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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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1340

Proceedings of the Madras Government, Financial Department,
3rd June 1875.

Provincial Services, &c.

No. 27. Read the following circular from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 6th April 1875, No. 199:—

Under Financial Department Resolution, No. 3334, of the 4th December 1870, certain departments of the administration were placed under the sole control (with slight reserve) of the Local Governments, and to these departments many additions have from time to time been made, while again some of these additions have been retransferred; any detail of the transfers would be troublesome and unprofitable. Thus, since the beginning of the year 1871-72, provincial Accountants-General have kept two complete sets of books—one for the Imperial accounts, the other for Provincial—each set being represented on the other by a Debt account. The system of working in the Account Office is in every point the same for both. The special instructions on the subject of Provincial Service and Local Funds are collected in following paragraphs.

2. In the Provincial books there will be three great divisions: Provincial Services, which will include all the services from time to time transferred from Imperial; Local Funds, including under the latter *all* Local Funds, whether they be the proceeds of old or of new taxation, whether they be available for expenditure at the free discretion of the Local Government, or be by law or custom reserved for expenditure in one district; and Municipalities on the Government books. The Budget Estimate for each of these three divisions will be separate, will exhibit the heads prescribed in the list, and will open and close with a balance; but in the accompanying abstract there will be parallel columns which will give the figures for each of the three divisions severally, while a cross total of the three will give the total of each head of receipt and expenditure provincially. The same heads must also appear for all sections both in monthly and in annual accounts, in order that the Government of India may be informed of the aggregate of each kind of receipt and each kind of charge, whatever may be the public body controlling it, in the whole province.

In the second section complete estimates of the several funds will follow each other, the details under each being given according to the heads now prescribed; though details of funds are required, details of districts are useless both in the estimate submitted for the Government of India and in the monthly and annual accounts. In the abstract, however, the figures of all funds must be brought together into one entry against each prescribed major head. However, figures for minor heads will be required under Taxes, Rates and Cesses, Departmental Receipts, Miscellaneous Receipts, and Minor Departments.

3. In some cases Municipalities have a mere banking account with the treasury, but still Local Governments have been requested (Financial Department, No. 2452, dated 17th April 1873) to cause them to furnish to the Accountant-General, for consolidation, monthly or quarterly returns of their receipts and expenditure in the forms now prescribed: if classification be carried further in these returns, so as to represent a single prescribed head by several, compilation must be effected in the Accountant-General's office; if the aggregate receipts or charges shown in this detailed record differ from the amounts received into, and paid out of, the Government treasury and embodied in the local accounts, the Accountant-

General must promptly obtain explanations of the differences and furnish them to the Comptroller-General in order that, in the annual accounts to be submitted to the Government of India, distinct adjusting entries may bring out the balance actually on the Government books.

Under the same order a statement of receipts and charges of Municipalities not on the Government books (including those of Presidency towns) in like form and detail is to be obtained by the Accountant-General from the Municipalities under orders of the Local Government, and submitted as an appendix to the annual account.

4. In the districts, accounts of Provincial Services and Local Funds must be kept quite distinct from Imperial, and in the Account Office too, the Registers, Detail Books, Objection Books, and Ledger for Imperial Services, must be quite separate from those kept for Provincial Services and Local Funds. In the Imperial Ledger there will be under Debt one account (entitled Provincial Services and Local Funds) for the three sections, which will be answered on the Provincial Ledger by a linking account entitled General Books; on the Imperial Books there will be taken to credit (or debit) of the head Provincial Services and Local Funds the aggregate cash receipt (or charge) as shown in the district accounts, together with any additional sum brought in by transfer entries originating in the Account Office, whereof no doubt the most important part will be the month's share of the Imperial allotment. Adjustments by transfers between the several Provincial Services and Local Funds would not affect the Imperial Books.

To prevent mistakes, it has been ordered that forms for Provincial Services should be printed in ink of a different color from that in use for Imperial, and that hand stamps (bearing the words "Provincial Services," "General Services," respectively) should be supplied to treasuries with one of which the Accountant or Head Clerk should be bound to stamp every document presented at a treasury before any action is taken on it.

5. The heads on the Provincial Books which close to Balance are—

Provincial Government, to which all service heads ultimately work, as on Imperial Books they do to Government.

Local Funds, whereto close the several Local Funds (whose totals are explained by the details of minor heads given in inner columns).

Municipalities on the Government Books.

General Books.

There are also on the books sundry debt heads which close to Balance, and two adjusting heads which are month by month cleared as fast as they are fed, *viz.*, Cash Recoveries (Circular No. 149, paragraph 16) and Imperial Receipts (where the change sanctioned in Circular No. 167, paragraph 1, has not removed it) through which recoveries made from vouchers of Provincial Services or Local Funds pass to credit of the Imperial Government.

It may be convenient to recapitulate the two forms of working here alluded to. From each district are received lists of payments on account of Provincial Services showing the net payments on each voucher: after audit a district classified abstract is to be prepared wherein the gross charge is to be taken against the service head. Now this classified abstract may be independent and in the same form as that used for the Imperial account; in this case the fund and similar deductions from the several vouchers will be detailed on the last page of the receipt abstract, explaining and justifying the figures shown against the head Imperial receipts: or it may be

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regarded as a schedule subsidiary to the imperial abstract; in this case the recoveries will only be detailed (with quotation of the Provincial Services' vouchers) on the back of the Imperial receipt abstract, and the charge to Provincial Services and Local Funds will be increased to the same extent in the Imperial charge abstract without a formal transfer entry. In Madras and Bombay, where classified accounts are still submitted, the Treasury Officers, of course, show gross charges in the Provincial section and give credit for the deductions to the proper heads in the Imperial section.

6. The Debt Accounts are—

Advances Recoverable (Circular No. 149, paragraph 17).

Suspense Account (Circular No. 149, paragraph 21).

Permanent Advances (Circular No. 175, paragraphs 3 and 4).

The budget is to open and close with a balance, and it is therefore necessary to insert in the abstract, below the service head total on each side, a heading Debt Accounts, against which the total receipt and the total charge expected on all the debt accounts together will be entered.

Details and explanations of the items making up the ledger balances under Advances Recoverable and Suspense Account must be submitted for Provincial Services and also Local Funds, just as for the like heads on the Imperial Books, together with a detail of terms under objection (Circular 149, paragraph 13).

7. Under the head Contributions on both sides of the account will be *two* sub-heads—"from Provincial Services to Local Funds;" "from Local Fund to Local Fund:" the debit in any month under this major head will always exactly equal the credit. Such transfers, however, can only be made where a sort of grant-in-aid is given to a Local Fund for its general purposes, and never when by any artifice such a lump credit is avoidable; the actual charge should be distributed between the heads affected. For instance, if the Police charge of a city be shared between Government and a Municipality, a sum equal to the Government share for the year may not be granted to, and placed at credit of, the Municipality, in order to enable it to bear the gross charge, or *vice versa;* but in the audit enfacement of the voucher (*Circular No.* 149, *paragraph* 1) the distribution of the charge will be shown, and from that enfacement both parts of the classified abstract will be posted.

In Madras and Bombay classified accounts are still submitted by district treasuries, and the distribution of the actual charge between the two sections must be made in the district treasury.

8. It has been objected that in some cases Municipalities, and similar Corporations, delay repayment of their share of the charges incurred on their account by Provincial Services, and that, consequently, it is necessary to charge the whole, in the first instance, to Provincial Services, crediting the recovery from the Corporation, when effected, to the corresponding head. If the recovery were made in the same year of account, a transfer entry would set matters straight, but there is probably nothing unreasonable in requiring a Corporation to pay in advance its estimated share of any service to be rendered by Provincial Services (as Municipalities now do for Public Works), and still less in demanding that, when a service has been rendered, it should pay over its share of the cost at the same time as Government will have to pay for it.

In one province local Corporations have to pay for medicines supplied, and their liability cannot be accurately known till the final account-current with the Military Department has been received.

Here it is recommended that the local Corporation shall pay in March a sum roughly estimated as the value of the medicines, which would be credited under Suspense Account pending receipt of the military bill. Any over-recovery would be readjusted in the new year.

9. Funds for Provincial Public Works will not be made available by separate credit orders; the gross amount of credit orders issued will be debited to Public Works Department, to which credit will be given for the actual outlay, by debit to Provincial Services and the several Local Funds served, on receipt of the Public Works Account-current. The heads under which its charges will be exhibited are given in the margin, but in one respect the credit which will be given to the Public Works Department will differ from its debits. Any expenditure on stock the Controller takes against that head, but again in the account kept against each work, he shows outlay of stock as well as of cash, and in taking his gross outlay against the head concerned, he has in some way to give credit for the amount of stock used and already charged for. This, under the system of his department, he is only able to do by a deduction at foot, whereas the Civil Department, unable to post net, has to meet the excess debit by a formal credit under Stock: thus the answering credits and debits alike will be in excess of the Controller's by the amount of these deduction entries.

PUBLIC WORKS—
Original Works.
Repairs.
Establishment.
Tools and Plant.
Stock.

10. The Central Office requires no copy of the Provincial Journal and Ledger, but only a monthly consolidated account, similar to that for Imperial Services, showing the month's receipt and expenditure under the detailed heads locally adopted in the several sections of the account (Provincial Services, Local Funds, and Municipalities on Government books), with forward totals of the minor heads; the forward totals even on detailed heads must be given in the final accounts for March. In the monthly account the complete transactions of each section will be brought together, but separate accounts for each of the three are not desired; their balances should, however, be worked out in the abstract on the back of the disbursement portion: it is much to be desired that the sum of these balances should agree with that admitted in the Imperial books month by month; but though this be impossible (adjustments being taken into one up to a date later than in the other account), it is necessary that the balances worked out in March's final accounts for the two shall agree and no subsequent corrections may be made without the previous assent of the Central Office.

The most convenient form for this abstract would be as follows:—

——	Provincial Services.	Local Funds.	Municipalities on Government Books.	Total.
Balance on 1st				
Receipts as per General Abstract				
Disbursements as per ditto				
Balance at close of				

Circulars Nos. 78, 81, 88, 107, 117, 123, 130, 140, 167, 184, and 193 may be regarded as superseded.

POWERS AND PROCEDURE.

11. The powers of Local Governments were thus described in paragraph 21 of the decentralization order (No. 3334, dated 14th December 1870).

I.—Without the previous sanction of the Government of India—

(*a.*) No appointment is to be created with a salary of more than Rupees 250 a-month, and no addition is to be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed Rupees 250 a-month.

Thus no appointment with a pay exceeding Rupees 250 a-month may be created whether as a special or ungraded appointment or by an increase of the number in an existing grade.

If a non-Medical Superintendent of a jail be appointed, the pay fixed by No. 1821, dated 31st March 1871, must be reduced by the allowance granted to the officer in medical charge, and though house-rent in lieu of a free house may be granted to such a non-Medical Superintendent, it cannot be granted to one temporarily in charge who does not actually change his residence to be near the jail.

(*b.*) No class or grade of officers is to be created or abolished, and the pay of no class or grade of officers is to be raised.

(*c.*) No addition is to be made to the pay or allowances of any individual or class of officers, that would lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are charged to the Imperial Revenues. The Government of India reserves to itself the right to forbid alterations in rates of pay or allowances which, in its opinion, would produce inconvenience in other provinces.

Thus a Local Government may not without sanction increase general rates of pay for any class of officers (such as police officers) or for any grade (such as inspectors or constables); nor raise the pay of a class or grade of officers (such as schoolmasters) beyond that allowed to persons of as good education in appointments paid from imperial funds.

There is nothing to stop Local Governments from paying from provincial or local funds extra allowances or rewards to imperial officers for performing work extraneous to their own proper duties, but such extra allowances may not be granted without additional duties.

With a view to induce Principals of Colleges to live near the College, the Government of India *recommends* that, where suitable quarters—the property of Government—are available, they should be offered at a deduction of 25 per cent. from the marketable rent to the Principal, and on his refusal to a Professor.

(*d.*) No moneys are to be removed from the public treasuries for investment.

(*e.*) No services now rendered to other departments at the charge of the departments made over to the control of the Local Governments are to be diminished, and no services now rendered to these departments at the charge of other departments are to be increased.

Thus no charge will be made to Provincial Services for the printing of Public Works forms supplied by the Government of India.

II.—The rules of the Supreme Government in respect to leave of absence and absentee, deputation, and superannuation allowances are to be observed.

All standing rules in respect of travelling allowance should be enforced.

A Local Government may declare a Police Officer summoned to a Criminal Court or a Court-martial, or detailed to prosecute in a criminal case, to be absent on special duty and regulate the acting allowance of his substitute accordingly.

III.—Returns, accounts, and estimates, are to be submitted to the Supreme Government in such forms and at such times as may be prescribed.

For the Public Works Department it has been ruled that no deviation from the practice and procedure prescribed for imperial works shall be allowed without the sanction of the Government of India; that the whole procedure from the sanction of estimates for works and entry of grants in the Provincial Budget Estimate of the year to the final appropriation review, shall be carried out under the orders of the Local Government, precisely as is done in the case of imperial outlay under the orders of the Government of India; and that the orders passed by the Local Government on the appropriation review shall be communicated to the Public Works Department of the Government of India.

12. Detailed Police and Educational Budgets need not now be sent to the Home Department, but complete estimates for Provincial Services and Local Funds in the prescribed form, passed by the Local Government, are required by the Financial Department of the Government of India by February 10th.

If the Local Government has not passed final orders on the detailed budget, the Accountant-General must nevertheless forward to Calcutta by the named date the abstract sheet, making use of the best information to be obtained.

13. The Local Government may demand separate accounts for Provincial Services and Local Funds in such form as it may desire, on condition that any expenditure involved in their preparation is met from Provincial Funds, and that the accounts are submitted to the Government of India in the forms prescribed by the Comptroller-General.

14. Books of establishment for the Provincial Services' Establishments are still to be submitted to the Home Government and to the Government of India in the Financial Department.

15. An annual statement is also to be submitted to the latter in the form of a proposition statement showing the *permanent* increases and decreases sanctioned by the Local Government in establishments paid from Provincial Services: *the details* of appointments on Rupees 100 and under need not be shown. Service paid from Local Funds must be clearly distinguished from that paid from Provincial Revenues.

16. The Public Works Department will send an annual statement of the expenditure from Provincial Services on civil buildings detailed so as to show the outlay on buildings which are exclusively provincial separately from those maintained for services which continue imperial.

17. Applications for increases of salaries and other permanent charges would be first considered in the department of the Local Government concerned, but should then be forwarded to the Financial Department (of the Local Government) for sanction and for the issue of the necessary orders.

If an order be sent to the Accountant-General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience,

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but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

18. No loan may be authorized by any one but the Government of India: thus loans from Provincial or Local Fund balances are sanctioned only by the Government of India.

19. The orders requiring the purchase of stores in Europe through the Secretary of State do not apply to independent and non-official Corporations, such as Port Fund Commissioners, or Municipalities, but they do apply to all other local bodies. The general test should be the origin of the funds to be spent, and the nature of the control over them vested in the Government. If such funds are derived from a private source, as an endowment, or from self-imposed taxation, as in the case of Municipalities, and if the Government has no legal control over the administering body, it cannot interfere with it, or direct it to procure stores by any particular channel. But when the funds are obtained by taxation imposed by the Government, whether such taxation be imperial, provincial, or district, and the action of the administrative body is subject to control by the Government, as is usually the case with Local Fund Committees, then the general rule should apply, and purchases in Europe should be made through the Secretary of State.

20. There should be no direct transactions, on the public service, between officers or authorities in India and firms or persons in England which entail payment of money to the latter; for books or stores from England have to be procured through the Secretary of State, and in the cases where the strict rules on this head are observed, there can be no occasion for remittances from India. But when a remittance to England on the public service is necessary, it should in no case be made by private bills, but invariably through the Government of India, who will arrange for the payment of the money by the Secretary of State for India, and for the settlement of the loss by exchange if the remittance be on account of a foreign administration, or for a Local Fund, &c.

21. Officers indenting for stores to be supplied from England must state specifically in the indent whether the cost is to be treated as an Imperial, Provincial, or Local Fund charge: for the last two the Secretary of State will send separate invoices and charge the cost as a remittance to India, where recovery will be made at the rate current for the year of payment in England, not that of the year of recovery in India.

Recoveries made by the Public Works Department from Local Funds for stores supplied will be credited by that department to the Civil Department.

As trivial damages, unless arising from manifestly defective packing, are irrecoverable, credit must be given to London for the full amount there paid for stores supplied for Provincial Services without deduction for such petty damages.

In case of petty differences between invoice and the account-current debits of charges paid for stores in England, the latter should be taken as correct, and recovery made accordingly.

ADJUSTMENT.

22. No adjustment of charge between Provincial and Imperial Departments is to be allowed under the new system which would not have been allowed under the old.

23. Military debits for ordnance and medical stores supplied to Provincial Governments must be accepted, including the ten *per cent.* charged on the invoice value of the latter in addition to all transit charges.

24. But the value of stationery supplied to Provincial Services and Local Funds will not be recovered, though that of paper supplied by the Calcutta Stationery Office to the Allahabad or Lahore Jail or educational press must be: no indents for paper for Provincial Departments may be sent to England direct.

25. The maintenance of prisoners is to be borne by the province in which they are confined, not that from which they were transferred.

The charge of Kuka prisoners is no exception to this rule.

But the cost of the civil prison at Ranikhet is shared in fixed proportions between certain provinces.

26. Although the absentee pay of provincial servants on leave in *England* is borne by imperial revenues, that issued in India must be recovered from the province to which the absentee belongs.

27. The maintenance of an insane native soldier shall become a civil charge when he has been two years in confinement. If he is in receipt of a pension, the charge shall be deducted, but at least half of the pension shall be paid to his family, if there be one dependent on him.

28. The postage of letters between public officers even on the affairs of Municipalities will be borne by Government and should be paid by service stamps. But postage on correspondence with a Municipality is not a public charge, and letters sent to one should go *Service Bearing*.

29. Adjustments for work done by a jail or a press for the Post-office or other department will be adjusted, not in cash, but by a book transfer.

30. No charge shall ordinarily be made against the Imperial Government for guards supplied for ordinary service to any department to which they were supplied for similar service without charge before the provincial allotment was made. Nor shall any be made for any police service unless substantial expenditure is actually incurred; thus the pay of men detached from the regular force shall only be charged if their places are filled up. But the Government of India will pay the additional expense caused by any abnormal demand it may make, *e.g.*, extra Police entertained for Military Camp of Exercise, or a Viceregal durbar, or some extraordinary system of public works.

31. If the appropriation for imperial purposes of a building occupied for Provincial Services causes expense to the provincial revenues, it should be made good, and *vice versâ*, but, when no expense is involved, no charge should be made. But when a building constructed from *local funds* is taken over, the imperial revenues will ordinarily pay for it.

32. If a special grant be made from imperial resources for a medical duty properly chargeable to provincial services, the salaries of the additional covenanted medical officers employed thereon may be charged to this grant.

Annexed is a list of the major and minor heads of receipt and charge which must be kept on the local books; under each will be opened any detailed heads local circumstances require. As in the case of imperial books, the detailed heads are mere inner columns of the minor, the real ledger head which will close to its

major head; in the Local Fund section, however, even minor heads will be mere detailed heads under the Local Fund to which they pertain.

In the list of heads, major heads are, as usual, printed in large capitals, minor heads in small. On the receipt side it is found necessary to prescribe certain detailed heads which must be kept, although locally they may be sub-divided: in this case the added heads should be brought in next after that from which they have been separated in order to facilitate compilation in an uniform form of any detailed information which may be required. On the charge side departments are themselves major heads, and consequently it is only necessary to add to the minor heads a few notes where items have in some places been wrongly classified.

RECEIPT HEADS.

IMPERIAL ALLOTMENT FOR PROVINCIAL SERVICES.

TAXES, RATES AND CESSES.

- On Lands.
- On Houses.
- Assessed Taxes.
- Miscellaneous Taxes—
  - *Octroi.*
  - *Licenses.*
  - *Miscellaneous.*

DEPARTMENTAL RECEIPTS.

- Jails—
  - Jail manufactures,
    i.e., the gross selling price of any articles manufactured in a jail or in a Thuggee School of Industry, and payment for work done in a jail or at a jail press.
  - Hire of convicts.
  - Recoveries of transportation and jail charges from Native States or Colonial Governments.
  - Miscellaneous.
- Registration—
  - Fees for registering documents.
  - ,, for copies of registered documents.

Registration fees shall not be retained in the personal custody of any public officer longer than is absolutely necessary, but the gross amount shall be paid at once into the nearest public treasury. To avoid delay in making necessary refunds, the local Government may allow to each registering officer a permanent advance, not exceeding Rupees 20, from which refunds may be made at once, detailed bills being afterwards submitted.

- Revenue record-room receipts;
  where these have been transferred with the corresponding charges. The sub-heads most required are fees for inspection and search; fees for copies; sale-proceeds of waste paper from the record-room.
- Police—
  - Police supplied to Railways.
  - ,, ,, to private persons.
  - Contributions for clothing from towns, &c.
  - Fees under Act XXXI. of 1861.
  - Other fees, fines, and forfeitures.
  - Miscellaneous.

Contributions for pensionary and absentee charges of private Police guards recovered from individuals and corporate bodies are to be credited to Imperial Revenues.

EDUCATION—

University fees.

Fees, Government Colleges.

,, ,, Schools, high.

,, ,, ,, middle.

,, ,, ,, lower.

Interest on endowments.

The capital value of endowments would not appear in the accounts.

Contributions

from Native States and private persons.

Sale-proceeds of books.

Miscellaneous.

Receipts at boarding-schools other than fees would fall to this head.

MEDICAL—

Medical College fees.

Hospital receipts.

Receipts from paying patients and lock-hospital fees would be taken to this head.

Lunatic Asylum.

Payments for the maintenance of non-pauper patients, and the proceeds of patients' labor.

Medicines sold by Civil Surgeons.

Interest on endowments.

Miscellaneous.

PRINTING—

Sales of Gazette and other publications.

Other press receipts.

MARINE—

Light-dues.

Pilotage receipts.

MISCELLANEOUS RECEIPTS.

TOLLS.

PORT-DUES.

INTEREST.

RENTS.

SALES OF LANDS, HOUSES, &c.

Proceeds of the *produce* of land should not be credited here, but only those of sales which reduce immovable property.

CATTLE-TRESPASS FINES.

MISCELLANEOUS FEES AND FINES.

This would include fees from all fairs, from examinations (other than those of the University), fees for registering copyright, and inspecting and copying declarations, for stamping weights, &c., for masonry graves, and the like.

VOLUNTARY CONTRIBUTIONS.

SUNDRY RECEIPTS.

Sales of grass and fruit belonging to cemeteries are the only regular Provincial receipts falling under this head; sale-proceeds of old stores, recoveries of excess payments in a past year, &c., will only be taken to this head when there is no receipt head answering to that which originally bore the charge. Produce of lands

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belonging to any Local Fund would, of course, be taken against this head under the Local Fund section of the account.

CONTRIBUTIONS.

FROM PROVINCIAL SERVICES TO ANY LOCAL FUND.

FROM LOCAL FUND TO LOCAL FUND.

PUBLIC WORKS.

TOLLS.

RENTS.

SALES OF LANDS, HOUSES, &c.

PROVINCIAL STOCK.

MISCELLANEOUS.

This head is to take recoveries of overpayments in past years.

CHARGE HEADS.

REFUNDS.

TAXES, RATES AND CESSES.

JAILS.

REGISTRATION.

POLICE.

EDUCATION.

MEDICAL.

PRINTING.

MARINE.

COLLECTION OF TAXES AND CESSES.

JAILS.

INSPECTION AND GENERAL SUPERINTENDENCE.

PRESIDENCY JAILS,

including House of Correction, Her Majesty's Common Jail, and any European Penitentiary.

CENTRAL JAILS.

DISTRICT JAILS.

LOCK-UPS,

including diet and other charges of prisoners under trial.

CONVICT CAMPS AND TEMPORARY CENTRAL JAIL.

The charges for a temporary camp during a sickly season would not come under this head but only those of quasi-permanent camps, *e.g.*, where a large body of prisoners are employed at a distance from a Central Jail on some irrigation works.

SCHOOL OF INDUSTRY.

In each case the pay of fixed establishment, contingent guards, prisoners' rations, clothing and bedding, hospital charges, and miscellaneous charges, &c., should be shown separately.

In reply to a reference, the Government of India held that charges for the maintenance of persons imprisoned by Government in a civil jail (revenue defaulters and the like) should be debited to Provincial Services, and offered an additional assignment equal to the actual charge taken on the average of the last three years.

JAIL MANUFACTURES.

CHARGES FOR TRANSPORTATION OF CONVICTS.

REGISTRATION.

SUPERINTENDENCE.

DISTRICT CHARGES.

REVENUE RECORD-ROOM CHARGES.

POLICE.

PRESIDENCY POLICE,
including river, harbour, dockyard, or suburban.
SUPERINTENDENCE.
DISTRICT EXECUTIVE FORCE.
Rewards for apprehension of proclaimed offenders will be treated as contingent charges of this minor head.
RAILWAY POLICE.
The pay of Railway Police should be adjusted net.
MUNICIPAL POLICE.
SPECIAL POLICE,
including thuggee and dacoity, frontier, &c.

EDUCATION.

UNIVERSITY.
DIRECTION.
INSPECTION.
GOVERNMENT COLLEGES, GENERAL.
DO. SPECIAL.
GOVERNMENT SCHOOLS.
High.
Middle.
Low.
GIRLS' SCHOOLS.
BOARDING SCHOOL.
NORMAL SCHOOL OR TRAINING COLLEGE.
TECHNICAL SCHOOLS,
including Schools of Art and Industry.
SCHOLARSHIPS.
PRIZES, &c.
Under these two heads should be inserted two detailed heads to show separately those given in Colleges from those given in schools.
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.
GOVERNMENT BOOK DEPOT,
including educational press, where the supplies of the book depôt are in the main furnished by a press kept up for that purpose.
GRANTS-IN-AID.
Grants-in-aid of private educational buildings should be a detailed head.
PAYMENTS BY RESULTS.
MISCELLANEOUS.

MEDICAL.

MEDICAL ESTABLISHMENT.
VACCINATION.
MEDICAL SCHOOL AND COLLEGE.
HOSPITALS AND DISPENSARIES.
LUNATIC ASYLUM.
LOCK-HOSPITAL.
Where lock-hospitals are established in cantonments, such part of their charges as exceeds the resources of cantonment funds will be borne by the Military Department and paid by the Circle Paymaster.
SANITARY COMMISSIONER,
including Health Officer.

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CHEMICAL EXAMINER.
GRANTS FOR MEDICAL PURPOSES.

PRINTING.

GOVERNMENT PRESSES.
PRINTING AT PRIVATE PRESSES.
LITHOGRAPHY.

MARINE.

LIGHT-HOUSES.
SHIPS.

MINOR ESTABLISHMENTS.

GENERAL MANAGEMENT,
including any payment to the Account or other Head-quarter establishment.
MODEL FARMS
where they have been transferred to Provincial.
COLLECTION OF TOLLS, RATES, RENTS, &c.
" OF CATTLE-TRESPASS FINES.
CEMETERIES.
DISTRICT POST.
SUB-DIVISIONAL ESTABLISHMENTS
in Bengal, sanctioned in Financial Department No. 2368, dated 10th April 1873, for the purpose of discharging duties formerly undertaken by special and temporary establishments of various kinds.
MISCELLANEOUS ESTABLISHMENTS,
including any for statistical purposes, or Government Museum establishment.
OFFICE RENT, RATES, AND TAXES.
Ground-rents payable to private persons would be charged here.

MISCELLANEOUS.

ALLOWANCE TO CIVIL SERVANTS OUT OF EMPLOY.
EXAMINATION CHARGES,
including uncovenanted (or native) civil service, pleadership, &c.
DONATIONS FOR CHARITABLE PURPOSES,
including burial of paupers and charges on account of native crews of vessels sailing under British colors shipwrecked while trading between Indian ports.
REWARDS FOR DESTRUCTION OF WILD ANIMALS.
DONATIONS TO GARDENS AND MUSEUMS.
CATTLE AND HORSE FAIRS.
COST OF BOOKS AND PUBLICATIONS.
This head is intended for works of general utility not required in a particular department.
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.
Khorasani and other vagrants not European have occasionally been deported; such charges should be under a separate detailed head under this minor head.
MISCELLANEOUS AND UNFORESEEN CHARGES.

CONTRIBUTIONS.

FROM PROVINCIAL SERVICES TO LOCAL FUNDS.
FROM ONE LOCAL FUND TO ANOTHER.

PUBLIC WORKS.

ORIGINAL WORKS.
REPAIRS.
ESTABLISHMENT.

Tools and Plant.

The above debits (under Provincial Services) will be taken from the Controllers' accounts-current only.

The outlay on roadside avenues will be charged to the same section as the repairs of the roads which they border.

Petty Construction and Repairs.

The petty constructions and repairs of the transferred departments should be taken against their grants: this head is only for the like expenditure of departments still imperial whose grant for such petty works has been transferred.

No. 10-A.

Copy forwarded to the Secretary to the Government of Madras, for information.

(Signed) E. GAY,
Deputy Comptroller-General.

No. 28. Order thereon, 3rd June 1875, No. 1198.

Resolved that the foregoing circular of the Comptroller-General be communicated to all departments of the Secretariat, and that their special attention be drawn to paragraph 17.

2. The circular will also be communicated to the Board of Revenue with the intimation that paragraph 24 cancels the Order passed by this Government on the

3. The attention of the Inspector-General of Police will be drawn to paragraph 30 in respect to the extra salt guards which are supplied for imperial purposes.

(True Extract.)

for Officiating Chief Secretary.

To the Revenue Department.
,, Military ,,
,, Public Works ,,
,, Board of Revenue.
,, Inspector-General of Police.
,, Accountant-General.

Exd. A. S. Rodgers.

Rev: 1875: Dpt
№ 2341
№ 443

Govt. of {1875} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT,
&c., &c., &c.

Dated June, 3rd.
Issued —— 16
Recd. — a. 15th.

G.O., 3rd June 1875, No. 1193.

JUNE.
Nos. 27-28.

Provincial Services.—Orders issued on a circular issued by the Comptroller-General respecting the Provincial Services and Local Funds accounts.

Recorded. № 1340

17.6.75.

25 June/75.