were absolutely required and that the experience of the previous year showed that the members of the establishment detailed to do the work were seriously overworked in getting the reports ready for submission in time [G.O., No. 825, Judicial, dated 22nd April 1895]. The delegation of this power saves unnecessary correspondence.
16. Registrar, High Court.	To entertain extra copyists, readers and examiners when required.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	G.O., No. 549, Judicial, dated 3rd March 1886, sanctioned the assimilation of the copyist establishment on the Appellate Side of the High Court to that of other similar establishments in the Presidency, and this power is conferred by the copyist rules. The abandonment of this delegation would involve much unnecessary correspondence and would entail great inconvenience to the public.
17. District and Sessions Judges.	To entertain extra copyists, readers and examiners when emergency requires.	G.O., No. 549, Judicial, dated 3rd March 1886.	The Government Order quoted in column 3 sanctions certain amendments to the mufassil Copyist Rules, and the power is conferred by the rules. The abandonment of this delegation would cause much unnecessary correspondence and would entail inconvenience to the public.
18. District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.	District Magistrates having been called upon to report if any increase was needed in their magisterial establishments in consequence of changes in criminal statistical returns, Government sanctioned the entertainment of these temporary establishments to meet the occasional pressure that would arise in the offices of District Magistrates at the time of the annual compilation of the returns. The withdrawal of these powers would entail much unnecessary correspondence.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Temporary Establishment—*cont.*		
19. District Magistrates.	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135 and 374, Judicial, dated 22nd February 1883, 21st September 1883, 2nd July 1889 and 28th February 1890, respectively.	In 1883, the Inspector-General of Prisons represented that the establishment of warders in a District Jail was barely sufficient to carry on the regular prison duties; that much extra work was thrown upon them by having to watch lunatics committed to prison for medical observation; and that it was not possible to detail a jail warder for this duty without seriously interfering with the regular prison duties, when the patient required to be watched day and night. Government thereupon authorised District Magistrates, on the application of Superintendents of Jails to sanction an extra warder when a lunatic was sent to the District Jail for observation or detention, the services of such extra warder being dispensed with on the transfer of the lunatic from the Jail. [G.Os., Nos 512, Judicial, dated 22nd February 1883, and 1135, Judicial, dated 2nd July 1889.] In 1884, the Inspector-General of Prisons represented that it was sometimes found that the extra warder, was not sufficient, and he was authorised to entertain, when necessary, an establishment in addition to that sanctioned in the orders above referred to [G.O., No. 2675, Judicial, dated 18th October 1884]. In 1890, the power delegated to District Magistrates was restricted to subsidiary jails [G.O., No. 374, Judicial, dated 28th February 1890].
20. Inspector-General of Prisons.	To sanction one warder on Rs. 7 for every addition of eleven prisoners to the population in Central Jails and of ten prisoners to the population in District Jails.	Rule 220 of the Jail Code.	It is necessary that a definite proportion of warders to prisoners should be maintained. The constant fluctuations in Jail population render necessary frequent additions to, and reductions in the staff. To obtain the sanction of Government in each case would entail much unnecessary correspondence. The present practice has been in force for many years and has not been objected to.
21. Do.	To sanction one third-grade head warder on Rs 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners	Rule 221 of the Jail Code.	In connection with the Jail establishments under the new warder guard system, the Inspector-General considered it necessary that Superintendents of Jails should have the power to entertain temporary warders when prisoners condemned to death have to be guarded, as in the case of lunatics. Government accepted the recommendation. [G.O., No. 934, Financial, dated 23rd August 1887.] The necessity for the delegation of this power is obvious.
22. Surgeon-General.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less, so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.	G.O., No 1536, Judicial, dated 20th November 1871, fixed the staff of day warders in Lunatic Asylums in the proportion of one to every six insanes. The proportion was reduced to one to seven in G.O., No. 280, Judicial, dated 14th February 1889. Government delegated this power to the Surgeon-General. This delegation was necessary to avoid constant references to Government.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Transfer of Establishments.		
23. Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under its control to duty other than that for which they were sanctioned.	G.O., Mis. No. 4175, Revenue, dated 27th October 1898.	The Board of Revenue having ordered a Sub-Inspector of the Central division to do duty temporarily in the office of the Abkári Deputy Commissioner, the Accountant-General questioned the authority of the Board to make such a transfer. The Board submitted the matter for the orders of Government, and, in doing so, stated :—" It is impossible with such an "establishment as that under the Board's control "to so adjust the work that each man shall have "a full day's work all the year round in his "proper appointment and no more. It is in "the nature of things for the amount of Salt "and Abkári work in particular localities to "vary from time to time, and the only means "the Board has of adjusting matters is to make "temporary transfers as occasion arises from "places where the work for the time is light to "those where it is heavy. It has accordingly "been its practice hitherto to make such transfers when necessary, and the practice has up to "date passed without objection."
24. Conservator of Forests.	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.	In 1892 on a change of policy in forest administration, certain powers previously vested in the Conservators were curtailed and given to the Board of Revenue and Collectors, but in 1897 the *status quo ante* was resumed and the powers formerly enjoyed by the Conservators were in consequence restored.
25. Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.	In connection with the scheme for the revision of clerical establishments in the Registration Department, the Inspector General requested that the arrangements then existing, under which temporary hands were entertained to meet pressure of work, should be allowed to continue. He further requested that he might be empowered to transfer from time to time hands from offices in which there is a fall in registration to others where additional aid is required. This request was granted. The delegation tends to economy, and its abandonment would involve much inconvenience and unnecessary correspondence.
26. Inspector-General of Prisons.	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896, No. 874 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The Inspector General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary references to Government.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Writes off.		
27. Surgeon-General.	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	G.O., No. 1644, Public, dated 14th December 1898.	The Surgeon-General suggested this delegation in connection with the curtailment of work. The Accountant-General stated in his letter, No. 3106, dated 12th October 1894 [G.O., No. 788, Public, dated 23rd October 1894], that he saw no objection to the delegation This is a small matter, but the delegation probably saves correspondence between the Surgeon General and officers subordinate to him.
	Office Rent.		
28. Board of Revenue.	To sanction all rent charges in the Revenue Department including accommodation for the offices of Stationary Sub-Magistrates.	G.Os., No. 1262, Financial, dated 4th July 1879, No. 1048, Revenue, dated 17th September 1884, and No. 326, Revenue, dated 8th May 1894.	G.O., No. 1091, Revenue, dated 20th June 1863, empowered the Board of Revenue to sanction "rent of offices for short periods" pending the construction of an office. The Board read the order as authorising it to pass charges for office rent on all occasions on which it was necessary to hire premises for the use of officials in the Revenue Department. The Civil Paymaster, however, considered that some limit should be assigned to the period up to which the sanction of the Board was to extend. Government [G O., No. 1542, Revenue, dated 25th August 1864], pointed out that the construction placed by the Board on the order of 1863 was incorrect, but it vested the Board of Revenue with the power of sanctioning the rental of buildings for the accommodation of Revenue offices, when absolutely necessary, provided that no lease was entered into without the sanction of Government. G.O., No. 1048, Revenue, dated 17th September 1884, authorised the Board of Revenue to dispose of all applications for office rent, whether office accommodation was provided in separate buildings hired for the purpose or by the head of the office in his own quarters. The Accountant-General subsequently pointed out that the power vested in the Board extended only to Revenue offices and not to offices occupied by Stationary Sub-Magistrates, the cost in their case being debited to LAW and JUSTICE. To save unnecessary correspondence the power was extended [G.O., No. 326, Revenue, dated 8th May 1894] to the case of offices occupied by Sub-Magistrates.
29. Superintendent, Revenue Survey.	To sanction rent of Survey offices below Rs. 50 *per mensem*.	G.O., No. 373, Revenue, dated 25th May 1894.	This delegation was suggested by the Superintendent. The Accountant-General stated that the power having already been delegated to the Board of Revenue &c., might be extended to the Superintendent.
30. Inspector-General of Registration.	To sanction rent not exceeding Rs 10 *per mensem* for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.	The Inspector-General of Registration pointed out that this delegation would obviate frequent references to Government to sanction rent. The Accountant-General stated that there was no audit objection. The power is a petty one and the reasons for its delegation are obvious.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Office Rent.		
31. Inspector-General of Police.	To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the organisation of the mufassal police, the Inspector-General requested that the Civil Auditor might be authorised to pass monthly bills of each Superintendent for head-quarter office rent for sums not exceeding Rs. 60 for each month [G.O., No. 578, Judicial, dated 9th May 1860]. The limit was subsequently raised to Rs. 150 at the request of the Inspector-General, who represented that he was temporarily renting premises for station-houses in preference to building new station-houses until he could see clearly where such were permanently required [G.O., No. 721, Judicial, dated 7th June 1860]. The practice is of very long standing, and its abandonment now would result in a great increase in unnecessary correspondence. The Inspector-General of Police has recently requested that he may be empowered to sanction rents within the same limit for each district for buildings belonging to Railway departments or to private individuals and obtained for use as Railway Police Stations or Inspector's Office. The Madras Government considers this extension of the delegation to be necessary.
32. Commissioner of Police.	To sanction rent for Police station-houses in the Presidency Town up to a limit Rs. 70 *per mensem.*	G.O., No. 111, Financial, dated 20th February 1889.	The Commissioner of Police, Madras, requested that, with a view of avoiding frequent references to Government on the subject of rent for Police station-houses, the Examiner of Claims might be authorised to pass charges for tannah rents for any sum not exceeding Rs. 70 *per mensem.* The Inspector-General of Police supported the request and Government sanctioned it [G.O., No. 43, Judicial, dated 13th January 1869]. Under Madras Act III of 1888, the Commissioner of Police was placed, as regards the City Police, in the position of the Inspector-General [G.O., No. 132, Judicial, dated 24th January 1889]. The Accountant-General having raised the question whether he was to admit charges for rent on the authority of the Commissioner, was answered in the affirmative. [G.O., No. 111, Financial, dated 20th February 1889].
33. Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 *per mensem.*	G.O., No. 631 R., Financial, dated 13th July 1895.	The Director of Public Instruction has always had the power of passing petty charges for rent of school-houses. In 1890 the Directors' powers were limited to Rs. 5 *per mensem* for each school-house [G.O., No. 514, Educational, dated 17th July 1893]. With reference to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for delegation of powers, this limit was subsequently raised to Rs. 10 [G.O., No. 539, Educational, dated 26th June 1895]. A real saving in ~~this~~ correspondence is effected by this delegation.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Office Rent—*cont.*		
34. Director of Public Instruction.	To sanction rent for the accommodation of the offices of Sub-Assistant Inspectors of Schools to the extent of Rs. 2 *per mensem.*	G.O., No. 835, Educational, dated 30th November 1892.	In connection with a scheme proposed by him for increasing the establishments of the inspecting agency consequent on the working of the Local Funds Act, the Director of Public Instruction recommended that the new Deputy Inspectors (since styled Sub-Assistant Inspectors) should be granted Rs. 3 for contingent expenditure. This proposal was sanctioned. [G.O., No. 314, Educational, dated 18th October 1871.] The amount was subsequently raised to Rs. 5 [G.O., No. 283, Educational, dated 23rd August 1875]. In 1892, the Director reported that out of this amount each Sub-Assistant Inspector had since 1880 been allowed to appropriate a sum not exceeding Rs. 1-8-0 towards office accommodation, and, in consideration of the fact that these officers required better office accommodation, he recommended that the monthly contingent allowance should be raised to Rs. 8. Government did not approve of the proposal, but authorised the Director to sanction rent not exceeding Rs. 2 in addition to a contingent allowance of Rs. 4 on condition that he satisfied himself that suitable accommodation was in each case provided [G.O., No 835, Educational, dated 30th November 1892]. A real saving in correspondence is effected by this delegation.
	Purchase of Books, Apparatus, &c.		
35. High Court..	To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898, and G.O., No. 739, Financial, dated 26th August 1898.	The High Court in 1875 brought to the notice of Government that the state of the High Court library was very unsatisfactory and required improvement; that many of the works in the library being of very old date, the Honourable Judges had to borrow from practitioners important legal works when required for reference, and that other High Courts in India were in receipt of grants for the purchase of books of reference. Government being satisfied of the necessity for making a similar grant to the local library, allowed the inclusion of the sum solicited, viz., Rs. 2,000, in the budget (G.O., No. 199, Judicial, dated 28th January 1875]. The rule in article 98 (*e*), Civil Account Code, is inappropriate in regard to the High Court where a regular library is maintained, and added to from time to time as new works are published. To require the sanction of Government for each addition to the library would entail much correspondence, and also delay and inconvenience.
36. Director of Public Instruction.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.Os., No. 6, Educational, dated 10th January 1872, and No. 292, Financial, dated 17th February 1879.	The Director of Public Instruction represented that, when the school fees were under his control, charges for such petty demands were sanctioned by himself, but that he would now have to address Government on every occasion when such petty demands had to be satisfied. Government granted him authority to sanction charges of such nature within the budget grant. It is doubtful whether the rule in § 98 (*e*) of the Civil Account Code was intended to apply to these purchases. The Director of Public Instruction has been sanctioning the purchase of these books for the last twenty years and there is a real saving in correpondence by this delegation.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Purchase of Books, Apparatus, &c.—*cont.*		
37. **Superintendent, Government Central Museum.**	To purchase standard books for the Museum library without reference to Government subject to budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.	It was formerly the custom for the Superintendent of the Government Central Museum to purchase books within the sanctioned grant without applying for previous sanction. The Accountant-General, however, objected to the procedure with reference to article 98 (c) of the Civil Account Code. The Superintendent represented that it was desirable, in order to maintain the efficiency of the library, that he should be able to purchase books without delay whenever books required for immediate use were for sale. The Accountant-General stated that it was for Government to decide whether the reasons given by the Superintendent were sufficient to justify the exemption sought. Government considered that the selection of books for the Museum library might properly be left to the Superintendent. The case is not one to which article 98 (c) of the Civil Account Code can be applied appropriately.
	Purchase of Clocks.		
38. **Board of Revenue (all departments).**	To sanction the purchase of clocks and time-pieces for the use of subordinate offices, though they cost more than Rs. 10 each.	G.Os., No. 108, Revenue, dated 29th January 1892, and No. 710, Financial, dated 24th October 1896.	In G.O., No. 898, Revenue, dated 23rd September 1891, Government approved of the recommendations of the Board of Revenue regarding the supply of clocks of a particular description to Divisional and Taluk offices. The Board suggested that the supply of these articles in individual cases, even when they exceed Rs. 10 in value, might be left to the Board's discretion, the Government order being taken as a general sanction. The Accountant-General did not object to the proposal, [G.O., No. 108, Revenue, dated 29th January 1892]. In 1896 the power was extended to the other departments of the Board of Revenue [G.O., No. 481, Revenue, dated 21st September 1896].
	Purchase of Newspapers.		
39. **Translators to Government.**	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.	This delegation is necessary to enable the local Government to have complete information regarding every paper published in its jurisdiction.
40. **Superintendent, Government Museum.**	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum; provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	G.O., No. 639, Educational, dated 6th October 1898.	The Accountant-General having disallowed the purchase of a copy of the *Madras Mail* containing matter of interest to the Museum, this power was conferred at the request of the Superintendent. This is a very necessary delegation.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Petty Construction and Repairs.		
41. Government Agents (Ganjam, Vizagapatam and Gódávari).	To sanction new roads up to a limit of Rs. 3,000.	G.Os., No. 1040, Financial, dated 29th November 1894, and No. 370, Financial, dated 7th May 1895.	G.O., No. 660, Financial, dated 30th August 1894, granted the Agents in Ganjám, Vizagapatam and Gódávari power to sanction Minor Civil Works of construction and repair within a limit of Rs. 1,000. The Agent to the Governor, Vizagapatam, enquired if the limit referred only to buildings or whether it extended to roads also. He represented that he was not aware of any abuse of the larger powers previously exercised by him; that with a very inadequate establishment it was not possible for him to submit estimates for the previous sanction of Government; that no estimates had been submitted previously except for works of special importance and magnitude; that the requirements of every year varied with the changing character of the monsoon; and that these requirements could not be predicted until the monsoon was fairly over. Government preferred to retain the limit of Rs. 1,000 for new works and repairs, but in the case of new roads the old limit of Rs. 3,000 was not disturbed.
	Remuneration to Sweepers, Scavengers, &c.		
42. **Inspector-General of Registration.**	To sanction remuneration to sweepers up to Rs. 2 a month in Registration offices.	G.O., No. 1342, Judicial, dated 24th June 1895.	In reporting on the subject of allowances for the office contingencies of Registration offices, the Inspector-General requested that he might be allowed to sanction, on special applications made to him, a charge of about 4 annas a month for a sweeper in the case of offices not under the same roof as Revenue offices. This request was sanctioned [G.O., No. 2327, Judicial, dated 18th November 1878]. The amount was subsequently raised to As. 8 [G.O., No. 2281, Judicial, dated 9th November 1881], the former amount having been found to be too small for services rendered for a whole month. The rate was raised from time to time to Re. 1 and Rs. 2 in the case of special offices. The Inspector-General requested that he might be authorised to sanction the increase of sweepers' wages on special applications made to him from As. 8 to Rs. 2 a month and charge the same to contingencies. The proposal was approved [G.O., No. 1342, Judicial, dated 24th June 1895].
43. **Inspector-General of Police.**	To sanction the entertainment of sweepers whose whole time is not devoted to the public service, and to charge their wages to contingencies.	G.O., No. 1343, Judicial, dated 24th June 1895.	The Inspector-General of Police suggested that he might be empowered to sanction the entertainment of sweepers whose whole time was not devoted to the public service. The Accountant-General, however, objected to the delegation on the ground that inasmuch as sweepers form a portion of the regular sanctioned police establishment, any changes in regard to them require the sanction of Government under article 67 of the Civil Account Code, irrespective of the facts that they are not entitled to pension and that their whole time is not devoted to the public service. It was pointed out to him [G.O., No. 3135, Judicial, dated 19th December 1894], that it would be a great waste of time and labour to treat such servants as sweepers as members of the regular establishment and to submit proposition statements for them. He was accordingly requested to report whether he would raise any objection to the payment of the wages of such servants from the contingent allowance, in view of avoiding the necessity for preparing proposition statements. He reported that he had no objection to the wages of sweepers, whose whole time was not devoted to the public service, being paid from the contingent allowance. The delegation was accordingly sanctioned [G.O., No. 1343, Judicial, dated 24th June 1895].

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
	Remuneration to Sweepers, Scavengers, &c.—*cont.*		
44. Board of Revenue (all departments) and the Surgeon-General.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 772, Financial, dated 20th September 1897.	The powers having been already delegated to the Inspector-General of Police, the Director of Public Instruction and the Inspector-General of Registration, were extended to the Board of Revenue, the Surgeon-General and the Inspector-General of Prisons. The Madras Government is of opinion that all heads of departments should be empowered to sanction the entertainment, fix and alter the pay of non-pensionable menial servants in offices under their control subject to a limit of Rs. 3 in each case, and to charge their wages to contingencies.
45. Inspector-General of Prisons.	Do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	
46. Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.	The Director stated that the conferment of the power on him would save the constant submission of proposition statements, and there being no objection to the arrangement on account ground, the power was conferred.
	Supply of Drinking Water.		
47. Board of Revenue (Separate Revenue).	To sanction charges for the supply of drinking water to establishments.	G.O., No. 704, Financial, dated 22nd October 1896	The Board of Revenue pointed out that the delegation would save constant references to Government and that it could be trusted to deal rightly and equitably with the power.

Checked
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18/11/99

[G. 71]
250—13—9.

Draft Order
& letter

Financial Department.

C. No .... From the ...., No. ...., dated .... 189 .
" .... " " ...., " ...., " .... 189 .
" .... " " ...., " ...., " .... 189 .
" .... " " ...., " ...., " .... 189 .

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ORDER
P.S.

H.M.
H.E. the Govr.

Pass 6 [illegible]

The following additional items will be added to the list of delegated powers submitted by the Accountant-General which require the sanction of the Government of India.

(H.E. Statement K attached)

2. In his letter No.1929 dated the 12th May 1899, the Inspector-General of Police requests that he may be empowered to sanction rent, up to a limit of Rs.150 for each district, for buildings belonging to railway departments or private individuals obtained for use as railway police stations or Inspectors' offices. This request amounts to the extension to the railway police of the power now exercised by the Inspector-General in regard to the district police force. The Govt. has

no

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objection to the delegation, which
ll, however, require the confirmation
the Govt. of India and will be included
n the list submitted to that authority.

The delegations included in
ppendix A to these proceedings are no
onger required and will be withdrawn.

4. The following letter will be
despatched to the Govt. of India.

(B.E.-)

2a

Delegations of powers to Heads of Departments rega
Accountant-General in the list of de

	Head of Expenditure	Head of department; ~~or officer exercising the power~~.	Extent of power.	Authority.	
		~~1~~	~~2~~	~~3~~	rawal
			Temporary Establishment		
		① **Board of Revenue.**	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 *per mensem*.	G.O., No. 823, Revenue, dated 7th July 1884.	Sec b inspec- ns was this pur- 605 Rev., e Board of scretion to pers of the y to the f the ser- ese circum- elegation is essary and awn.
		DO. ② **Do.** ..	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below Rs. 100 per mensem.	Section 8, Forest Code ..	Th taff of upper bordinates has ted for each s delegation withdrawn. (Rev. & 743 Rev.) 06 5-12-98 N I
	DO	③ **Collectors** ..	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.	G. ry establish- k sanctioned t and it is to continue on. ment of Govern oner no longer

Item of Expenditure	Head of department ~~or officer exercising the power.~~	Extent of power.	Authority.
	~~1~~	~~2~~	~~3~~
		Temporary Establishment—*cont.*	
	(4.) **High Court** ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.
Do	(5.) **District Magistrates.**	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.
		Transfer of Establishment.	
Do	(6.) **Conservator of Forests.**	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.

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Rev. & 743 Rev.
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13/11/99

Appendix A

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for withdrawal
1	2	3	4
1. Board of Revenue (Separate Revenue)	**Temporary Establishment.** To sanction the entertainment of Sub-Inspectors to supervise warehouses, subject to report in annual statements to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894.	A staff of 11 sub inspectors and 24 peons was sanctioned for this purpose in G.O.No.605 Rev., d/8-9-99 and the Board of Revenue ~~H~~ has granted discretion to employ the members of the staff according to the requirements of the service. Under these circumstances, the delegation is no longer necessary and will be withdrawn.
Board of Rev ~~Do.~~	To sanction establishments for Minor Irrigation Works.	G.Os., Nos. 72, 1029 and 537, Revenue, dated 1st February 1886, 23rd November 1886 and 2nd June 1887.	A permanent staff of upper and lower subordinates has been sanctioned for each district. This delegation will also be withdrawn. (G.O.Nos. 696 Rev. / 7-12-96 M & 743 Rev. / 5-12-98 N)
ctor of Public Instruction.	**Temporary Establishment**—*cont.* To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.	These temporary establishments are now sanctioned by Government and it is unnecessary to continue the delegation.
4 Government Astronomer	To purchase books for his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.	The appointment of Government Astronomer no longer exists.

13/11/99

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Financial Department

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Despd
2-12-99

LETTER

To

The Secy. to the Govt. of India
Finance & Commerce Dept.

Sir,

In the course of the compilation of a list of powers delegated to heads of departments and other officers, the local Accountant-General ~~has~~ brought to the notice of this Govt. that various powers had been delegated in violation of the provisions of the Civil Account Code and of the Civil Service Regulations, and he requested that the confirmation of the Govt. of India might be obtained for such delegations. The reasons for the Accountant-General's objections are stated in his letter No.303 dated the 26th January 1899 copy of which is enclosed.

2. The delegations in question have been ~~again~~ examined ~~revised~~ by this Govt. and such of them as are considered to be still necessary ~~and which fall under the objections of the Accountant-General~~ are summarized in the ~~Appendix A~~ Appendix to this letter.

The Col. 6 of the Appendix ~~also~~ shows the circumstances under which each power came to be conferred. ~~[illegible]~~

3.

3. It will be seen that many of the delegations are of long standing; that (in all cases) the delegations have been sanctioned after careful consideration; that in several instances they were made with the consent of the Accountant-General; and that the powers have been conferred with limits as to time by [illegible] revision and scales. The [illegible] for the list of [illegible] and other officers [illegible] found in the [illegible] of the public service, the in [illegible] to the charges involved cannot be anything, more than a routine proceeding, and the necessity for reducing frequent references to Govt. on petty demands that have to be satisfied. The Accountant-General is doubtless technically correct in his views; but for the reasons stated above, the Governor in Council considers that the delegations should continue ~~and~~ He is ~~[illegible]~~ further of opinion that in the interests of good and efficient administration, he should be vested with powers to delegate to suitable officers, powers of sanction on ~~small~~ trivial matters such as are included in the list accompanying this letter.

4. I am therefore directed to request that the Govt. of India may be pleased to formally confirm the delegations already made ~~[illegible]~~

~~[illegible]~~

Confer this power on the Govt. in Council & to

G.O. No 969 Fin/ 16-12-90

checked
[illegible]
13.11.99

6.

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~~[illegible]~~

~~[illegible]~~ last paragraph

5 Further ~~[illegible]~~ Resolution ~~[illegible]~~ under Govt. of India No. 4839 d/ 3rd Sep 1888, the items included in the appendix to this letter relate to various departments and ~~are~~ strictly speaking this question of delegations should not be submitted to the Finance & Commerce Department alone. ~~[illegible]~~ ~~explain that~~ It has however been considered the most expeditious course to deal with the matter in ~~one~~ a single communication.

I have &c.,

Out
[illegible]

13

…tion of the Government of India.

	Notes.
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…s unable in some cases … for the supervision of … received in accordance …th May 1886, published in …nd requested sanction for …rs for the charge of ware…ary. He was of opinion …arge, but was unable to …d to employ additional … The Board supported …esses and the Commis…tent to which the power	Revenue Department A Staff of 11 Sub Inspectors and 24 peons was sanctioned for this purpose in G.O. 605 d/8-9-99, with discretion to the Board to employ the members of the Staff according to the requirements of the Service. The Accountant General having stated that this does not require the Sanction of the Government of India the item should be expunged.
…77, granted the Board a …t of extra hands in Gov…consequent on printing of …ions. Acting under this …ry establishments from …er, objected to this con…ts, and Government ruled …rd of Revenue to sanction absolutely necessary. (G.O.,	
…ent establishments for the … on …ngth of the sanction of …ccountant-General, held that …ting the sanction of Govern… …885–86, the Board took the …rized to sanction such esta… …6 *per cent.* of the grant for …granted, but the limit was	Revenue Department This item should be omitted. A permanent Staff of upper and lower Subordinates required for Minor Irrigation Works has recently been Sanctioned for each district. Vide G.Os. 696 d/7th December 1896 and 743 Rev, d/5th December 1898.

Delegations of powers to Heads of De…

Head of department or officer exercising the power.	Extent	Authority.	
1	2	3	
	Temporary E…		
1. Board of Revenue (Separate Revenue)	To sanction the ent… Sub-Inspectors to su… …uses, subject to report …nents to Government.	G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1891.	The Commissio… to provide o… warehouses, t… with the rule… the *Fort St.* … the enter… houses … that officers … state exactly … Sub-Inspect… the request. … sioner submi… has been exe…
2. Board of Revenue.	To sanction tempor… …istrict Presses for pe… …ng one year.	G.O., No. 859, Revenue, dated 21st October 1889.	G.O., No. 1369, … general authori… ernment Presse… forms, &c., conn… order the Board … year to year. T… tinuous employme… that the order in … temporary hands … No. 859, Revenue,
3. Do.	To sanction establish… Irrigation Works.	G.Os., Nos. 72, 1029 and 537, Revenue, dated 1st February 1886, 23rd November 1886 and 2nd June 1887.	During 1885–86 the C… supervision of minor … Government for the … the sanction lapsed … ment for the establi… opportunity to re… blishments, provi… minor irrigation w… subsequently reduc…

Head of department or officer exercising the power.	Extent of power.	otes.
1	2	5
	Temporary Establishment	[illegible]
4. **Board of Revenue.**	To sanction extra hands for Set parties up to the limit of the grant.	al remarks.
5. **Do.**	To sanction establishments registration of land traffic.	[illegible] No remarks.
6. **Collectors** ..	To sanction the entertainment of and process servers under Act 1864 during kist months, pro the fixed rates of Rs. 10 *per m* to amins and Rs. 7 to peons a exceeded.	[illegible] l notes.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.		Notes.
1	2	3	4		5
	Temporary Establishment—*cont.*				
4. Board of Revenue.	To sanction extra hands for Settlement parties up to the limit of the budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.	The Director of Revenue Settlement represented to Government that inconvenience was felt owing to the heads of the Survey and Settlement Departments having no power, without the previous sanction of Government, to adjust their large establishments according to circumstances; that the more important changes were always placed before Government and prompt sanction obtained; that there were many temporary arrangements which these officers could make with facility and expedition of work, but regarding which it was not suitable to trouble Government with constant references; and that even when sanction was applied for it would arrive too late to be of much use. Government permitted the Director of Revenue Settlement and Superintendent of Revenue Survey to make such temporary changes as might be found necessary, provided the fixed rates of salary and the total grant were not exceeded.	No additi	Revenue department onal remarks.
Do.	To sanction establishments for the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.	The Secretary of State and the Government of India attach much importance to the registration of trade in British India. The arrangements necessary therefor have been left to the Local Government, the Government of India having sanctioned an annual expenditure from Imperial revenues of Rs. 24,000 for the registration. The Board of Revenue was required to conclude arrangements for obtaining the needful returns (G.O., No. 1044, Revenue, ed 25th August 1880). The Board (Paragraph 5 of Board's Proceedings No. 1665, dated 3rd November 1880) in turn authorised Collectors to entertain the necessary establishments, limiting the expenditure to the sanctioned grant. When the Board subsequently sought the sanction of Government for certain arrangements made by the Collector of Coimbatore for the registration of traffic between Mysore and Coimbatore, Government ruled that its sanction was not needed for such details, provided that the sanctioned outlay was not exceeded (G.O., No. 711, Revenue, dated 17th March 1881).		Revenue department No remarks.
5. Collectors ..	To sanction the entertainment of amins and process servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 *per mensem* to amins and Rs. 7 to peons are not exceeded.	G.Os., No. 142, Revenue, dated 24th March 1896, and No. 710, Financial, dated 24th October 1896.	G.Os., No. 942, Revenue, dated 1st May 1879, and No. 779, Revenue, dated 21st June 1884, granted this power to the Board of Revenue, the employment of special servants for the execution of Revenue processes having been often found necessary. G.O., No. 142, Revenue, dated 24th March 1896, sanctioned the delegation to Collectors of the power, on the recommendation of the Board which stated that it sanctioned Collectors' recommendations as a matter of course and that the necessity for obtaining the previous sanction of the Board entailed delay in collections. The establishments are met exclusively from the process fees realized.	No addition	Revenue department al notes.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Temporary Establishment—*cont.*			
7. Collectors ..	To entertain establishments for stamping weights and measures within the limits of the receipts on such account.	Appendix to Board's S.O., No. 238.	In its letter No. 2572, dated 16th September 1867 (G.O. No. 2289, Revenue, dated 1st October 1867), the Government of India stated that "the "Account Department will be authorised to pass, on the sanction of the "Local Government, all charges for stamping of weights and measures, "so long as they do not exceed the receipts of the year from fees." The Government, in communicating this letter to the Board of Revenue directed it to submit for sanction an annual statement of receipts and charges incurred for stamping weights and measures with particulars for each district concerned. Collectors have been permitted to entertain such establishments without previous sanction, provided the charges incurred do not exceed the receipts, a statement of receipts and charges being forwarded at the close of the official year for the sanction of Government. (Board's Proceedings, No. 2997, dated 15th October 1874).	*Note.*—The authority for the statement that Collectors are competent to entertain stamping establishments is not clear. Revenue Department No additional notes.
8. Do. ..	To sanction temporary establishments during certain months of the year and during times of scarcity of water in connection with the Irrigation Cess Fund.	Rule 41 of the Special Fund Rules.	....	*Note.*—These rules are appended to Board's Proceedings (Land Revenue), dated 2nd September 1892, No. 484. The authority under which the rule in question was framed is not clear. It merely says that temporary establishments are generally entertained under the sanction of the Collector during certain months of each year, &c. These establishments appear to consist of coolies engaged for korambu work, &c. This power is mentioned only in connection with the Irrigation Cess Fund. Revenue Department The Government of India has recently sanctioned the delegation to the Board of Revenue, of the power to sanction permanent establishments at the cost of the Irrigation Cess Fund (G.O. 1198. Rev. [illegible]) In applying for the sanction of the Government [illegible] to the delegation of this power to the Board it was [illegible] that Collectors sanction temporary establishments from this fund (vide letter under G.O. No. 119. Rev., [illegible] January 1899) but the Government of India raised objection. Revenue Department No additional remarks.
9. Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879, and 2nd March 1880 respectively	The Superintendent of Revenue Survey represented that, in order to meet the varying exigencies of the field work of his department, it was frequently necessary to hire labour for temporary purposes and as frequently to dispense with it; that the necessity for changes in the strength and nature of the Survey establishments had always existed and labour had always been hired for temporary purposes; and that the omission to formally recognise this fact resulted in considerable inconvenience. Seeing that the work of carrying out topographical and forest surveys was thenceforward to fall more or less on every Survey party and that changes in their organization would be more frequently necessary than before, he accordingly requested authority to engage subordinates and to vary the strength of field establishments as occasion required, and to designate as "temporary" such portions of the establishments as were engaged for a time only. Government acceded to the request in G.O., No. 2097, Revenue, dated 25th October 1879. G.O., No. 2184, Revenue, dated 3rd November 1879, which was passed on proposals for reduction of expenditure in the Revenue Survey Department, allowed the Superintendent to continue to exercise the power.	

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Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	Notes. 5
	Temporary Establishment—*cont.*			
10. Superintendent of Revenue Survey.	To sanction the entertainment of temporary office establishments within the budget grant.	G.O.," No. 710, Financial, dated 24th October 1896.	The Superintendent represented that when temporary additional hands are taken on for field work, a proportionate temporary increase in office hands is required. He therefore requested that the power granted to him to sanction the entertainment of temporary field establishments might be extended to office establishments. Government complied with the request in G.O., No. 261, Revenue, dated 2nd March 1880.	Revenue department [No additional remarks]
11. Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity, subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The orders of Government prohibiting the practice of putting under stoppage public servants attending courts as witnesses in obedience to legal process not being generally known, it was intimated to heads of departments in G.O., No. 823, Judicial, dated 9th April 1875, that the practice, wherever it existed, should be forbidden and that no departmental rules to the contrary should be recognised. With reference to this order, the Inspector-General of Registration enquired whether any commission should be passed to a Sub-Registrar during his absence when cited as a witness in a Court of Law, in addition to the commission allowed to the acting incumbent. Government ruled in G.O., No. 385, Judicial, dated 29th February 1876, that, in the circumstances, the loss of fees must be made good. In 1885, the Inspector-General suggested the exemption of registration clerks from serving on juries on the ground that their absence would interfere with registration work, Government having already exempted all "Registration officers" from liability to serve as jurors (G.O., No. 153, Judicial, dated 1[illegible]th January 1885); but the Inspector-General's suggestion was not accepted (G.O., No. 3382, Judicial, dated 12th December 1885). The Inspector General thereupon requested that the Audit Department might be authorised to pass the allowances of clerks in the department when summoned to serve as jurors or asssesors in addition to the allowances paid to their substitutes. He further represented that it would be necessary to appoint substitutes for clerks serving on the jury, for otherwise the progress of registration work would necessarily be retarded. Government stated that the Inspector-General's anticipations of delay in work by clerks being required to serve as jurors and assessors had been exaggerated, but complied with his request subject to the limitations mentioned in column 2 (G.O., No. 445, Judicial, dated 18th February 1886).	Judicial department There is nothing to add to the reasons given a
12. Do.	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes.	Do.	The Inspector-General represented that the exemption of public servants from stoppage of pay applied equally to peons, who attended courts in obedience to legal process, and the Accountant-General was authorised in G.O., No. 2406, Judicial, dated 18th September 1884, to pass the pay of temporary peons appointed in place of peons absent in courts in obedience to legal process.	*Note.*—It is not clear whether the Registration department is so situated that this power should be continued in its case alone. Judicial department The delegation is a useful one. The department could not get on without for peons summoned to serve on ... question, which can, if necessary, ... [It should be taken up.] the Registra ... ding ... is a diffe ... taken up

[illegible]

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Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.		Notes.
1	2	3	4		5
	Temporary Establishment—*cont.*				
13. Registrar, High Court.	To entertain extra copyists, readers and examiners when required.	G.O., No. 241, *Judicial*, dated 10th February 1898, read in G.O., No. 413, *Financial*, dated 2nd May 1898.	G.O., No. 549, Judicial, dated 3rd March 1886, sanctions the assimilation of the copyist establishment on the Appellate Side of the High Court to that of other similar establishments in the Presidency and this power is conferred by the copyist rules.	Judicial department The abandonment of this delegation would involve much unnecessary correspondence, and would entail great inconvenience to the public.	
14. District and Sessions *Judges.*	To entertain extra *copyists*, readers and examiners when emergency requires.	G.O., No. 549, Judicial, dated 3rd March 1886.	The Government Order quoted in column 3 sanctions certain amendments to the mufassil Copyist Rules, and the power is conferred by the rules.	Judicial department The abandonment of this delegation ~~of powers~~ would cause much unnecessary correspondence and would entail inconvenience to the public	
15. Inspector-General of Registration.	To sanction the entertainment of section writers.	G.O., No. 239, Judicial, dated 27th January 1888.	By [illegible] In sanctioning the re-organization of the establishments, in the Registration department from the 1st January 1888, Government stated that it was not prepared to *empower the* Inspector-General to entertain additional establishments with a view to permanent retention should the need for them continue. In order, however, to meet the case of any emergent and temporary *increase of work, it* resolved to place a budget grant at the disposal of the Inspector-General to provide for section-writers, when such are needed.	Judicial department The fluctuations in the number of documents regis render it necessary that the Inspector-General sho power, in order to avoid delays in registration, to the establishments temporarily in any office in whi a press of work. It is impossible to estimate before extent to which section writers will be required, an obtain the sanction of Government in each case a emergency arises would entail much delay a inconvenience, and involve considerable corresp	

Head of department or officer exercising the power	Extent of power.	Authority.	Reasons for delegations.		Notes.
1	2	3	4		6
	Temporary Establishment—*cont.*				
16. District Magistrates.	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere.	G.Os., Nos. 512, 2516, 1135, and 374, dated 22nd February 1883, 21st September 1883, 2nd July 1889, and 28th February 1890, respectively.	In January 1883, the Inspector-General of Prisons represented that the establishment of warders in a District Jail was barely sufficient to carry on the regular prison duties; that much extra work was thrown upon them by having to watch lunatics committed to prison for medical observation; and that it was not possible to detail a jail warder for this duty without seriously interfering with the regular prison duties, when the patient required to be watched day and night. Government thereupon authorised District Magistrates, on the application of Superintendents, of Jails to sanction an extra warder when a lunatic was sent to the District Jail for observation or detention, the services of such extra warder being dispensed with on the transfer of the lunatic from the Jail. (G.Os., Nos. 512, Judicial, dated 22nd February 1883, and 1135, Judicial, dated 2nd July 1889). The rates of pay mentioned in column 2 were fixed in G.O., No. 2516, Judicial dated 21st September 1883. In 1884, the Inspector-General of Prisons represented that it was sometimes found that the extra warder, allowed in G.O. No. 512, Judicial, dated 22nd February 1883, was not sufficient, and Government authorised him to entertain, when necessary, an establishment in addition to that sanctioned in the G.O. above quoted (G.O., No. 2675, Judicial, dated 18th October 1884). In 1890 the power given to District Magistrates was restricted to subsidiary jails (G.O., No. 374, Judicial, dated 28th February 1890).	Judicial Department There appears to be nothing to add to the "reasons" given [above].	
17. Inspector-General of Prisons.	To sanction one warder on Rs. 7 for every addition of eleven prisoners to the population in Central Jails and of ten prisoners to the population in District Jails.	Rule 220 of the Jail Code ..	....	Judicial Department It is necessary that a definite proportion of warders to prisoners should be maintained. The constant fluctuations in jail population render necessary frequent additions to and reductions [illegible] staff. To obtain the sanction of Government in each [illegible] entail much unnecessary correspondence. The pre[illegible] practice has been in force for many years and has [illegible] objected to.	*Note.*—The order originally conferring the power is not traceable. In paragraph 61 of his report on Jail Administration in Madras, Mr. Cardew stated that the Inspector-General must retain the power to sanction additional warders, in the proportion of 1 to 11, in cases of serious increase of jail population. Government considered that it was essential that the Inspector-General should retain the power. (Paragraph 11 of G.O., No. 2286, Judicial, dated 6th November 1891).
18. Do.	To sanction one third-grade head warder on Rs. 10 per mensem and three third-class warders on Rs. 7 each to guard condemned prisoners.	Rule 221 of the Jail Code ..	In connection with the jail establishments under the new warder guard system, the Inspector-General considered it necessary that Superintendents of Jails should have the power to entertain temporary warders when prisoners condemned to death have to be guarded, as in the case of lunatics. Government accepted the recommendation. (G.O. No. 934, Financial, dated 23rd August 1887).	Judicial Department [Sic] The [illegible] for the delegation of powers as [illegible] and the [illegible] be nothing to add to reasons [illegible] in col. [illegible]	

Head of department or officer exercising the power. 1	Extent of power. 2	Authority 3	Reasons for delegations. 4	Notes. 5
	Temporary Establishment—*cont.*			Educational Department
19. Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.	The Director of Public Instruction proposed an annual allowance of Rs. 45 for extra clerical work to each of the Inspectors and Sub-Assistant Inspectors out of the reduced assignment against Inspection for 1892–93. Out of the amount the services of temporary clerks were to be engaged, as occasion arose, and paid for as piece-work; it being left to the Director to utilise the savings in one range on temporary establishments in other ranges, provided that the total expenditure was kept within budget provision. The Accountant-General stated that he saw no objection to the proposals being sanctioned. Government, however, did not approve the plan of an allowance of Rs. 45 per office, but it decided to place a lump sum at the Director's disposal for temporary establishment of the kind.	The Acct Gen ral last year stated that of sanctioning temporary establishme not be deleg ated to subordinate aut G.O. No 382 Educational dated 18th Ju and in acco dance with this opinion now sanctio ning temporary establishme offices of Inspectors &c. (Vide G.Os: 542 1898 and 640 dated 27th June 1899]. If temporary es tablishments necessary Inspecting offices are sanctioned b one G.O. there would not be much correspondence by the delegation (should tion of the Govt of India be obtained thereto legation may therefore be withdrawn.
20. Surgeon-General.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less, so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.	G.O., No. 1536, Judicial, dated 20th November 1871, fixed the staff of day warders in Lunatic Asylums in the proportion of one to every six insanes. The proportion was reduced to one to seven in G.O., No. 280, Judicial, dated 14th February 1889. Government delegated this power to the Surgeon-General.	Public Department This delegation of powers was necessary constant references to Government.
	Transfer of Establishments.			
21. Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.	In connection with ~~his~~ The scheme for the revision of clerical establishments in the Registration Department, the Inspector-General ~~of Registration~~ requested that the then existing arrangements, under which ~~he allowed~~ [illegible] temporary hands were entertained to meet pressure of work, should be allowed to continue. He further requested that he might be empowered to transfer from time to time hands from offices in which there is a ~~great~~ fall in registration to others where additional aid is required.	Judicial Department This request was granted. The delegation tends to economy, and its abandonment w involve much inconvenience and unnece correspondence.

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Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4		Notes. 6
	Transfer of Establishment—*cont.*				
22. Inspector-General of Prisons.	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896, No. 574 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The Inspector-General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary references to Government.		Judicial Department There is nothing to add to the reasons given in col. 4
23. Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under its control to duty other than that for which they were sanctioned.	G.O., Mis. No. 4175, Revenue, dated 27th October 1898.	The Board of Revenue having ordered a Sub-Inspector of the Central division to do duty temporarily in the office of the Abkári Deputy Commissioner, the Accountant-General questioned the authority of the Board to make such a transfer. The Board of Revenue submitted the matter for the orders of Government, and, in doing so, stated :—"It is impossible with "such an establishment as that under the Board's control to so adjust "the work that each man shall have a full day's work all the year round "in his proper appointment and no more. It is in the nature of things "for the amount of Salt and Abkári work in particular localities to vary "from time to time, and the only means the Board has of adjusting "matters is to make temporary transfers as occasion arises from places "where the work for the time is light to those where it is heavy. It "has accordingly been its practice hitherto to make such transfers when "necessary, and the practice has up to date passed without objection." The Accountant-General suggested that if Government so desired, the delegation to the Board of Revenue of the power to sanction such transfers might be included in the list of delegations requiring confirmation by the Government of India, and this course was approved.	d°	Revenue Department No remarks.
	Writes off.				
24. Surgeon-General.	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	G.O., No. 1644, Public, dated 14th December 1897.	Slw The Surgeon-General suggested this delegation in connection with curtailment of work and delegation of powers for which proposals were called for in G.O., No. 49, Revenue, dated 22nd January 1894. The Accountant-General stated in his letter, No. 3106, dated 12th October 1894 (G.O., No. 788, Public, dated 23rd October 1894) that he saw no objection to the delegation.		Public Department This is a small matter but the delega power probably saves ~~a good deal of~~ corresp between the Surgeon General and officers sub to him [and the order might be maintaine

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Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Transfer of Establishment—*cont.*			*Judicial department*
22. **Inspector-General of Prisons.**	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost.	G.Os., No. 1192, Judicial, dated 17th July 1896, No. [illegible]74 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The Inspector-General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary references to Government.	There is nothing to add to the reasons given above col. 4
				Revenue department
23. Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under its control to duty other than that for which they were sanctioned.	G.O., Mis. No. 4175, Revenue, dated 27th October 1898.	The Board of Revenue having ordered a Sub-Inspector of the Central division to do duty temporarily in the office of the Abkári Deputy Commissioner, the Accountant-General questioned the authority of the Board to make such a transfer. The Board of Revenue submitted the matter for the orders of Government, and, in doing so, stated :—"It is impossible with "such an establishment as that under the Board's control to so adjust "the work that each man shall have a full day's work all the year round "in his proper appointment and no more. It is in the nature of things "for the amount of Salt and Abkári work in particular localities to vary "from time to time, and the only means the Board has of adjusting "matters is to make temporary transfers as occasion arises from places "where the work for the time is light to those where it is heavy. It "has accordingly been its practice hitherto to make such transfers when "necessary, and the practice has up to date passed without objection." The Accountant-General suggested that if Government so desired, the delegation to the Board of Revenue of the power to sanction such transfers might be included in the list of delegations requiring confirmation by the Government of India, and this course was approved.	No remarks.
	Writes off.			*Public department*
24. Surgeon-General.	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	G.O., No. 1644, Public, dated 14th December 1897.	The Surgeon-General suggested this the delegation in connection with curtailment of work ~~and delegation of powers for which proposals were called for in G.O., No. 49, Revenue, dated 22nd January 1894.~~ The Accountant-General stated in his letter, No. 3106, dated 12th October 1894 (G.O., No. 788, Public, dated 23rd October 1894) that he saw no objection to the delegation.	This is a small matter, but the delegation ~~of power~~ probably saves ~~a good deal of~~ correspondence between the Surgeon General and officers subordinate to him, and the order might be maintained.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	ons for delegations. 4	Notes.
	Office Rent.			
25. Board of Revenue.	To sanction all rent charges in the Revenue Department including accommodation for the offices of Stationary Sub-Magistrates.	G.Os., No. 1262, Financial, dated 4th July 1879, No. 1048, Revenue, dated 17th September 1884, and No. 326, Revenue, dated 8th May 1894.	G.O., No. 1091, Revenue, da 20th June 1863, empowered the Board of Revenue to sanction "rent f offices for short periods" pending the construction of an office. Th Board read the order as authorising it to pass charges for office rent on al ccasions on which it was necessary to hire premises for the use of offic s in the Revenue Department. The Civil Paymaster, however, consid d that some limit should be assigned to the period up to which the sanct n of the Board was to extend. Government in G.O., No. 1542, Revenue, ted 25th August 1864, pointed out that the order of 1863 was not int led to have the broad sense given to it by the Board, but it vested t Board of Revenue with the power of sanctioning the rental of buil ngs for the accommodation of Revenue offices when absolutely nece ary, provided that no lease was entered into without the sanction o Government. G.O., No. 1048, Revenue, dated 17th September 1884, uthorised the Board of Revenue to dispose of all applications for office r t, whether office accommodation was provided in separate buildings h red for the purpose or by the head of the office in his own quarters. The Accountant-General subseq ently pointed out that the power vested in the Board extended only to Revenue offices and not to offices occupied by Stationary Sub-Magistra s, the cost in their case being debited to Law and Justice. To sav unnecessary correspondence the power was extended in G.O., No. 326, Revenue, dated 8th May 1894 in the case of offices occupied by Sub-Magi rates.	[illegible]
26. Superintendent, Revenue Survey.	To sanction rent of Survey offices below Rs. 50 *per mensem*.	G.O., No. 373, Revenue, dated 25th May 1894.	This delegation was suggested by the Superintendent with reference to G.O., No. 49, Revenue, date 22nd January 1894, which called for proposals to delegate to heads o departments powers reserved to Government. The Accountant-Gene al stated that the power having already been delegated to the Board o Revenue, &c., might be extended to the Superintendent.	Revenue department No additional remarks
27. Inspector-General of Registration.	To sanction rent not exceeding Rs 10 *per mensem* for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.	The proposal to delegate this power was made by the Inspector-General of Registration with reference to G.O., No. 49, Revenue, dated 22nd January 1894 (referred to under item No. 26). He pointed out that it would obviate ~~the necessity to make~~ frequent references to Government to sanction rent. The Accountant-General stated that there was no audit objection.	This delegation Judicial department The power is a petty one – and the reasons for its delegation are obvious. There is nothing to add to those given above in col 4.

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Head of department or officer exercising the power.	Extent of power.	Authority.	Reas or delegations.	No es.
1	2	3	4	5
	Office Rent.			
28. **Inspector-General of Police.**	To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the organisa of the mufassil police, the Inspector-General requested that the l Auditor might be authorised to pass monthly bills of each Super ndent for head-quarter office rent for sums not exceeding Rs. 60 for h month (G.O., No. 578, Judicial, dated 9th May 1860). The limit w subsequently raised to Rs. 150 at the request of the Inspector-Ge l, who represented that he was temporarily renting premises f r stat n-houses in preference to building new station houses until he could s c ealy where such were permanently required (G.O., No. 723, Judici , dated 7th June 1860). The I. G. of Police has recently [illegible] that he may be empowered to sanction rents within the same limit for each district for buildings belonging to [illegible] individuals and [illegible]	Judicial Department The practice of very long standing and its abandonment now would result in a great increase in unnecessary correspondence.
29. **Commissioner of Police.**	To sanction rent for Police station-houses in the Presidency Town up to a limit of Rs. 70 *per mensem*.	G.O., No. 111, Financial, dated 20th February 1889.	madras The Commissioner of Police reque ed that, with a view of avoiding frequent references to Government on th ubject of rent for Police station-houses, the Examiner of Claims might e authorised to pass charges for tannah rents for any sum not excee g Rs. 70 *per mensem*. The Inspector-General of Police supported e request and Government sanctioned it (G.O., No. 43, Judicial, dated 3th January 1869). Under Madras Act III of 1888, the Commissioner f Police was placed, as regards the City Police, in the position of the I pector-General (G.O., No. 132, Judicial, dated 24th January 1889). T Accountant-General having raised the question whether he was to adm charges for rent on the authority of the Commissioner, was answered i he affirmative (G.O., No. 111, Financial, dated 20th February 1889).	Judicial Department There is nothing to add to the "reasons" set out above.
30. **Director of Public Instruction.**	To sanction rent of school-houses not exceeding Rs. 10 *per mensem*.	G.O., No. 631 R., Financial, dated 13th July 1895. This limit was [illegible]	The Director of Public Instruction has always had the power of passing petty charges for rent of school-houses (paragraph 8 of letter from the Accountant-General, No. 97, dated 11th January 1879 in G.O., No. 292, Financial, dated 17th February 1879). In 1890 the Directors' powers were limited to Rs. 5 *per mensem* for each school-house (G.O., No. 514, Educational, dated 17th July 1893). With reference to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for delegation of powers the Director suggested the raising of this limit to Rs. 10 (G.O., No. 539, Educational, dated 26th June 1895).	Educational department A real saving in this correspondence is effected by this delegation and it may be continued.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	Notes. 5
	Office Rent. contd			
31. Director of Public Instruction.	To sanction rent for the accommodation of the offices of Sub-Assistant Inspectors of Schools to the extent of Rs. 2 *per mensem*.	G.O., No. 835, Educational, dated 30th November 1892.	In connection with a sch proposed by him for increasing the establishments of the inspectin agency consequent on the working of the Local Funds Act, the Directo f Public Instruction recommended that the new Deputy Inspectors (s styled Sub-Assistant Inspectors) should be granted Rs. 3 for conti nt expenditure. This proposal was sanctioned (G.O., No. 314, Educ nal, dated 18th October 1871). The amount was subsequently rais o Rs. 5 (G.O., No. 283, Educational, dated 23rd August 1875). In 18 the Director reported that out of this amount each Sub-Assistant Ins tor had since 1880 been allowed to appropriate a sum not exceeding R 1-8-0 towards office accommodation, and, in consideration of the fa that it was found necessary for these officers to have better office acco modation, he recommended that the monthly contingent allowance b raised to Rs. 8. Government did not approve of the proposal, but autho ed the Director to sanction rent not exceeding Rs. 2 in addition to a c tingent allowance of Rs. 4 on condition that he satisfied himself that a ommodation worth the money was in each case provided (G.O., No. 83 Educational, dated 30th November 1892).	Educational department A real saving in correspondence is eff by this delegation and it may be contin
	Purchase of Books, Apparatus, &c.			
32. Do.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.Os., No. 6, Educational, dated 10th January 1872, and No. 292, Financial, dated 17th February 1879.	The Director of Public struction represented that when the school fees were under his contro charges for such petty demands were sanctioned by himself, but that h would now have to address Government on every occasion when such tty demands had to be satisfied. Government granted him authorit to sanction charges of such nature within the budget grant. — It is doubtful whether the rule in § 98 (e) of the C.A. Code was intended to apply to this purchase	Educational Department This delegation of power also may be continued. Perhaps it may be doubted whether the rule in article 98(e) of the Civil Account Code was intended to apply to the purchase of books for schools and libraries which are often requi The Director of Public Instruction ha been sanctioning the purchase of these books for the last 20 years and there is a real saving in correspondence by this delegation.
33. Superintendent, Government Central Museum.	To purchase standard books for the Museum library without reference to Government subject to budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.	It was formerly the c tom for the Superintendent of the Government Central Museum to p chase books within the sanctioned grant without applying for previo sanction. The Accountant-General, however, objected to the proc ure with reference to article 98 (*e*) of the Civil Account Code. The uperintendent represented that it was desirable, in order to maintain t e efficiency of the library, that he should be able to purchase books w out delay whenever books required for immediate use were for sale. The Accountant-General stated that it was for Government to decide whether the reasons given by the Superintendent were sufficient to justify the exemption sought. Government considered that the selection of books for the Museum library might properly be left to the Superintendent. — The case is not one to which rule 98 (e) of the C.A. Code can be applied appropriately	Do.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	Notes. 5
	Purchase of Books, Apparatus, &c.—*cont.*			
34. High Court..	To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898, and G.O., No. 739, Financial, dated 26th Aug. 1898.	The High Court in 1875 brought to the notice of Government that the state of the High Court library was very unsatisfactory and required improvement; that many of [illegible] works in the library being of very old date, the Honourable Judges [illegible] to borrow from practitioners important legal works when required for reference, and that other High Courts in India were in receipt of grants for the purchase of books of reference. Government being satisfied of the necessity for making a similar grant to the local library, allowed the inclusion of the sum solicited, viz., Rs. 2,000, in the budget (G.O., No. 199, Judicial, dated 28th January 1875).	Judicial department The rule in article 98(c) C.A.C. is inappropriate in regard to the High Court where a regular library is maintained, and added to from time to time as new works are published. To require the sanction of Government for each addition to the library would entail much correspondence, and also delay and inconvenience.
35. Government Astronomer	To purchase books for his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.	The Government Astronomer pointed out the very great inconvenience felt in obtaining books, and represented that for a working library such as his, books have to be obtained at once; that delay in procuring them reduces their value; and that second-hand books cannot usually be procured unless purchased as soon as advertised.	*Note.*—The Government Astronomer, who no longer exists under this designation, is now an official under the Government of India. Public department This Government is not now concerned in this matter. If the Director of Solar Physics desires to retain the power of purchasing books, he should obtain the requisite sanction through the head of his department.
	Purchase of Clocks.			
36. Board of Revenue (all departments).	To sanction the purchase of clocks and time-pieces for the use of subordinate offices, though they cost more than Rs. 10 each.	G.Os., No. 108, Revenue, dated 29th January 1892, and No. 710, Financial, dated 24th October 1896.	In G.O., No. 898, Revenue, dated 23rd September 1891, Government approved of the recommendations of the Board regarding the supply of clocks of a particular description to Divisional and Taluk offices. The Board of Revenue suggested that the supply of these articles in individual cases, even when they exceed Rs. 10 in value, might be left to the Board's discretion, the Government order being taken as a general sanction. The Accountant-General did not object to the proposal, (G.O., No. 108, Revenue, dated 29th January 1892). In 1896 the power was extended to the other two departments of the Board of Revenue (G.O., No. 481, Revenue, dated 21st September 1896).	Init Rev. [illegible] not stated anything against this item

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.		Notes.
1	2	3	4	5	6
	Purchase of Newspapers.				[illegible] department
37. **Translators to Government.**	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.	This delegation was necessary to enable the local Government, as suggested by the Government of India, to have complete information regarding every paper published in its jurisdiction.		It seems advisable to retain this delegation
					Educational department
38. **Superintendent, Government Museum.**	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum; provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	G.O., No. 639, Educational, dated 6th October 1898.	The Accountant-General having disallowed the purchase of a copy of the *Madras Mail* containing matter of interest to the Museum, this power was conferred at the request of the Superintendent.		This appears to be a very necessary delegation and may be continued.
	Petty Construction and Repairs.				Judicial department
39. Government Agents (Ganjam, Vizagapatam and Gódávari).	To sanction new roads up to a limit of Rs. 3,000.	G.Os., No. 1040, Financial, dated 29th November 1894, and No. 370, Financial, dated 7th May 1895.	With a view of avoiding frequent references, Government extended the powers conferred on Collectors and District Magistrates in G.O., No. 1191, Financial, dated 27th November 1893, regarding petty construction and repairs (G.O., No. 1903, Judicial, dated 8th August 1894), to the Agents in Ganjám, Vizagapatam and Gódávari. G.O., No. 660, Financial, dated 30th August 1894, granted the Agents power to sanction Minor Civil Works of construction and repair within a limit of Rs. 1,000. The Agent to the Governor, Vizagapatam, enquired if the limit referred only to buildings or whether it extended to roads also. He represented that he was not aware of any abuse of the larger powers formerly exercised by him; that with a very inadequate establishment it was not possible for him to submit estimates for the previous sanction of Government; that no estimates were submitted previously except for works of special importance and magnitude; that the requirements of every year varied with the changing character of the monsoon; and that these requirements could not be predicted until the monsoon was fairly over. Government preferred to retain the limit of Rs. 1,000 for new works and repairs, but in the case of new roads the old limit of Rs. 3,000 was not disturbed.		There is nothing to add to the "reasons" given [above in col 4 pressing has been

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.		Nos. Notes.
1	2	3	4		6 5
	Remuneration to Sweepers, Scavengers, &c.				
40. Inspector-General of Registration.	To sanction remuneration to sweepers up to Rs. 2 a month in Registration offices.	G.O., No. 1342, Judicial, dated 24th June 1895.	In reporting on the subject of allowances for the office contingencies of Registration offices, the Inspector-General requested that he might be allowed to sanction, on special applications made to him, a charge of about 4 annas a month for a sweeper in the case of offices not under the same roof as Revenue offices. This request was sanctioned (G.O., No. 2327, Judicial, dated 13th November 1878). The amount was raised to As. 8 in G.O., No. 2281, Judicial, dated 9th November 1881, the former amount having been found to be too small for services rendered for a whole month. The rate was raised from time to time to Re. 1 and Rs. 2 in the case of special offices. The Inspector-General requested that he might be authorised to sanction the increase of sweepers' wages on special applications made to him from As. 8 to Rs. 2 a month and charge the same to contingencies. The proposal was approved (G.O., No. 1342, Judicial, dated 24th June 1895).		Judicial Department There is nothing to add to the "reasons" given [abo in col 4.
41. Inspector-General of Police.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service, and to charge their wages to contingencies.	G.O., No. 1343, Judicial, dated 24th June 1895.	Replying to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for the delegation of powers reserved to Government, the Inspector-General of Police suggested that he might be empowered to sanction the entertainment of sweepers whose whole time was not devoted to the public service. The Accountant-General, however, objected to the delegation, on the ground that inasmuch as sweepers form a portion of the regular sanctioned police establishment, any changes in regard to them require the sanction of Government under article 67 of the Civil Account Code, irrespective of the facts that they are not entitled to pension and that their whole time is not devoted to the public service. It was pointed out to him in G.O., No. 3135, Judicial, dated 19th December 1894, that it would be a great waste of time and labour to treat such servants as sweepers as members of the regular establishment and to submit proposition statements for them. He was accordingly requested to report whether he would raise any objection to the payment of the wages of such servants from the contingent allowance, in view of avoiding the necessity for preparing proposition statements. He reported that he had no objection to the wages of sweepers whose whole time was not devoted to the public service, being paid from the contingent allowance. The delegation was accordingly sanctioned (G.O., No. 1343, Judicial, dated 24th June 1895).		Judicial Department There is nothing to add to the reasons given [above in col 4.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Remuneration to Sweepers, Scavengers, &c.—*cont.*			Revenue department
42. Board of Revenue (all departments) and the Surgeon-General.	To sanction the entertainment of sweepers whose whole time is not deovted to the public service and to charge their wages to contingencies.	G.O., No. 772, Financial, dated 20th September 1897.	The powers having been already delegated to the Inspector-General of Police, the Director of Public Instruction and the Inspector-General of Registration, were extended to the Board of Revenue, the Surgeon-General and the Inspector-General of Prisons. — The [illegible] [illegible] of power that all heads of depts should be empowered to sanction	All heads of departments under the Revenue Secretariat may be empowered to sanction the entertainment of all part time menials subject to a limit of Rs 3 in each case and to charge the wages to contingencies.
43. Inspector-General of Prisons.	Do. do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.		Judicial Department No further remarks appear to be called for fix and alter the pay of non-pensionable menial servants in offices under their control
				Educational Department
44. Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.	This was one of the proposals submitted with reference to G.O., No. 49, Revenue, dated 22nd January 1894. Called for proposals for the delegation of powers reserved to Government. The Director stated that the conferment and of the power on him would save the constant submission of proposition statements, and there being no objection to the arrangement on account grounds the power was conferred.	This delegation may also be continued on the ground of saving in correspondence
	Supply of Drinking Water.			Revenue department
45. Board of Revenue (Separate Revenue).	To sanction charges for the supply of drinking water to establishments.	G.O., No. 704, Financial, dated 22nd October 1896.	The Board of Revenue suggested this delegation with reference to the same order (G.O., No. 49, Revenue, dated 22nd January 1894). The Board pointed out that the delegation would save constant references to Government and that it could be trusted to deal rightly and equitably with the powers.	No remarks.

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II Delegations of powers to Heads of Departments regarding Temporary Es lishments and Transfer of Establishments not inclu led by the Accountant-General in the list of delegation of powers re ring the sanction of the Government of India.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reason delegations. 4	Notes. 5
	Temporary Establishment.			
1. **Board of Revenue.**	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 *per mensem*.	G.O., No. 823, Revenue, dated 7th July 1884.	Section 28 invests the Collector w he power to appoint a proper establishment to manage attached properties. When in 1884 the Board of Revenue requested the sanction of Government for an establishment for managing the Kannivadi estate in the Madura district it was pointed out (G.O., No. 2229, Revenue, dated 28th May 1894) that such sanction appeared unnecessary and that it was not sought in 1882 when the same estate was under management. The Board replied that it had been usual to apply for the formal s ion of Government to all such temporary establishments since 1880. overnment stated that the order upon which the practice of the Board s based referred only to establishments for managing abkári farms att d, but authorised the Board of Revenue to sanction thenceforward all establishments entertained under section 28, Act II of 1864, up a limit of Rs. 100 (G.O., No. 823, Revenue, dated 7th July 1884).	No additional notes.
2. Do. ..	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below Rs. 100 per mensem.	Section 8, Forest Code ..	The Madras Forest Code was drawn up on the lines of the code in force in the territories directly administered by the Government of India and the provision was copied therefrom.	Revenue Department In connection with certain proposals for the entertainment of temporary establishment in District Forest officers, it was recently pointed out to the Government of India that the Board had power to sanction temporary establishment under Section 8 of the Madras Forest Code, and the Government of India took no exception to this - vide para 8 of the letter to the Government of India No. 1824 dated 19th May 1899 and India's reply dated 11th July 1899 ~~printed~~ in G.O. No. 456 Rev., dated 18th July 1899.
3. **Collectors** ..	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed Assistant Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896.	G.O. No. 98, Revenue, dated 16th January 1875, sanctioned, on the recommendation of the Board of Revenue, the entertainment of two peons for every Assistant, passed or unpassed, in excess of one in each district; the Collector's dalayets having been intended to cover the requirements of only one Assistant. In 1895, the Board of Revenue recommended that Collectors might be permitted by a general order to entertain a temporary hand on Rs. 20 *per mensem* whenever the number of unpassed Assistant Collectors in a district exceeded one. It stated that such cases would be rare and the additional expense inconsiderable. The recommendation was accepted by Government (G.O., No. 2286, Revenue, dated 8th June 1895). Subsequently the Board of Revenue recommended that the establishment of one clerk and two peons should be granted to Probationary Deputy Collectors also, these officers requiring the same help as unpassed Assistants. This was sanctioned (G.O., No. 581, Revenue, dated 24th August 1895).	

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for ms.	Notes.
1	2	3		6
	Temporary Establishment—*cont.*			
4. High Court ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	In 1895 the High Court requested the ment annually of the temporary n of Government for the employ- ntioned for the preparation of Civil and Criminal Justice report tated that the extra hands were absolutely required and that the Pro the previous year showed that the members of the establis oyed to do the work were seriously overworked in getting th ready for submission in time (G.O., No. 825, Judicial, dated 22 d 95).	Judicial department The delegation of this power saves unnecessary correspondence
5. District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.	District Magistrates were called upo ort if any increase was needed in their magisterial establishments quence of changes in criminal statistical returns. On receipt of this reference Government sanctioned the entertainment es to these temporary establishments to meet the occasional pressure ould arise in the offices of the District Magistrates at the time of nual compilation of the returns.	the withdrawal of these powers would entail much unnecessary correspondence
	Transfer of Establishment.			
6. Conservator of Forests.	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.	In 1892 on a change of policy in st administration, certain powers previously vested in the Conservat were curtailed and given to the Board of Revenue and Collectors. t in 1897 the *status quo ante* was resumed and the powers formerly yed by the Conservators were in consequence restored.	To Supplementary remarks.

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13. 11. [illegible]

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for
1	2	3	
	Temporary Establishment—*cont.*		
4. **High Court** ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	In 1895 the High Court requested the ment annually of the temporary l Civil and Criminal Justice report absolutely required and that the that the members [illegible] the establi seriously overwor[illegible] in getting th (G.O., No. 825, Judicial, dated 22
5. District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 883, Judicial, dated 5th April 1884.	District Magistrates were called upo in their magisterial establishments statistical returns. On receipt of ment sanctioned the entertainme to meet the occasional pressure District Magistrates at the time of
	Transfer of Establishment.		
6. Conservator of Forests.	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.	In 1892 on a change of policy in previously vested in the Conserva Board of Revenue and Collectors, resumed and the powers formerly consequence restored.

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Delegations of powers to Heads of Departments requiring the sanction of the Government of India.

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	Notes. 5
	Temporary Establishment.			
1. Board of Revenue (Separate Revenue)	To sanction the entertainment of Sub-Inspectors to supervise warehouses, subject to report in annual statements to Government.	A G.Os., No. 1025, Revenue, dated 23rd November 1886, and No. 3256, Revenue, dated 18th August 1894. B	The Commissioner of Salt and Abkári Revenue was unable in some cases to provide officers from existing establishments for the supervision of warehouses, to open which applications were being received in accordance with the rules, (Notification No. 182, dated 20th May 1886, published in the *Fort St. George Gazette*, dated 28th idem) and requested sanction for the entertainment of such additional Sub-Inspectors for the charge of warehouses as might from time to time become necessary. He was of opinion that officers of that grade might be placed in charge, but was unable to state exactly the number required, and he promised to employ additional Sub-Inspectors only in cases of actual necessity. The Board supported the request. The cost is recovered from the licensees and the Commissioner submits an annual report, showing the extent to which the power has been exercised.	
2. Board of Revenue.	To sanction temporary hands in District Presses for periods not exceeding one year.	G G.O., No. 859, Revenue, dated 21st October 1889. a	I G.O., No. 1369, Revenue, dated 7th April 1877, granted the Board a general authority to sanction the entertainment of extra hands in Government Presses owing to pressure of work consequent on printing of forms, &c., connected with famine relief operations. Acting under this order the Board continued to sanction temporary establishments from year to year. The Accountant-General, however, objected to this continuous employment of temporary establishments, and Government ruled that the order in question permitted the Board of Revenue to sanction temporary hands for one year only when absolutely necessary. (G.O., No. 859, Revenue, dated 21st October 1889. G	
3. Do.	To sanction establishments for Minor Irrigation Works.	K P R G.Os., Nos. 72, 1029 and 537, Revenue, dated 1st February 1886, 23rd November 1886 and 2nd June 1887.	During 1885-86 the Collector of Tanjore entertained establishments for the supervision of minor irrigation works on the strength of the sanction of Government for the previous year. The Accountant-General, held that the sanction lapsed with 1884-85. In requesting the sanction of Government for the establishment required during 1885-86, the Board took the opportunity to request that it might be authorized to sanction such establishments, provided the cost did not exceed 16 *per cent.* of the grant for minor irrigation works. This sanction was granted, but the limit was subsequently reduced to 15 *per cent.*	

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Temporary Establishment—*cont.*			
4. Board of Revenue.	To sanction extra hands for Settlement parties up to the limit of the budget grant.	G.O., No. 706, Revenue, dated 25th May 1859.	The Director of Revenue Settlement represented to Government that inconvenience was felt owing to the heads of the Survey and Settlement Departments having no power, without the previous sanction of Government, to adjust their large establishments according to circumstances; that the more important changes were always placed before Government and prompt sanction obtained; that there were many temporary arrangements which these officers could make with facility and expedition of work, but regarding which it was not suitable to trouble Government with constant references; and that even when sanction was applied for it would arrive too late to be of much use. Government permitted the Director of Revenue Settlement and Superintendent of Revenue Survey to make such temporary changes as might be found necessary, provided the fixed rates of salary and the total grant were not exceeded.	
5. Do.	**To sanction establishments for the registration of land traffic.**	**G.O., No. 711, Revenue, dated 17th March 1881.**	The Secretary of State and the Government of India attach much importance to the registration of trade in British India. The arrangements necessary therefor have been left to the Local Government, the Government of India having sanctioned an annual expenditure from Imperial revenues of Rs. 24,000 for the registration. The Board of Revenue was required to conclude arrangements for obtaining the needful returns (G.O., No. 1044, Revenue, dated 24th August 1880). The Board (Paragraph 5 of Board's Proceedings, No. 1665, dated 3rd November 1880) in turn authorised Collectors to entertain the necessary establishments, limiting the expenditure to the sanctioned grant. When the Board subsequently sought the sanction of Government for certain arrangements made by the Collector of Coimbatore for the registration of traffic between Mysore and Coimbatore, Government ruled that its sanction was not needed for such details, provided that the sanctioned outlay was not exceeded (G.O., No. 711, Revenue, dated 17th March 1881).	
6. Collectors ..	To sanction the entertainment of amins and process servers under Act II of 1864 during kist months, provided the fixed rates of Rs. 10 *per mensem* to amins and Rs. 7 to peons are not exceeded.	G.Os., No. 142, Revenue, dated 24th March 1896, and No. 710, Financial, dated 24th October 1896.	G.Os., No. 942, Revenue, dated 1st May 1879, and No. 779, Revenue, dated 21st June 1884, granted this power to the Board of Revenue, the employment of special servants for the execution of Revenue processes having been often found necessary. G.O., No. 142, Revenue, dated 24th March 1896, sanctioned the delegation to Collectors of the power, on the recommendation of the Board which stated that it sanctioned Collectors' recommendations as a matter of course and that the necessity for obtaining the previous sanction of the Board entailed delay in collections. The establishments are met exclusively from the process fees realized.	

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Head of department or officer exercising the power.	Extent of powers.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Temporary Establishments—*cont.*			
7. Collectors ..	To entertain establishments for stamping weights and measures within the limits of the receipts on such account.	Appendix to Board's S.O., No. 238.	In its letter No. 2572, dated 16th September 1867 (G.O. No. 2289, Revenue, dated 1st October 1867), the Government of India stated that "the "Account Department will be authorised to pass, on the sanction of the "Local Government, all charges for stamping of weights and measures, "so long as they do not exceed the receipts of the year from fees." The Government, in communicating this letter to the Board of Revenue directed it to submit for sanction an annual statement of receipts and charges incurred for stamping weights and measures with particulars for each district concerned. ~~That~~ Collectors have been permitted to entertain such establishments without previous sanction, provided the charges incurred do not exceed the receipts, a statement of receipts and charges being forwarded at the close of the official year for the sanction of Government. (Board's Proceedings, No. 2997, dated 15th October 1874).	*Note.*—The authority for e statement that Collectors are competent to entertain stamping estab shments is not clear.
8. Do. ..	To sanction temporary establishments during certain months of the year and during times of scarcity of water in connection with the Irrigation Cess Fund.	Rule 41 of the Special Fund Rules.	....	*Note.*—These rules are ap nded to Board's Proceedings (Land Revenue), dated 2nd September 1 92, No. 484. The authority under which the rule in question was fra ed is not clear. It merely says that temporary establishments are enerally entertained under the sanction of the Collector during certai months of each year, &c. These establishments appear to consi of coolies engaged for korambu work, &c. This power is mentio only in connection with the Irrigation Cess Fund.
9. Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., Nos. 2097 and 261, Revenue, dated 25th October 1879, and 2nd March 1880 respectively.	The Superintendent of Revenue Survey represented that, in order to meet the varying exigencies of the field work of his department, it was frequently necessary to hire labour for temporary purposes and as frequently to dispense with it; that the necessity for changes in the strength and nature of the Survey establishments had always existed and labour had always been hired for temporary purposes; and that the omission to formally recognise this fact resulted in considerable inconvenience. Seeing that the work of carrying out topographical and forest surveys was thenceforward to fall more or less on every Survey party and that changes in their organization would be more frequently necessary than before, he accordingly requested authority to engage subordinates and to vary the strength of field establishments as occasion required, and to designate as "temporary" such portions of the establishments as were engaged for a time only. Government acceded to the request in G.O., No. 2097, Revenue, dated 25th October 1879. G.O., No. 2134, Revenue, dated 3rd November 1879, which was passed on proposals for reduction of expenditure in the Revenue Survey Department, allowed the Superintendent to continue to exercise the power.	

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	5	Notes. 6
	Temporary Establishment—*cont.*				
10. Superintendent of *Revenue Survey.*	To sanction the entertainment of temporary office establishments within the budget grant.	F G.O., No. 710, Financial, dated 24th October 1896.	The Superintendent represented that when temporary additional hands are taken on for field work a proportionate temporary increase in office hands is required. He therefore requested that the power granted to him to sanction the entertainment of temporary field establishments might be extended to office establishments. Government complied with the request in G.O., No. 261, Revenue, dated 2nd March 1880. XXV		
11. Registrars and Sub-Registrars.	To entertain substitutes in place of clerks required to serve as jurors or assessors in cases of absolute necessity, subject to the sanction of the Inspector-General of Registration as regards cases of offices where there are several clerks.	G.O., No. 241, *Judicial,* dated 10th February 1898, read in G.O., No. 413, *Financial,* dated 2nd May 1898.	The orders of Government prohibiting the practice of putting under stoppage public servants attending courts as witnesses in obedience to legal process not being generally known, it was intimated to heads of departments in G.O., No. 823, Judicial, dated 9th April 1875, that the practice, wherever it existed, should be forbidden and that no departmental rules to the contrary should be recognised. With reference to this *order,* the Inspector-General of Registration enquired whether any commission should be passed *to* a Sub-Registrar during his absence when cited as *a witness in a Court of Law* in addition to the commission allowed to the *acting incumbent.* Government ruled in G.O., *No.* 385, *Judicial,* dated 29th February 1876 that, in the *circumstances, the* loss of fees must be made good. In 1885, the Inspector-General suggested the exemption of registration clerks from serving on juries on the ground that their absence would interfere with registration work, Government having already exempted all "Registration officers" from liability to serve as jurors (G.O., No. 153, Judicial, dated 14th January 1885); but the Inspector-General's suggestion was not accepted (G.O., No. 3382, Judicial, dated 12th December 1885). The Inspector-General thereupon requested that the Audit Department might be authorised to pass the allowances of clerks in the department when summoned to serve as jurors or assessors in addition to the allowances paid to their substitutes. He *further represented that it would be necessary to appoint substitutes for clerks serving on the jury, for* otherwise *the progress of registration* work would necessarily be retarded. *Government* stated *that the* Inspector-General's anticipations of delay in work by clerks being required to serve as jurors and assessors had been exaggerated, but complied with his request subject to the limitations mentioned in column 2 (G.O., No. 415, Judicial, dated 18th February 1886). XXII		
12. Do.	To pay substitutes employed temporarily for peons who may be absent at courts in obedience to legal processes.	Do.	The Inspector-General represented that the exemption of public *servants from stoppage of* pay applied equally to peons, who *attended courts* in obedience *to legal* process, and the *Accountant-General* was authorised in G.O., No. 2406, Judicial, dated 18th September 1884, to pass the pay of temporary peons appointed in place of peons absent in courts in obedience to legal process. XXI	*Note.*—It is not clear wh ted that this power s	e Registratio nt is so situa be continued in ne.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.		Notes.
1	2	3	4		5
	Temporary Establishment—*cont.*				
13. Registrar, High Court.	To entertain extra copyists, readers and examiners when required.	G.O., No. 241, Judicial, dated 16th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	XXI G.O., No. 549, Judicial, dated 3rd March 1886, sanctions the assimilation of the copyist establishment on the Appellate Side of the High Court to that of other similar establishments in the Presidency and this power is conferred by the copyist rules.		
14. District and Sessions Judges.	**To entertain extra copyists, readers and examiners when emergency requires.**	XXI **G.O., No. 549, Judicial, dated 3rd March 1886.**	**The Government Order quoted in column 3 sanctions certain amendments to the mufassil Copyist Rules, and the power is conferred by the rules.**		
15. Inspector-General of Registration.	**To sanction the entertainment of section writers.**	XVIII **G.O., No. 230, Judicial, dated 27th January 1888.**	**In sanctioning the re-organization of the establishment in the Registration department from the 1st January 1888, Government stated that it was not prepared to empower the Inspector-General to entertain additional establishments with a view to permanent retention should the need for them continue. In order, however, to meet the case of any emergent and temporary increase of work, it resolved to place a budget grant at the disposal of the Inspector-General to provide for section-writers, when such are needed.**		

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.		Notes.
1	2	3	4		5
	Temporary Establishment—*cont.*	XVII XVI XV			
16. **District Magistrates.**	To sanction an extra warder in cases where a lunatic is sent to a sub-jail for observation or detention, the pay of such warder being Rs. 10 in the Nilgiri district and Rs. 8 elsewhere. IV	G.Os., Nos. 512, 2516, 1135, and 374, dated 22nd February 1883, 21st September 1883, 2nd July 1889, and 28th February 1890, respectively. XVII XVI	In January 1883, the Inspector-General of Prisons represented that the establishment of warders in a District Jail was barely sufficient to carry on the regular prison duties; that much extra work was thrown upon them by having to watch lunatics committed to prison for medical observation; and that it was not possible to detail a jail warder for this duty without seriously interfering with the regular prison duties, when the patient required to be watched day and night. Government thereupon authorised District Magistrates, on the application of Superintendent/~~suports~~ of Jails to sanction an extra warder when a lunatic was sent to the District Jail for observation or detention, the services of such extra warder being dispensed with on the transfer of the lunatic from the Jail. (G.Os., Nos. 512, Judicial, dated 22nd February 1883, and 1135, Judicial, dated 2nd July 1889). The rates of pay mentioned in column 2 were fixed in G.O., No. 2516, Judicial dated 21st September 1883. In 1884, the Inspector-General of Prisons represented that it was sometimes found that the extra warder, allowed in G.O. No. 512, Judicial, dated 22nd February 1883, was not sufficient, and Government authorised him to entertain, when necessary, an establishment in addition to that sanctioned in the G.O., above quoted (G.O., No. 2675, Judicial, dated 18th October 1884). In 1890 the power given to District Magistrates was restricted to subsidiary jails (G.O., No. 374, Judicial, dated 28th February 1890). IV	XV XVII	
17. **Inspector-General of Prisons.**	To sanction one warder on Rs. 7 for every addition of *eleven prisoners to* the population in Central Jails and of ten prisoners to the population in District Jails.	Rule 220 of the Jail Code .. (cf 1893 Vol [illegible])	....		*Note.*—The order originally conferring the power is not traceable. In *paragraph 61 of his report on* Jail *Administration* in Madras, Mr. Cardew stated that the Inspector-General must retain the power to sanction additional warders, in the proportion of 1 to 11, in cases of *serious increase of jail population.* *Government considered* that it was essential that the Inspector-General should retain the power. (Paragraph 11 of G.O., No. 2286, Judicial, dated 6th November 1891). (Book [illegible])
18. Do.	To sanction one third-grade head warder on Rs. 10 per mensem and three *third-class warders on* Rs. 7 each to guard condemned prisoners.	Rule 221 of the Jail Code .. (cf 1893 Vol [illegible])	*In connection with the jail establishments* under *the* new warder guard system, the Inspector-General considered it necessary that Superintendents of Jail/ should have the power to entertain temporary warders when *prisoners condemned to death* have to be guarded, as in the case of lunatics. Government accepted the recommendation. (G.O. No. 931 Financial, dated 23rd August 1887).		

Head of department or officer exercising the power.	Extent of power.	Authority	Reasons for delegations.	Notes.
1	2	3	4	5
	Temporary Establishments—*cont.*			
19. Director of Public Instruction.	To sanction temporary establishments for the offices of the Assistant and Sub-Assistant Inspectors of Schools within budget provision.	XIII G.O., No. 442, Educational, dated 9th June 1892.	The Director of Public Instruction proposed an annual allowance of Rs. 45 for extra clerical work to each of the Inspectors and Sub-Assistant Inspectors out of the reduced assignment against Inspection for 1892–93. Out of the amount the services of temporary clerks were to be engaged, as occasion arose, and paid for as piece-work; it being left to the Director to utilise the savings in one range on temporary establishments in other ranges, provided that the total expenditure was kept within budget provision. The Accountant-General stated that he saw no objection to the proposals being sanctioned. Government, however, did not approve the plan of an allowance of Rs. 45 per office, but it decided to place a lump sum at the Director's disposal for temporary establishment of the kind.	
20. Surgeon-General.	To sanction temporary establishments in Lunatic Asylums for periods of twelve months or less, so long as the number of keepers does not exceed the proportion of one keeper to seven insanes. An additional keeper may be entertained in cases where the number of insanes exceeds a multiple of seven by three or more.	XII G.O., No. 1751, Judicial, dated 12th October 1889.	XII G.O., No. 1536, Judicial, dated 20th November 1871, fixed the staff of day warders in Lunatic Asylums in the proportion of one to every six insanes. The proportion was reduced to one to seven in G.O., No. 280, Judicial, dated 14th February 1889. Government delegated this power to the Surgeon-General.	XII
	Transfer of Establishments.			
21. Inspector-General of Registration.	To transfer clerks from one Registration office to another as occasion requires.	X G.O., No. 1422, Judicial, dated 5th August 1892.	In connection with his scheme for the revision of clerical establishments in the Registration Department, the Inspector-General of Registration requested that the then existing arrangements, under which he allowed the entertainment of temporary hands to meet pressure of work, should be allowed to continue. He further requested that he might be empowered to transfer from time to time hands from offices in which there is a great fall in registration to others where additional aid is required.	

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	Notes. 5	Notes. 5
	Transfer of Establishment—*cont.*				
22. Inspector-General of Prisons.	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost. VII	VIII G.Os., No. 1192, Judicial, dated 17th July 1896, No. 874 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	The Inspector-General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary references to Government.		[redacted]
23. Board of Revenue (Separate Revenue).	To sanction temporary transfers of officers under its control to duty other than that for which they were sanctioned.	VI G.O., Mis. No. 4175, Revenue, dated 27th October 1898.	The Board of Revenue having ordered a Sub-Inspector of the Central division to do duty temporarily in the office of the Abkári Deputy Commissioner, the Accountant-General questioned the authority of the Board to make such a transfer. The Board of Revenue submitted the matter for the orders of Government, and, in doing so, stated :—" It is impossible with " such an establishment as that under the Board's control to so adjust " the work that each man shall have a full day's work all the year round " in his proper appointment and no more. It is in the nature of things " for the amount of Salt and Abkári work in particular localities to vary " from time to time, and the only means the Board has of adjusting " matters is to make temporary transfers as occasion arises from places " where the work for the time is light to those where it is heavy. It " has accordingly been its practice hitherto to make such transfers when " necessary, and the practice has up to date passed without objection." The Accountant-General suggested that if Government so desired, the delegation to the Board of Revenue of the power to sanction such transfers might be included in the list of delegations requiring confirmation by the Government of India, and this course was approved.		
	Writes off.				
4. Surgeon-General.	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	II G.O., No. 1644, Public, dated 14th December 1897.	The Surgeon General suggested this delegation in connection with curtailment of work and delegation of powers for which proposals were called for in G.O., No. 49, Revenue, dated 22nd January 1894. The Accountant-General stated in his letter, No. 5[illegible]06, dated 12th October 1894 (G.O., No. 788, Public, dated 23rd October 1894) that he saw no objection to the delegation.		

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Transfer of Establishment—*cont.*			
22. **Inspector-General of Prisons.**	To sanction the temporary employment of officers belonging to the establishment of one jail in another jail without increase of cost. VII	VIII G.Os., No. 1192, Judicial, dated 17th July 1896, No. 874 R., Financial, dated 8th August 1896, and No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898. N	The Inspector-General reported that such transfers were resorted to on occasions when convicts had to be moved into camp on account of outbreaks of cholera in jails. At the instance of the Accountant-General the Inspector-General asked for the power, and it was sanctioned with a view of saving unnecessary references to Government.	
23. **Board of Reven[illegible] (Separate Revenue).**	To sanction temporary transfers of officers under its control to duty other than that [illegible] which they were sanctioned.	VI G.O., Mis. No. 4175, Revenue, dated 27th October 1898.	The Board of Revenue having ordered a Sub-Inspector of the Central division to do duty temporarily in the office of the Abkári Deputy Commissioner, the Accountant-General questioned the authority of the Board to make such a transfer. The Board of Revenue submitted the matter for the orders of Government, and, in doing so, stated :—"It is impossible with "such an establishment as that under the Board's control to so adjust "the work that each man shall have a full day's work all the year round "in his proper appointment and no more. It is in the nature of things "for the amount of Salt and Abkári work in particular localities to vary "from time to time, and the only means the Board has of adjusting "matters is to make temporary transfers as occasion arises from places "where the work for the time is light to those where it is heavy. It "has accordingly been its practice hitherto to make such transfers when "necessary, and the practice has up to date passed without objection." The Accountant-General suggested that if Government so desired, the delegation to the Board of Revenue of the power to sanction such transfers might be included in the list of delegations requiring confirmation by the Government of India, and this course was approved.	
	Writes off.			
[illegible]4. **Surgeon-General.**	To delegate to subordinate officers power to write off deficiencies in hospitals to the extent of Rs. 5 after due and searching enquiry.	II G.O., No. 1644, Public, dated 14th December 1897.	The Surgeon General suggested this [illegible]legation in connection with curtailment of work and delegation of pow[illegible] for which proposals were called for in G.O., No. 49, Revenue, date[illegible] 2nd January 1894. The Accountant-General stated in his letter, No. [illegible]06, dated 12th October 1894 (G.O., No. 788, Public, dated 23rd Octobe[illegible] 1894) that he saw no objection to the delegation. A²	

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Office Rent.			
25. Board of Revenue.	To sanction all rent charges in the Revenue Department including accommodation for the offices of Stationary Sub-Magistrates.	G.Os., No. 1262, Financial, dated 4th July 1879, No. 1048, Revenue, dated 17th September 1884, and No. 326, Revenue, dated 8th May 1894.	G.O., No. 1091, Revenue, dated 20th June 1863, empowered the Board of Revenue to sanction "rent of offices for short periods" pending the construction of an office. The Board read the order as authorising it to pass charges for office rent on all occasions on which it was necessary to hire premises for the use of officials in the Revenue Department. The Civil Paymaster, however, considered that some limit should be assigned to the period up to which the sanction of the Board was to extend. Government in G.O., No. 1542, Revenue, dated 25th August 1864, pointed out that the order of 1863 was not intended to have the broad sense given to it by the Board, but it vested the Board of Revenue with the power of *sanctioning the rental of buildings for the accommodation of Revenue offices* when absolutely necessary, provided that no lease was entered into without the sanction of Government. G.O., No. 1048, Revenue, dated 17th September 1884, authorised the Board of Revenue to dispose of all applications for office rent, whether office accommodation was provided in separate buildings hired for the purpose or by the head of the office in his own quarters. *The Accountant-General subsequently pointed out* that the power vested in the Board extended only to Revenue offices and not to offices occupied by Stationary Sub-Magistrates, the cost in their case being debited to LAW and JUSTICE. To save unnecessary correspondence the power was extended in G.O., No. 326, Revenue, dated 8th May 1894 in the case of offices occupied by Sub-Magistrates.	
26. Superintendent, Revenue Survey.	To sanction rent of Survey offices below Rs. 50 *per mensem*.	G.O., No. 373, Revenue, dated 25th May 1894.	This delegation was suggested by the Superintendent with reference to G.O., No. 49, Revenue, dated 22nd January 1894, which called for proposals to delegate to heads of departments powers reserved to Government. The Accountant-General stated that the power having already been delegated to the Board of Revenue, &c., might be extended to the Superintendent.	
27. Inspector-General of Registration.	To sanction rent not exceeding Rs 10 *per mensem* for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.	The proposal to delegate this power was made by the Inspector-General of Registration with reference to G.O., No. 49, Revenue, dated 22nd January 1894 (referred to under item No. 26). He pointed out that it would obviate the necessity to make frequent references to Government to sanction rent. The Accountant-General stated that there was no audit objection.	

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.	es.
1	2	3	4	5
28. Inspector-General of Police.	Office Rent To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the organisation of the mufassil police, the Inspector-General requested that the Civil Auditor might be authorised to pass monthly bills of each Superintendent for head-quarter office rent for sums not exceeding *Rs.* 60 for each month (*G.O.*, No. 578, Judicial, dated 9th May 1860). The limit was subsequently raised to Rs. 150 at the request of the Inspector-General, who represented that he was temporarily renting premises for station-houses in preference to building new station houses until he could see clealy where such were permanently required (G.O., No. 723, Judicial, dated 7th June 1860).	[redacted]
29. Commissioner of Police.	To sanction *rent for Police station*-houses in the Presidency Town up to a limit of Rs. 70 *per mensem*.	G.O., No. 111, Financial, dated 20th February 1889.	The Commissioner of Police requested that, *with a view of avoiding frequent* references to Government on the subject of rent for Police station-houses, the Examiner of Claims might be authorised to pass charges for tannah rents for any sum not exceeding Rs. 70 *per mensem*. The Inspector-General *of Police supported* the request and Government sanctioned it (G.O., No. 43, Judicial, dated 13th January 1869). Under Madras Act III of 1888, the Commissioner of Police was placed, as regards the City Police, in the position of the Inspector-General (G.O., No. 132, Judicial, dated 24th January 1889). The Accountant-General having raised the question whether he was to admit charges for rent on the authority of the Commissioner, was answered in the affirmative (G.O., No. 111, Financial, dated 20th February 1889).	
30. Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 *per mensem*.	G.O., No. 631 R., Financial, dated 13th July 1895.	The **Director** *of* Public *Instruction* has always had the power of passing petty charges for rent of school-houses (paragraph 8 of letter from the Accountant-General, No. 97, dated 11th January 1879 in G.O., No. 292, Financial, dated 17th February 1879). In 1890 the Directors' powers were limited to Rs. 5 *per mensem* for each school-house (G.O., No. 514, Educational, dated 17th July 1893). With reference to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for delegation of powers the Director suggested the raising of this limit to Rs. 10 (G.O., No. 539, Educational, dated 26th June 1895).	

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for delegations.
1	2	3	4
28. Inspector-General of Police.	Office Rent To sanction rent within a limit of Rs. 150 for each district for Police offices and Station-houses.	G.O., No. 723, Judicial, dated 7th June 1860.	In connection with the organisation of the mufassil police, the Inspector-General requested that the Civil Auditor might be authorised to pass monthly bills of each Superintendent for head-quarter office rent for sums not exceeding Rs. 60 for each month (G.O., No. 578, Judicial, dated 9th May 1860). The limit was subsequently raised to Rs. 150 at the request of the Inspector-General, who represented that he was temporarily renting premises for station-houses in preference to building new station houses until he could see clealy where such were permanently required (G.O., No. 723, Judicial, dated 7th June 1860).
29. Commissioner of Police.	To sanction rent *for Police station-houses* in the Presidency Town up to a limit of **Rs.** 70 *per mensem*.	G.O., No. 111, Financial, dated 20th February 1889.	The Commissioner of Police requested that, with a view of avoiding frequent *references* to Government on the subject of rent for Police station-houses, the Examiner of Claims might be authorised to pass *charges for* tannah rents for any sum not exceeding Rs. 70 *per mensem*. The Inspector-General of Police supported the request and Government sanctioned it (G.O., No. 43, Judicial, dated 13th January 1869). Under Madras Act III of 1888, the Commissioner of Police was placed, as regards the City Police, in the position of the Inspector-General (G.O., No. 132, Judicial, dated 24th January 1889). The Accountant-General having raised the question whether he was to admit charges for rent on the authority of the Commissioner, was answered in the affirmative (G.O., No. 111, Financial, dated 20th February 1889).
30. Director of Public Instruction.	To sanction rent of school-houses not exceeding Rs. 10 *per mensem*.	G.O., No. 631 R., Financial, dated 13th July 1895.	The Director of Public Instruction has always had the power of passing petty charges for rent of school-houses (paragraph 8 of letter from the Accountant-General, No. 97, dated 1[illegible] January 1879 in G.O., No. 292, Financial, dated 17th February 187[illegible]). In 1890 the Directors' powers were limited to Rs. 5 *per mensem* for each school-house (G.O., No. 514, Educational, dated 17th July 1893). With reference to G.O., No. 49, Revenue, dated 22nd January 1894, calling for proposals for delegation of powers the Director suggested the raising of this limit to Rs. 10 (G.O., No. 539, Educational, dated 26th June [illegible]95).

Head of department or officer exercising the power. 1	Extent of power. 2	Authority. 3	Reasons for delegations. 4	Notes. 5
	Office Rent			
31. Director of Public Instruction.	To sanction rent for the accommodation of the offices of Sub-Assistant Inspectors of Schools to the extent of Rs. 2 *per mensem.*	G.O., No. 835, Educational, dated 30th November 1892.	In connection with a scheme proposed by him for increasing the establishments of the inspecting agency consequent on the working of the Local Funds Act, the Director of Public Instruction recommended that the new Deputy Inspectors (since styled Sub-Assistant Inspectors) should be granted Rs. 3 for contingent expenditure. This proposal was sanctioned (G.O., No. 314, Educational, dated 18th October 1871). The amount was subsequently raised to Rs. 5 (G.O., No. 283, Educational, dated 23rd August 1875). In 1892, the Director reported that out of this amount each Sub-Assistant Inspector had since 1880 been allowed to appropriate a sum not exceeding Rs. 1-8-0 towards office accommodation, and, in consideration of the fact that it was found necessary for these officers to have better office accommodation, he recommended that the monthly contingent allowance be raised to Rs. 8. Government did not approve of the proposal, but authorised the Director to sanction rent not exceeding Rs. 2 in addition to a contingent allowance of Rs. 4 on condition that he satisfied himself that accommodation worth the money was in each case provided (G.O., No. 835, Educational, dated 30th November 1892).	
	Purchase of Books, Apparatus, &c.			
32. Do.	To sanction the purchase of class books, library books, prize books, apparatus, &c., within budget provision.	G.Os., No. 6, Educational, dated 10th January 1872, and No. 292, Financial, dated 17th February 1879.	The Director of Public Instruction represented that when the school fees were under his control, charges for such petty demands were sanctioned by himself, but that he would now have to address Government on every occasion when such petty demands had to be satisfied. Government granted him authority to sanction charges of such nature within the budget grant.	
33. Superintendent, Government Central Museum.	To purchase standard books for the Museum library without reference to Government subject to budget provision.	G.O., No. 714, Revenue, dated 8th August 1893.	It was formerly the custom [illegible] the Superintendent of the Government Central Museum to purchase [illegible]oks within the sanctioned grant without applying for previous sanct[illegible]. The Accountant-General, however, objected to the procedure w[illegible] reference to article 98 (*e*) of the Civil Account Code. The Superin[illegible]dent represented that it was desirable, in order to maintain the efficie[illegible]y of the library, that he should be able to purchase books without del[illegible] whenever books required for immediate use were for sale. The Ac[illegible]ntant-General stated that it was for Government to decide wheth[illegible] the reasons given by the Superintendent were sufficient to justify the [illegible]mption sought. Government considered that the selection of books [illegible] the Museum library might properly be left to the Superintendent.	

Head of department or officer exercing the power.	Extent of power.	Authority.	Reasons for delegations.	Notes.
1	2	3	4	5
	Purchase of Books, &c [illegible]			
34. **High Court** . .	To sanction the purchase of books for the High Court library.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898, and G.O., No. 739, Financial, dated 26th Aug. 1898.	The High Court in 1875 brought to the notice of Government that the state of the High Court library was very unsatisfactory and required improvement; that many of the works in the library being of very old date, the Honourable Judges had to borrow from practitioners important legal works when required for reference, and that other High Courts in India were in receipt of grants for the purchase of books of reference. Government being satisfied of the necessity for making a similar grant to the local library, allowed the inclusion of the sum solicited, viz., Rs. 2,000, in the budget (G.O., No. 199, Judicial, dated 28th January 1875).	
35. Government Astronomer	To purchase books for his library without reference to Government and within budget provision.	G.O., No. 414, Financial, dated 8th July 1896.	The Government Astronomer pointed out the very great inconvenience felt in obtaining books, and represented that for a working library such as his books have to be obtained at once; that delay in procuring ~~wait for~~ them reduces their value; and that second-hand books cannot usually be procured unless purchased as soon as advertised.	*Note.*—The Government Astronomer, who no longer exists under this designation, is now an official under the Government of India.
	Purchase of Clocks.			
36. Board of Revenue (all departments).	To sanction the purchase of clocks and time-pieces for the use of subordinate offices, though they cost more than Rs. 10 each.	G.Os., No. 108, Revenue, dated 29th January 1892, and No. 710, Financial, dated 24th October 1896.	In G.O., No. 898, Revenue, d ed 23rd September 1891, Government approved of the recommendati s of the Board regarding the supply of clocks of a particular descripti to Divisional and Taluk offices. The Board of Revenue suggested t the supply of these articles in individual cases, even when they ex d Rs. 10 in value, might be left to the Board's discretion, the Governm nt order being taken as a general sanction. The Accountant-Genera d not object to the proposal, (G.O., No. 108, Revenue, dated 29th anuary 1892). In 1896 the power was extended to the other two de tments of the Board of Revenue (G.O., No. 481, Revenue, dated 21st tember 1896).	

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for del
1	2	3	4
	Purchase of Newspapers.	W	
37. Translators to Government.	To purchase vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.	This delegation was necessary to enabl ted by the Government of India, to h every paper published in its jurisdicti
38. Superintendent, Government Museum.	To purchase odd copies of newspapers or other periodicals containing matters relating to, or of interest to, the Museum; provided that the cost is kept within the grant sanctioned for the purchase of newspapers.	X G.O., No. 639, Educational, dated 6th October 1898.	The Accountant-General having disallo *Madras Mail* containing matter of inte conferred at the request of the Super
	Petty Construction and Repairs.	Z	
39. Government Agents (Ganjam, Vizagapatam and Gódávari).	To sanction new roads up to a limit of Rs. 3,000.	G.Os., No. 1040, Financial, dated 29th November 1894, and No. 370, Financial, dated 7th May 1895.	With a view of avoiding frequent re powers conferred on Collectors and 1191, Financial, dated 27th Novembe and repairs (G.O., No. 1903, Judi Agents in Ganjám, Vizagapatam a cial, dated 30th August 1894, ra Minor Civil Works of construction 1,000. The Agent to the Governo referred only to buildings or whe represented that he was not aware formerly exercised by him; that w it was not possible for him to subm of Government; that no estimates works of special importance and m every year varied with the changing these requirements could not be pr over. Government preferred to re works and repairs, but in the case o was not disturbed.

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istrict Magistrates in G.O., No.
893, regarding petty construction
dated 8th August 1894), to the
Gódávari. G.O., No. 660, Finan-
the Agents power to sanction
d repair within a limit of Rs.
zagapatam, enquired if the limit
it extended to roads also. He
any abuse of the larger powers
a very inadequate establishment
timates for the previous sanction
submitted previously except for
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racter of the monsoon; and that
d until the monsoon was fairly
he limit of Rs. 1,000 for new
roads the old limit of Rs. 3,000

ations.

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for d
1	2	3	4
	Remuneration to Sweepers, Scavengers, &c.		
40. Inspector-General of Registration.	To sanction remuneration to sweepers up to Rs. 2 a month in Registration offices.	G.O., No. 1342, Judicial, dated 24th June 1895.	ces for the office contingencies of beral requested that he might be In reporting on the subject of allowaions made to him, a charge of about Registration offices, the Inspector-Ge case of offices not under the same allowed to sanction, on special applic was sanctioned (G.O., No. 2327, 4 annas a month for a sweeper in t The amount was raised to As. 8 roof as Revenue offices. This reque November 1881, the former amount Judicial, dated 18th November 1878 for services rendered for a whole in G.O., No. 2281, Judicial, dated the to time to Re. 1 and Rs. 2 in the having been found to be too smal r-General requested that he might month. The rate was raised from of sweepers' wages on special appli- case of special offices. The Inspes. 2 a month and charge the same be authorised to sanction the increaapproved (G.O., No. 1342, Judicial, cations made to him from As. 8 to to contingencies. The proposal wa dated 24th June 1895).
41. Inspector-General of Police.	**To sanction the entertainment of sweepers whose whole time is not devoted to the public service, and to charge their wages to contingencies.**	G.O., No. 1343, **Judicial, dated 24th June 1895.**	ated 22nd January 1894, calling for vers reserved to Government, the Replying to G.O., No. 49, Revenu d that he might be empowered to proposals for the delegation of whose whole time was not devoted Inspector-General of Police sugg sanction the entertainment of swe ted to the delegation, on the ground to the public service. portion of the regular sanctioned The Accountant-General, however, in regard to them require the that inasmuch as sweepers form le 67 of the Civil Account Code, police establishment, any chane not entitled to pension and that sanction of Government under the public service. It was pointed irrespective of the facts that th l, dated 19th December 1894, that their whole time is not dev d labour to treat such servants as out to him in G.O., No. 3135, Jestablishment and to submit propo- it would be a great waste of tims accordingly requested to report sweepers as members of the regu to the payment of the wages o sition statements for them. Hellowance, in view of avoiding the whether he would raise any obtements. He reported that he had such servants from the continge whose whole time was not devoted necessity for preparing propositio the contingent allowance. The no objection to the wages of swee (G.O., No. 1343, Judicial, dated to the public service, being p delegation was accordingly as 24th June 1895).

Head of department or officer exercising the power.	Extent of power.	Authority.	Reasons for ctions.	Notes.
1	2	3	4	5
	Remuneration to Spweepers, Scavengers, &c.—*cont.*			
42. Board of Revenue (all departments) and the Surgeon-General.	To sanction the entertainment of sweepers whose whole time is not deovted to the public service and to charge their wages to contingencies.	G.O., No. 772, Financial, dated 20th September 1897.	The powers having been already gated to the Inspector-General of Police, the Director of Public In tion and the Inspector-General of Registration, were extended to t Board of Revenue, the Surgeon-General and the Inspector-Gene f Prisons.	
43. Inspector-General of Prisons.	Do. do.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.		
44. Director of Public Instruction.	To sanction the entertainment of sweepers, scavengers and conductresses whose whole time is not devoted to the public service and to charge their wages to contingencies.	G.O., No. 631 R., Financial, dated 13th July 1895.	This was one of the proposals submitte h reference to G.O., No. 49, Revenue, dated 22nd January 1894. C for proposals for the delegation of powers reserved to Governm e Director stated that the conferment and of the power on him save the constant submission of proposition statements, and there no objection to the arrangement on account grounds the power was red.	
	Supply of Drinking Water.			
45. Board of Revenue (Separate Revenue).	To sanction charges for the supply of drinking water to establishments.	G.O., No. 704, Financial, dated 22nd October 1896.	~~Among the proposals made by~~ T rd of Revenue suggested this d-legation with reference to th e order (G.O., No. 49, Revenue, dated 22nd January 1894). T rd pointed out that the delegation would save constant references t ernment and that it couldbe trusted to deal rightly and equitably wi powers.	

Delegations of powers to Heads of Departments regarding Temporary Establish nts and Transfer of Establishments not includ
Accountant-General in the list of delegation of powers requirin the sanction of the Government of India.

Head of department, or officer exercising the power.	Extent of power.	Authority.	Reasons for deleg	Notes.
1	2	3	4	5
	Temporary Establishments.			
1. Board of Revenue.	To sanction temporary establishment for managing attached estates under section 28 of the Madras Act II of 1864, provided that the cost does not exceed Rs. 100 *per mensem*.	G.O., No. 823, Revenue, dated 7th July 1884.	Section 28 invests the Collector with the p blishment to manage attached properti Revenue requested the sanction of Gove managing the Kannivadi estate in the out (G.O., No. 2229, Revenue, dated 2 *appeared* unnecessary and that it wa estate was under management. T usual to apply for the formal sanction of rary establishments since 1880. Govern which the practice of the Board was based for managing abkári farms attached, b enue to sanction thenceforward all es section 28, Act II of 1864, up to a li Revenue, dated 7th July 1884). r to appoint a proper 'esta- When in 1884 the Board of *ent for an* establishment for lura district, it was pointed May 1884) that such sanction *ought* in 1882 when *the* same rd replied that it had been overnment to all such *tempo*- at stated that the order upon ferred only to establishments uthorised the Board of Rev- shments *entertained* under of Rs. 100 (*G.O.*, No. 823,	
2. Do. ..	To sanction all temporary establishments in Forest divisions subject to the proviso that pay of each member of such establishment is below *Rs. 100* per mensem.	Section 8, Forest Code .. (Not included)	The Madras Forest Code was drawn up the territories directly administered the provision was copied *therefrom*. lines of the code in force in e Government of India and	
3. Collectors ..	To entertain one clerk on Rs. 20 and two peons on Rs. 7 each for each unpassed *Assistant* Collector or Probationary Deputy Collector in excess of one officer of either class in a district.	G.O., No. 710, Financial, dated 24th October 1896. + [illegible]	G.O. No. 98, Revenue, dated 16th Ja mendation of the Board of Revenue every Assistant, passed or unpassed, Collector's dalayets having *been* in only one Assistant. In 1895, the Collectors might be permitted by a hand on Rs. 20 *per mensem* whenever Collectors in a district exceeded one. *rare* and the additional expense *in* was accepted by Government (G.O. 1895). Subsequently the Board lishment of one clerk and two pe Deputy Collectors also, these office Assistants. This was sanctioned August 1895). 875, sanctioned, on the recom- entertainment of two peons for in each district; *the* *to cover* the *requirements* of of Revenue recommended that *order to* entertain a temporary number of unpassed Assistant stated that such cases would be erable. The recommendation 86, Revenue, dated 8th June e recommended that the estab- ld be granted to *Probationary* ring the *same help* as unpassed No. 681, Revenue, dated 24th	

Head of department or officer exercising the power.	Extent of power.	Authority.	ions.	Notes.
1	2	3		5
	Temporary Establishment~~s~~—cont.			
4. High Court ..	To sanction the employment in the Statistical department of the High Court of two clerks for five months and four clerks for four months.	G.O., No. 241, Judicial, dated 10th February 1898, read in G.O., No. 413, Financial, dated 2nd May 1898.	f Government for the employ- In 1895 the High Court request tioned for the preparation of ment annually of the tempo d that the extra hands were Civil and Criminal Justice r f the previous year showed absolutely required and that iled to do the work were that the members of the es dy for submission in time seriously overworked in gettin (G.O., No. 825, Judicial, dated	
5. District Magistrates.	To entertain two clerks on Rs. 25 each for two months in every year for the preparation of criminal statistics.	G.O., No. 1883, Judicial, dated 5th April 1884.	y increase was needed District Magistrates were calle of changes in criminal in their magisterial establish s referrence, Govern- statistical returns. On rec porary establishments ment sanctioned the enterta in the offices of the to meet the occasional press ilation of the returns. District Magistrates at the ti	
	Transfer of Establishment~~s~~.			
6. Conservator of Forests.	To transfer temporary establishment from one district to another as occasion requires and to make the requisite transfers of allotments under the appropriate budget head or sub-head.	Amendment to section 8 of the Forest Code sanctioned in G.O., No. 580, Revenue, dated 16th July 1897.	tion, certain powers In 1892 on a change of po d and given to the previously vested in the C *status quo ante* was Board of Revenue and Col Conservators were in resumed and the powers fo consequence restored.	

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