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FINANCIAL.

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

JANUARY.

Delegation of Powers.

Communicating to the Departments of the Secretariat, for scrutiny and remarks, tables showing the powers at present exercised by various officers in respect of establishment, contingencies and other charges.

25.295 R- 464 S
13.2.95 - 393 S
23.1.95 - 257 C 10 S.C
22.12.94 - 324 S
1-12-94 - 308 S
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Recorded with the remark that the powers of sanction of Public Works officers are governed by the rules of the P.W. Code.

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To The Financial Dept.
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 19th December 1895, No. 3560.

I have the honour, with reference to G.O., No. 1087, dated the 10th December 1894, to forward tables showing the powers at present exercised by various officers in respect of establishment, contingent and other charges. For the sake of convenience I have had the information arranged in two separate ways. In one statement I show the description of charge and the powers enjoyed in respect to it by the several departments, and in the other I show the department first and then its powers. Government will find the first method of some assistance in comparing the powers given to different departments in respect of charges of a similar character.

2. There are several points which would have formed the subject of separate communications, but it seemed preferable that the raising of them should be deferred until Government was in the position, as it is now, of surveying the questions raised as a whole. In particular and chiefly I allude to the power delegated by Government in respect of temporary appointments. 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 appointments 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. I notice from the tables annexed that powers have been delegated in various ways subject to limits of salary, time, budget provision or scales.

3. With regard to contingencies the powers of a Local Government are far more elastic, being regulated by article 75 of the Civil Account Code. This general provision is, however, restricted in certain cases by the particular rulings quoted in article 98. In this view the delegation of the power to sanction rent, which is a recurring charge, requires confirmation.

4. Other points that occur to me are—

(i) that it might be possible perhaps to consolidate and unify to some extent the powers given as regards refunds and rewards.

(ii) that the delegation of the power to write off deficiencies in medical stores to the Surgeon-General is contrary to article 279 of the Civil Account Code.

(iii) that the power given to the Commissioner of Police to purchase horses subject to budget provision appears somewhat extensive. The Government of India have ruled that inclusion in the budget is not a sanction for the incurment of expenditure. It is respectfully urged that the propriety of actually expending the sums provided is more conveniently considered at a later date.

(iv) that the delegation to the Board and the High Court of the power to sanction miscellaneous expenditure without restriction is contrary to the meaning of article 75 which contemplates all but ordinary expenditure coming under Government control.

* * * * *

Enclosures.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Temporary establishments.	Board of Revenue ..	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 is not exceeded.	G.Os., Nos. 942 and 779, Revenue, dated 1st May 1879 and 1st June 1884.
Do.	Do. ..	To sanction temporary hands for the District Press for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.
Do.	Do. ..	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 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 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.	Superintendent of Revenue Survey.	To sanction the entertainment of temporary field establishments within the budget grant.	G.Os., No. 2097, Revenue, dated 25th October 1879, and No. 261, Revenue, dated 2nd March 1880.
Do.	Inspector-General of Registration.	To sanction the entertainment of section writers.	G.O., No. 230, Judicial, dated 27th January 1888.
Do.	District Registrars ..	To employ a second peon for about thirty days in a year when they go on tour of inspection of Sub-Registry offices.	G.O., Mis. No. 285, Judicial, dated 22nd March 1882.
Do.	District and Sessions Judges.	To entertain when necessary an additional translator and pay him at the rate of Re. 1 for 300 Vernacular words to translate the record of sessions cases referable to the High Court.	G.O., No. 1557, Judicial, dated 20th September 1862.
Do.	Do.	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.
Do.	Inspector-General of Prisons.	To sanction two extra warders on Rs. 7 each to guard lunatics sent to district jails.	G.O., No. 374, Judicial, dated 28th February 1890, and Rule 222, Jail Code.
Do.	Do.	To sanction temporary warders in place of permanent warders deputed in charge of prisoners on transfer from one jail to another.	G.O., No. 3207, Judicial, dated 8th December 1884.
Do.	Do.	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, 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.	Superintendent of Jails.	To entertain temporary warders in place of permanent warders sent in charge of prisoners under the Prisoners Testimony Act.	G.O , No. 403, Judicial, dated 21st March 1872.
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.
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.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Travelling Allowances —*cont.*	Board of Revenue—*cont.*	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 Departments:— Horses. Tents. MDS. Collectors .. .. 4 65 Sub-Collectors .. 4 55 Head Assistants .. 3 45 Other Divisional Officers 3 35	G.Os., No 504, Financial, dated 19th June 1882, and No. 516, Financial, dated 26th June 1891.
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. 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.
Do.	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. Camp. MDS. Deputy Inspector-General .. .. 4 55 Superintendent .. 3 55 Assistant Superintendent .. .. 3 55 LB. Inspectors 1 700	G.O., No. 2010, Judicial, dated 1st August 1883.
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. 1048, Revenue, dated 17th September 1884; and No. 326, Revenue, dated 8th May 1894.
Do.	Do. ..	To sanction rent and other recurring expenditure in the Forest Department.	Section 146, Forest Code.
Do.	Superintendent of Revenue Survey.	To sanction rent of Survey offices below Rs. 50 per mensem.	G.O., No. 373, Revenue, dated 25th May 1894.
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.
Do.	Inspector-General of Police.	To sanction rent to a limit of Rs. 150 for each district for Police officers and station houses.	G.O., No. 723, Judicial, dated 7th June 1860.
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, Judicial, dated 20th February 1889.
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.
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 1882.
Petty Construction and Repairs.	Board of Revenue ..	To sanction new work or repairs to a maximum limit of Rs. 1,000.	G O., No. 370, Financial, dated 7th May 1895.
Do.	Do. ..	To sanction new works entered in the budget between Rs. 2,000 and Rs. 5,000, all repairs costing more than Rs. 2,000, and allotment from savings for unforeseen works up to Rs. 5,000 in each case in the Separate Revenue Department.	G.O., No. 172, Financial, dated 27th February 1894.
Do.	Collectors	To sanction new works or repairs to the maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Superintendent of Stamps.	Do. do.	Do.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Petty Construction and Repairs—*cont.*	Inspector-General of Registration.	To sanction new works or repairs to the maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Registrars, High Court.	Do. do.	Do.
Do.	District Magistrates ..	To sanction new works or repairs to the maximum limit of Rs. 1,000 as regards buildings in their charge.	Do.
Do.	Government Agents (Ganjám, Vizagapatam and Gódávari).	To sanction new works or repairs to a maximum limit of Rs. 1,000, new roads to a limit of Rs. 3,000, and repairs to communications without any limit.	G.Os., No. 370, Financial, dated 7th May 1895, and No. 1040, Financial, dated 29th November 1894.
Do.	Inspector-General of Prisons.	To sanction new works or repairs to a maximum limit of Rs, 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Superintendents of Central Jails.	To incur charges for repairs to ordinary Jail buildings to the extent of Rs. 200 at the rate of Rs. 50 for a single work.	Rule 1229, Jail Code.
Do.	Superintendents of District Jails.	To incur charges for repairs to ordinary Jail buildings to the extent of Rs. 40 at the rate of Rs. 10 for a single work.	Do.
Do.	Inspector-General of Police.	To sanction new works or repairs to a maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Commissioner of Police.	Do. do.	Do.
Do.	District Superintendents of Police.	To sanction new works or repairs to a maximum limit of Rs. 100.	Do.
Do.	Director of Public Instruction.	To sanction new works or repairs to a maximum limit of Rs. 1,000.	Do.
Do.	The Venerable the Archdeacon.	To sanction new works or repairs to a maximum limit of Rs. 500.	Do.
Do.	Senior Chaplain, Church of Scotland.	Do. do.	Do.
Do.	Chaplains of all creeds.	To sanction new works or repairs to a maximum limit of Rs. 50.	Do.
Do.	Surgeon-General with Government.	To sanction new works or repairs to a maximum limit of Rs. 1,000.	Do.
Do.	Presidency Port Officer.	Do. do.	Do.
Do.	Local head of any department not specially empowered.	To sanction new works or repairs to a maximum limit of Rs. 50.	Do.
Irrigation Minor Works and Navigation.	Board of Revenue ..	To sanction allotments for individual works and establishment charges including contingencies not exceeding 15 per cent. of the outlay on works.	G.Os., No. 72, Revenue, dated 1st February 1886; No. 1029, Revenue, dated 23rd November 1886, and No. 537, Revenue, dated 2nd June 1887.
Refunds ..	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 of the value of spoilt or useless stamps or the repurchase of stamps not required for use if applied for within one year from the date on which the stamp was spoilt or rendered useless.	G.O., No. 1868, Revenue, dated 6th December 1881.
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 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.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Refunds—*cont.* ..	Board of Revenue—*cont.*	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 from date of payment of the debts or within such further period as the chief controlling revenue authority may allow.	Section 19-B, Court Fees Act VII of 1870.
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.	Collectors	To sanction all refunds of land revenue, fines, excise duty on spirits and drugs, interest on arrears of revenue, income-tax (including those deducted from salaries, &c.), penalties under section 36 of the Stamp Act I of 1879, spoilt stamps, and stamps received back from deceased vendors, and of import and export duties and drawbacks of customs duties.	Appendix to Board's Standing Order No. 238, Para. I.
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.	District and Sub-Registrars.	To sanction refund of fees and fines under Rule 25 of the Registration Rules.	Do.
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 1889.
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.
Law Charges (including Fees to Pleaders).	Board of Revenue ..	To sanction fees to vakils in excess of the regulation fees or of the minimum fee of Rs. 5 for a single case and all unusual cost in law suits.	G.Os., No. 314, Judicial, dated 7th February 1888, and No. 747, Revenue, dated 22nd July 1892.
Do.	Do. ..	To sanction payment of amounts decreed to private parties in civil suits decided against Government.	G.O., No. 78, Revenue, dated 24th January 1887.
Do.	Do. ..	To sanction payment of a larger fee than Rs. 50 to a pleader engaged in a civil or criminal suit in the Forest Department.	Section 233, Forest Code.
Do.	Collectors	To sanction payment of all ordinary costs in all cases including pauper suits, and of fees to pleaders not in excess of the regulation or other authorized fees. In cases in which the regulation fee is less than Rs. 5 and is considered inadequate, a fee not exceeding Rs. 5 may be sanctioned.	G.Os., No. 747, Revenue, dated 22nd July 1892, and No. 314, Judicial, dated 7th February 1888.
Do.	High Court and Sessions Judges.	To sanction the employment of a vakil to defend undefended prisoners in original trials for murder before Sessions Courts, also where a capital sentence is possible and also where capital sentences are referred to the High Court for confirmation. The fee to be granted should never exceed Rs. 50.	G.Os., No. 2323, Judicial, dated 2nd September 1885; No. 1063, Judicial, dated 23rd May 1893; and No. 1864, Judicial, dated 31st July 1894.
Do.	District Magistrates ..	To sanction a sum not exceeding Rs. 25 in each case as fee to vakils in criminal cases and a sum not exceeding Rs. 50 in special case. In Ganjám the limit is always Rs. 50.	G.Os., Nos. 3333 and 1137, Judicial, dated 17th December 1883 and 7th May 1884.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Law Charges (including Fees to Pleaders—*cont.*	Government Agents, Ganjám and Vizagapatam, and the Principal Assistant Agent, Ganjám.	To appoint their managers or head clerks to conduct prosecution in Sessions cases when a Government Prosecutor or other competent pleader is not available and allow them fees in the shape of local allowance not exceeding Rs. 25 in each case, and not exceeding Rs. 250 a month in the aggregate including their pay.	G.Os., Nos. 394 and 1756, Judicial, dated 13th February 1883 and 7th July 1885.
Rewards	Board of Revenue ..	To sanction rewards up to Rs. 500 in any salt or abkári case in which a penalty or confiscation has been adjudged by a competent authority and up to Rs. 200 in any case in which any person may have been convicted of an offence against salt or abkári laws, but in which no penalty or confiscation has been imposed or realised, and up to Rs. 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection or salt and abkári offences.	G.O., No. 428, Revenue, dated 4th June 1886.
Do.	Do. ..	To sanction rewards exceeding Rs 100 in each case in the Land Customs Department.	G.O., No. 814, Revenue, dated 16th July 1880.
Do.	Do. ..	To sanction rewards to informers of frauds committed by karnams in regard to concealed cultivation or any item of Land Revenue, forming part of the annual settlement, to the extent of 50 per cent. of the year's assessment of the land or other due concerned.	Board's Standing Order No. 115.
Do.	Do. ..	To sanction rewards to an amount not exceeding the proceeds of the forest produce confiscated *plus* the amount for which any other property confiscated in the same case may sell, and also that of the fine that may be imposed on the offender up to a limit of Rs. 500; and where no property has been confiscated or no penalty has been imposed or realized, to a limit of Rs. 200.	G.O., No. 68, Revenue, dated 7th February 1889.
Do.	Collectors	To sanction rewards to informers under the Land Customs Act up to Rs. 100 in each case.	G.O., No. 814, Revenue, dated 16th July 1880.
Do.	Do.	To sanction rewards to an amount not exceeding the proceeds of the *forest* produce confiscated *plus* the amount for which any other property confiscated in the same case may sell and also that of the fine imposed on the offender to a limit of Rs. 100; and where no property has been confiscated or no fine has been imposed or realized to a limit of Rs. 25.	G.O., No. 68, Revenue, dated 7th February 1889.
Do.	Do.	To sanction rewards debitable to Sea Customs and Excise not exceeding Rs. 100 in each case.	Appendix to Board's Standing Order No. 238.
Do.	Collectors and Divisional Officers.	To sanction rewards for the destruction of wild animals at the prescribed rates.	G.O., No. 85, Revenue, dated 29th January 1890.
Do.	Deputy Commissioners of Salt and Abkári Revenue.	To sanction rewards up to Rs. 100 in any salt or abkári case in which a penalty or confiscation has been adjudged by a competent authority and up to Rs. 25 in any case in which any person may be convicted of an offence against Salt or Abkári laws but in which no penalty or confiscation is imposed or realized.	G.O., No. 428, Revenue, dated 4th June 1886.
Do.	Assistant Commissioners of Salt and Abkári Revenue.	To sanction rewards up to Rs. 25 in any salt or abkári case in which a penalty or confiscation has been adjudged by a competent authority and up to Rs. 10 in any case in which any person may have been convicted of an offence against Salt or Abkári laws but in which no penalty or confiscation has been imposed or realized.	Do.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Rewards—*cont.* ..	District Magistrates ..	To sanction rewards not exceeding Rs. 100 to each informer who may have contributed to a conviction for an offence under Chapter VIII of the Stamp Act.	G.O., No. 907, Judicial, dated 9th May 1881.
Do. ..	District Magistrates and Commissioner of Police.	To sanction a sum not exceeding Rs. 20 to persons engaged in saving life for each achievement.	G.O., No. 526, Judicial, dated 9th March 1895.
Do. ..	District Magistrate ..	To sanction rewards to persons giving information leading to the detection of perpetrators of crime to the extent of Rs. 100 for any one offender apprehended and convicted.	Do.
Do. ..	Inspector-General of Prisons.	To sanction rewards for the recapture of escaped prisoners up to a maximum of Rs. 50 in each case.	Do.
Do. ..	Inspector-General and Commissioner of Police.	To sanction rewards to the extent of Rs. 100 to policemen for meritorious services rendered.	Do.
Write-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.	Do. 195 do.
Do.	Collectors	To sanction the write-off of the accounts valuable timber or other forest produce, live-stock, tools and plant of the value of Rs. 500 or less.	Do. 109 do.
Do.	Surgeon-General with Government.	To write-off deficiencies in hospitals and dispensaries to the extent of Rs. 100.	G.O., No. 788, Public, dated 23rd October 1894.
Loans and Advances .	Board of Revenue ..	To sanction advances under the Land Improvement Act of sums exceeding Rupees 1,000 and not exceeding Rs. 5,000.	G.O., No. 434, Revenue, dated 7th June 1886.
Do. ..	Collectors	To sanction advances under the Land Improvement Loans Act of sums not exceeding Rs. 1,000.	Appendix to Board's S.O. No. 238.
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.	Do. 194 do.
Do. ..	District Forest-officers .	To sanction in cases of emergency advances sufficient to cover charges for records, carts, furniture, &c., for one month to themselves and to officers subordinate to them when proceeding on tour to a considerable distance from head quarters.	Do. 143 do.
Do.	Do. ..	To sanction advances to contractors of less than Rs. 500.	Do. 192 do.
Do.	Do. ..	To sanction advances to disbursers to the following limits:—	Do. 194 do.
		To office clerks .. .. Rs. 50 To subordinates below the class of Foresters .. 20 To Deputy Rangers not in charge of Ranges and Foresters .. .. .. 100 To Deputy Rangers in charge of Ranges .. 200 To Rangers 1,000	
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.	Do. 143 do.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Purchase of furniture.	Superintendent of Revenue Survey.	To sanction the purchase of country articles each costing not less than Rs. 50 and not more than Rs. 100.	G.O., No. 292, Financial, dated 17th February 1879.
Do.	Conservators of Forests.	To sanction the purchase of furniture, country articles each costing less than Rs. 50 and European articles each costing less than Rs 5.	Section 148, Forest Code.
Do.	Deputy Commissioners of Salt and Abkári Revenue.	To purchase country articles to a limit of Rs. 25 in each case.	G.O., No. 379, Financial, dated 13th May 1895.
Do.	District Superintendent of Police.	To purchase country articles up to a limit of Rs. 25 in each case.	G.O., No. 160, Financial, dated 15th February 1895.
Do.	Surgeon-General with Government.	To sanction individual items of furniture for civil hospitals within budget provision.	G.Os., Nos. 1407 and 1475, Public, dated 15th October and 5th November 1881.
Do.	Civil Medical Officers in charge of Districts, Medical officers in charge of Presidency State Hospitals and Medical Officers in charge of lunatic asylums.	To purchase country articles up to a limit of Rs. 25 in each case.	G.O., No. 261, Financial, dated 21st March 1895.
Do.	Superintendent of Stationery.	To purchase European articles locally when absolutely necessary, provided the cost of each purchase does not exceed Rs. 100.	G.O., No. 1344, Financial, dated 28th June 1883.
Do.	Heads of Departments .	To purchase country articles, the cost of which does not exceed Rs. 100 and European articles, the cost of which does not exceed Rs. 10.	G.Os., Nos. 14 and 160, Financial, dated 9th January and 15th February 1895.
Do.	Collectors	To purchase country articles, the cost of which does not exceed Rs. 50 each and European articles, the cost of which does not exceed Rs. 5 each in department under their control.	Appendix to Board's S.O. No. 238.
Budget allotment ..	The Honourable the Judges of the High Court. Board of Revenue (all departments). Inspector-General of Police. Inspector-General of Prisons. Inspector-General of Registration. Director of Public Instruction. Surgeon-General.	To sanction transfers from one minor head to another within the same major head, provided the expenditure is entirely, under their control.	G.O., No. 602, Financial, dated 20th August 1895.
Do.	Heads of Departments other than those mentioned above.	To sanction transfers from one detailed head to another within the same minor head.	Do.
Transfer of clerks ..	Inspector-General of Registration.	To transfer clerks from one Registration office to another as the occasion requires.	G.O., No. 1422, Judicial, dated 5th August 1892.
Contingent allowances.	Do.	To increase or reduce the contingent allowance of any Registration office in accordance with the sanctioned scale.	G.O., No. 848, Judicial, dated 2nd August 1882.
Entertainment of apothecaries and hospital assistants.	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.
Batta to prisoners acquitted as well as released from Jail.	Sessions Judges and District and Divisional Magistrates.	To sanction batta at the rates allowed to third-class witnesses to acquitted prisoners without means, and living at a distance of more than 10 miles from the courts; and at the same rate to prisoners released from Jail under Section 435 of the Criminal Procedure Code and residing at more than 10 miles distance.	G.Os., Nos. 180, 603 and 1436, Judicial, dated 21st January, 6th March and 11th June 1884, respectively.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Subsistence and travelling allowance to strangers and indigent persons.	District Magistrates ..	To sanction charges on account of the maintenance of strangers and indigent persons and travelling allowance to destitute paupers to reach their destination up to Rs. 25 a month.	G.Os., Nos. 3025 and 2711, Judicial, dated 29th November 1879 and 12th October 1883.
Burial and funeral charges of paupers.	District Magistrate and the Commissioner of Police.	To incur expenditure up to a limit of Rs. 10 in each case for the burial of destitute Europeans and East Indians and up to a limit of Rs. 2 in each case for the burial of natives.	G.O., No. 2102, Judicial, dated 31st December 1890.
Educational grants ..	Director of Public Instruction.	To sanction furniture grants up to Rs. 200.	Chapter 8, Grant-in-Aid Code.
Do. ..	Do.	To sanction building grants up to Rs. 1,000.	Do. 7, do.
Do. ..	Do.	To sanction salary and other grants within the limit prescribed in the Code.	Grant-in-aid Code.
Scholarships in training institutions.	Do.	To sanction scholarships in training institutions within the limits prescribed in the Educational Rules.	Madras Educational Rules.
Stipends	Do.	To sanction moiety of pay to teachers under training.	Article 24, Madras Educational Rules, Section 6.
Scholarships, general and technical.	Do.	To sanction general and technical scholarships within the limits of the Government scholarship notification.	....
Remuneration to sweepers, scavengers, &c.	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.
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.
Do.	Director of Public Instruction.	To sanction the entertainment of sweeper, 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.
Remuneration for services of females.	District and Sub-Registrars.	To sanction remuneration to females making enquiries of gosha women to a limit of Re. 1 in each case in the districts and Rs. 1-8-0 in the town of Madras.	G.Os., Nos. 2146 and 356, Judicial, dated 4th October 1875 and 7th March 1866.
Fees to interpreters ..	Sessions Judges, District Magistrates and Subordinate Magistrates under the authority of District Magistrates.	To incur expenditure up to Rs. 10 in each case for the interpretation of evidence given in a language not understood by the accused.	G.O., No. 2411, Judicial, dated 22nd November 1881.
Remuneration to Examiners.	Commissioner for Government Examinations.	To sanction remuneration up to Rs. 100 to members who take part in the conduct of primary school and lower secondary examinations.	G.Os., Nos. 361 and 492, Educational, dated 22nd May 1890 and 29th June 1892.
Charges for registration of land traffic.	Board of Revenue ..	To sanction charges for the preparation of monthly statements of food-grains relating to the registration of road traffic.	G.O., No. 1982, Revenue, dated 13th April 1892.
Do.	Do. ..	To sanction all charges in connection with the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.
Charges for rain-gauges.	Do. ..	To sanction all charges in connection with rain-gauges.	Appendix to Board's S.O. No. 238.
Salt compensation ..	Do. ..	Payment of arrears within the second fasli.	G.O., No. 1056, Revenue, dated 15th July 1872.
Purchase and repair of tents.	Do. ..	To sanction the purchase and repair of tents of officers in the Separate Revenue department.	G.O., No. 2891, Financial, dated 16th September 1881.
Supply of medicine chests.	Do. ..	To indent on Medical Stores for the supply of medicine chests to officers of the Salt department.	G.O., No. 1610, Financial, dated 30th October 1882.
Charges for belts and badges.	Do. ..	To sanction renewal of cloth belts *within* two years and gold-laced belts of duffadars *within* four years and all renewal of badges.	Board of Revenue Proceedings, No. 316, dated 8th June 1893.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Purchase of stallions.	Board of Revenue ..	To sanction charges for the purchase of stallions for pony-breeding operations within the budget grant.	G.O., No. 3368, Revenue, dated 13th September 1893.
Purchase of window delivery ticket.	Do. ..	To sanction charges for the purchase of window delivery ticket.	G.O., No. 1558, Revenue, dated 12th December 1883.
Purchase of press materials and stock.	Do. ..	To sanction the purchase of press materials and stock.	G.O., No. 292, Financial, dated 17th February 1879.
Charges for protection of human life.	Do. ..	To sanction such charges as in the case of floods subject to budget provision.	G.O., No. 1459, Revenue, dated 20th December 1882.
Purchase of clocks ..	Do. ..	To sanction the purchase of clocks and time-pieces for the use of divisional and taluk offices, though they cost more than Rs. 10 each and the purchase of survey instruments for the use of Revenue Inspectors.	G.O., No. 108, dated 29th January 1892, and paragraph 7 of Board's S.O. No. 240.
Purchase of live-stock, furniture and tents.	Do. ..	To sanction the purchase of live-stock, furniture and tents up to Rs. 2,000 in the Forest department.	Section 148, Forest Code.
Do.	Collectors	To sanction the purchase of furniture, country-made articles of the value of less than Rs. 50 each, and European articles of less than Rs. 5 each in the Forest department.	Do.
Capital expenditure (Forest department).	Board of Revenue ..	To sanction all capital expenditure as defined in sections 144 and 145 of the Forest Code, each of the value exceeding Rs. 500, but not exceeding Rs. 10,000.	Do.
Do.	Collectors	To sanction capital expenditure when the value of each does not exceed Rs. 500.	Do.
Ordinary expenditure (Forest department).	Board of Revenue ..	To sanction all ordinary expenditure as defined in Section 144 of the Forest Code when the value of each work exceeds Rs. 2,000.	Do.
Do.	Collectors	To sanction ordinary expenditure when the value of each work does not exceed Rs. 2,000.	Do.
Purchase of instruments, boundary pillars, &c. (Survey department).	Superintendent of Revenue Survey.	To incur charges for instruments, boundary pillars, &c., within budget provision.	G.O., No. 292, Financial, dated 17th February 1879.
Purchase of vernacular newspapers.	Translators to Government.	To purchase vernacular newspapers for the purpose of their reports.	G O., No. 1518, Public, dated 14th November 1887.
Purchase of horses ..	Commissioner of Police.	To purchase horses up to the limit of the budget provision.	G.O., No. 530, Judicial, dated 20th March 1891.
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.Os., No. 6, Educational, dated 10th January 1872 and No. 292, Financial, dated 17th February 1879.
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.
Survey tour charges of students.	Director of Public Instruction.	To sanction survey tour charges of engineering students within the budget grant.	G.O., No. 488, Educational, dated 10th July 1893.
Charges for clothing.	Surgeon-General ..	To incur charges on account of clothing to peons of his own office and to certain class of servants of Presidency Hospitals under certain conditions and limitations.	G.O., No. 411, Public, dated 11th June 1894.
Purchase of medicines.	Civil Medical Officers in charge of districts, Medical Officers in charge of Presidency Hospitals and of lunatic asylums.	To purchase in cases of exceptional illness medicines not usually supplied by the Medical Stores Depôt to a limit of Rs. 5 for each purchase and to annual limit of Rs. 50.	G.Os., Nos. 815, 160 and 537, Public, dated 31st October 1894, 6th March and 2nd July 1895, respectively.
Miscellaneous contingent charges.	Board of Revenue.	To sanction all miscellaneous contingent charges.	Appendix to Board's S.O. No. 438.
Do.	High Court	To sanction contingent charges subject to the usual limitation as regards purchase of country and European articles and books.	G.O., No. 2867, Financial, dated 14th December 1883.

Item of expenditure.	Head of department.	Extent of power.	Authority.
Miscellaneous contingent charges—*cont.*	Presidency Port Officer.	To sanction petty contingent charges of whatever nature debitable to Port Funds within the limit of Rs. 200.	G.O., No. 1000, Financial, dated 17th November 1894.
Charges for printing at private presses.	The Right Reverend the Bishop of Madras.	To incur printing charges at Ootacamund in emergent cases without sanction of Government.	G.O., No. 170, Ecclesiastical, dated 22nd August 1885.
Do. ..	Heads of Departments.	To sanction charges for printing at private presses within budget provision.	G.O., No. 1000, Financial, dated 17th November 1894.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Board of Revenue ..	Temporary establishments.	To sanction the entertainment of amins and process servers under Act II of 1864 during the kist months, provided the fixed rates of Rs. 10 per mensem to amins and Rs. 7 for peons is not exceeded.	G.Os., Nos. 942 and 779, Revenue, dated 1st May 1879 and 21st June 1884.
Do. ..	Do. ..	To sanction temporary hands for the District Press for periods not exceeding one year.	G.O., No. 859, Revenue, dated 21st October 1889.
Do. ..	Do. ..	To sanction extra hands for the Settlement parties up to the limit of the budget grant.	G.O., No. 706, Revenue, dated 25th May 1889.
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. ..	Do. ..	To sanction all temporary establishments in the Forest department subject to the proviso that the pay of each person of such establishment is below Rs. 100.	Forest Code, Section 8.
Do. ..	Travelling allowance..	To sanction travelling allowance to inferior servants on transfer.	G.O., No. 908, Financial, dated 29th October 1894.
Do. ..	Do. ..	To sanction charges for 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 department:— Horses. Tents. Collectors .. 4 65 Maunds. Sub-Collectors. 4 55 „ Head Assistants .. 3 45 „ Other Divisional officers. 3 35 „	G.Os., Nos. 504, and 516, Financial, dated 19th June 1882 and 26th June 1891.
Do. ..	Office rent	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, and Nos. 1048 and 326, Revenue, dated 17th September 1884 and 8th May 1894.
Do. ..	Office rent, &c. ..	To sanction all regularly recurring expenditure like *office rent* in the Forest department.	Forest Code, Section 146.
Do. ..	Petty construction and repairs.	To sanction petty construction and repairs to a maximum of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do. ..	Do. ..	To sanction new works entered in the budget between Rs. 2,000 and Rs. 5,000; all repairs costing more than Rs. 2,000 and allotments from savings for unforeseen works up to Rs. 5,000 in each case in the Separate Revenue department.	G.O., No. 172, Financial, dated 27th February 1894.
Do. ..	Irrigation Minor Works and Navigation.	To sanction allotments for individual works and establishments charges including contingencies not exceeding 15 per cent. of the outlay on works.	G.Os., Nos. 72, 1029 and 537, Revenue, dated 1st February, 23rd November 1886 and 2nd June 1887.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Board of Revenue—*cont.*	Law charges (including fees to pleaders).	To sanction fees to vakils in excess of the regulation fees or of the minimum fee Rs. 5 for a single case and all unusual costs in law suits.	G.O , No. 314, Judicial, dated 7th February 1888, and No. 747, Revenue, dated 22nd July 1892.
Do. ..	Do. ..	To sanction payment of amounts decreed to private parties in civil suits decided against Government.	G.O., No. 78, Revenue, dated 24th January 1887.
Do. ..	Do. ..	To sanction payment of a larger fee than Rs. 50 to a pleader entertained in a civil or criminal suit in the Forest department.	Forest Code, section 233.
Do. ..	Charges for registration of road traffic.	To sanction charges for the preparation of monthly statements of food-grains relating to the registration of road traffic.	G.O., No. 1982, Revenue, dated 13th April 1892.
Do. ..	Refunds	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 of the value of spoilt or useless stamps, or the repurchase of stamps not required for use if applied for within one year from the date on which the stamp was spoilt or rendered useless.	G.O., No. 1868, Revenue, dated 6th December 1881.
Do. ..	Do.	To sanction refund of penalties levied under sections 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 of the Stamp Act I of 1879.
Do. ..	Do.	To sanction refund in money of the differences 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 stamps on application made within six months from the date on which the true value of the property has been ascertained.	Section 19 A of the Court-fees Act VII of 1870.
Do. ..	Do.	To sanction refunds 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 from date of payment of the debts or within such further period as the Chief Controlling Revenue authority may allow.	Section 19 B of the Court-fees Act VII of 1870.
Do. ..	Do.	To sanction refunds of land revenue, fines or of interest on arrears of revenue in cases where Collectors feel a doubt as to the property of granting refunds.	G.O., No. 112, Revenue, dated 1st February 1892.
Do. ..	Rewards	To sanction rewards up to Rs. 500 in any salt or abkári case in which a penalty or confiscation has been adjudged by a competent authority and up to Rs. 200 in any case in which any person may have been convicted of an offence against salt and abkári laws but in which no penalty or confiscation has been imposed or realized and up to Rs 100 in each case for the employment of informers or for any other purpose connected with the prevention or detection of salt and abkári offences.	G.O., No. 428, Revenue, dated 4th June 1886.
Do. ..	Do.	To sanction rewards exceeding Rs. 100 in each case in the Land Customs department.	G.O., No. 814, Revenue, dated 16th July 1880.
Do. ..	Do.	To sanction rewards to informers of frauds committed by karnams in regard to concealed cultivation or any item of land revenue forming part of the annual settlement to the extent of 50 per cent. of the year's assessment of the land or other due concerned.	Board's Standing Order No. 115.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Board of Revenue—*cont.*	Rewards—*cont.* ..	To sanction rewards to an amount not exceeding the proceeds of the forest produce confiscated *plus* the amount for which any other property confiscated in the same case may sell and also that of the fine that may be imposed on the offender up to a limit of Rs. 500. And where no property has been confiscated or no penalty has been imposed or realized to a limit of Rs. 200.	G.O., No. 68, Revenue, dated 7th February 1889.
Do. ..	Salt compensation ..	Payment of arrears within the second fasli.	G.O., No. 1056, Revenue, dated 15th July 1872.
Do. ..	Purchase and repair of tents.	To sanction purchase and repair of tents (Separate Revenue Department).	Government of India No. 2891, Financial, dated 16th September 1881.
Do. ..	Supply of medicine chests.	To indent on Medical Stores for the supply of medicine chests to officers of the Salt Department.	G.O., No. 1610, Financial, dated 30th October 1882.
Do. ..	Charges for peons' belts and badges.	To sanction renewal of cloth belts within two years and gold-laced belts of duffadars within four years and all renewal of badges.	Board's Proceedings, No. 316, dated 8th June 1893.
Do. ..	Land Traffic Registration.	To sanction all charges in connection with the registration of land traffic.	G.O., No. 711, Revenue, dated 17th March 1881.
Do. ..	Rain-gauges	To sanction all charges in connection with rain-gauges.	Appendix to Board's Standing Order No. 238.
Do. ..	Purchase of stallions ..	To sanction charges for the purchase of stallions for pony-breeding operations within the budget grant.	G.O., No. 3368, Revenue, dated 13th September 1893.
Do. ..	Window-delivery ticket.	To sanction charges for the purchase of window-delivery ticket.	G.O., No. 1558, Revenue, dated 12th December 1883.
Do. ..	Press materials and stock.	To sanction the purchase of press materials and stock.	G.O., No. 292, Financial, dated 17th February 1879.
Do. ..	Charges for the protection of human life.	To sanction such charges as in the case of floods subject to budget provision.	G.O., No. 1459, Revenue, dated 20th December 1882.
Do. ..	Purchase of clocks ..	To sanction the purchase of clocks and time-pieces for the use of the divisional and taluk offices, though they cost more than Rs. 10 each and the purchase of survey instruments for the use of Revenue Inspectors.	G.O., No. 108, dated 29th January 1892, and paragraph 7 of Board's Standing Order No. 240.
Do. ..	Budget allotment ..	To sanction transfers of budget allotment from one minor head to another within the same major head provided the expenditure is entirely under their control.	G.O., No. 602, Financial, dated 20th August 1895.
Do. ..	Write off	To write off valuable timber or other forest produce, live-stock, stores, tools or plant of the value of over Rs. 500.	Forest Code, section 109.
Do. ..	Do.	To write off irrecoverable advances of the value of Rs. 1,000 and under in the forest department.	Forest Code, section 195.
Do. ..	Loans and advances ..	To sanction advances under the Land Improvement Loans Act of sums exceeding Rs. 1,000 and not exceeding Rs. 5,000.	G.O., No. 434, Revenue, dated 7th June 1886.
Do. ..	Purchase of live-stock, &c. (Forest department).	To sanction purchase of live-stock furniture and tents up to Rs. 2,000.	Forest Code, section 148.
Do. ..	Capital expenditure ..	To sanction all capital expenditure as defined in sections 144 and 145 of the Forest Code, each of the value exceeding Rupees 500 but not exceeding Rs. 10,000.	Do.
Do. ..	Ordinary expenditure..	To sanction all ordinary expenditure as defined in section 144 of the Forest Code when the value of each work exceeds Rs. 2,000.	Do.
Do. ..	Miscellaneous contingent charges.	To sanction all miscellaneous contingent charges.	Appendix to Board's Standing Order No. 238.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Collectors	Law charges	To sanction payment of all ordinary costs in all cases including pauper suits and of fees to pleaders not in excess of the regulation or other authorized fees. In cases in which the regulation fee is less than Rs. 5 and is considered inadequate. A fee not exceeding that amount may be sanctioned.	G.O., No. 747, Revenue, dated 22nd July 1892, and G.O., No. 314, Judicial, dated 7th February 1888.
Do. ..	Petty construction and repairs.	To sanction new works or repairs to the maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do. ..	Rewards	To sanction rewards to informers under the Land Customs Act up to Rs. 100 in each case.	G.O., No. 814, Revenue, dated 16th July 1880.
Do. ..	Do.	To sanction rewards for the destruction of wild animals at the rates prescribed.	G.O., No. 85, Revenue, dated 29th January 1890.
Do. ..	Capital expenditure (Forest).	To sanction capital expenditure when the value of each does not exceed Rs. 500.	Forest Code, section 148.
Do. ..	Ordinary expenditure (Forest).	To sanction ordinary expenditure works not exceeding Rs. 2,000.	Do.
Do. ..	Contingencies (Forest).	To sanction purchase of furniture, country-made articles of the value of less than Rs. 50 each, and European articles of less than Rs. 5 each.	Do.
Do. ..	Writes off (Forest) ..	To sanction write off the accounts valuable timber or other forest produce and live-stock, tools and plant of the value of Rs. 500 and less.	Forest Code, section 109.
Do. ..	Rewards (Forest) ..	To sanction rewards to an amount not exceeding the proceeds of the forest produce confiscated *plus* the amount for which any other property confiscated in the same case may sell and also that of the fine imposed on the offender to a limit of Rs. 100 and where no property has been confiscated or no fine has been imposed or realized to a limit of Rs. 25.	G.O., No. 68, Revenue, dated 7th February 1889.
Do. ..	Forest advances ..	To sanction advances to contractors of Rs. 500 or more.	Forest Code, section 192.
Do. ..	Do. ..	To sanction advances to disbursers above the limits prescribed for District Forest-officers.	Do. do. 194.
Do. ..	Refunds	To sanction all refunds of land revenue, fines, excise duty on spirits and drugs. Interest on arrears of revenue, Income-tax (including those deducted from salaries), penalties under section 36 of the Stamp Act I of 1879, spoilt stamps and stamps received back from deceased vendors and of import and export duties and drawbacks of customs duties.	(Appendix to Board's Standing Order No. 238.)
Do. ..	Rewards	To sanction rewards debitable to Sea Customs and excise not exceeding Rs. 100 in each case.	Do.
Do. ..	Loans and advances ..	To sanction advances under the Land Improvement Act of sums not exceeding Rs. 1,000.	Do.
Do. ..	Furniture	To purchase country articles, the cost of which does not exceed Rs. 50 each and European articles, the cost of which does not exceed Rs. 5 each in departments under their control.	Do.
Do. ..	Temporary establishment.	To entertain establishments for stamping weights and measures within the limit of the receipts on such account.	Do.
Divisional Officers (Land Revenue Department).	Rewards	To sanction rewards for the destruction of wild animals within the prescribed rates.	G.O., No. 85, Revenue, dated 29th January 1890.
Superintendent of Revenue Survey.	Temporary establishment.	To sanction the entertainment of temporary field establishments within the budget grant.	G.O., No. 2097, Revenue, dated 25th October 1879, and No. 261, Revenue, dated 2nd March 1880.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Superintendent of Revenue Survey—*cont.*	Travelling allowances.	To sanction charges for the conveyance of camp and horses of officers of the Survey department to the following limits :— Deputy Superintendent .. Horses. 3 Camp. 35 mds. Assistant Superintendent .. 3 25 „	G.Os., Nos. 1182, Revenue, and 1114, Financial, dated 25th September 1883 and 5th September 1882.
Do.	Office rent	To sanction rent of Survey offices below Rs. 50 per mensem.	G.O., No. 373, Revenue, dated 25th May 1894.
Do.	Purchase of country articles.	To sanction the purchase of country articles each costing not less than Rs. 50 and not more than Rs. 100.	G.O., No. 292, Financial, dated 17th February 1879.
Do.	Survey charges, other than office contingencies.	To incur charges for instruments, boundary pillars, &c., within budget provision.	Do.
District Forest-officers	Advances	To sanction in cases of emergency, advances sufficient to cover charges for records, carts, furniture, &c., for one month to themselves and to officers subordinate to them when proceeding on tour to a considerable distance from head-quarters.	Forest Code, section 143.
Do. ..	Do.	To sanction advances to contractors of less than Rs. 500.	Forest Code, section 192.
Do. ..	Do.	To sanction advances to disbursers to the following limits :— Rs. To 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. 1,000	Do. Forest Code, section 194.
Conservators of Forests.	Purchase of furniture..	To sanction the purchase of furniture, country articles, each costing less than Rs. 50 and European articles each costing less than Rs. 5.	Forest Code, section 148.
Do.	Advances.	To sanction in cases of emergency, advances sufficient to cover the 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.	Forest Code, section 143.
Deputy Commissioners of Salt and Abkári Revenue.	Purchase of country articles.	To purchase country articles to a limit of Rs. 25 in each case.	G.O., No. 379, Financial, dated 13th May 1895.
Do.	Rewards	To sanction rewards up to Rs. 100 in any salt or abkári case in which a penalty or confiscation has been adjudged by a competent authority, and up to Rs. 25 in any case in which any person may be convicted of an offence against Salt and Abkári Laws but in which no penalty or confiscation has been imposed or realized.	G.O., No. 428, Revenue, dated 4th June 1886.
Assistant Commissioners of Salt and Abkári Revenue.	Do.	To sanction rewards up to Rs. 25 in any salt or abkári case in which a penalty or confiscation has been adjudged by a competent authority and up to Rs. 10 in any case in which any person may have been convicted of an offence against Salt or Abkári Laws but in which no penalty or confiscation has been imposed or realized.	Do.
Superintendent of Stamps.	Petty construction and repairs.	To sanction new works or repairs to the maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Inspector-General of Registration.	Temporary establishment.	To sanction the entertainment of section writers.	G.O., No. 230, Judicial, dated 27th January 1888.
Do.	Transfer of clerks ..	To transfer clerks from one office to another as necessity requires.	G.O., No. 1422, Judicial, dated 5th August 1892.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Inspector-General of Registration.—*cont.*	Refunds	To sanction refunds of fines under section 70 of the Registration Act.	G.O., No. 994, Judicial, dated 19th May 1881.
Do.	Petty construction and repairs.	To sanction new works or repairs to the maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Contingent charges ..	To sanction the increase or reduction of the contingent allowance of any Registration office in accordance with the sanctioned scale.	G.O., No. 848, Judicial, dated 2nd August 1882.
Do.	Remuneration to sweepers.	To sanction remuneration to sweepers up to Rs. 2 a month in Registration offices.	G.O., No. 1342, Judicial, dated 24th June 1895.
Do.	Budget allotment ..	To sanction transfers from one minor head to another within the same major head provided the expenditure is entirely under his control.	G.O., No. 602, Financial, dated 20th August 1895.
Do.	Rent	To sanction rent not exceeding Rs. 10 per mensem for Registration offices.	G.O., No. 3135, Judicial, dated 19th December 1894.
District Registrars ..	Temporary establishment.	To employ a second peon for about thirty days once a year when they go on tour of inspection of Sub-Registrar's offices.	G.O., Mis. No 285, Judicial, dated 22nd March 1882.
Do. ..	Refunds	To sanction refunds of fees and fines under Rule 25 of the Registration rules.	G O., No 994, Judicial, dated 19th May 1881.
Do. ..	Remuneration for services of females.	To sanction remuneration to females making enquiries of gosha women to a limit of Re. 1 in each case in the districts and Rs. 1-8-0 in Madras.	G.Os., No. 2146, Judicial, dated 4th October 1875, and No. 356, Judicial, dated 7th March 1866.
Sub-Registrars ..	Refunds	To sanction refunds of fees and fines under Rule 25 of the Registration rules.	G.O., No. 994, Judicial, dated 19th May 1881.
Do. ..	Remuneration for services of females.	To incur charges for making enquiries of gosha women to a limit of Re. 1 in the districts and Rs. 1-8-0 in the town of Madras in each case.	G.Os., No. 2146, Judicial, dated 4th October 1875, and No. 356, Judicial, dated 7th March 1866.
Translators to Government.	Purchase of vernacular newspapers.	To purchase copies of vernacular newspapers for the purpose of their reports.	G.O., No. 1518, Public, dated 14th November 1887.
High Court .. .	Petty construction and repairs.	To sanction new works or repairs to a maximum of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Contingent charges ..	To sanction contingent charges subject to the usual limitation as regards the purchase of country and European articles and books.	G.O., No. 2867, Financial, dated 14th December 1883.
Do.	Budget allotments ..	To sanction transfers from one minor head to another within the same major head provided the expenditure is entirely under their control.	G.O., No. 602, Financial, dated 20th August 1895.
Do.	Law charges	To sanction the engagement of a vakil to defend undefended prisoners in original trials for murder before the Sessions Court, also where a capital sentence is possible, and also in cases where capital sentences are referred to the High Court for confirmation. The fee to be granted should never exceed Rs. 50.	G.Os., No. 2323, Judicial, dated 2nd September 1885, No. 1063, Judicial, dated 23rd May 1893, and No. 1864, Judicial, dated 21st July 1894.
District and Sessions Judges.	Do.	Do. do.	Do.
Do.	Fees to Interpreters ..	To incur expenditure up to Rs. 10 in each case for the interpretation of evidence given in a language not understood by the accused.	G.O., No. 2411, Judicial, dated 22nd November 1881.
Do.	Batta to prisoners acquitted as well as released from jail.	To sanction batta at the rates allowed to third-class witnesses to acquitted prisoners without means, and living at a distance of more than 10 miles from the Courts, and at the same rate to prisoners released from jail under section 435 of the Criminal Procedure Code, and residing at more than 10 miles distance.	G.Os., Nos. 180, 603 and 1436, Judicial, dated 21st January, 6th March and 11th June 1884, respectively.

Head of department.	Item of expenditure.	Extent of power.	Authority.
District and Sessions Judges—*cont.*	Temporary establishment.	To entertain, when necessary, an additional Translator at the rate of Re. 1 for 300 vernacular words to translate the record of Sessions cases referable to the High Court.	G.O., No. 1557, Judicial, dated 20th September 1862.
Do.	Do.	To entertain extra copyists, readers, and examiners when emergency requires it.	G.O., No. 549, Judicial, dated 3rd March 1886.
District Magistrates..	Do.	To sanction the entertainment of 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, 1135, 374 and 2516, dated 22nd February 1883, 2nd July 1889, 28th February 1890 and 21st September 1883, respectively.
Do. ..	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. ..	Petty construction and repairs.	To sanction new works or repairs to the limit of Rs. 1,000 as regards buildings in their charge.	G.O., No. 370, Financial, dated 7th May 1895.
Do. ..	Rewards	To sanction rewards not exceeding Rs. 100 to each informer who may have contributed to a conviction for an offence under chapter VIII of the Stamp Act.	G.O., No. 907, Judicial, dated 9th May 1881.
Do. ..	Do.	To sanction a sum not exceeding Rs. 20 for persons engaged in saving life for each achievement.	G.O., No. 526, Judicial, dated 9th March 1895.
Do. ..	Do.	To sanction rewards to persons giving information leading to the discovery of perpetrators of crime to the extent of Rs. 100 for any one offender apprehended and convicted.	G.O., No. 526, Judicial, dated 9th March 1895.
Do. ..	Fees to Pleaders in Criminal cases.	To sanction a sum not exceeding Rs. 25 in each case and not exceeding Rs. 50 in special cases. In Ganjám the limit is always Rs. 50.	G.O., Nos. 3333 and 1137, Judicial, dated 17th December 1883 and 7th May 1884.
Do. ..	Fees to Interpreters ..	To incur expenditure up to Rs. 10 in each case for the interpretation of evidence given in a language not understood by the accused.	G.O., No. 2411, Judicial, dated 22nd November 1881.
Do. ..	Batta to acquitted prisoners and to prisoners released from jail.	To sanction batta at the rates allowed to third-class witnesses to acquitted prisoners without means and living at a distance of more than 10 miles from the Court; and at the same rate to prisoners released from jail under section 435 of the Criminal Procedure Code, and residing at more than 10 miles distance.	G.Os., Nos. 180, 603, and 1436, Judicial, dated 21st January, 6th March and 11th June 1884.
Do. ..	Subsistence and travelling allowance to strangers and indigent persons.	To sanction charges on account of the maintenance of strangers and indigent persons, and travelling allowance to destitute paupers to reach their destination up to Rs. 25 a month.	G.Os., Nos. 3025 and 2711, Judicial, dated 29th November 1879 and 12th October 1883.
Do. ..	Burial and funeral charges of paupers.	To incur expenditure up to a limit of Rs. 10 in each case for the burial of destitute Europeans and East Indians and to the limit of Rs. 2 in the case of natives.	G.O., No. 2102, Judicial, dated 31st December 1890.
Divisional Magistrates.	Batta to acquitted prisoners and to prisoners released from Jail.	To sanction batta at the rates allowed to third-class witnesses to acquitted prisoners without means, and living at a distance of more than 10 miles from the Court and at the same rates to prisoners released from jail under section 435 of the Criminal Procedure Code, and residing at more than 10 miles distance.	G.Os., Nos. 180, 603 and 1436, Judicial, dated 21st January, 6th March and 11th June 1884, respectively.
Subordinate Magistrates (under the authority of District Magistrates).	Fees to Interpreters ..	To incur expenditure up to Rs. 10 in each case for the interpretation of evidence given in a language not understood by the accused.	G.O., No. 2411, Judicial, dated 22nd November 1881.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Government Agents (Ganjám, Vizagapatam and Gódávari).	Petty construction and repairs and works.	To sanction new works or repairs to a limit of Rs. 1,000. New roads to a limit of Rs. 300 and repairs to communications without any limit.	G.Os., Nos. 370 and 1040, Financial, dated 7th May 1895 and 29th November 1894.
Government Agents (Ganjám and Vizagapatam).	Law charges	To appoint their Managers or head clerks to conduct prosecution in Sessions cases when a Government Prosecutor or other competent pleader is not available and allow them fees in the shape of local allowance not exceeding Rs. 25 for each case, and not exceeding Rs. 250 a month in the aggregate including their pay.	G.Os., Nos. 394 and 1756, Judicial, dated 13th February 1883, and 7th July 1885.
Principal Assistant Agent, Ganjám.	Do.	Do. do.	Do.
Inspector-General of Prisons.	Temporary establishment.	To sanction two extra warders on Rs. 7 each to guard lunatics sent to District Jails.	G.O., No. 374, Judicial, dated 28th February 1890 and Rule 222, Jail Code.
Do.	Do.	To sanction temporary warders in place of permanent warders deputed in charge of prisoners on transfer from one jail to another.	G.O., No. 3207, Judicial, dated 8th December 1884.
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.	Temporary establishment.	To sanction one 3rd-grade head warder on Rs. 10 per mensem and three 3rd-class warders, each on Rs. 7 per mensem, to guard condemned prisoners.	Rule 221, Jail Code.
Do.	Budget allotment ..	To sanction transfer from one minor head to another within the same major head provided the expenditure is entirely under his control.	G.O., No. 602, Financial, dated 20th August 1895.
Do.	Travelling allowances..	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.	Petty construction and repairs.	To sanction new works or repairs to a maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Rewards	To sanction rewards for the recapture of escaped convicts up to a maximum of Rs. 50 in each case.	G.O., No. 526, Judicial, dated 9th March 1895.
Superintendent of Jails.	Temporary establishment.	To entertain temporary warders in place of permanent warders sent in charge of prisoners under the Prisoners' Testimony Act.	G.O., No. 403, Judicial, dated 21st March 1872.
Superintendent of Jails (Central).	Petty construction and repairs.	To incur charges for repairs to ordinary jail buildings to the extent of Rs. 200 at the rate of Rs. 50 for a single work.	Rule 1229, Jail Code.
Superintendent of Jails (District).	Do.	To incur charges for repairs to ordinary jail buildings to the extent of Rs. 40 at the rate of Rs. 10 for a single work.	Do.
Inspector-General of Police.	Travelling allowances.	To sanction charges for the conveyance of camp and horses of officers of the Police department to the following limits :—	G.O., No. 2010, Judicial, dated 1st August 1883.
		HORSES. CAMP. Deputy Inspector-General .. 4 55 maunds. Superintendents .. 3 55 ,, Assistant Superintendents .. .. 3 55 ,, Inspectors .. .. 1 700 lb. ,,	
Do.	Office rent	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.
Do.	Petty construction and repairs.	To sanction new works or repairs to a maximum limit of 1,000.	G.O., No. 370, Financial, dated 7th May 1895.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Inspector-General of Police—*cont.*	Budget allotment ..	To sanction transfers from one minor head to another under the same major head provided the expenditure is entirely under his control.	G.O., No. 602, Financial, dated 20th August 1895.
Do.	Rewards	To sanction rewards to the extent of Rupees 100 to policemen for meritorious service rendered.	G.O., No. 526, Judicial, dated 9th March 1895.
Do.	Remuneration to sweepers.	To sanction the entertainment of sweepers whose whole time is not devoted to the public service and charge these wages to contingencies.	G.O., No. 1343, Judicial, dated 24th June 1895.
Commissioner of Police	Petty construction and repairs.	To sanction new works or repairs to the extent of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Purchase of horses ..	To purchase horses up to the limit of budget provision.	G.O., No. 530, Judicial, dated 20th March 1891.
Do.	Rewards	To sanction a sum not exceeding Rs. 20 to persons engaged in saving life for each achievement.	G.O., No. 526, Judicial, dated 9th March 1895.
Do.	Do.	To sanction rewards to the extent of Rupees 100 to policemen for meritorious service rendered.	Do.
Do.	Rent	To sanction rent for Police station-houses in the Presidency town up to a limit of Rs. 70 per mensem.	G.O., No. 111, Judicial, dated 20th February 1889.
Do.	Burial and funeral charges of paupers.	To incur expenditure up to a limit of Rs. 10 in each case for the burial of destitute Europeans and East Indians and to a limit of Rs. 2 in the case of Natives.	G.O., No. 2102, Judicial, dated 31st December 1890.
District Superintendents of Police.	Purchase of country articles.	To purchase country articles up to a limit of Rs. 25 in each case.	G.O., No. 160, Financial, dated 15th February 1895.
Do.	Petty construction and repairs.	To sanction new works or repairs to a maximum limit of Rs. 100.	G.O., No. 370, Financial, dated 7th May 1895.
Director of Public Instruction.	Temporary establishment.	To sanction temporary establishments for the offices of the Assistants and Sub-Assistant Inspectors within budget provision.	G.O., No. 442, Educational, dated 9th June 1892.
Do.	Office rent	To sanction rent of school-houses not exceeding Rs. 10 per mensem.	G.O., No. 631 R., Financial, dated 13th July 1895.
Do.	Do.	To sanction rent for the office accommodation of Sub-Assistant Inspectors to the extent of Rs. 2 per mensem.	G.O., No. 835, Educational, dated 30th November 1892.
Do.	Petty construction and repairs.	To sanction new works or repairs to the maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Purchase of books, &c.	To sanction the purchase of class books, library books, prize books, furniture and apparatus within budget grant.	G.O., No. 6, Educational, dated 10th January 1872 and No. 292, Financial, dated 17th February 1879.
Do.	Survey tour charges ..	To sanction survey tour charges of engineering students within budget grant.	G.O., No. 488, Educational, dated 10th July 1893.
Do.	Remuneration to sweepers, &c.	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.
Do.	Stipends	To sanction moiety of pay to teachers under training.	Section VI, Madras Educational Rules, Article 24.
Do.	Scholarships, general and technical.	To sanction general and technical scholarships within the limits of the Government scholarship notification.	....
Do.	Budget allotment ..	To sanction transfer from one minor head to another within the same major head provided the expenditure is entirely under his control.	G.O., No. 602, Financial, dated 20th August 1895.
Do.	Scholarships in training institutions.	To sanction scholarships in training institutions within the limits prescribed in the Educational rules.	Madras Educational rules.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Director of Public Instruction—*cont.*	Furniture grant ..	To sanction furniture grants up to Rs. 200.	Chapter 8, Grant-in-aid Code.
Do.	Building grant ..	To sanction building grants up to Rs. 1,000.	Chapter 7, Grant-in-aid Code.
Do.	Salary and other grants.	To sanction salary and other grants within the limits prescribed in the Code.	Grant-in-aid Code.
Right Reverend the Bishop of Madras.	Printing charges ..	To incur printing charges at Ootacamund in emergent cases without sanction of Government.	G.O., No. 170, Ecclesiastical, dated 22nd August 1885.
The Venerable the Archdeacon.	Petty construction and repairs.	To sanction new works or repairs up to a maximum limit of Rs. 500.	G.O., No. 370, Financial, dated 7th May 1895.
Senior Chaplain, Church of Scotland.	Do.	Do. do. ..	Do.
Chaplains of all creeds.	Do.	To sanction new works or repairs to a maximum limit of Rs. 50.	Do.
Surgeon-General with Government.	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 seventy-three or more.	G.O., No. 1751, Judicial, dated 12th October 1889.
Do.	Entertainment of Apothecaries and Hospital Assistants.	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.	Petty construction and repairs.	To sanction new works or repairs to a maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Do.	Write off	To write off deficiencies in hospitals and dispensaries to the extent of Rs. 100.	G.O., No. 788, Public, dated 23rd October 1894.
Do.	Charges of clothing ..	To incur charges on account of clothing to peons of his own office and to certain class of servants attached to Presidency Hospitals under certain conditions and limitations.	G.O., No. 401, Public, dated 11th June 1894.
Do.	Furniture	To sanction individual items of furniture for Civil Hospitals within budget provision.	G.Os., Nos. 1407 and 1475, Public, dated 15th October and 5th November 1881.
Do.	Budget allotment ..	To sanction transfers from one minor head to another within the same major head provided the expenditure is entirely under his control.	G.O., No. 602, Financial, dated 20th August 1895.
Civil Medical Officers in charge of Districts.	Purchase of medicines.	To purchase in cases of exceptional illness medicines not usually supplied by the Medical Store depôt to a limit of Rs. 5 for each purchase and to an annual limit of Rs. 50.	G.Os., Nos. 815, 160 and 537, Public, dated 31st October 1894, 6th March and 2nd July 1895, respectively.
Do.	Purchase of country articles.	To purchase country articles to a limit of Rs. 25 in each case.	G.O., No. 261, Financial, dated 21st March 1895.
Medical Officers in charge of Presidency Hospitals.	Purchase of medicines.	To purchase in cases of exceptional illness medicines not usually supplied by the Medical Store depôt to a limit of Rs. 5 for each purchase and to an annual limit of Rs. 50.	G.Os., Nos. 815, 160 and 537, Public, dated 31st October 1894, 6th March and 2nd July 1895, respectively.
Do.	Purchase of country articles.	To purchase country articles up to a limit of Rs. 25 in each case.	G.O., No. 261, Financial, dated 21st March 1895.
Medical Officers in charge of Lunatic Asylums.	Purchase of medicines.	To purchase in cases of exceptional illness medicines not usually supplied by the Medical Store depôt to a limit of Rs. 5 for each purchase and to an annual limit of Rs. 50.	G.Os., Nos. 815, 160 and 537, Public, dated 31st October 1894, 6th March and 2nd July 1895, respectively.
Do.	Purchase of country articles.	To purchase country articles up to a limit of Rs. 25 in each case.	G.O., No. 261, Financial, dated 21st March 1895.
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.

Head of department.	Item of expenditure.	Extent of power.	Authority.
Commissioner for Government Examinations—*cont.*	Remuneration to Examiners.	To sanction remuneration up to Rs. 100 to members who take part in the conduct of the Primary school and Lower Secondary examinations.	G.Os., Nos. 361 and 492, Educational, dated 22nd May 1890 and 29th June 1892.
Superintendent, Central Museum.	Purchase of books ..	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.
Superintendent of Stationery.	Refunds	To sanction refunds of the value of articles of stationery purchased from him and subsequently returned not exceeding Rs. 50 in each case.	G.O., Mis. No. 2729, Financial, dated 1st December 1883.
Do.	Purchase of Europe articles.	To purchase European articles locally when absolutely necessary provided the cost of each purchase does not exceed Rs. 100.	G.O., No. 1344, Financial, dated 28th June 1883.
Presidency Port Officer.	Contingencies ..	To sanction petty contingent charges of whatever nature debitable to Port Funds within the limit of Rs. 200.	G.O., No. 1000, Financial, dated 17th November 1894.
Do.	Petty construction and repairs.	To sanction new works or repairs to a maximum limit of Rs. 1,000.	G.O., No. 370, Financial, dated 7th May 1895.
Registrar of the University.	Refunds	To sanction refunds of fees collected from candidates for University Examinations.	G.O., No. 109, Educational, dated 3rd March 1883.
Heads of Departments.	Furniture	To purchase country articles the cost of which does not exceed Rs. 100 and European articles the cost of which does not exceed Rs. 10.	G.Os., Nos. 14 and 160, Financial, dated 9th January and 15th February 1895.
Do.	Printing at private presses.	To sanction charges for printing at private presses within budget provision.	G.O., No. 1000, Financial, dated 17th November 1894.
Do. (other than specially empowered).	Transfer of budget allotment.	To transfer budget allotments from one detailed head to another under the same minor head.	G.O., No. 602, Financial, dated 20th August 1895.
Local Head of any department not specially empowered.	Petty construction and repairs.	To sanction new works or repairs to a maximum limit of Rs. 50.	G.O., No. 370, Financial, dated 7th May 1895.

Order—No. 59, Financial, dated 22nd January 1896.

Communicated to the departments of the Secretariat for scrutiny and remarks.

2. It is desirable that the powers which are delegated to heads of departments should, as far as possible, be uniform.

3. Any rulings embodied in departmental Codes, Manuals or Circular Orders, which have not been reproduced by the Accountant-General, should be added to the lists.

4. In cases in which orders assigning specific powers have subsequently merged in orders granting more general powers, the latter alone should be retained.

5. Paragraph 5 of the Accountant-General's letter regarding the reforms to be introduced in the classification and control of contingent expenditure will be separately dealt with.

(True Extract.)

W. D. Phillips
for Chief Secretary.

To the Departments of the Secretariat (including Chief Secretary's departments.)
,, Accountant-General.

Exd. A. Raitt.

P. W. CURRENT No. 1098

Govt. of {1896} Madras.

FINANCIAL.

21.295 Rs 4644
13.2.96 3932
23.1.96 2570 10 S.C
22.12.94 3295
1.12.94 3080
1.10.94 2584

Issued: 4.2.96

Recd. Encl.

Endt
25

No. 566 W/14 Dated 1896.

Recorded with the remark that the powers of sanction of Public Works officers are governed by the rules of the F.W. Code.

Comptr
8.2.96 10/2/96

To
The Financial Dept.
R.S.

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

JANUARY.

DESPATCHED
15 FEB. 96

2 copies to Proy.

Delegation of Powers.

Communicating to the Departments of the Secretariat, for scrutiny and remarks, tables showing the powers at present exercised by various officers in respect of establishment, contingencies and other charges.